

IMPROVING BUSINESS ACCOUNTS IN THE DIGITAL ECONOMY

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Abstract: The article presents ways to improve the accounting of turnover of enterprises in the conditions of digital economy and to develop its methodology based on the requirements of the present time, as well as to determine the legal interests .

Key words : Digital economy, commodity turnover , indicators, special network, commodity-money relations .

In the Address of the President of the Republic of Uzbekistan Shavkat Mirziyev to the Oliy Majlis, "We need to develop a national concept of Digital Economy, which envisages updating all areas of the economy based on digital technologies. On this basis, it is necessary to implement the "Digital Uzbekistan-2030" program ¹. The most important aspect of the digital economy is that the ability to falsify the economy is limited. This is the basis for many positive actions:

- corruption in the economy will be sharply reduced and prevented;
- in a certain sense, discipline is established in the field of economy and official
- it is possible to determine the real size of the gross domestic product (GDP) and other macro and micro economic indicators in the economy;
- participation of unreal figures in the economy will be eliminated and the opportunity to make correct management decisions will be created. They said that the responsibility of employees will increase.

President of our country. The naming of 2020 as the "Year of Science, Enlightenment and Development of the Digital Economy" is appropriate if we consider it the beginning of the first revolutionary period in the history of Uzbekistan's development ².

The state is taking extensive measures to develop the digital sector of the economy, electronic document circulation systems are being introduced, electronic payments are being developed, and the regulatory legal framework in the field of electronic commerce is being improved . creation of conditions, improvement of the investment environment, as well as the " Strategy of Actions" on the five priority areas of development of the Republic of Uzbekistan in 2017-2021 Minister of Economy and Industry Jamshid Kuchkarov answered the question of what is the digital economy.³ The digital economy is the driver

¹ Uzbekistan Republic President Shaukat Mirzichev on December 28 , 2018 High To the meeting Application . //

" People word " newspaper . December 29 , 2018 .

² <https://tfi.uz/uz/page/ilm-marifat>

³Economy and business news

of the world economy today, one of the signs of development. The digital economy is changing the face of modern national economies, increasing their efficiency and transparency. Our president also mentioned this in his address. A citizen applies to the district or city pension fund, and they get all the information from the archive about where he worked and how much he received. For ordinary citizens, this means convenience.

The goal is economic prosperity. The main goal of every country is economic growth and prosperity - everything else flows from them.

Har one of the country well-being his GDP with is determined . Because from GDP outside never thing no , simple word with when they say People's of the state movement area - this is the total internal product . GDP is big if to someone benefit money give can

Another of the tasks set by the President is the task of raising the GDP of Uzbekistan to 100 billion dollars in 5 years. Today's in the day Uzbekistan GDP is 58 billion dollars , population soul from \$ 1,725 per head right will come

in 2024 this If the pointer is 1000 billion , it is population soul 2800 dollars per head organize does In this case, the increase in the population (36 billion) and the dollar exchange rate increase (12,000 soums) as well account received _

GDP does not increase prosperity of provision possible load _ Everything you have without multiplying standing up his distribution change with poverty overcame does not .R current economy market economy with one at the time Uzbekistan gross internal the product to increase service does _⁴

are some definitions and descriptions given in various literature and on the Internet. A.Sh.Shodmonov defined the concept of goods as follows. "**A commodity is** a product of labor created for exchange, which has some utility and value. Or, in other words, **a commodity** is a product or service produced for the market, which has some usefulness (consumption value) and exchange value⁵.

K.B. According to Urazov , "**Goods** are the material assets of the enterprise purchased or produced for sale" .⁶

By analyzing these two definitions, we can understand that the concepts of goods in economic theory and accounting are different from each other. For us, it is important not which of them is correct, but how they define goods from the point of view of science. We approach the study of commodity transactions in accounting based on the characteristics of commodities

The turnover of an enterprise is the funds of the enterprise in the form of cash and plastic. It can also be understood as the goods sold wholesale. Also, it is not exaggeration to say that the turnover of enterprises has taken the first steps in the conditions of the digital economy. An example of this is the tax system.

⁴ Economy and business news

⁵. Shodmonov A.Sh.. " Economy theory " " Tashkent science and technology" publishing house . 2005. Page 130.

⁶ Urazov.K.B . "Accounting " Sam ISI.2015.

the introduction of electronic invoices for value added tax has been implemented. After this system is activated, every tax payer enters the tax system website in his personal office and shows his taxes. on this basis, each product is monitored from the time it is produced until it reaches the customer. This product should not be lost on the way

Today, we can take the 1S program as an example for accounting in enterprises. It has many conveniences.

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