

ANALYSIS OF EXPORT TRANSACTIONS OF FIRMS AND COMPANIES IN FINANCIAL MARKET

Kazakov Firdavs Farxod ugli

2nd Year student of group BR-61, Faculty of finance and accounting,

Tashkent State University of Economics., Uzbekistan

E-mail: kazakovfirdavs007@gmail.com

Abstract: Promotion and development of foreign economic activity is taken as one of the main directions in the economic movement. Because engaging in foreign economic activity and becoming an active participant in the global market is considered one of the most important and effective directions of the enterprise's activity. As we know, one of the indicators of the efficiency of enterprises is the fact that they can operate without incurring losses. This, in turn, consists in the production of high-quality and competitive products without increasing the cost of products due to the efficient and economical use of production tools, labor and raw material resources.

Keywords: equity, share capital, financial reporting, financial market, efficiency of enterprises.

INTRODUCTION.

The task of the head of any enterprise is to make a rational decision about the price of selling products, reducing costs, finding production reserves, choosing the right amount of production, finding the optimal level of costs, and making effective use of production reserves. If they cannot predict the distribution of profits and losses in the future based on accurate and reliable information, efficiency in making management decisions cannot be achieved. For this reason, the growth of production, the determination of sales revenue, cost and net profit must be analyzed to ensure that production is operating without loss.

Therefore, it is important to minimize the material costs of production and, at the same time, to sell the products created by oneself at high prices in order to obtain a high profit for enterprises.

LITERATURE ANALYSIS

Economic and social development of the country cannot be imagined without external economic activity. This, in turn, requires communication and cooperation with foreign countries in various spheres of activity, determining the possible conditions for entering the arena of the world market for products and services and taking a place in it.

Today, the development and prospects of economic relations with foreign countries in our Republic can be positively assessed. Because in recent years, joint ventures and joint ventures of various forms of ownership have been established. Today, most of them are actively working.

These enterprises are mainly focused on the internal consumption of the republic. But we are able to use all the possible conditions of economic opportunities and legal criteria. Because more than 40 percent of the established and registered existing enterprises are still in operation. Some of them are

in the process of re-registration and changing the form of activity, some of them are still able to carry out their activities.

Our republic has a strong economic basis for the development of foreign economic activities. But it is a load that we can use on an economic basis with purpose and looking forward to the future. Because we cannot use the main joint ventures established in our Republic to their full potential.

First of all, what is meant by economic opportunities. Economic opportunities means that we have the financial, material and labor resources to carry out joint and cooperative activities. The financial opportunity is that the Republic can find funds for any useful and purposeful project. Including enterprises. First of all, the state acts as a main partner and guarantor in the implementation of their activities. Any purposeful project that affects the interests of our republic is considered acceptable and useful for us.

In the analysis of import operations, the changes and composition of the import volume compared to the plan and previous years, as well as the size by regions and countries are assessed.

The implementation of the import volume and its dynamics are studied in terms of absolute and relative changes. Factors influencing its change are identified and evaluated.

The ratio between the volume of imports and the volume of exports is considered an important part of the analysis, with the balance of the ratio between them, the country's gross national product and gross domestic product are determined. That is, when determining the size of the gross national product, the total indicator is determined after subtracting the absolute difference in terms of foreign trade turnover.

The conditions for obtaining a positive difference in foreign trade are managed and determined on this basis. Changes in this aspect are studied in a detailed macro analysis and are used to draw up indicators of the future indicators of the country's economy.

Import volume and factors affecting its change are given special importance in the analysis. Based on the data in the table below, it is possible to analyze the volume of imports and the factors influencing its change.

The relative changes of the income and costs of the export-import operations are evaluated as efficiency indicators of the export-import operations and the factors affecting their changes are studied.

An increase in the amount of profit from export-import operations, firstly, affects the economic development of the enterprise, and secondly, it allows the formation and increase of the foreign currency reserve of the country. The increase in foreign exchange earnings of the enterprise is a significant financial support for free economic activity and development of foreign relations.

In the analysis of export operations, great attention is paid to the result obtained from the export volume and its profitability. We can identify this based on the links in the melody.

All costs incurred in the production and delivery of goods and services to consumers constitute production costs. Production costs include raw materials, main and auxiliary materials, fuel and energy costs, depreciation of fixed assets, wages and social insurance deductions, interest payments and other costs. And the costs are equal to the total sum of the values paid to the above.

Taking into account the lack of literature on the reduction of production costs, it would be appropriate to increase the literature on it and educate the managers of the enterprise.

We know that the goal of any business is to maximize profits. For this, it is necessary to fully analyze the composition of the company's expenses.

In order to ensure uniform principles of formation of information on the costs of production and sale of products, the general procedure for determining the costs included in the cost of products by the state, dividing income and expenses into groups, and reflecting them in accounting regardless of the type of enterprise activity, form of ownership and departmental subordination is established.

The procedure for writing off materials should be determined in the company's accounting policy. In this case, a different method of write-off can be used for each type of materials.

Enterprises and organizations use one of the above-mentioned methods to include material costs in the cost of products.

In the conditions of the new system of economic management, special attention is paid to the issues of strengthening control over the use of material resources, combating poverty, and reducing the share of material costs in the cost of production. In particular, the correct and economical use of material and labor resources is an important factor in the further development of the national economy and the improvement of the material well-being of the population.

ANALYSIS AND RESULTS

Analysis of external economic activity is studied separately as an important part of economic analysis. In foreign economic activity, we consider analysis as an important condition of management and action. Based on the analysis, the organizational forms of the enterprise's external economic activity, changes in the export and import of products and services, the factors affecting its changes, the structure of the export and import of goods, the sale and purchase of goods on credit terms, the changes in income and expenses from export and import operations. to determine the factors influencing the change in profit, to determine the internal opportunities available in the enterprise in order to increase the foreign trade turnover of the enterprise and the measures to implement them, to draw up and implement technical projects for the implementation of cooperation, to make a brief diagnosis and comment on the external economic activity of the enterprise The content of the analysis of external economic activity.

Two indicators in the general case are taken as comparable important indicators.

1. Export volume
2. Import volume

According to the analysis of export operations, the volume of products and services sold in the foreign trade turnover and their changes compared to the two previous years are evaluated. The important part is the export volume of the society.

Factor analysis of the volume of imports and its changes is considered as an important part of the analysis. Quantitative and qualitative factors influencing the change in export volume are studied.

An indicator with a quantitative expression is taken as a quantitative factor. As a quality factor, the change of indicators characterizing the important economic efficiency of the enterprise is taken.

In the analysis of import operations, attention is paid to the implementation of the plan and its dynamics, composition, structure, income and expenses from import operations, the profitability of import operations, and the analysis of factors affecting the import volume.

Changes in the volume of imported goods, as well as changes in the price of imported goods, can be included as factors affecting the change in the volume of imports.

In the analysis, important attention is also paid to evaluating the goods taken on credit and their weight in the total volume of imports.

In the analysis of export operations, the changes in the volume of trade turnover and the volume of the foreign economic activity of the enterprise are assessed on a comprehensive and general basis.

When studying the composition of export operations, the absolute and relative levels of two groups of goods are evaluated separately in the gross export volume. Also, the distribution of foreign trade activities by type of products, work and services, the sales volume of domestic trade by country, by region (independent Commonwealth countries, Near Eastern countries, European countries, etc.) is evaluated.

Great importance is attached to the execution of the tasks of the foreign trade plan. Dynamic changes in foreign trade turnover are also evaluated.

The dynamics of foreign trade turnover means its growth levels over the years.

Factors affecting the change of foreign trade turnover are given importance to the factors affecting the change and this foreign activity is considered to be more important in managing the two movements.

In foreign economic activity, the factors affecting the change in the volume of products sold to the foreign market are studied.

This can be calculated directly by the change in the price of goods, works and services sold and the change in volume.

CONCLUSION

In the conditions of the financial crisis, the work on the sustainable development of our economy is manifested through a number of important decrees and decisions adopted later.

REFERENCES:

1. Usmanovich Burkhanov, A., & Mansur qizi Eshmamatova, M. (2021, December). The ways for improvement of investment strategy in the period of digital economy. In The 5th International Conference on Future Networks & Distributed Systems (pp. 655-662).
2. Madina, K. (2023). Regulatory Framework for the Formation of Costs Associated with the Production and Sale of Products. Central Asian Journal of Innovations on Tourism Management and Finance, 4(2), 67-72.
3. Madina, K. (2023). Current State of Accounting and Reporting of Financial Results in Joint-Stock Companies. Central Asian Journal of Theoretical and Applied Science, 4(2), 25-31.
4. Madina, E. (2021, May). FEATURES OF PREPARATION AND PRESENTATION OF ACCOUNTING (FINANCIAL) STATEMENTS) REPORTING ON THE REORGANIZATION AND LIQUIDATION OF A LEGAL ENTITY. In " ONLINE-CONFERENCES" PLATFORM (pp. 44-47).

5. Madina, E. (2021, March). BALANCE SHEET STRUCTURE: BALANCE ASSETS AND LIABILITIES. In E-Conference Globe (pp. 195-199).
6. Madina, E. (2021). The Impact Of The Pandemic On The Development Of Small And Medium-Sized Businesses. Central Asian Journal of Innovations on Tourism Management and Finance, 2(2), 51-54.