

INFORMATION SOURCES OF ECONOMIC COMPETENCE ANALYSIS OF ECONOMIC SUBJECTS AND THEIR CLASSIFICATION

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A B S T R A C T	KEY WORDS
<p>In this article, the importance of information sources in the analysis of the economic potential of economic entities and ensuring the reliability of the information used in the analysis process, taking into account the interests of owners, management bodies, investors and other interested parties, classifying economic potential information sources and improving the methodological aspects of forming their system of private and general indicators, issues of improving economic potential management methods aimed at improving investment attractiveness, taking into account the characteristics of the national economy, and ensuring stable and proportionate economic growth in our country, increasing the effectiveness of economic reforms, identifying new growth points based on an in-depth analysis of the current state of socio-economic development of the regions, and using the existing economic potential sufficiently special attention is paid to use. In particular, the effectiveness and efficiency of modern management processes directly depends on their timely provision with reliable, scientifically based and analytical information. Also, today there are so many issues, objects of management and factors affecting the result that are studied in the process of management, that as a result, the study of each process, activity or object separately shows its influence on the final result.</p>	<p>Economic potential, information sources, information supply, internal sources, external sources.</p>

Introduction

In the world, special attention is paid to scientific research aimed at the formation of a system of indicators representing the economic potential of business entities at the macro, meso and micro levels, and the improvement of methods of determining, analyzing and evaluating them. Developing modern approaches to analyzing and evaluating the economic potential of economic entities, ensuring the reliability of the information used in the analysis process, classifying the economic potential taking into account the interests of owners, management bodies, investors and other interested parties and

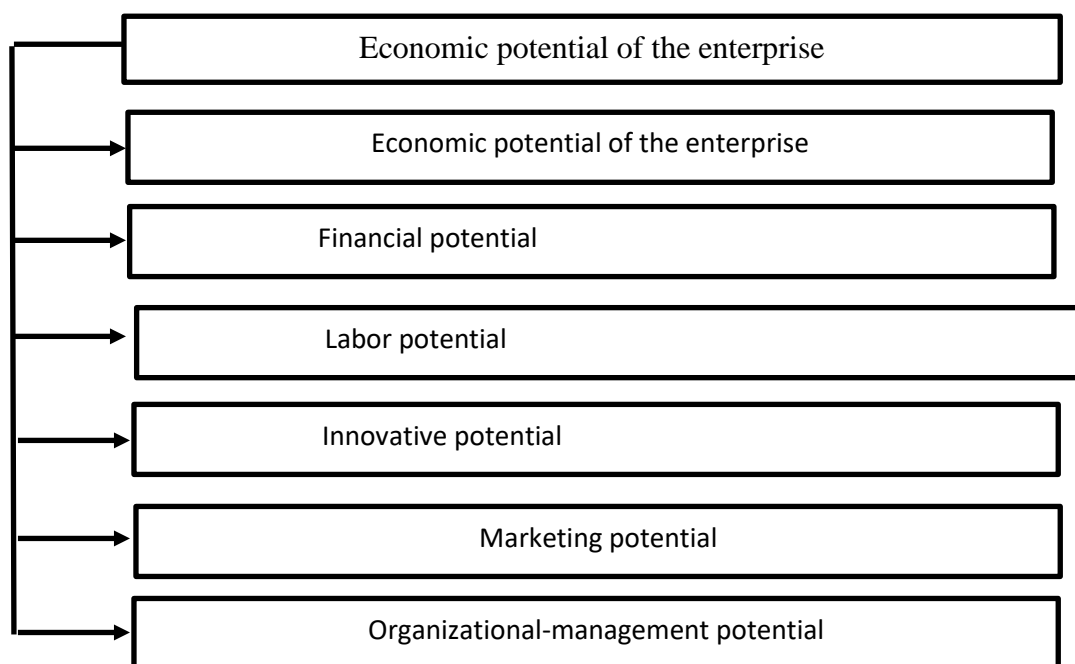
improving the methodological aspects of forming their private and general indicator system, national issues of improving economic potential management methods aimed at improving investment attractiveness, taking into account the characteristics of the economy is becoming one of the priorities of modern scientific research.

Despite the coronavirus pandemic and geopolitical conflicts that have severely affected the global economy in recent years, after a 3 percent decline in 2022, it is expected to grow by 1.9 percent in 2023 and 2.7 percent in 2024, which shows the strength of the potential of the world economy.[1] This is to further improve the method of correctly and effectively assessing the economic potential of economic entities operating in global business, to determine new growth points by identifying existing opportunities and hidden reserves, to make the current system of indicators the main economic growth. from the point of view of re-formation and increase of investment attractiveness, it is necessary to develop the methods of economic potential analysis.

Ensuring stable and proportionate economic growth in our country, increasing the effectiveness of economic reforms, identifying new growth points based on a deep analysis of the current state of socio-economic development of the regions, and making sufficient use of the existing economic potential special attention is paid to use. Now, "For the stable and rapid development of regions, the introduction of a unified system for evaluating their complex and proportionate socio-economic development, the efficiency of using natural raw material resources, economic and investment potential, as well as other comparative advantages of regions".[2] is defined as one of the priority tasks.

In many literatures and scientific publications devoted to the economic potential of the enterprise, the question of assessing the economic potential based on some of its elements or a certain approach has been studied. There is still no consensus method for analyzing and evaluating economic potential. Because economic potential is a diverse direction, which can be analyzed in different ways depending on the purpose.

The theoretical foundations of economic potential analysis were presented by R. from foreign and CIS countries. E. Atoyan, M. A. Yastrebinskiy, G. E. Bazhenov, O. A. Kislitsyna, R. A. Belousov, V. A. Doroshenko, B. A. Osipov, Yu. D. Schmidt, W. P. Krasovsky, A. R. Khanov, P. P. Taburchak, M.K. Starovoytov, P.A. Modern scientific works of Fomin and others. In these studies, the economic potential of the enterprise is understood as its ability to ensure its long-term activity and achieve its strategic goals by effectively using available resources and taking into account opportunities. In our opinion, it is appropriate to study it based on the following components from the point of view of a comprehensive analysis of the enterprise's activity and its economic potential (Figure 1).



1-pacm. Structure from the point of view of comprehensive analysis of economic potential of the enterprise.[3]

Based on this approach, it is appropriate to form economic potential indicators in a comprehensive analysis of economic potential according to three important criteria of resources, competences and opportunities.

Results. Assessing the effectiveness of the use of existing resources by economic entities, determining internal reserves, effectively implementing long-term investment projects by making strategic management decisions, correctly assessing the economic potential in the conclusion of mutually beneficial contracts between business entities, in order to reduce possible risks. and there is a growing need for a methodological framework for accurate analysis and evaluation. By critically analyzing the current methods and techniques for determining and analyzing the indicators representing the economic potential of economic entities, it is important to improve them based on the requirements of modern approaches and new directions of development.

A number of reforms have been implemented in our country to ensure stable economic growth, development of small business and private entrepreneurship, increase of population's income, and a number of positive results have been achieved. In particular, the country's gross domestic product will increase from 255,421.9 billion soums in 2016 to 888,341.7 billion soums in 2022. to soums, and the volume of industrial products is 111869.4 billion. 553265.0 billion soums. per soum, the investments made in fixed capital increased from 51,232.0 billion soums to 266,240.0 billion soums, which indicates the growing economic potential at the macro level.[4] However, it is recognized that the achieved results are still not in line with the current economic potential of our country, in fact, we can achieve higher results and all the opportunities are sufficient for this. President Shavkat Mirziyoyev expressed the following thoughts in this regard: "We have achieved a huge goal of increasing the volume of our gross domestic product to 160 billion dollars by 2030. It will certainly not be easy to

achieve. But we have clear calculations and real possibilities on this road. We have sufficient natural resources, labor resources, intellectual and spiritual potential, work experience." [5]

The analysis of indicators representing the economic potential of the enterprise allows to reduce costs, increase profit, effectively use existing production resources, and find undefined opportunities (reserves).

Analysis and assessment of economic potential cannot be limited only to economic accounting data. Therefore, we propose to classify the information sources of economic potential analysis as follows (Fig. 2).

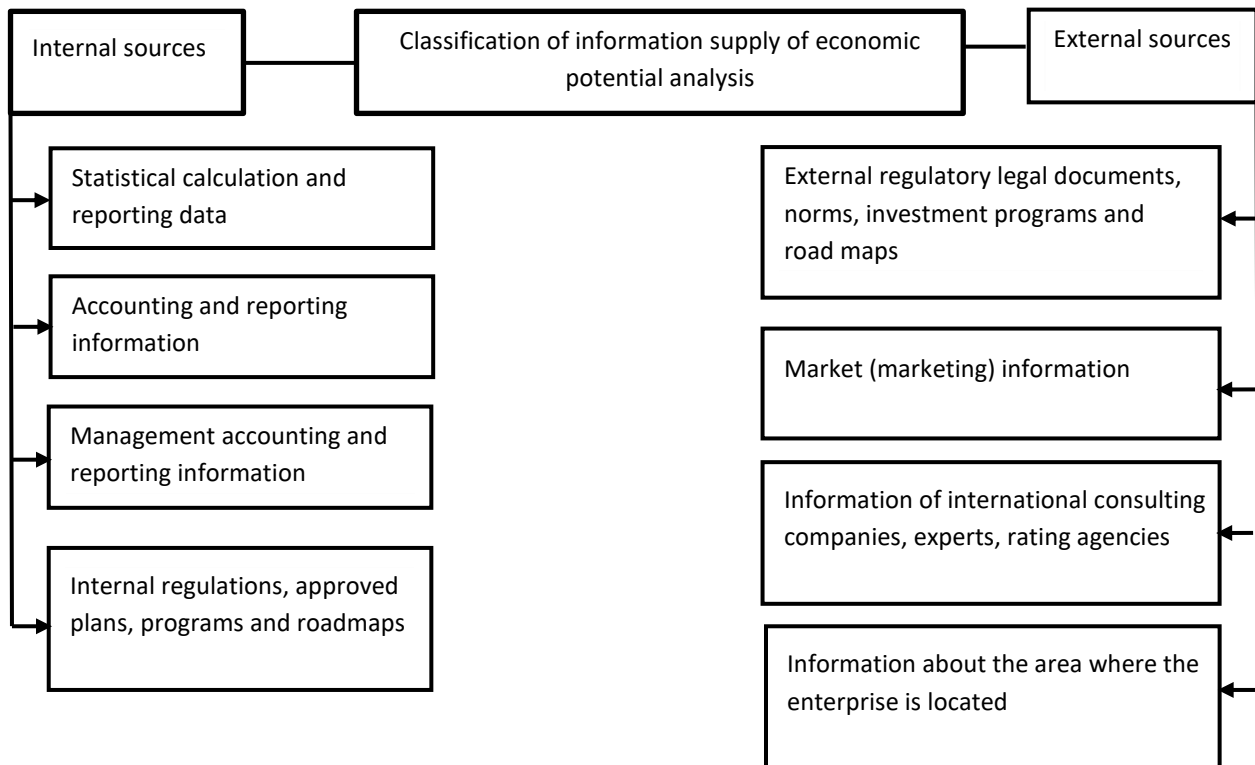


Figure 2. Classification of information sources of economic potential analysis[6]

The sources of information mentioned in this picture are only aimed at gathering the necessary information for a comprehensive assessment of the economic potential by the management of the enterprise. However, the financial reporting information available to investors or other interested parties for the analysis and evaluation of the economic potential of the enterprise from the point of view of making investment decisions does not fully satisfy their need for information. At the same time, based on this information, it will not be possible to determine a number of indicators used in the analysis of the economic potential of the enterprise. For example, in the balance sheet, fixed assets, intangible assets, investments, current assets are given in general, but their important structural elements remain in analytical accounting documents. Therefore, as a result of the conducted research, the "Accounting policy" of the economic entities, which is reflected in the comments, calculations and explanations to the financial statements, and is intended to reveal the economic potential from the point of view of the company's property, "A brief summary of fixed assets, intangible assets, financial investments, current assets" it was proposed to introduce a special form called "generalized information". By introducing this form, it is possible to increase the transparency and popularity of

financial reporting by providing local and foreign investors, potential creditors and other information users with additional information about the economic potential of the enterprise that is not reflected in financial reporting forms. As a result, the information supply of the analysis of the economic potential of economic entities will be expanded, and the accuracy of the calculation of potential indicators related to current and long-term assets will increase.

Debate. The effectiveness and efficiency of modern management processes directly depends on their timely provision of reliable, scientifically based and analytical information. Also, today there are so many issues, objects of management and factors affecting the result that are studied in the management process, that as a result, if a decision is not made by studying and analyzing each process, activity or object separately, it will have its effect on the final result. It is for this reason that economic analysis is carried out in several types in economic entities.

The effectiveness of analysis directly depends on its information supply. The sources of information used in the analysis differ depending on the characteristics of the object being analyzed. However, the information sources of economic analysis include data obtained as a result of keeping business accounts and data obtained from external sources.

Summary

The economic potential of the country is made up of business entities, which are considered as its lower link. Any macroeconomic indicator is formed based on the efficiency of business entities and their capabilities. Therefore, the increase in the number of business entities, the diversity of the fields of activity, belonging to different forms of ownership, the continuous increase in the type and size of the produced products (works and services) can be interpreted as the main factor that ensures the development of the country's economy.

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