INTERNATIONAL JOURNAL ON ECONOMICS, FINANCE AND SUSTAINABLE DEVELOPMENT

E-ISSN: 2620-6269

LIEFSD

Available online at www.researchparks.org

RESEARCH PARK

https://journals.researchparks.org/index.php/IJEFSD

Vol. 5 No. 2 | February 2023



Analyse of Export and Import Operations

Khurramova Madina

Master of Tashkent State University of Economics eshmamatovamadina@tsue.uz

ABSTRACT

Trade turnover on economic activity of the enterprise on the basis of export operations is paid on a structural and general basis.

ARTICLEINFO

Article history: Received 10 Dec 2022 Received in revised form 13 Jan 2023 Accepted 11 Feb 2023

Keywords: operations,

export export

amount.

© 2023 Hosting by Research Parks. All rights reserved.

When hitting the composition of export operations, the total and relative levels of the group of goods received in the gross export amount are assessed. Also, taksimi is given to the type of products, work and services sold through tashki trade activities, taksimi of iashki trade through the countries, taksimi of Regions (qualifications, yakin Shark countries, European's and others).

Determined to carry out the tasks of the plan at the trading facility. Also, dynamic changes to the tashki trade turnover will be paid. Dynamics is understood as the level of its growth over the years. The factors that influence the change in the trade turnover of affected by the change of factors, and this activity is affected by the change of behavior. In the economic activity, factors affecting the change in the amount of products sold to the tashki market are hit.

This can be directly seen in the book about the change in the price of goods, works and services sold and the change in the price.

Table – 1. Implementation of the Tashki trade turno	ver plan taxlili
---	------------------

Indicators	Plan		Reality		Gross rate		Implementation of the plan
	Quantity	estimation	Quantity	estimation	plan	reality	
Product A	100	5000	120	6000	50	72	144,0
Product B	80	3000	100	3500	24	35	145,8

The trade turnover of the enterprise was carried out in relation to the plan by increasing the Product Type A by 44.0 percent and the Product Type B by 45.8 percent.

The factors affecting the changes of volume and volume can be assessed on the basis of the table data on the load.

Trade turnover at the enterprise compared to the plan was observed an increase in the amount of 22 thousand to 11 thousand to the type of product B to the sum of 10 thousand. The effect of these changes can be anicized based on the bonds in the melody.

Influence of factors affecting the change in gross sales of a product type

- 1. The result of the change of a product
 - 120-100*5000=+10.0 thousand sum
- 2. For the sake of the change of a product happiness

Binary factor yield = 10,0+12,0=+22,0

Factors affecting the change of Product Type B to product type

1. Product description

100-80 * 3000=+6.0 thousand sum

For the sake of the change of product

3500-300*100=5.0 thousand sum

The sum of two factors is=+6.0+5.0=11.0 thousand sum

All items in the package are stored in the form of a total product.

Analyse of Import operations

The tax on Import operations gives a contribution to the changes and composition of the import foreign exchange in relation to the plan and previous years, as well as to the regions and countries.

The implementation and dynamics of the plan for Import exports will be hit in absolute and relative changes. The factors that influence its change are anicalized and valued.

The ratio between the Import rate and the export rate is the ratio of taxlil to the ratio between the balance of the country's gross national products and gross domestic products. That is, when describing the gross national product rate, the total exchange rate is calculated on the deductible deduction for the

total turnover.

Tashki has a positive difference in the trade turnover dividing terms are considered and determined on this basis. These changes are hit in the kuprok macro-taxlil and are used to form the levers of the indicators of the country's economy.

All factors affecting the import and its change are given in analyses. Based on the data of the table in the melody, it is possible to estimate the import price and the factors affecting its change.

Indicators	Plan		Reality		Gross rate		Implementation
							of the plan
	Quantity	estimation	Quantity	estimation		Quantity	estimation
Product A	50	2000	62	3000	100	186	186,0
Product B	40	1000	60	1500	40	90	225,0
Overall	90		122		140	276	197 1

Table – 2. Factors affecting the rupture of the Import hajmi plan and its change are taxlili.

The volume of imports at the enterprise increased sharply compared to the plan. In particular, usish Type A was 86 percent, while usish Type B was 2.25 times. The total usish at the enterprise was 97.1 percent.

Due to the change in the amount of the import amount, the gross import amount has a change in the amount of the amount of the import amount.

1. (62-50*2000+60-40*1000)=+24,0+20,0=44,0 thousand sum.

The change in the import amount was due to the change in the gross import amount under the influence of the evaluation factor.

2. (3000-2000*62+1500-1000*60)=+62,0+30,0=92,0 thousand sum

I under the influence of both factors, import khajmi was found as the same as decrease.

+44.0 + 92.0 = 136.0 thousand sum

Escort-tax of income and expenses from import operations.

As efficiency indicators for export-import operations, relative changes in income and expenses for export-import operations are estimated and factors affecting their change are hit.

An increase in the amount of profit from Export import Operations will allow the formation of the falyuta reserve of the country and its increase from the second if the first enterprise affects the economic development. The increase in foreign exchange revenues of the enterprise is a financial support for dividing free economic activity and developing alocas with foreign countries.

The result obtained from the export amount and its profitability are paid close attention to the export operations tax. It is important that we describe it based on the links in the melody.

Table -3. The profit from export operations and the factors that influence its change are taxlil

Indicators	Previous year	This year	Difference
Proceeds from export of products and services in	100000	120000	+20000
the amount of one thousand rubles			
Export production cost of work and services	85000	95000	+10000

Copyright (c) 2023 Author (s). This is an open-access article distributed under the terms of Creative Commons Attribution License (CC BY). To view a copy of this license, visit https://creativecommons.org/licenses/by/4.0/

Profit from export expenses	15000	25000	+10000
Profitability %	15,0	20,8	+5,8

The amount of profit from export expenses at the enterprise increased by 10,000 thousand in comparison with the previous year. This change was directly due to the change in the amount of income received from the export budget, as well as the change in the cost of production, work and services in the export sector. We can find it with an orkali of boglans in the melody.

In the case of enterprise export operation at the cost of production work and services in the past year, the enterprise could have an additional profit when it was able to earn income from the current period.

This can be explained in the same way that the cost of production of goods, work and services from the amount of income received from the export of the current period is deductible.

12000-85000=35000 thousand sum.

So the enterprise in this case was these, which had an additional 35,000 sum of profit.

- 1. The amount of profit received due to the change in the export amount 35000-15000 = +20000 thousand sum.
- 2. The change in the cost of production of export products, works and services 25000-35000 = -10000 thousand sum

Tar both factors in the effects of the amount of the benefits derived from the volume of exports=+20000-10000=+10000 thousand would roll.

Profit from export of products at the enterprise, profitability increased by 5.8%. This change can be explained in relation to the load.

Conditional profitability=25000/100000*100=25 %

- 1. The effect of the amount of profit on profitability 25.0-15=+10.0 %
- 2. Impact of the amount of proceeds on profitability 20,8-25,0=-4,2 %

 Γ under the influence of both factors, the profitability of export expenses increased by 5.8%.

In the context of the financial crisis, work on the sustainable development of our economy is also manifested through a number of important decrees and decisions taken at a later time. The president of the Republic of Uzbekistan "on measures to further increase the financial stability of enterprises of the Real sector of the economy" (November 18, 2008), to eliminate the negative consequences of the world financial and economic crisis, to ensure the stable pace and macroeconomic proportionality and stable operation of the economic growth of the base sectors of the Real sector of the, these are the decrees "on the program of measures to support enterprises of the Real sector of the economy, ensure their stable functioning and increase export potential" (November 28, 2008), aimed at promoting labor employment, providing specific targeted support to exporters, enterprises of leading industries and small enterprises. In the next decree in particular, special emphasis was placed on ensuring their competitiveness by reducing the cost of products by no less than 20% due to the effective use of all resources by domestic manufacturing enterprises.

Copyright (c) 2023 Author (s). This is an open-access article distributed under the terms of Creative Commons Attribution License (CC BY). To view a copy of this license, visit https://creativecommons.org/licenses/by/4.0/

References

- 1. Abdukarimov I.T. Ways to read and analyze financial statements. T.: Publishing house economics and the world of Huquq. 1998.
- 2. Paymav N.A. Accountant uchet V stroitelstve. 2-e izd.- Spb.: Peter. 2004. 672 P.
- 3. Adams Radjer. Osnovi audita: Uchebnik. Per. s angl. Yu. Arinenka I dr.; pad. Red. Ya.V. Sokolova. M.: Audit: Yuniti. 1995. 398 P.
- 4. Akramav E.A. Analysis finansovogo sostoyanie predpriyiya: three. pasabie. T.: 2001.
- 5. Albarov R.A. Audit V organizasiyax promishlennosti, torgovli I APK. Uchebn.- prakt. pasabie. M.: Dela I shuttle. 1998.- 463 P.
- 6. Audit. Tutorial. 1-2 full. M.M. Tulakhadjaeva and F.G'. Under the general wording of gulomovas. T.: NABIA Ruz. 2004. 317 b.
- 7. Vakhidav S.V., Features of accounting in various sectors of the national economy. T.: Labor, 1993. 21. Vahidav S.,- Vahidav T. Accounting in other networks. T.: TDIO, 2000.
- 8. Gadoev E.F., Yugay L. Accounting: questions and answers. T.: Publishing house" world of Economics and law"., 1996.
- 9. Karimov A. and others. Accounting. T. Eastern NMAK.2004.
- 10. Mosaev X.N. Cost structure and its control. Economics and reporting. №6: 1996.
- 11. Moydinov E. Need a national program that fits the world templates. Taxpayer Journal No. 10-11. 2002.
- 12. Pardaev A.X. General understanding of management accounting. Cost structure and taffifi. Educational and methodological material. T.: DJYAA. 2000.
- 13. Pardaev M.q. Economic taxlil theory. Samarkand. "Zarafshan", 2001.
- 14. Pardaev M.q., Israelov B. Economic evacuation. Part 1.T.: "Economy and the huqukdunyosi House", 2001.
- 15. Sənaev N.S. New schetes plan guide. Samarkand: Sisi,
- 16. Fullhodjaeva. M.M. Financial control system in the Republic of Uzbekistan. T.: Economy and huquk House. One thousand nine hundred ninety nine
- 17. Umarova M., Eshbaev G, Akhmadzhanov G. Accounting.T.: O'AJBNT, 2004.
- 18. Qadirxanov S.B., Jumaniyozov K.K., Qadirxanov N.S. Fundamentals of management accounting in foreign firms. T.:1995.
- 19. Yuldashev S.Sh. detailed module of accounting accounting. T.: 1998.
- 20. Xidirberdiyevich, A. E., Ilkhomovich, S. E., Azizbek, K., & Dostonbek, R. (2020). Investment activities of insurance companies: The role of insurance companies in the financial market. *Journal of Advanced Research in Dynamical and Control Systems*, 12(S6), 719-725.
- 21. KHURRAMOV, A., & GANIEV, I. M. (2021). The Economic Effectiveness of Using Effective Risk Management Techniques in Project Management. DEVELOPMENT ISSUES OF INNOVATIVE ECONOMY IN THE AGRICULTURAL SECTOR, 13-18.
- 22. Bekmuratovich, M. O., & Khurramov, A. (2021, May). PROSPECTS FOR DIGITAL ECONOMY DEVELOPMENT IN UZBEKISTAN: ON THE EXAMPLE OF BELARUS. In *Euro-Asia Conferences* (Vol. 5, No. 1, pp. 216-218).