



QARSHI MUHANDISLIK-IQTISODIYOT INSTITUTI

**“IQTISODIYOTNI RAQAMLASHTIRISH SHAROITIDA
BUXGALTERIYA HISOB, IQTISODIY TAHLIL VA AUDITNI
XALQARO STANDARTLAR ASOSIDA RIVOJLANTIRISH
MUAMMOLARI VA ISTIQBOLLARI”**

**RESPUBLIKA ILMIY-AMALIY
ANJUMANI TO'PLAMI**

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O‘ZBEKISTON RESPUBLIKASI
OLIY TA’LIM, FAN VA INNOVATSIYALAR VAZIRLIGI
QARSHI MUHANDISLIK-IQTISODIYOT INSTITUTI



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Respublika ilmiy-amaliy anjumani
to‘plami

Qarshi-2023 yil

O‘zbekiston Respublikasi Vazirlar Mahkamasi Rayosati majlisining 39-son bayoni 20-bandi birinchi xatboshisida belgilangan “2023-yilga mo‘ljallangan xalqaro va respublika miqyosida o‘tkaziladigan ilmiy va ilmiy texnik tadbirlar ro‘yxatini tasdiqlash to‘g‘risida”gi topshiriq hamda O‘zbekiston Respublikasi Oliy ta’lim, fan va innovatsiyalar vazirligining 2023-yil 2-maydagi 118-sonli buyrug‘ining ijrosini ta’minlash, maqsadida tashkil etilgan “Iqtisodiyotni raqamlashtirish sharoitida buxgalteriya hisobi, iqtisodiy tahlil va auditni xalqaro standartlar asosida rivojlantirish muammolari va istiqbollari” mavzusida ilmiy-amaliy anjuman to‘plamida buxgalteriya hisobi, iqtisodiy tahlil va audit sohasida bajarilayotgan fundamental, amaliy va innovatsion tadqiqotlar natijalarini tahlil qilish, samarali ishlanmalarni amaliyotga tadbiq etish uchun tavsiyalar ishlab chiqildi, Buxgalteriya hisobi, iqtisodiy tahlil va audit sohasidagi xizmatlarni xalqaro talablariga javob bera oladigan darajaga yetkazish, mazkur sohalarga innovatsiya texnologiyalarini va ilmiy-texnikaviy ishlanmalarni joriy etish, Respublikamiz eksport salohiyatini oshirish, ma’lumotlarni shaffofligi, aniqligi hamda ochiqqligini ta’minlash, investorlarni talablari darajasida ma’lumotlarni yetkazib bera oladigan innovatsiyaga asoslangan hisob, (tahlil) va audit tizimini tashkil etish bo‘yicha ilmiy ishlarni muhokama qilish, fan, ta’lim va ishlab chiqarish o‘rtasidagi innovatsion korporativ hamkorlik natijalarini baholash, samarali ilmiy ishlanmalarini ishlab chiqarishga joriy etish bo‘yicha ilmiy asoslangan xulosalar va tavsiyalar ishlab chiqishda tahliliy mulohazalar bildirilgan.

Ushbu to‘plamning chop etilishi O‘zbekiston Respublikasi Prezidenti, Vazirlar Mahkamasining ilm-fan sohasidagi farmonlari, qarorlari ijrosini amalga oshirishga bag‘ishlangan.

Taqdim etilayotgan to‘plam buxgalteriya hisobi, iqtisodiy tahlil va audit sohasi mutaxassislari hamda keng jamoatchilikka mo‘ljallangan.

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To‘plamga kiritilgan ma’lumotlar to‘g‘riligi uchun mualliflar mas’uldirlar.

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Yechim: Treningda oddiy til va turli materiallardan foydalaning. Treningda oddiy tildan foydalanish kontentni hamma uchun ochiq qiladi va o'quvchilarning vaqt va kuchini tejaydi. Agar foydalanilgan til sodda bo'lsa, ular birinchi marta o'qiganlarini (yoki eshitganlarini) orqaga qaytib, kodini ochishga hojat qoldirmasdan tushunishlari mumkin. Ular ham buni yaxshiroq eslab qolishlari mumkin. Tushunish va xotirani saqlashga yordam berishning yana bir usuli - bu turli xil kontent turlarini taqdim etish orqali o'quvchilaringizning o'rganish odatlarini qondirishdir. Videolar va biznes va boshqaruv ta'lim sohasida malakali kadrlar boshchiligidagi o'quv mashg'ulotlaridan viktorinalar, infografika va PDF-fayllargacha. Bundan tashqari, siz o'quvchilar uchun qaysi kontent formatlari ular uchun ishlashini va qaysi biri mos kelmasligini aniqlash uchun oldin (va keyin) so'rovnoma o'tkazishingiz mumkin. Biroq, bularning barchasi jamoangizning muammosini shu erda va hozir hal qilmasligi mumkin, chunki nafaqat xodimlar, balki o'qituvchilarning o'zlari ham mashg'ulotlarda qiyinchiliklarga duch kelishlari mumkin.

Foydalanilgan adabiyotlar ro'yxati

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THE ROLE OF ENTREPRENEURSHIP IN ADVANCED TRAINING OF SPECIALISTS IN THE AGRO-INDUSTRIAL COMPLEX.

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ABSTRACT. The article is based on the specifics of agriculture and the role of entrepreneurship in this sector. The opinions of scientists conducting research in the field of agricultural entrepreneurship were also researched and analyzed. The problems and prospects of agriculture in the Republic of Uzbekistan are highlighted. Suggestions and recommendations were made to address the solution of the shortage of agricultural specialists and existing business problems.

Keywords: Agriculture, entrepreneurship, agribusiness, technology, efficiency, product quality.

INTRODUCTION.

Agriculture is one of the most important sectors in the world. One can say that agriculture not only provides food for everyone, but also provides employment for them. It depends on how we work together in business and agriculture. This cooperation will contribute to the stabilization of the economy and global economic development. Entrepreneurship faces a number of challenges, challenges and obstacles in global economic development due to the specific nature of agriculture and the risks associated with it. Therefore, it is necessary to create a highly efficient and competitive business in agriculture.

LITERATURE REVIEW

According to A.N.Asaul [1], entrepreneurship is a specific type of economic activity, the essence of which is to stimulate and meet the needs of society for the specific needs of its members through market exchange. work, aimed at gaining a competitive advantage through market imbalances. Entrepreneurship in agriculture

involves the participation of certain entities and objects of entrepreneurial activity. According to I.V.Ukrainseva [2], the business entities are the entrepreneurs themselves who carry out economic activities and take full responsibility.

According to A.Smith: “It is not from the benevolence of the butcher, the brewer, or the baker, that we expect our dinner, but from their regard to their own interest. We believe they will try to pursue their own interests. they pursue their own interests and achieve unimaginable results under the control of an “invisible hand” [6].

This means that the entrepreneur performs not only individual tasks aimed at enrichment, but also social functions of a hidden nature.

This task of small business is important in the liberalization of the national economy. Because the large enterprises that form the basis of our republic have a high level of dependence on the state, it is difficult to see them as free subjects of the market. The second task of a small business is to show its hidden, integrative (connecting the economy as a whole) function[7]. Firms that perform this function are called commutators.

The importance of small firms to the economy lies in their flexibility. The level of development of small business can be inferred from the ability of the national economy to adapt to frequently changing market conditions. [8]

Most of the world's population is engaged in small business. In particular, 80% of the population in China, 48% in Japan, 50% in the United States and 78% in Uzbekistan are engaged in small business. The share of small business in the economy is also high in the world, including 60% in China, 68% in Italy, 53% in Germany, 48% in Korea, 50% in the United States, 21% in Russia and 56% in Uzbekistan. The number of businesses per 1,000 population is 57 in the European Union, 90 in the United States, 27.2 in Russia [9], and 22 in Uzbekistan. The analysis shows that the share of small business in the economies of developed countries is high. Because it identifies emerging needs and quickly puts new ideas into practice to meet them. The country that first launches the new product will experience economic growth.

Russia's "Chief director" journal [3] acknowledges two major global issues:

❖ level of people in need of food and the backwardness of agrarian relations. In many developing countries, their agriculture is unable to provide food for the population and meet their food needs. As a result, many suffer from hunger. Despite the increase in production, the number of hungry people is still high. According to the United Nations Population Fund, as of January 1, 2021 [11], the number of homeless people in the world today is approximately 1181.25 million, accounting for about 15% of the total population. Given that 60 percent of the world's population lives in Asia, this means that these countries have a large population that cannot meet basic needs. There are also 17.6 million poor people in developed countries, including 17.6 million (12.1%) in Russia. The number of poor people in the European Union is 85 million (17%), while in the United States it is 40 million [13]. In this context, this problem is the first and most important.

❖ The second world problem is related to agrarian relations. It is caused by differences in the development of agriculture in different countries. In some countries, agriculture is booming through the use of new high-efficiency technologies and growth methods. However, in some countries, due to the remnants of the past, the forms and relationships of ownership that correspond to market relations have not been properly established. This gap is creating difficulties in agricultural relations between the countries. This situation will also affect the Republic of Uzbekistan.

RESEARCH METHODOLOGY.

The article uses scientific abstraction, analysis and synthesis, induction and deduction methods. The data of this study were obtained from official sources, a comparative analysis of the scientific and theoretical views of prominent economists on the development of entrepreneurship in agriculture, generalization of foreign experience and the study of innovative entrepreneurship based on the results obtained in our country.

ANALYSIS AND RESULTS

Entrepreneurship in Uzbekistan has its own problems in agriculture. First, the main problem is the lack of staff, as well as their professional training. The modern

development of agriculture is based on the latest achievements of science and new technologies, which requires a certain classification of personnel. Currently, the country's agricultural income has reduced the demand for skilled labor. As a result, fewer students are enrolled in agricultural universities. The situation is exacerbated by the outflow of labor to major cities and developed countries.

The second problem is related to the small businesses in agriculture. They do not have enough capital to improve production. There is also the problem of lack of long-term investment. All this leads to another problem, the decline in product quality.

Table 1

The share of small business in the production of agricultural products in the Republic of Uzbekistan

Indicators	2000	2005	2010	2015	2021	Changes in 2021 compared to 2000, point
Area of agricultural crops, thousand hectares	3778,3	3647,5	3708,4	3694,2	3260,7	0,9
Agricultural production, billion soums	1387,2	5978,3	30856,7	99604,6	302524,9	218,1
Volume of agricultural production in small business and private entrepreneurship, billion soums	1021	5019,7	29900,4	98198	299280	293,1

Share of small business in agricultural production, %	73,6	84,0	96,9	98,6	98,9	1,3
Agricultural products per thousand hectares, billion soums	0,4	1,6	8,3	27,0	92,8	252,7

The Republic of Uzbekistan has 3,260.7 thousand hectares of arable land, which is 10% less than in 2000. However, the volume of agricultural production in 2021 amounted to 302524.9 billion soums, an increase of 218.1 points compared to 2000. The share of small business in agricultural production was 98.2%, with agricultural production amounting to 299,280.0 billion soums. Agricultural enterprises amounted to 92.8 billion soums per 1,000 hectares, which is 252.2 points more than in 2000. While agricultural production is growing, changes in ownership are leading to rising unemployment in rural areas. In recent years, the influx of entrepreneurs from other sectors has increased due to the lack of entrepreneurial skills in agricultural specialists. Over the years, the decline in the number of specialists in this field has had a negative impact on agricultural entrepreneurship.

In addition, several promising areas of development for the Republic of Uzbekistan can be identified. The first is import substitution. Therefore, while banning the import of certain products, attention should be paid to the development, production, and expansion of local producers.

The second prospect for Uzbekistan in agriculture is the growing role of the state. This can be achieved by expanding existing local programs, creating new, compulsory state insurance against agricultural risks, increasing funding, and creating cheaper loans.

At the moment, investing in almost all segments of agriculture is very risky. But for quality development, the local agricultural industry needs a significant inflow of investment that will help it reach a new level.

As well as, we also need to improve technology and develop our scientific base. Research and various experiments need to be supported to improve farming practices and to identify living organisms that are more resistant to pests and climate change. It is equally important to train qualified specialists for the country's agricultural universities [10].

CONCLUSIONS AND RECOMMENDATIONS

In this regard, it is necessary to increase organizational and economic measures in the region and its districts to increase the level of development of entrepreneurship in agriculture and employment. It is also important to ensure the mobility of businesses and existing human resources, to improve their skills, to maintain the existing experience of people.

To this end, we believe that the formation of a system of professional development of labor resources in two directions will create a competitive environment between entrepreneurs and labor resources in the rural labor market, as well as between labor resources and entrepreneurs.

In order to form this situation, it is necessary to introduce a mechanism of gradual training and retraining of personnel.

Below we recommend a system of training qualified personnel in the field of agricultural small business,(Table 1).

Table 2

The system of training qualified personnel in the field of small business in agriculture

Learners	Entrepreneurs	Uneducated unemployed	Unemployed people with education
Direction of education	Professional development	Vocational training	Orientati on to a new profession
Learning Objectives:	-Introduction to new information for adaptation to a market economy	Involve and raise awareness of the rural population in areas other than agricultural production in a market economy. Vocational	

	-Promotion of advanced practices in the country and abroad	training and guidance in this area	
Organizations and institutions organizing education:	Provincial and district administrations, Ministry of Higher and Secondary Special Education	Regional and district administrations, labor exchanges, universities, vocational colleges, business incubators.	
Establishment and duration of communication between the learner and the teacher:	-One month every two years in direct auditoriums -Online uninterrupted	-Reception of new listeners in direct auditoriums every month of the year - Online uninterrupted	
Learning Stages and Audience Encouragement:	-The first stage is a month-long training, exchange of experience across the country -The second stage is a month-long training and exchange of experience to create innovation in entrepreneurship, to send entrepreneurs who have expanded their fields to exchange experience abroad.	The first step is to take a one-month vocational training course. The second step is to refer the entrepreneur to the training system when starting a new business in the field of study.	The first step is to study the field of interest for a month. The second step is to refer the entrepreneur to the training system when starting a new job in the field of study.
Education Support:	Local budgets of provinces and districts, special funds of large enterprises in the agro-industrial complex, financing from financially stable business entities		

Another area of development is international cooperation. Those developing countries receive financial and financial support from developed countries, as well as assistance in learning from their experience and business practices. This will help to overcome the backwardness of some countries and agricultural structures, as well as to identify their potential.

In short, agriculture, like any other sector of the economy, has its own problems that hinder its rapid development and improvement. But studying them reveals many promising areas for strengthening positions and further growth. Entrepreneurship in agriculture is widespread throughout the world, creating many opportunities for international cooperation. It can also be useful in individual countries, in accelerating their development and unlocking their potential, and in bringing the global economy as a whole to a new level.

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