

## THE SPECIALTY OF HISTORIC DEVELOPMENT OF ECONOMIC ANALYSIS AND ITS IMPORTANCE IN CUSTOMS SPHERE

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**Annotation:** The article provides the basis of Economic Analysis, its theoretical foundations and stages of development, as well as the importance and relevance of economic analysis in the implementation of effective and simplified customs control and clearance in the activities of customs authorities at present.

**Key words:** economic analysis, indicators, resource, profitability, forecasting, analysis method, information support system.

Economic analysis, like any other science, has its own history of development. It is inextricably linked with the taste of the economy of a particular formation. All the changes that were taking place were the result of the improvement of economic relations and development.

Economic science in general, the history of which goes back to ancient times: the teaching of thinkers Ancient East (Confucius); Ancient Greece (Xenophon, Plato, Aristotle); Ancient Rome (Varro, Seneca). Economic analysis originated in the depths of political economy in the Middle Ages. Economic doctrines were developed in the works of W. Petty, D. Ricardo, A. Smith, S. Sismondi.

The history of economic analysis originates in the sciences of management and accounting. The founder of systematic economic analysis is the Frenchman Jacques Savary (1622-1690). His ideas were developed in the nineteenth century. The Italian Giuseppe Cerboni (1827 – 1917), who created the doctrine of the analytical decomposition of accounting accounts. However, perhaps the greatest contribution to the development of the science of economic analysis has been made by the German school in the late 19 – early 20 centuries, when the direction of balance sheet science appeared in accounting. It developed in three main forms: the economic analysis of the balance sheet (Johann Friedrich Scher (1846-1924) developed methods for calculating turnover, dividing costs into fixed and variable, as well as a technique he called a dead point, which allows you to establish the moment from which the company recoups its costs and begins to work profitably; Paul Gerstner (late XIX – early XX centuries) introduced the concepts of analytical characteristics of the balance sheet and formulated rules for assessing liabilities, assets and the relationship of liabilities and assets; legal analysis of the balance sheet (R. Bagel, E. Roemer, K. Porzig developed the theory of accounting audit); balance sheet analysis in the interests of users (shareholders) (Brosius, Theodor Huber, Max Schoenwandt).

In 20<sup>th</sup> century the main contribution to the development of analytical science was made by various US schools that developed knowledge about financial analysis.

Empirical Pragmatists (Empirical Pragmatists School) were professional analysts, they used analytical coefficients for the first time to make managerial decisions of a financial nature. The first theorist of financial analysis is James Cannon, who proposed 9 coefficients, the main of which he considered the liquidity ratio. The School of Statistical Financial Analysis (Ratio Statisticians School) (Alexander Wale) proposed for the first time to use criteria values to

evaluate analytical coefficients. Scientists of the School of Multivariate Analysts James Bliss, Arthur H. Winacor developed systems of coefficients as generalizing indicators of financial and economic activity.

Then, the modern direction of creating a balanced scorecard was born from this school. Representatives of the School of Bankruptcy Forecasting (Distress Predictors School) (Edward Altman, Arthur Vencor, Raymond F. Smith) we created models in order to assess the financial stability of the company. Direction of stock market participants (Capital Marketers School) (George Foster, Harry Markowitz, Merton Miller, William Sharp, Robert K. Merton, Myron Scholes, D. Tobin, Black, Lintner) was engaged in statistical analysis in order to select the optimal strategy for managing the risk of financial investments. At the end of the 20<sup>th</sup> – beginning of the 21<sup>st</sup> centuries, risk management belongs to the actively developing areas of analysis. The main achievements of financial theory in the 20<sup>th</sup> century. They are connected with the development of the concept of risk management in financial and investment markets – this is portfolio theory, the theory of SARM, arbitrage pricing, etc. (I. Fischer, Gordon, Sharp, Shapiro, K. Redhead, S. Hud, F. Root, B. Berlimer).

The history of the development of economic analysis in Uzbekistan is as follows can be periodized:

- 1) the situation of economic analysis in Turkestan;
- 2) development of economic analysis in the post-revolutionary period;
- 3) economic analysis in market conditions.

Private capitalist enterprises and their monopolistic associations analysis of economic activity mainly analysis of balance sheet liquidity, it consisted of the evaluation of its active and passive substances. But serious difficulties arise in connection with the fact that some industries of Turkestan operate in cooperation with foreign capital came. Accounting and reporting here are only German, English and was not kept on French language samples. Typically, the balances are not always reflected the real landscape. State monopolies methodology for analyzing income, expenses and profits, its main facets were described by monopolists as follows:

- 1) analysis of income and expenses in general and substances made;
- 2) costs consisted of two sections - local government expenses that do not depend on the disposal and business, and to them costs associated to one degree or another;
- 3) income, expenses and net profit in absolute and relative amounts expressed;
- 4) absolute and relative about income, expenses and net profit indicators (in substance cross section) have been studied in dynamics (successively for three years);
- 5) summary and supplementary tables in explanatory texts cited.

In the economy of Turkestan, cooperative activities are much more noticeable was. The need for analysis, the natural need for it cooperative ownership was conditioned by the form itself (economic-financial activity regular report before cooperative members about the results). Analysis describing the financial results of economic activity in the process the main emphasis is on indicators.

In improving customs procedures, it is important to effectively carry out systematic economic analysis.

At the same time, in the presence of the president on April 17, 2022, a meeting was held on priorities for further improvement of Customs Administration, transformation of the industry into a corruption-free system, and the following tasks were set:

- establishment of customs control without customs" at all international airports and systematic analysis of passenger traffic;
- 70% digitalization of customs services and improvement of the system of obtaining prior information in 2022;
- 100% digitalization of the activities of customs authorities in 2023 and the implementation of an effective economic analysis on its basis.

In addition, the president of the Republic of Uzbekistan in 2020, 1<sup>st</sup> of May PQ-4702 decree "On the introduction of the rating assessment ridge of socio-economic development of regions" introduced a system for rating economic and social development of regions based on a systematic analysis of the results of statistical indicators and surveys.

Economic analysis is more important today than ever and is one of the key factors in the development of each sector of the country. In particular, when improving the activities of customs authorities, when they are analyzed using economic analysis methods and long-term plans are drawn up, it becomes easier to implement them in practice. In addition, economic analysis always helps us make decisions based on specific indicators. The formulas proposed in the article for determining indicators are an important factor in further improving the activities of customs authorities.

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