

About the finance and auditing activities of the states in Uzbekistan in the early periods and its legal foundations.

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Abstract: In this article, some theoretical issues of studying the history of state finance in Central Asia in ancient times, as well as state management and management expenses, state treasury and state income, and the legal basis of audit activity are explained in this article.

Аннотация: В данной статье излагаются некоторые теоретические вопросы изучения истории государственных финансов в Центральной Азии в древности, а также государственного управления и управленческих расходов, государственной казны и государственных доходов, а также правовые основы аудиторской деятельности.

Key words: Central Asia, finance, state treasury, income, audit activity, exploitation, expenses.

Ключевые слова: Средняя Азия, финансы, государственная казна, доходы, аудиторская деятельность, эксплуатация, расходы.

One of the oldest countries in Central Asia is Uzbekistan. Uzbekistan and the Uzbek people occupy a very important place in the history of all Turkic countries and all Turkic peoples in Asia. In this regard, while studying the history of state finance, we have to analyze it in the context of the origin of the state in Central Asia, especially in Uzbekistan. The origin of the state in the territory of Central Asia, especially in the region of Uzbekistan, took place 2700 years ago, that is, in the 7th century BC. Of course, this process did not take place without the participation of states. The state was first formed on the scale of some districts, then cities, regions. We can state the desire to form a centralized state mainly for 3 reasons. First, it required the active participation of the public in the organization of irrigated agriculture, the digging of tens of kilometers of canals, the opening of new lands, the construction of palaces, defensive walls, and military fortifications. The involvement of thousands of people was not without the participation of the state. Secondly, he demanded the formation of material and monetary funds for the implementation of tasks before the state. Thirdly, it requires the protection of the country from the attacks of foreign countries, as well as the development of trade and other economic relations with neighboring countries, etc. The implementation of all the mentioned tasks created great conditions for the origin of centralized states and their finances. As we know from history, one of the main characteristics of slavery is that the slave is considered the personal property of one or more masters. Secondly, not having the means of production, and thirdly, the slave is forced into exploitation in an uneconomic way. The word Exploitation means use, use and profit. We can understand that the owners of the means of production appropriate the product of others' labor. Although such principles existed in the territory of Uzbekistan for crafts and trade, but serfdom in the agricultural sector had such characteristics that these characteristics show that it did not differ sharply from feudalism. For example, Koshavarz served in production during the Kushan period and grew crops. The military nobles were landowners, called "peasants", peasants were like the Russian landowners in feudalism, with servants, large gardens, livestock, a quarter of slaves, and even many wives and concubines. has been. They distributed the material goods created by the farmer at their discretion. A small part of these benefits was left to the koshavarz, and the rest was owned by the farmer. He gave a part of the additional product to the state in the form of taxes. When we talk

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about some countries with these relations, it is difficult to determine whether they lived under feudalism or slavery. In most cases, their state revenues and expenditures differ little from each other. Fulfilling the priority tasks of the development of the Republic of Uzbekistan, developing the economy in a stable and balanced manner, taking a strong place in the world markets, ensuring consistent economic growth based on these, fully and effectively implementing the tasks of further increasing the standard of living and well-being of the population. In the current situation, a thorough study of the mechanisms of public finance remains more relevant than ever. For this reason, specialists working in the State Finance System are required to know the mechanisms of correct and effective organization of state financial relations and to be able to apply them in practice. An effective state is necessary for the normal socio-economic and political development of any country. The state creates the legal basis of regulatory and institutional structures for the production and provision of necessary goods and services to the society and the citizens of the country, for the effective functioning of the economy and social networks, and thereby creates material and other conditions for the living and work of its citizens. perform tasks of giving. State finance is a set of relationships related to the formation of centralized monetary revenues of the state and their use in various directions in order to fully fulfill their functions. Based on the diversity of these relations, a number of specific organizational forms of state finance are formed. These are: the state budget, non-budgetary special funds of the state, state credit and finance of state enterprises. According to its economic content, state finance is the formation of financial resources at the disposal of the state and its state-owned enterprises and the implementation of expenses for expanded reproduction, meeting the growing socio-cultural needs of society members, national defense and state administration. is a set of monetary relations that occur on the basis of the distribution and redistribution of the value of the gross domestic product. State finance is a set of economic relations arising in real money circulation related to the formation, distribution and use of centralized funds of financial resources. The material basis of financing is money circulation. State finance is financial relations in the field of organization, distribution and, at the same time, spending of money reserves at the disposal of the state. The funds of the state finance are used for national interests and serve to fulfill the functions of the state. Public finance includes money reserves, financial mechanism, financial institutions, offices and financial policy of the state. It is divided into such types as the state budget, local municipal budgets, finances of state enterprises, their budgets, special funds belonging to the government, state credit, state borrowing and lending instruments. Currently, public finance is of great importance in the implementation of the economic and financial policy of the state. It is a leading tool in ensuring repeated labor processes, increasing the material and spiritual well-being of the people, providing funds to state bodies, growing the country's economy, financing the national economy, social sphere, investing the economy, social protection of the population, ensuring national security, state administration, and others. is considered. Finances of all existing enterprises and sectors of the national economy are the main source of state finances and reserves of the financial system. In the past years, the normative legal and methodological basis of auditing was formed in our country, as well as a simplified and unlimited system of auditing activity licensing was introduced, which made it possible to form the market of auditing services and ensure the entry of local auditing organizations into large international networks of auditing companies. At the same time, a number of problems and shortcomings are preventing the further development of audit activity, increasing the importance of audit services for making management decisions and improving the quality of corporate governance. Audit services that help solve these problems have begun to form. Its main task is to provide unbiased

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feedback on reports presented to information users. Auditors perform this task competently, as they have sufficient knowledge and experience, as well as access to accounting documents and supporting information. In addition, they do not obey the administration of the enterprise and are free from its pressures. In the conditions of economic liberalization and deepening of reforms aimed at strengthening the foundations of the market economy in our Republic, the audit service, which ensures the stability of the banking and financial system, is of great importance. In the years of independence, special attention is paid to the development of audit activity. Wide opportunities are created for organizations operating in this field and for scientists and researchers conducting scientific research aimed at developing the theoretical foundations of audit activity. The term audit is derived from the Latin language and means "listener", "to hear". There are different views on the introduction of this term into practice. We can divide them into the following three main groups: 1. In ancient times, when people still did not know the art of reading and writing, the ruler of a region constantly felt the need for information about the amount of his wealth. Then the ruler used the services of preliminary auditors, that is, the wealth owned by this ruler, in particular, the employees who were responsible for looking after and caring for the cattle, described and told the auditors about these wealth at a certain time of the year. After some time, the same auditor listened to these employees again and reported to the ruler about the difference between the previous and the following information, or the absence of such differences. 1 According to the second view, During the Middle Ages, in Western countries, the public finance office read out the final annual financial information to the general public. Through this broadcast, he made sure to the public that the taxes paid are used for the right purposes, without allowing extravagance. In this process, the public played the role of auditor, i.e. "listener". 2 And the third view is that the teachers who teach in the religious institutions of Western countries, that is, the monasteries, are the most important among their students. Those who selected talented students who mastered the lessons at the required level and entrusted them with the task of checking that the rest of the students read the book without mistakes by listening. Based on this point of view, the term auditor, i.e., "listener" came into practice based on its application to these gifted students. 3 Although these views put forward different opinions about the origin of the term audit, they have commonalities about the essence of audit. This commonality is that in each of the above situations, the auditor: - gained public trust and stood out from others with his certain skills and knowledge. In addition, he appears as a person who has served the welfare and development of the society.

To sum up, this article provides information about the stages of the creation and development of the financial system of Uzbekistan, one of the countries in Central Asia, and the solution of the shortcomings in the financial system based on audit conclusions. In addition, the legal basis of auditing activity is explained. Auditing, like a number of other practical fields, is considered to have its own subject and methodology of studying this subject. The subject of inspection in this field is, first of all, the financial reports of the enterprise. The independent auditor is requested to certify that these financial statements are prepared in accordance with the requirements of the law and that they provide accurate and complete information about the financial position, changes in the financial position and cash flows of this enterprise. The set of measures used is the methodology of the audit investigation.

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