
Steps to Achieve International Standards

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Abstract: In order to make our country equal to the world economy, the article emphasizes the need for accounting leaders to know the advantages of international accounting standards and the advantages for the development of entrepreneurial activity. The prices for the sale of fruits and vegetables show the directions of overcoming the concept of seasonality.

Keywords: International standards, winning standards, qualities, enterprise managers, fruits and vegetables, seasonality, storage warehouses.

Enter. Our country is today in the eyes of the world economy, the reason for which is the open policy conducted in our country, trust in young people and privileges given to entrepreneurs, all this does not leave the world society indifferent. Almost every day, the president signs decrees that serve for the prosperous lifestyle of our people on the creation of news, new ideas, new opportunities and new work styles. One example of these are the benefits given to entrepreneurs for the purpose of developing entrepreneurship, in Uzbekistan, the social tax rate of 12 percent is set at 1 percent for several enterprises. From April 1, 2022 to January 1, 2025, a social tax of 1 percent will be paid for business entities operating in the following areas:

- Retail trade and catering
- Hotel services
- Transportation of passengers and cargo by road transport
- Repair and maintenance of vehicles
- Computer services
- Repair of household appliances
- Provision of agro and veterinary services
- Providing services in entertainment establishments

The privilege is applied to business entities if their income at the end of the current reporting period is at least 60% of their total income.

Analysis of literature on the topic. Scientists systematically conducted research on the implementation of international standards in enterprises and the increase of storage warehouses. In particular, among the scientists of our country, K.B. Urazov, M.E. Pol'latov, S.N. Tashnazarov, H. Irgashev, I. Akhmadkhanov and other economists of ours conducted scientific research on the issues of using international standards and improving their reflection in the form of claims and supplements and financial reports.

Taking these into account, using the Internet and world political information, proposals were made to improve the standard of living of the population, develop entrepreneurship and expand the economy.

Research methodology. Logical analysis methods based on information were used in the research process. Methods and approaches such as space and time, analysis and synthesis are also used.

Analysis and results. If it is discovered that the number of employees has been hidden by business entities performing the listed types of activities, the benefits will be suspended and financial penalties established by law will be applied. Apart from that, the proposal to reduce the VAT tax from 15% to 12% from January 1, 2023 was also mentioned. Of course, in response to these benefits, entrepreneurs are finding innovations and changes in every aspect of business. Entrepreneurs are trying to expand their business activities and increase the volume of exports and imports in order to make effective use of the opportunities given to them. Attracting investors from foreign countries to increase exports and imports, and our company is also working to become an investor in foreign countries. Therefore, since we are working together with the world's countries today, it would be appropriate to conduct the accounting of the enterprise according to the accounting that meets the international standards.

In accordance with the decision of the President of the Republic of Uzbekistan "On additional measures for the transition to international standards of financial reporting" dated February 24, 2020 No. from the end of 2021, individuals must prepare financial statements based on international standards of financial reporting (hereinafter referred to as "IFRS") and provide accounting services with at least three specialists with relevant certificates within the framework of international certification until the end of 2021, and the decision provides for enterprises to conduct accounting in accordance with international standards holds.

Institutions of higher education should introduce updated educational programs in the educational process, which provide for in-depth study of MIS in the subjects of "Accounting" and "Audit", ensure that pedagogues in these subjects are trained in MIS in accredited educational centers, and from the 2021/2022 academic year, experience-test higher teaching accounting and auditing subjects in educational institutions only by teachers who have the appropriate certificate within the framework of international certification.

During the years 2020-2025, teaching personnel of higher education institutions (on the subjects of "Accounting" and "Audit"), students, graduates (within six months after graduation) and employees of state bodies in accredited educational centers will be trained in MIS, as well as training them as accountants. The fact that the costs of initial registration and examination registration in the Republic of Uzbekistan within the framework of international certification will be covered from the budget of the Republic of Uzbekistan and other sources not prohibited by legislation is a sign of strong attention to this field.

The temporary regulation on the procedure for reimbursement of the costs of passing exams within the framework of training and international certification of accountants according to the international standards of financial reporting, which provides for the following, is approved in accordance with the appendix.

The structure of the costs of passing exams within the framework of training and international certification of accountants and the category of persons covered by these costs.

The procedure for reimbursement of educational expenses on MXCC.

The procedure for covering the costs of taking exams within the framework of the international certification of accountants.

Sources of funding for the costs of training and taking exams within the framework of the international certification of accountants.

It is necessary for the heads of the enterprise to know how quickly the enterprises reach the

international standards and what benefits it will bring for the enterprise, for this it is necessary to teach and explain some international standards to the heads of the enterprise. This will not only help the managers of the company to follow international standards, but also to implement the policy of the company correctly, as well as to understand and control the accounting of the company by the accountant.

The head of the enterprise should know how much the accountant is the heart of the enterprise and how much it depends on the accountant, and how important and responsible the accountant's work is in his turn, and the accountant should consult with the head of the enterprise and carry out any activities in the enterprise together. If it increases, it will meet the goal.

Adhering to international standards not only attracts investors, but also allows future accountants and auditors who are developing in Uzbekistan to work in any country of the world, not only in the territory of Uzbekistan.

Educating company leaders on international standards will not only help our companies to attract investors, but in order for our company to invest in companies in other countries, as well as from the point of view of understanding the account of companies that want to invest in our company, company leaders should have a little understanding of international standards.

In the period of modernization, trade has developed in Uzbekistan as well as in foreign countries, in particular, in 2019, the Covid-19 pandemic began, and from March 2020, quarantine was introduced in our country. On the one hand, the economy of the whole world has collapsed, including the economy of Uzbekistan, but on the other hand, the trade and service sectors have developed, because people were asked to stay at home during the pandemic by the government, so people order their desired purchases while staying at home, and service companies make customer purchases. brings home. Home ordering has worked in almost all industries, including general grocery, retail, pharmacy and other industries including home delivery services. In addition, large markets have been organized, providing customers with the opportunity to see and choose with their own eyes, that is, sellers will bring their products to your home, and you can buy the products or goods that you like. Due to the pandemic, the trade sector has given rise to new trade routes for our country. Online sales are now available in all trading companies.

Nowadays, it is possible to order something without going to the market. Because of this, the activity of trade enterprises has expanded to the present day, they now have not only trade, but also service, and the types of goods increase according to people's needs. The main thing in trade is that a trading company with a large stock of goods will have a large trading activity and a large profit. We know that seasonal fruits are cheap in summer and more expensive in winter, because fruits ripen in summer, and if they are eaten in winter, there is very little possibility to store them, so fruits are expensive in winter. There are no storage warehouses in trade enterprises to keep stocks good and quality, therefore fruits are expensive in winter. When trade enterprises increase their storage warehouses or improve the service of storage warehouses, if trade enterprises take their stocks to storage warehouses in summer, trade enterprises will be active in winter, and it will not be difficult for people to buy fruits. is considered significant.

Conclusions and suggestions. Based on the results of the research, it can be concluded that the current policy is bearing fruit. The achievement of the international standards at a new stage means the advancement of our country to another level. We have developed the following proposals for the effective implementation of these tasks.

- Faster achievement of international standards in most cases depends on the management of the enterprise, therefore, first of all, the management of the enterprise should be offered

some knowledge and skills, some explanations about international standards. The managers of the enterprise serve international standards not only for investors, but also for the future development of the enterprise. Achieving international standards will only have a positive effect.

- In order to speed up the implementation of international standards in enterprises, it is necessary to provide close assistance to accountants of tax enterprises in the implementation of tax benefits and reporting in enterprises that have achieved international standards.
- In our country, the spring season is also in its own way, that is why it is a country rich in fruits and vegetables, but in our country, fruits and vegetables are cheap in summer and expensive in winter, because we do not have the opportunity to store fruits and vegetables in winter to meet our needs. Should be increased and used wisely. In this way, it serves to prevent the price of fruits and vegetables from falling in winter and to keep them at the same price.

Based on the above-mentioned opinions and considerations, we can say that achieving international standards in our developing country is one of the most pressing issues today. In solving these issues, enterprises should look at the world experience and exchange ideas with them on improving their knowledge and skills. All the implemented policies are aimed at improving the standard of living of the population, and one of the factors that affect the standard of living is to increase storage warehouses for fruits and vegetables, and to prevent them from waiting for fruits at seasonal prices.

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