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MAIN DIRECTIONS OF STATE BUDGET REVENUE FORMATION

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ABSTRACT

This article discusses the main parameters that make up the state budget. The variability of indirect and indirect taxes and non-tax levies in the state budget over the years has been analyzed on the basis of statistical data. In addition, in the current pandemic, the measures taken by the government to form the revenue side of the state budget from external financial sources were discussed.

KEYWORDS: *Budget Revenues, Tax Processes, Direct Taxes, Indirect Taxes, Surplus, Debt Status, Living Conditions.*

INTRODUCTION

In these times of socio-economic crises in various countries of the world for various reasons, a well-thought-out fiscal policy in Uzbekistan serves to take a bold step towards the goals set by our country. The fact that in recent years the GDP has been growing steadily, the real money in the hands of the population of Uzbekistan is growing year by year, the state budget is being implemented with a surplus, the fiscal policy of our country is wisely developed and is further proof that it is being done effectively. To create a common well-being, public funds must be invested in good employment, schools for the best education, and prosperous economic sectors. In order to do this, of course, it is important to form the budget, properly organize taxes and non-tax payments. A number of measures are being taken in Uzbekistan in this direction. In particular, in 2020, for the first time in Uzbekistan, the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2020" was adopted and the republican budget was approved by the chambers of the Oliy Majlis, and local budgets by the local Council of People's Deputies. approval has been set. [1] In addition, the President's address, which reflects the most important tasks of the country's development in 2020, said: "Under the new tax policy, the tax burden on wages has been reduced by 1.5 times. As a result, the number of people employed in the formal sector increased by 500,000 during the year. The value-added tax rate was reduced from 20% to 15%. As a result, 2 trillion soums remained at the disposal of taxpayers last year. This year, the figure is expected to reach 11 trillion soums." [2]

LITERATURE REVIEW

There is a lot of research on state budget revenues around the world. The main reason for this can be explained by the fact that the formation of the country's budget in the right direction prevents the budget deficit, ensures the normalization of external and internal debt. It is the effects of budget revenues and budget deficits on the mutual financial situation of the country

that have been studied by American and European Kaminsky and Reinhart, Ann Pettifor, Steve Keen, Peter Schiff, Robert D.Lee Jr., Ronald W.Johnson, Philip G.Joyce. such as modern scientists. In particular, Steve Keen argued that "the constant dependence of the economy on debt will eventually lead to major economic crises" [3]. Seleznev A.Z., Afanasev MP, Neshitoy A.S., B. Ragozin, V. Belostotskaya, TA Frolova and others from the Commonwealth of Independent States have conducted research in the field of budget revenues in general. The following statement of TA Frolova can be considered as a general definition for all budget revenues: "Budget revenues are free and non-refundable funds according to the current classification. In the process of formation of budget revenues, part of the GDP created in the process of state production is compulsorily at the disposal of the state. On this basis, financial relations are established between the state and taxpayers." [4] Research on budget revenues and its formation has been the basis of the scientific work of a number of Uzbek scientists. Such scientists include T.S.Malikov, B.E.Tashmuradova, M.I.Alimardonov, A.A.Nabihodjaev, E.F.Gadoev, A.S.Juraev, J.R.Zaynalov, B.R.Sanakulova, S.S.Gulamov, Nurmukhamedova B.I. Hamdamov SHK can be added. In the ongoing processes, our esteemed President Sh. Mirziyoyev's work can be included in any scientific work. In the current pandemic, the President's decision to finance budget expenditures not on the basis of loans from economically developed countries, but on the basis of long-term loans from the Asian Development Bank is a clear example of this.

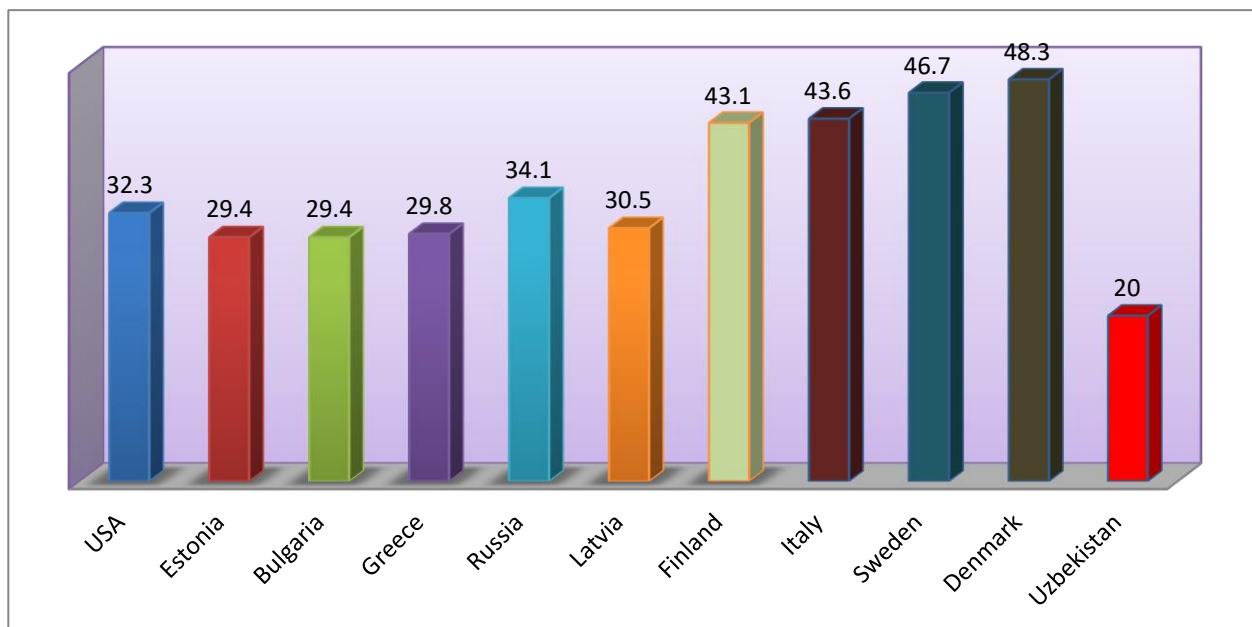
ANALYSIS AND RESULTS

Budget revenue payers have a number of significant differences in the object of taxation, methods of deduction, timing, etc., but at the same time they are focused on one goal. The revenue part of the budget is mainly formed from taxes. Among the tax revenues of the budget of the Republic of Uzbekistan, VAT is the leading. Non-tax budget revenues are generated as a result of economic activity of the state or as a result of redistribution of GDP generated within the framework of production. As part of the reforms in the budget system, Section IV of the new Budget Code, introduced in the Republic of Uzbekistan in 2014, is called "Budget revenues of the budget system." Chapter 9 of this section defines the structure of state budget revenues in the relevant articles. In particular, Article 50 of the Code is entitled "Formation of state budget revenues" [5] and specifies the revenues from which the state budget is formed:

1. Taxes and other mandatory payments;
2. Proceeds from the placement, commissioning and sale of state assets;
3. Inheritance, funds transferred to state property on the right of gift;
4. Non-refundable receipts from legal entities and individuals, as well as from foreign countries;
5. Payments from the repayment of budget loans to foreign legal entities and loans to foreign countries;
6. Other income in accordance with the legislation;

The composition of budget revenues is mobile and depends on certain economic conditions. For example, in economically powerful countries, the basis of tax revenues is the income of individuals, in countries with low living standards, indirect taxes and taxes on legal entities. We can see this process in the Republic of Uzbekistan. Indirect taxes form the basis of budget revenues in the country. This formation of budget revenues can also be used as a specific indicator, that is, to determine the level of the country's economy, depending on the amount of

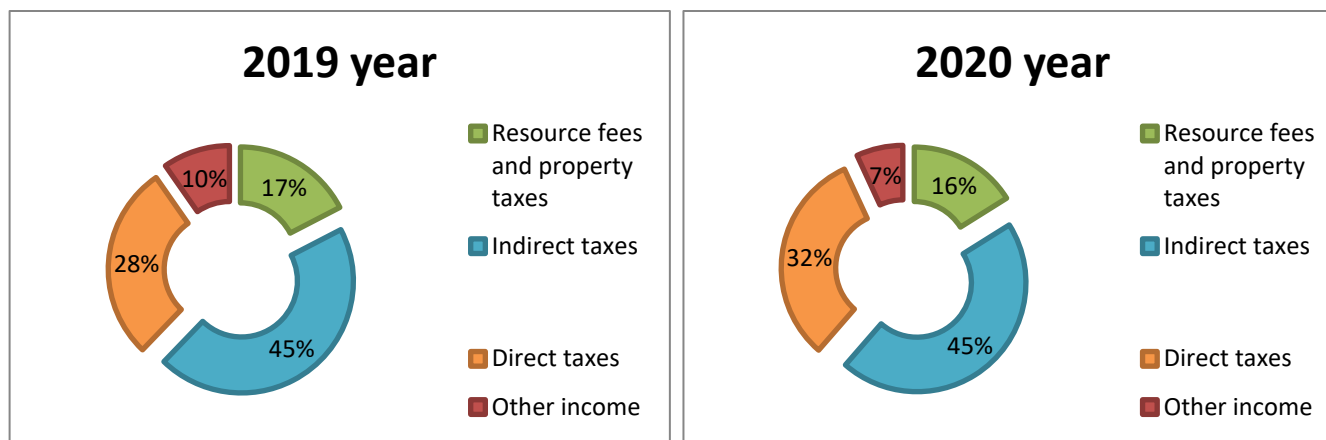
revenue to the budget. In the diagram below, we can see the practical proof of the above, that is, the tax burden in the Republic of Uzbekistan and developed countries. (Figure 1)



(The diagram is made by the author on the basis of the dissertation of Adizov Sanjar Rashidovich)

Figure 1. In the countries of the world and in the Republic of Uzbekistan tax burden interest rate.

From the above data, it can be concluded that the share of the tax burden in our total income is not very high compared to other developed countries. So we are still among the developing countries. The increase in the share of budget revenues in the national income indicates that the economy is growing and living conditions are improving. Tax policy should ensure a steady flow of tax revenues without compromising the country's economic situation and international competitiveness [6]. Taxes are also an important part of the state budget and are mandatory payments made by state or local authorities in a predetermined amount to meet public needs [7]. As a result of the current conditions, the tax system in our country is improving. The adoption of the new tax code, of course, provides a great opportunity for entrepreneurs and investors, as well as a significant increase in state budget revenues. In the draft State Budget for 2020, budget revenues will reach 128.4 trillion soums. UZS or 20% of GDP. Value added tax as the main source of revenue for the state budget amounted to 44.2 trillion rubles. soums, corporate income tax - 22.1 trillion soums. soums and personal income tax - 16.1 trillion soums. sum is shown. We see the other revenues of the state budget in the following table. [8] Let's look at the structure and amount of taxes in the budget in 2019-2020: (Figure 2)



(The diagram is made by the author based on the forecasts of the Ministry of Finance)

Figure 2. The state in 2019-2020 as a percentage of the main types and amounts of taxes in the budget.

In 2019, resource payments accounted for 17% of the total tax structure, while in 2020 this figure is expected to fall to 1%. Indirect taxes play an important role in the state budget of the Republic of Uzbekistan, as well as in the consolidated state budgets. In 2020, as well as in 2019, indirect taxes are projected to account for a large share, but the expected volume may not give it, due to the non-receipt of tax revenues in the amount expected to remain stable due to the epidemic, the reduction of excise revenues from customs control leads to a decrease in its share. In 2019, direct taxes were 28 percent, and by 2020, the figure has risen to 32 percent. Of course, the new tax code did not go unnoticed. In particular, after the adoption of the Tax Code, 500,000 people who receive a monthly salary on the basis of an envelope salary are legally registered and voluntarily pay income tax. Other revenues are considered to have a small share in the state budget. Other income is expected to be 10 percent in 2019 and 7 percent in 2020. In terms of interest rates, we can see a decrease compared to last year, but the amount of taxes can be more than last year's soums. distributed and redistributed to all layers.

CONCLUSION

Based on all the above analysis, it can be concluded that the revenue side of the state budget is one of the most important categories in the public financial system due to its economic nature. One of the most important tasks is to regulate its formation, and the normal formation of revenues is equally important for the internal and external activities of the state. Based on all the considerations, the implementation of the following activities can lead to a more efficient formation of budget revenues:

- ◆ Support small businesses and entrepreneurs by improving the collection of direct and indirect taxes and reduce the tax burden by increasing the number of taxable items;
- ◆ It is necessary to widely use the best practices of leading foreign countries in the field of VAT collection in the context of our country;
- ◆ Guaranteeing future revenues by investing budget funds in long-term strategic projects;

- ◆ Increase the income base by selling new services to the population, simplifying or reducing the cost of services that can only be used by high-income groups (for example, reducing the cost of identification services for cars and increasing the income base to all usable levels);
- ◆ Allowing foreign investors to enter without state guarantees and creating new tax bases in exchange for increased production;

In addition, in the current pandemic situation, the use of long-term loans from international financial institutions, where possible, the interruptions caused by the non-receipt of the intended income, will be more effective. The availability of stable gold and foreign exchange reserves, as well as the proper use of high gold prices, will also have a positive effect, and the possibility of recovering these losses at the expense of subsequent economic growth and budget surpluses must be taken into account.

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STRATEGIC CHALLENGES FOR INCLUSIVE GROWTH AND SUSTAINABLE BUSINESS – A STUDY OF 500 COMPANIES IN INDIA

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ABSTRACT

The purpose of this paper is to explore the brief overview of the importance of strategies within the companies in Indian context and in present critical juncture to discuss about the various corporate strategies for their profitability and inclusive growth to sustain in the long run. The main objectives of the paper is to outline and discuss the relevant issues and challenges from the strategy formulations of companies in order to achieve advantages in a competitive market. Therefore the primary objectives of this study consist of the theoretical frames of strategies for achieving the sustainable competitive advantage and replicate the ways of implementing them not only in India but also in global context. It is cross sectional study which is exploratory in nature, which involves secondary source of data collection and use of content analysis technique to access responsible business challenges of companies operating in India, and further to highlight the socio, economic, political factors and its impact on the overall corporate sectors of the country. An attempt has been made to analyse how India's top BSE 500 listed companies manage their CSR fund in last five years as well to measure the business sector wise contribution in Corporate Social Responsibility against Sustainable Development Goals (SDGs) and Business Responsibility Reporting (BRR) in Indian context. It gives a perspective on how top corporate sector in India view and conduct CSR to achieve sustainable growth.

KEYWORDS: Corporate Strategy, Corporate Social Responsibility (Csr), Inclusive Growth, Sustainability, Business Responsibility.

1. INTRODUCTION

1.1 Need for Inclusive Growth in Indian context

Inclusive growth is necessary for sustainable development and equitable distribution of economic wealth and prosperity as well. The macro and micro economic variables determine and measure the achievement level of inclusive growth in an economy. The micro dimension apprehend the importance of structural transformation for business diversification and market competition. In Indian context there is need for more focus on pace and pattern of inclusive growth. The CSR is a concept that looks at both the social as well as business interest. The term CSR (Corporate Social Responsibility) is a form of corporate regulation integrated in a business responsibility model. The CSR policy functions as a regulatory mechanism monitoring and ensure transparent and active compliance with the government law (Indian Companies Act-2019) ethical standards and international or national regulatory norms. In the view of top industrialist and philanthropist JN TATA - "In a free enterprise, the community is not just another stakeholder in business, but is in fact the very purpose of its existence". The aim is to how

corporate sector will achieve sustainable growth with responsible business and contributes to the India's overall growth trend through corporate governance, high ethical standards, to reduce business and legal risk and trust of stakeholders by taking responsibility for corrective corporate actions. The corporate strategies encourage the business firms to make a positive impact on the environment and stakeholders including employees, consumers, investors, communities, society and environment.

1.2 Challenges for Inclusive & Sustainable Growth in Indian context

The companies have tried to upgrade their traditional approach of social responsibility activities to sustain and to design the value strategies to deliver positive economic returns by improving the quality of life in low income segment and distressed communities of society. But these programs and activities had a limited impact and produce invisible transformational change. This raises a basic fundamental question why do business enterprises find it so difficult to implement scalable, measurable and profitable strategies for inclusive growth that benefits all stakeholders of social economy.

To understand why inclusive and sustainable initiatives often fail to scale up successfully, the main challenge as relating to implementation and some influencing factors are like,

- (i) Poor integration with the company's core business.
- (ii) Difficult of engaging with the multiple actors in the local communities.
- (iii) No relevant measurements for motivation.
- (iv) To evaluate company benefits and the target population.
- (v) Problem in limited scale project execution in ambitious way.
- (vi) Poor functioning of supply chains and systematic talent gaps.
- (vii) Need for change the ecosystem.

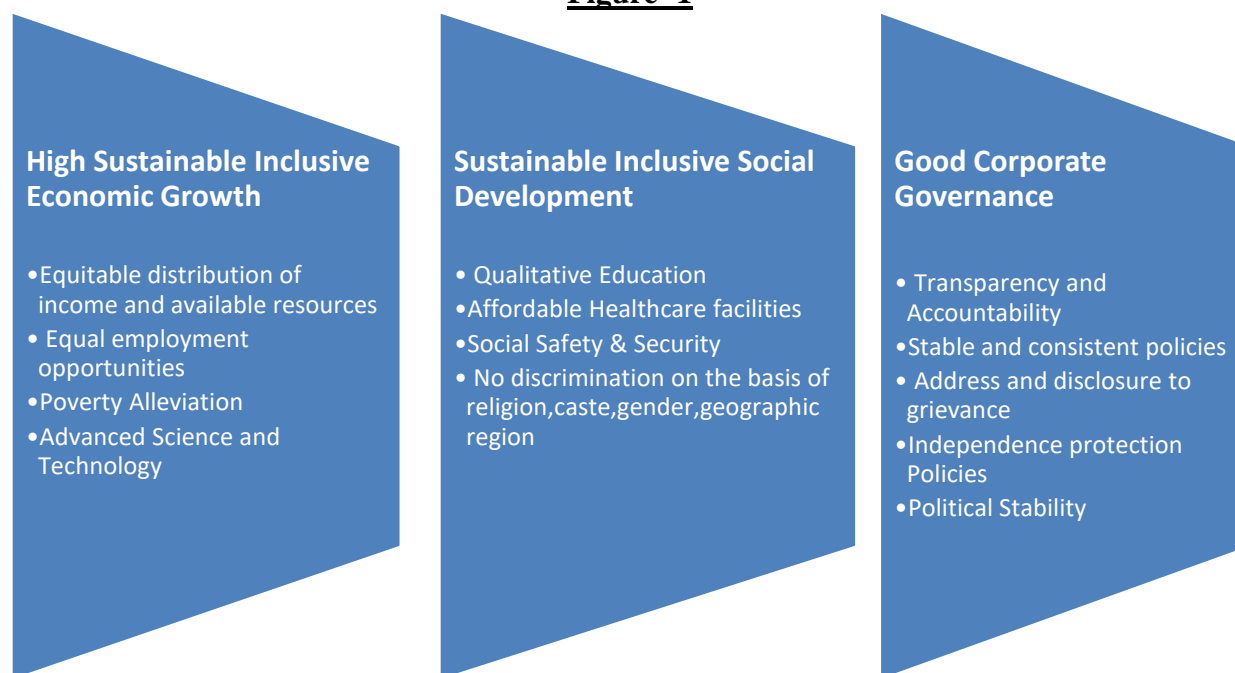
Instead of trying to fix the social problems, corporate sector and other actors need to reimagine the regional ecosystem in which they are participate to bring poor and unemployed mass people into the mainstream economy. The corporate sectors should search for projects that generate economic benefits and very few companies are prepared to finance in this type of risky investment with their limited CSR and sustainability budgets.

Today 'India' is the new emerging country of world and growing at a phenomenal rate. The Honourable Prime Minister laid down the vision of India becoming a USD 5 trillion economy by the year (2024-25)¹ and has inspired every citizen to contribute to this worthy cause. The economists and sociologists are emphasizing on the concept of inclusive growth which italicize a win-win situation for all the stakeholder involvement in the growth process. The Indian economy is expected to grow by 5.9 percent in FY 2019-20, which is the lowest GDP growth in the last seven years. The growth started decline three years back from 8.17 percent in FY2016-17 to 7.17 in FY 2017-18 and further decline to 6.8 percent in FY 2018-19. The Trade deficit has been increased from 3.6 percent (2017-18) to 4.4 percent (2018-19) of GDP. Trade deficit is the outflow of currency due to excess of imports over exports². Hence, in present days after corporate tax slashed by nearly 10 percentage points to 25.17 percent in September 2019 to counter the economic slowdown. The government is not in a situation to provide a big capex-push, as it is struggling to meet tax revenue due to sluggish GST, the corporate tax cut and income tax collection. The corporate sector need to play very crucial role to achieve inclusive sustainable growth and need for support the steps taken by the government to maintain the same momentum of growth trend line.

2. Strategic Pillars of Inclusive Growth

The universal definition of inclusive growth is “uniform development of all the sections of society through equal growth opportunities”. The objectives of inclusive growth could be set at three different level of horizon, i.e. business factors, geographic factors and individual factors. Across the world have identified the three major strategic verticals for Inclusive Growth.

Figure -1



2.1 High Sustainable Inclusive Economic Growth

The growth of agriculture sector has been fluctuating (it increased from -0.2% in 2014-15 to 6.3% in 2016-17, then declined to 2.9% in 2018-19)³, which indicates the declining share of agriculture in the GDP of India. Hence the most basic function of an inclusive growth strategy is to reduce the gap between the different sections of society.

- Equitable distribution of resources
- Alleviation of poverty
- Widening of employment
- Advanced Science & Technology

2.2 Sustainable Inclusive Social Development

In the developing countries like India social and sustainable inclusion is very pivotal where the competitions and opportunities are differentiated on the basis of economic and social factors. Hence there is requirement of government policy interventions and corporate sector participation for inclusive social growth.

- Investment in Education
- Investment in Healthcare facilities
- Social Safety and Security
- No discrimination

2.3 Good Corporate Governance

Corporate Governance has become a dynamic concept and not static one, which emerged as a benchmark for judging corporate excellence in the context of national and international business practices. The Cadbury Committee Report (1992)⁴ defines corporate governance as “a system by which corporate are directed and controlled”. It is about how company fulfils its obligations to investors and other stakeholders. It is about commitment to value and ethical business conduct and high degree of accountability and transparency. Finally corporate governance which enables sustainable business as promoting corporate governance reforms and good practices by the companies in maintaining positive image among the stakeholders which leads to regular flow of funds and thereby companies able to function evenly and achieve their long term goals.

3.1 The Sustainable Development Goals (SDGs) in India

During the year 2017 United Nations Sustainable Development Summit, all the members from 193 countries collaboratively committed to adopting SDGs also known as Global Goals. The Sustainable Development Goals are an ambitious commitment by global leaders and countries to meet the 2030 agenda for sustainable development. The progress of world to meet these global goals largely depends on India's progress. India is playing a prominent role in the formulation and implementation of SDGs.

Figure -2



Source: <https://in.one.un.org/page/sustainable-development-goals/>

However with 17 Goals, 169 targets and 306 national indicators, it's a big challenge to understand for the countries as well define and measuring success against these goals. The above dashboard presents SDG India Index 2018 analytics and shows how the progress on these goals measured in India. The growth indicators shall be refined data collection and reporting process should be improved to explore in the coming years.

3.2 SDG India Index 2018 – Challenges Ahead

The SDG India index having three vertical stages i.e. (i) Sustainable Development Goals and define targets (ii) National priority indicators list (iii) Computing the SDG India Index Scores.

There is challenge in selecting criteria for national indicator variables, availability of data at national level for 29 States and 7 Union Territories coverage, reliability and ownership of data for circulation to all States/UTs for their suggestions, comments and data monitoring system. There is a requirement for good governance and accountability as a tool for evaluating government performance. Presently data is not available for some of the 306 National Indicators developed by Ministry of Statistics and Programme Implementation (MOSPI)⁵. However, NITI Aayog decided to initiate the monitoring process by prioritise some indicators on which state wise data available and consider those indicators for designing the SDG India Index.

4. Business Responsibility Reporting (BRR) in India

The sustainability reporting is a process that assist business organizations in understanding the linkage between sustainability and organization's strategy, goal setting, performance measure and management of change towards sustainable global economy. Sustainability is a concept that combines profitability with social responsibility and environmental care. In essence, sustainability report is the organization's views and visions on the most critical aspects of the organization's economic, social and environmental impacts and the relation of those with its performance.⁶ To ensure completeness and standard of reporting various regulatory as well as voluntary organisations have created framework under which all companies should make disclosures about business policies related to Environmental, Social and Governance (ESG) factors and measuring steps taken by them for implementing the policies by following the standards.

The Securities and Exchange Board of India (SEBI) regulator for the securities market in India, vide its circular dated 13th August 2012 mandated top 100 listed companies based on their market capitalisation to submit a Business Responsibility Report (BRR), owes its origin to focus and attention that investors, regulatory authority and stakeholders were paying to Environmental, Social and Governance factors. Again SEBI further amended the regulations [34(2) *f of the SEBI (Listing Obligation and Disclosure Requirement) 2015*] to extend the obligations to top 500 listed companies, which was effective from 1st April 2016.

4.1 The Nine Principles of Business Responsibility Reporting

As prescribed by the SEBI have been divided into below mentioned nine principles which were notified by Ministry of Corporate Affairs, form the basis to access compliance as follow.

Principle 1: Ethics, Transparency and Accountability

Principle 2: Product Life-Cycle Sustainability

Principle 3: Employee's Wellbeing
--

Principle 4: Stakeholder Engagement
--

Principle 5: Human Rights

Principle 6: Environment

Principle 7: Public Advocacy

Principle 8: Inclusive Growth

Principle 9: Customer Value

The principles are generic in nature and applicable to all companies, under this if failure to provide Business Responsibility Report by those companies which are mandated to provide the report can be constructed as non-compliance with clause 34 of the SEBI⁷. The most challenges for regulatory organisations to take next course of action and suggestive measures.

5. GRI Standards: The Global Standards for Sustainability Reporting

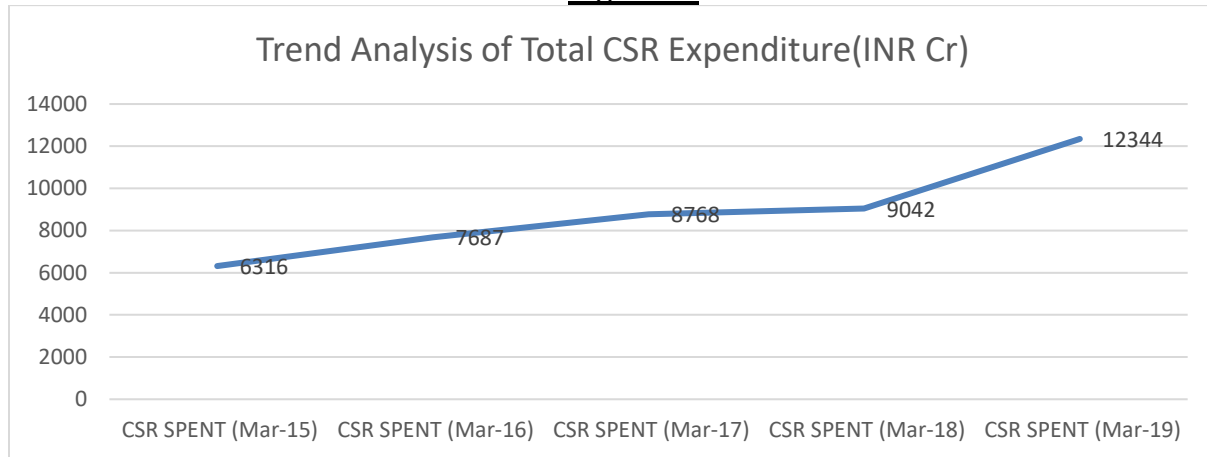
The Global Reporting Initiatives (GRI) standards are the first global standards for sustainability reporting, which feature a modular, interrelated structure and represent the global best practices for reporting on a range of economic, environmental and social impacts.⁸ These includes new version of the guidelines and reporting framework to coordinate the reporting processes. The GRI guidelines is the most widely accepted guidelines for Sustainability Reporting and conduct stakeholder engagement, materiality assessment, manage assurance procedures and link the sustainability report to Indian National Voluntary Guidelines.

Objectives

- To analyse the strategic challenges for corporate world in Inclusive and Sustainable growth of Indian economy.
- To study the Corporate Social Responsibility (CSR) spending trend of Indian corporate companies in last five years.
- To understand the contribution of CSR towards inclusive and sustainable growth.
- To investigate various strategic and operational aspects of public-private participation towards fulfilment of national objectives of sustainable and inclusive development.

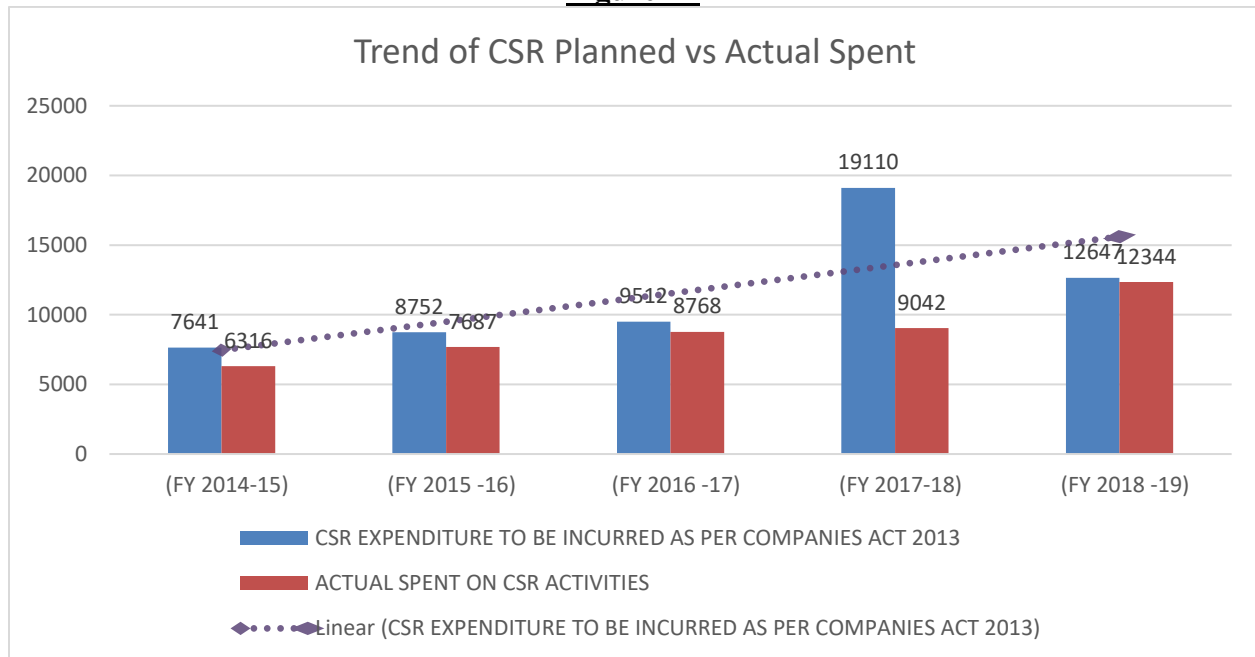
Research and Analysis

The Companies Act, 2013 brought many changes in the corporate landscape in India. Technically India became the leading country to make companies invest a part of their net profits for communities as a compliance. As stipulated companies having net worth of INR 500 crore or more, turnover of INR 1000 crore or more or net profit of INR 5 crore or more in a given financial year are required to spend 2 percent of their average net profit for last three financial year on CSR programmes and activities. Indian corporate sector responded well to the mandatory CSR compliance.

Figure –3

Source: Authors calculation and analysis from CMIE Prowess IQ data, 2019

Over the period the trend line is positive slope and upward rising indicates more participation of corporate world in the economic growth. For last five years if we look at the overall CSR ecosystem in India, total CSR fund investment is more than INR 44000 crores by these S&P BSE 500 companies over the period under study (as in figure-3)

Figure - 4

Source: Authors calculation and analysis from CMIE Prowess IQ data, 2019

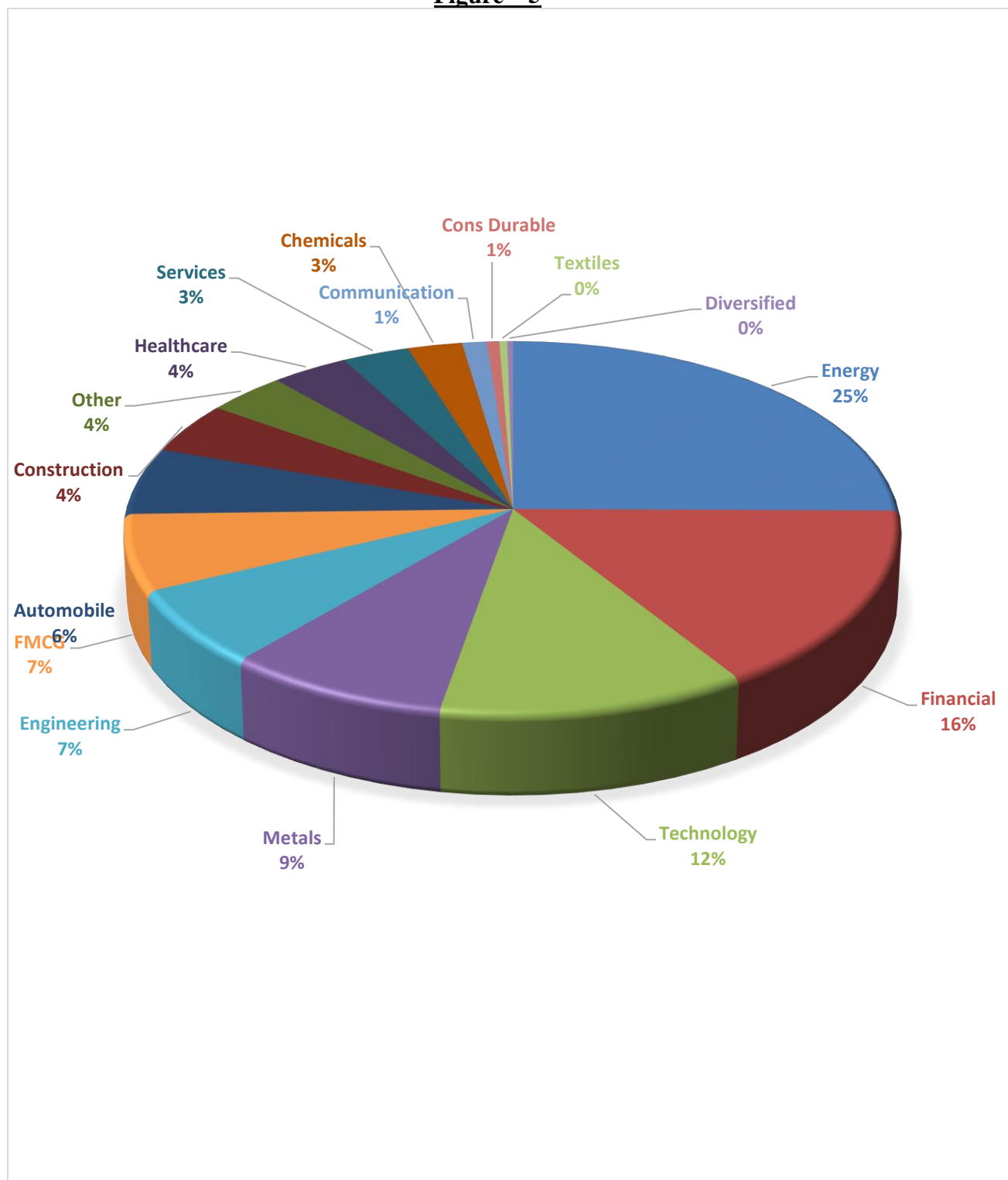
The trend of CSR to be incurred as per Companies Act 2013 and actual spent on CSR activities is shown in Figure-4. It reveals there is growth in both the indicator variables as well as gap between planned and actual amount spent over the period under study. However, for this above time period in totality there is gap of more than INR 13500 crores not spent as per plan, whereas only in the year 2017-18 the gap is more distinct (INR 10000 crores) and indicates that there is huge scope for improvement in the disposal of CSR unspent amount for the social welfare.

TABLE -1

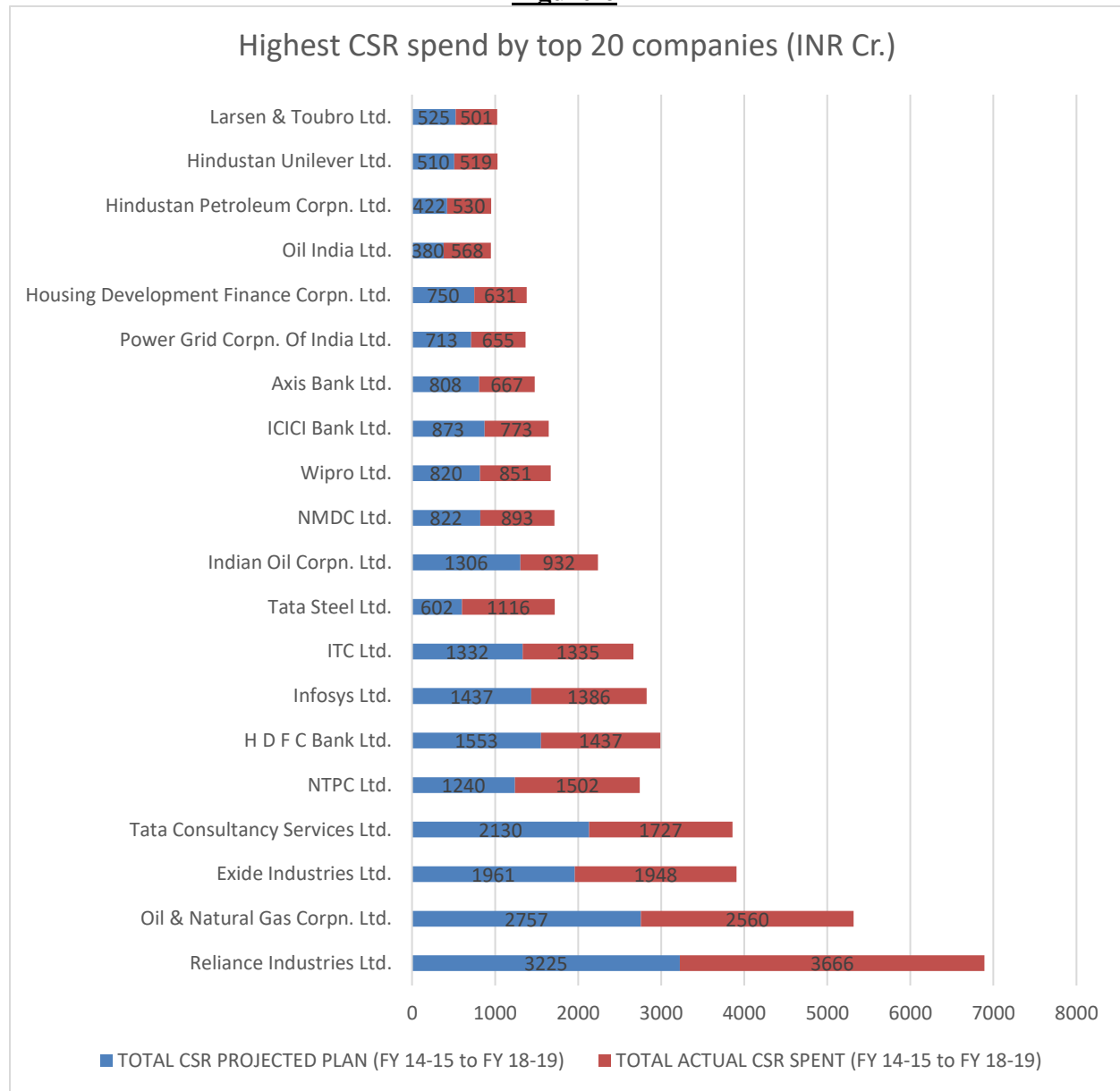
Business Sector	Excess Csr Amount Spent (Actual > Plan)	% Of Total Companies	Less Csr Amount Spent (Plan > Actual)	% Of Total Companies	Same To Same (Plan = Actual)	%
Automobile	10	6%	16	6%	2	3%
Chemicals	16	9%	23	9%	2	3%
Communication	3	2%	3	1%	3	4%
Cons Durable	3	2%	9	4%	1	1%
Construction	20	12%	23	9%	5	6%
Diversified	4	2%	2	1%		0%
Energy	10	6%	15	6%	2	3%
Engineering	8	5%	22	9%	7	9%
Financial	18	11%	49	19%	23	30%
FMCG	16	9%	19	8%	9	12%
Healthcare	16	9%	21	8%	6	8%
Metals	15	9%	9	4%		0%
Services	13	8%	24	9%	15	19%
Technology	8	5%	10	4%	1	1%
Textiles	4	2%	6	2%	1	1%
Other	6	4%	2	1%		0%
Grand Total	170	34%	253	51%	77	15%

Source: Authors calculation and analysis from CMIE Prowess IQ data, 2019

From the above table-1, it can be seen that very few corporate firms clearly defined their CSR philosophy by classifying business sector 34% companies out of 500 largest Indian companies spending more than prescribed CSR amount, whereas less than prescribed CSR contributed by more than 50% of total sample population and nearly 15% companies have exactly spent equal amount as per plan. It is expected from a company to at least spend minimum of 2% of their income on social activities annually. As a whole is big challenge for the government as well need for corporate world to manage in ethical way.

Business Sector wise Share in India's CSR Spend**Figure – 5**

Source: Authors calculation and analysis from CMIE Prowess IQ data, 2019

Companies Shaped India's CSR Landscape**Figure-6**

Source: Authors calculation and analysis from CMIE Prowess IQ data, 2019

In last five years based on the reported CSR data of big 500 companies, mentioned in above figure highest actual spend by top 20 companies (INR 24196 Crore) account for almost more than 50% of total CSR spend by all companies in the study period.

Suggestions and Recommendations –

1. The corporate sector must align with the CSR national objectives under the Sustainable Development Goals (SDGs).
2. For an industrial ecosystem to be sustainable, there is need for Public-Private Partnerships (PPP) model for improving local socioeconomic conditions.

3. The government should play role of a catalyst, motivator and facilitator as well encourage the big players of the business world to take into account ethical, social and environmental issues and challenges of the country.
4. Participation of all members in developing the balances scorecard for great acceptance and communicate the business strategy to everyone from top to bottom of the system.
5. Need for systemic change advocacy requires collaborations among unrelated actors from different sectors- academia, corporate, media, non-government organisations and general public each typically with trust, positive motive.
6. Social audit should be conducted on regular interval by an external source agency to evaluate the corporate social performance and progression of CSR projects of a company.
7. An annual report on business social responsibility must be prepared to highlight company commitments FOR SUSTAINABLE COMMUNITY DEVELOPMENT.

CONCLUSIONS

The corporate world constitute a road map to pursue profitable multi sector strategies to transform society into vibrant, sustainable economies. It is the responsibility of management to maximize the wealth of the business enterprise along with strategy to maintain transparency in financial transactions related to sustainable business. As evident corporate audit is very significant tool to monitor corporate governance and ensuring its effectiveness in the implementation process. However, it is to be remembered that best social and sustainable practice by a business enterprise is not a single task rather needs a joint effort starting from the shareholders to management, board of directors, corporate auditors other stakeholders and the Government as a whole. Finally, the Government and Corporate house being the supreme policy making authority, should come forward with improved policy guidelines on responsible business to inspect the misuse of power and frequent interference of external bodies in the strategic operations of private and public enterprises. The initiatives undertaken by the Indian companies have a positive impact on the overall development of society and business.

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THE ROLE OF INVESTMENT IN DIGITAL ECONOMY

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ABSTRACT

The article emphasizes the importance of investment for the digital economy, and also analyzes the factors affecting the investment and digital economy in Uzbekistan. Yet, it comes with a host of policy challenges, including the needs to bridge the digital divide, minimize potential negative social and development impacts, and deal with complex internet-specific regulatory issues. The opportunities and challenges associated with the digital economy are particularly important for developing countries.

KEYWORD: *Digital Economy, Investment, Digital Technology, ICT(Information And Communication Technologies), Investment Policy, Foreign Investment, Direct Investment, Electronic Government.*

INTRODUCTION

The world is changing rapidly under the influence of digital technologies, as they have entered all branches of state activity. In the meantime, further development and competitiveness of any country on the world stage now depend on the effective development of information technologies. The digital economy is a key driver of growth and development. It can provide a boost to competitiveness across all sectors, new opportunities for business and entrepreneurial activity, and new avenues for accessing overseas markets and participating in global e-value chains. It also provides new tools for tackling persistent development problems. Yet, it comes with a host of policy challenges, including the needs to bridge the digital divide, minimize potential negative social and development impacts, and deal with complex internet-specific regulatory issues. The opportunities and challenges associated with the digital economy are particularly important for developing countries.

In accordance with the Strategy of Actions for five priority areas of development of the Republic of Uzbekistan in 2017-2021, large-scale reforms are being carried out in the country to further strengthen macroeconomic stability and maintain high economic growth rates and increase its competitiveness. Modernization and accelerated development of industry, further institutional and structural reforms to reduce the state's participation in the economy, further strengthening the protection of private property rights, the complex and balanced socio-economic development of the region and city, and the active involvement of foreign investment in the state's economy. The main purpose of this is primarily the development of the economy of the country and provision of economic stability. [1] The world experience shows that the state has achieved a steady growth of its own economy, which has invested in an active investment policy and attracted more foreign investment. President of the Republic of Uzbekistan Shavkat Miromonovich Mirziyoyev made the following statement in his speeches: "It will not be an exaggeration to say that investments are driving engine of country's economy, or "it's the heart

of economy” to say it in Uzbek. Investments bring modern technologies, advanced experiences and skilled expertise to different fields and regions, facilitate development of businesses”. [2]

MAIN PART

Nowadays in every country which rapidly developing economy , investment and digital economy can not be separated from one another. Because these two concepts always require one another. The digital economy has important implications for investment, and investment is crucial for digital development. Great reforms are being carried out in Uzbekistan for the development of these two spheres.

The researches indicate that the following factors influence investment attraction:

1. Social factors:

- The attitude of the local population to private property and foreign investment;
- Social activity of workers;
- The level of integrity of the democratic consciousness in society;
- Intellectual potential of the whole population;
- The presence of strong community development initiatives;

2. Economic factors:

- General and sustainable economy;
- The level of inflation;
- Credit amount and interest rate;
- The procedure of using economically active and inactive labor force;
- Maintaining the exchange rate at a predetermined rate;
- The relationship between supply and demand on domestic and foreign markets relative to a particular product or service;
- Tax incentives and opportunities to ease the tax burden;
- Customs privileges;

3. Political factors:

- Political stability, in other words peace and calmness in every country;
- Respect and compliance with international agreements;
- The role of the state in the economy;
- The level of efficiency of public authorities;
- Investment policy of the state;
- The degree to which the State engages in various international exchanges and contracts.

One of the most important factors of attracting investment is the level of digitalization in the country. The main advantages of the digitalization are that it reduces excessive bureaucracy and,

secondly, saves time. Any document which related work can be done individually and with little time spent. This creates convenience not only for investors, but for all citizens of the country. Therefore, digital economy and investment terms are interconnected. Each investor wants to deal with his work quickly and easily and tries to get more profit. The use of digital technology is the most useful for investors. Digital economy also has a significant impact on the investment climate in the country. In this regard, there are reform plans of Uzbekistan which are important for the development of digital economy in the future. This is as follows: “We must design National Concept of Digital Economy which considers upgrade of all sectors of our economy with digital technologies. In this context, we need to introduce the Program “Uzbekistan Digital - 2030”. Digital economy will facilitate at least 30 percent increase of GDP and significant reduction of corruption. It’s being also proved by the analysis of reputed international organizations”. [2] The main purpose of this project is to develop country’s economy, to achieve macroeconomic growth, attracting more foreign investment into the country's economy and improving the investment climate of the country. But also, attracting investment can help to develop digital economy. So, investment and digital economy are the most important branches of country’s economy.

According to the press service of the Ministry of Information Technologies and Communications, the draft resolution of the Cabinet of Ministers sets the following directions for the development of digital economy in the Republic of Uzbekistan:

- identification of state and economic bodies, local self-government bodies on the basis of necessary information systems and resources, implementation of software and electronic services;
- creation of favorable conditions for attracting foreign investments in the country by organizing the technology market and technology parks on the basis of the digital economy, information technologies market, including public-private partnerships;
- coordination of modern telecommunication infrastructure, development of communication technologies and networks, introduction of modern telecommunication services;
- increase of the digital economy through the introduction of electronic services in the field of public administration and economics, development of the e-commerce and software market;
- development of proposals for the development of the national segment of the Internet, organizational, material and technical and economic support for digital media content;
- development of "intellectual systems" for the management of urban and regional infrastructure, in particular housing and communal services, transport logistics, safe and "smart cities";

Following last year results, the volume of services rendered in the field of information technologies in the country amounted to 7.9 trillion soums, while the volume of exports exceeded \$135.6 million.

The number of software development companies amounted to 1473 (the number of newly created companies-80, the number of new jobs – 617), and the volume of computer programming services provided exceeded 436.6 billion soums (growth - 114.3%). Exports of services amounted to \$6.7 million (148.9%).

In spite of the changes in these fields, nowadays there are some problems in this branches of Uzbekistan's economy. They are as follows:

- opportunities and potential for further development of the digital economy;
- application of modern space technologies in various sectors of the economy;
- digitalization of the public administration system;
- development of national Internet information resources;
- International system of training specialists in the field of digital economy.

The role of international organizations in developing ICT in Uzbekistan is also important. The World Bank jointly with the Ministry for development of information technologies and communications of the Republic of Uzbekistan are intending to realize joint projects in the sphere of digital economy and electronic government. Besides, the government is planning to participate in the regional project DigitalCASA, which connects the Central and Southern Asia in single digital hub through cross-border telecommunication networks. It is considered that the implementation of the project will improve the Internet access for those countries without access to the sea.

1-TABLE. DYNAMICS OF INVESTMENT FOR ICT

<i>Years</i>	<i>Foreign direct investment (mln. US dollors)</i>	<i>Total investments (mln. US dollors)</i>
2014	218.79	235.48
2015	222.74	248.79
2016	259.34	287.12
2017	134.28	196.01

Source: The official website of the Ministry for the Development of Information Technologies and Communications of the Republic of Uzbekistan, www.mitc.uz

Currently, ICT's share in GDP is 2%. This is a relatively low indicator. The increase in the share of ICT in GDP is currently very important for Uzbekistan's economy.

To conclude, Uzbekistan has made a significant progress in the development and promotion of ICT sector in the country over the past several years. Although, ICT accelerates economic growth, the effective integration of ICT to the economic sectors of the country is challenging. Since the independence, the government took a number of strategic actions with the aim to stimulate a steady integration of ICT into economic and social sectors of the country. Recently, the government introduced the Strategy for Action that focuses on continuous development during the period 2017-2021. The state program underlines priority directions of further advancement of democratic reforms and advanced improvement of the country. This will be ensured through increasing the efficiency of the current reforms, forming solid ground to guarantee the full and advanced development of the state and society, modernizing and liberalizing all fields of life of the country.

RECOMMENDATIONS

The following suggestions are very important, which will contribute to the further development of this sector in Uzbekistan:

- Intensified continuation of digital economy in our country;

- Enhancing the introduction of foreign investments and the utilization of effective investment incentives for the development of digital economy;
- Increasing the use of digitalization technologies in our country;
- Improve speed and quality of Internet;
- Introduction of digitalization technologies in each enterprise and organization;
- Establishment of institutions and infrastructure of digital economy in the country;
- Implementing all necessary measures to create an information society that covers all sectors of the Republic;
- Increasing the competitiveness of the republic in global and global markets;
- Expand the use of ICT technologies.

CONCLUSION

In summary, the role of digital economy is very important in the development of the Uzbekistan's economy today. On the other hand, digital economy is related with investment. With effective implementation and effective use of these two industries in Uzbekistan's economy, Uzbekistan can achieve high growth rates in country's economy.

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MEDICINAL SERVICES MARKET IN UZBEKISTAN

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ABSTRACT

In Uzbekistan the public health system has been improving effectively. Associated with that, it significantly increases the life quality of population. Along with this the republic of Uzbekistan possesses a lot of natural factors of health improvement to be used in the resorts and sanatoria conditions where there exists opportunity to attract tourists at. The characteristic feature of the folk medicine in rendering medicine services is their efficiency, that is, to treat of a person in the shortest period of time and the harmlessness to human being organism, than modern medicinal preparations. Moreover, that reduces expenses for medicinal preparation simultaneously.

KEYWORDS: *Demographic Features, Natural Factors Of Health Improvement, Treatment Purposes, Harmlessness, Reducing Expenses.*

INTRODUCTION

According to conception of human evolution health is considered to be one of the conditions defining the prospects of country's development, well-being of its population. This new viewpoint regarding the health of the population has been reflected in the social policy of Uzbekistan.

Over the last decade Uzbekistan has significantly improved the public health system to boost the quality of life of the population. It has been proved not only by regular state statistics but also by the results of research conducted by UNISEF.

In accordance with the agreement signed between the Republic of Uzbekistan and the World Bank, the Health-1, Health-2, and Health-3 projects were implemented in order to strengthen the primary healthcare system in the country [1].

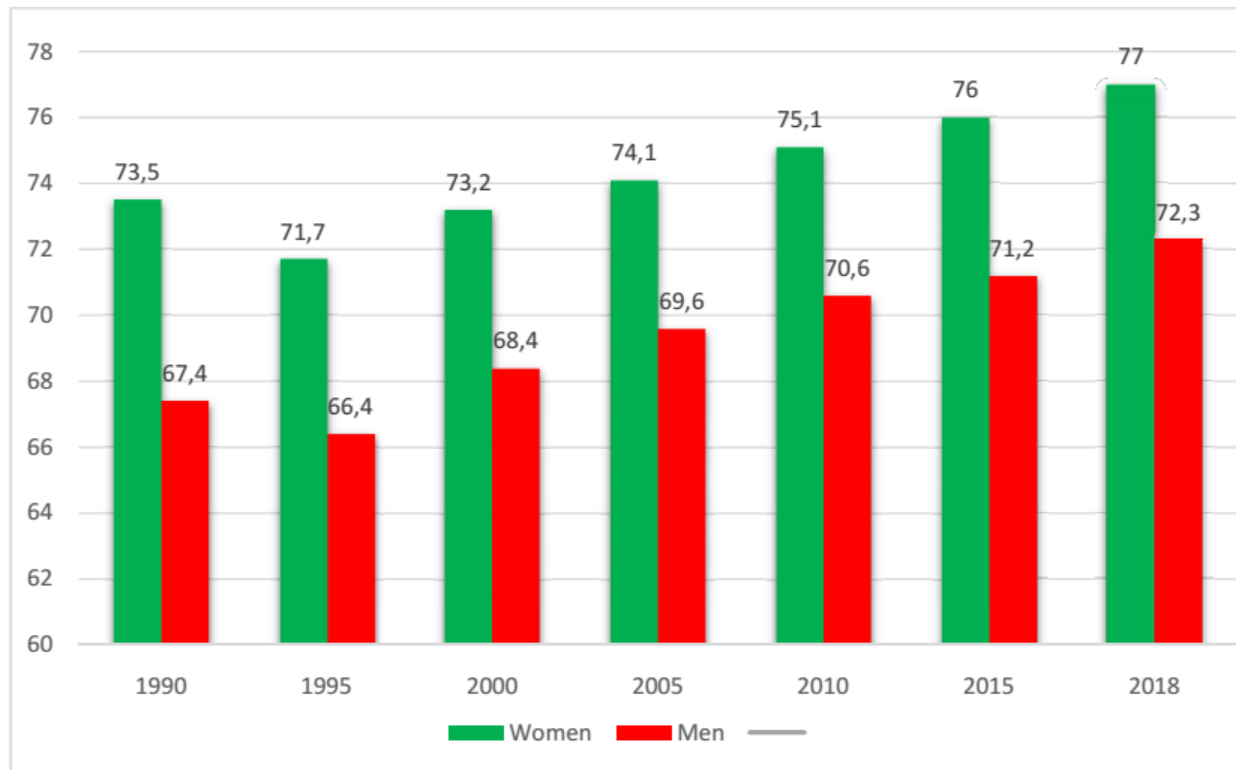
Of great social importance was the implementation of the State programmes of reforming health protection of the population on the basis of which the whole system of medical services has been looked over again, the primary element of public health in the rural area has been reformed, the system of maternity and childhood protection has been improved. Since 1991 the rate of maternity death in Uzbekistan dropped more than two-fold: from 65.3 to 30.2 per 100 000 newly born.

The implementation of the State programme has helped to improve demographic features of the population: the number of sick people in the socially important kinds of diseases has lowered, death rate dropped and longevity of the population increased.

MAIN PART

The integral indicator reflecting to some extent the impact of the main factors and characterizing the state of the health population is a probable longevity of life. In Uzbekistan over the last 28

years the indicator has kept up the growth tendency: over the 28 years it has reached 74.5 years as compared to 67 years in 1990 (Graph 1) [2] [5].



Graph 1. Average life expectancy rates of the population

The most important element of the rural areas have become rural dispensaries which are located in the specially-built buildings or reconstructed from a number of reorganized medical offices [3]. One of the priorities of the reforms was to set up special service of medical aid for the population. Throughout the country there are 172 branches of special medical services attached to central district and urban hospitals (table 1).

¹TABLE 1 MEDICAL FACILITIES AND THEIR DESCRIPTION

Institutions	Service Description
Rural medical center	Provides primary health care in rural areas
Outpatient Clinic	Provides primary health care to the urban population
Ambulance	Provides emergency, qualified and free medical care to the population.
Maternity	Provides maternity services for pregnant women
Specialized hospital	Provides medical care for inpatient treatment of patients
Sanatorium and prevention	Carries out recreational activities based on special areas
Maternal and Child Screening Centers	Monitoring and counseling of future maternal health and pregnancy status
Sanitary and Epidemiological Service	Prevents and controls harm to human health
Specialized Diagnostic Centers	Diagnoses and treats patients

Health and prosthetics centers	Provides medical care to patients and recommends for retirement
Pharmacies	They sell drugs to the public

The republican and regional centres set up to carry out the programme "Mother and child care screening" are called for to prevent the birth of children with inborn defects and invalids of childhood.

A higher level of immunization (100%) has been achieved in the country. People have not only an opportunity but actively participate in vaccination. It is prohibited to deliver and spread quarantine infections from epidemiologically not safety countries.

Along with this the republic of Uzbekistan possesses a lot of natural factors of health improvement to be used in the resorts and sanatoria conditions. They have a wholesome effect on human organism giving him strength, cheerfulness and curing him from various diseases.

Natural factors - valuable medicinal remedy, were used in the ancient times for medical purposes. This method has always found its significant place among the most effective methods of treatment. People cured themselves using medicinal herbs, sand baths and hot underground and salt-mud waters. The legends say about their miraculous power.

Despite a colossal potential, folk medicine is not used properly to the full. During an old-age history of medicine many widely-used at that time methods of treatment were forgotten. The same can be said about most of pharmaceutical remedies. Only a few of them came into a modern medicine practice [4].

In his book "The canon on medicine" a great scientist Abu Ali Ibn Sina wrote about medicinal properties of mineral waters: copper, chalybeate and salty waters relieve pain in joints, gout, flabbiness. They strengthen knitting of fractures and are useful in curing pimples, ulcers. Sulphuric water cleanse nerves, assuages pains at spasms. It is known that at that time the population who lived on the territory of present-day Uzbekistan used muds for medicinal purposes and brine from local lakes and mineral springs in Karnape, Khodje-Peka, Urinbulak, Khazrat-Aube, Omonkhana and other places.

On the market of medicinal services of Uzbekistan folk medicine has not found its place as an independent sector. What is more, at present more than 150 climatic localities were found, about 300 springs of medicinal mineral water and 10 salt-mud lakes. Of them more than 100 resort climatic places are recognized as places of medicinal value. Mainly they are located in hilly, prehill areas, many of them are already in operation – these are rest homes and recreation areas, resorts and sanatoria.

"Omonkhona" sanatorium is aimed at helping patients in the most common diseases of stomach, gullet, liver, jaundice, lungs and vessels. Quite a few people are likely to know that medicinal water of omonkhona is good for use during the two weeks. Later, it loses its medicinal characteristics. In addition, its water is rich in fluorine, iodine, calcium, magnesium and other chemical substances needed for a person.

Sand baths and salt-mud lake can be used for medicinal purposes in summer time (June-July). After using a bath it is forbidden during three days to use cool (cold) meals and drinks as well as to swim for effective treatment purposes.

CONCLUSION

Folk medicine of Uzbekistan will undoubtedly develop, and in future there is a possibility to expand its export potential. The characteristic feature of the folk medicine in rendering medicinal services is their efficiency, i.e. recovery of a person in the shortest period of time and their harmlessness to human organism, than medicinal preparations. Moreover, it reduces expences for a human being and the public health in general. Under the new conditions folk medicine can be more effective in development under the supervision of the system of health protection.

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INFORMATION AND INFORMATION TECHNOLOGIES IN DIGITAL TOURISM

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ABSTRACT

The article considers an important role of information and information technologies in digital tourism. Automation and the widespread use of electronic technology are becoming one of the most urgent tasks in the tourism industry. The creation of powerful computer reservation systems for accommodation and transport, excursion and cultural and recreational services, the introduction of the latest technology in the tourism sector, information on the availability and accessibility of certain types of trips, routes, tourist potential of countries and regions - the whole range of these issues, taking into account the development Integration processes are very topical today.

KEYWORDS: *Information, Internet, Tourism, Digital Tourism, Information And Communication Technologies, Travel*

INTRODUCTION

The Internet has completely captivated the current inhabitants of the planet. Today, he allows, without leaving his room, to carry out almost any purchase. Successfully moving in this direction and tourism business. If earlier it was necessary to go around a lot of travel agencies and compare the quality of their offers and the financial advantages of these offers over other companies, the modern world of the Internet has greatly simplified this task.

In the modern world of technology, almost all tour operators are trying to create a personal website that contains basic information about all the hot offers and trips of this organization, you can also see customer reviews there, evaluate the benefits of this company.

All companies operating in accordance with the requirements of customers - tourists in the Internet are based on various sites, these sites can represent the interests of several such companies, so the client can even make a comparison between them. However, the tour operator cannot simply post on the website information about the tours offered to various foreign countries. Typically, sites try to protect the rights and interests of all network users, so the tour organizer is required to provide warranty obligations, the travel agency agrees to be responsible

for the quality of all the tours it provides. In addition, all travel agencies must pay a certain amount as a fee for using the Internet area for advertising and selling tours.

The site creates a general template for placing tourist offers, according to which there is a systematization of all the tours in the database. Thus, network users can easily choose a suitable option, because such templates require an indication of the cost of the voucher, the characteristics of the hotel, all the destinations provided for recreation and popular among vacationers tours. A client who visited the portal of a tourist base can independently set the conditions that he needs for recreation (country, hotel, ticket price, flight conditions and ticket prices, meals, etc.). Having typed a specific request on such a tourist site (depending on his preferences), the client automatically selects the most acceptable offers.

MAIN PART

Information technology is a term used to refer to the most modern methods and mechanisms for collecting, processing, analyzing, storing, disseminating and applying information. Information technologies are spoken of as technologies of the century that can have a serious impact on production activities, the service sector, employment of the population and, ultimately, on the life of mankind as a whole, thanks to advances in microelectronics. It was microelectronics that created the basis for developments in the field of computer-aided design, production, flexible production systems, automated control systems, video text, newsgroups, etc. Today, many of the achievements of new information technologies are successfully used in the market of tourist services.

The very concept of “information technology” arose in the last decade of the twentieth century in the process of the development of computer science. The main feature of information technology is that in them both the subject and the product of labor is information, and the instruments of labor are computer facilities and communications. And today, information has become regarded as a very real production resource along with other material resources. The production of information and its upper level - knowledge has a decisive influence on the modification of existing and the creation of new technologies. Ten years ago, information technology and tourism seemed incompatible partners.

As you know, tourism is a trade in services. Moreover, firstly, it is a comprehensive and diverse service, both from the point of view of the manufacturer and the consumer. Secondly, it is an invisible, changeable and integrated service. And finally, in the third, it is an information-rich service. It is these characteristics of tourism that represent it as an industry ideally suited for the application of information technology.

As you know, tourism is a trade in information-rich services. Therefore, tourism is an industry ideally suited for the application of information technology. Information in tourism is the link that brings together various suppliers within a single tourism industry.

The most important feature of tourism is that the relationship between producers and suppliers is carried out not by goods, but by information flows. These information flows are not only flows of specific data, but also services and payments. Services such as hotel accommodation, airplanes are not displayed in physical form and are not inspected at the point of sale, so the only guide to the availability and quality of the product is information. Therefore, providing reliable information and the speed of its dissemination is as important for the survival of the tourism industry as the actual provision to consumers of its services.

In recent years, the number of citizens traveling abroad has grown many times. On the other hand, in our region, inbound tourism has formed and taken a strong position in the tourism services market. In these conditions, the activities of travel companies using modern technology are distinguished by high professionalism and responsibility to consumers, the level of service to tourists by the regional travel agencies is constantly increasing.

A special system of information search of offers allows you to find in a few minutes via the Internet the offer that best meets the expectations of the client. The client is offered absolutely all the offers of local and foreign tour operators available at his request, including special offers (so-called "last-minute tours") that exist at a given time.

In addition, the client gets the opportunity through the computer window to see the hotel and the room in which he will live, to find out other details regarding the upcoming vacation. All this minimizes the error when choosing a tour and the likelihood of claims to travel agencies. Thus, new technologies bring tour operators in the regions to a new higher level of customer service, which allows providing quality services. This experience of foreign travel companies poses an even more urgent problem for regional tour operators - the problem of promoting domestic tours to attract foreign tourists.

In modern conditions, the information technology system in the tourism industry includes the following elements:

1. Global distribution systems (GRS);
2. Local reservation systems for tours, hotel places, etc.;
3. Office support systems;
4. Destination management systems;
5. Electronic networks (Internet);
6. Multimedia technology;
7. Management packages for hotels, travel agencies, restaurants, etc.

The arrangement of the tourism industry is very similar to the arrangement of any other economic sphere of activity. Tourism service providers operate within a well-defined managed structure consisting of governmental and commercial organizations, trade associations (e.g. hotel, air transport, travel agents, etc.)

Manufacturers of tourist services are classified into well-defined categories of suppliers (airlines, hotels, car rental, services in tourist destinations), wholesale companies (tour operators) and retail companies (travel agents). Consumers (tourists) are the last step in the entire tourism system.

Regarding the regulation of the activities of industry enterprises, advertising, promotion and taxation, here information plays an important role in the process of combining tourism service providers into a single socioeconomic system. It is information that is the link that links the various suppliers into a single whole within the framework of a single tourism industry. Moreover, the most important feature of tourism is that the relationship between producers and suppliers is carried out not by goods, but by information flows.

When Internet users go on vacation, finding information about destinations using search engines, they usually turn to geo-navigation services. As the study showed, many tourists, going on a trip, have already used data from navigation sites.

In order to get acquainted with the routes and attractions, from now on it is not necessary to go anywhere, because there are many online resources on cartography. The most famous online navigation portals are Google Maps, Yahoo and Microsoft. In France, it is also the national Geoportail. Such a powerful set can cast doubt on the tourism industry as a whole.

The benefits of digital tourism:

Firstly, it saves such precious time of modern man.

Secondly, it is possible to compare information databases of several companies simultaneously.

Thirdly, you do not need to search in newspapers and ask friends for contact details. After all, digital tourism is famous for the fact that each portal provides the most complete information with phone numbers, email and postal addresses, contact persons, etc.

Fourthly, there is no need to fuss about the selection of a convenient transport flight, list and hotels, attractions. All information is provided immediately. Even if you doubt the choice of a route for travel, the online company gives descriptions of all countries of the world.

And fifthly, the registered user receives all the latest news, promotions and offers to his email.

Simple, easy, convenient, transparent - this is the motto of the modern online travel business. Travel portals provide an opportunity to visit and be interested in information about tours for almost any Internet user. However, such exchanges have a registration methodology on their portal. Why is this done? The fact is that simple and unregistered customers, when choosing a tour for themselves, can only see information about the tour operator that provides this tour. But in order to see all the advantages of this tour over the others, to see more detailed information about the tour (which hotel provides the travel agency, is food included in the price of the ticket, what are the conditions for moving from one country to another, etc.), you need to register on this portal.

Also, a user registered on the tourist portal will be able to reserve a selected tour for himself in advance. Often among registered users of such an exchange you can find not only an ordinary layman.

The Internet is a real find for many travel agencies. They are interested in registering on the portal of the tourist exchange, because the variety of tourist destinations offered to the client guarantees a constant influx of tourists to such an agency. Thus, the tourist Internet exchange acts as an intermediary between travel operators and those agencies that want to cooperate with them.

Another advantage of such a portal is to inform all customers registered in the database about the latest arrivals of tours from a new or permanent tour operator. This greatly facilitates the work of a travel agency, because you should not constantly analyze new offers, a tourist exchange can do this for them.

As already noted, digital tourism is attracting a growing circle of customers. And where did it all begin. Travel Internet business was not organized immediately. We can distinguish a couple of interrelated areas in which the development of digital tourism was advancing. On the one hand,

network users were given the opportunity to pre-order the necessary ticket for a train, plane and other means of transport through Internet resources. When this system began to work, on the Internet began to offer tourists to book a hotel or suitable hotel in the area of the proposed vacation.

The coordinated work of such systems of digital tourism was achieved over the years, and in parallel with booking rooms in hotels and air tickets, a thorough analysis of countries in which tourists prefer to relax was carried out. To answer this question, it was important to find out why people generally go abroad. In the first place among tourists when choosing a place to stay abroad, of course, interest in overseas attractions. In accordance with this, a geographical number of countries was highlighted that would be of maximum interest to tourists.

The advantages of developing a digital tourism business are important not only for tour operators and agencies; it has become much easier for buyers of such tours. Indeed, at that time, when such opportunities were not available, the client had to independently search, run around the city, and revise many proposals. Now the client can simply analyze all the offers from travel agencies on the Internet and choose the best.

Digital tourism systems are designed so that all clients after a holiday can leave feedback and share their impressions of such a holiday. Such reviews help other tourists choose a tour operator, because no one can advertise a vacation better than a grateful and satisfied client.

But for the tour operator, the Internet-based system for posting offers has opened not only a sea of opportunities, but also added many new nuances. Now representatives of the tourism business must take care of attracting customers to an even greater extent. To do this, you need to properly build the entire system of work of a tourist site, to be able to correctly submit to the client the whole variety of tourist offers, it is important to provide comparative advantages at prices in this agency and think through all the possibilities to support your customers and provide them with timely assistance in case of difficulties.

All travel sites should remember that their quality work is one of the paths to the success of this online business. After all, if we compare a simple travel agency in the city and a travel operator on the Internet, then what do we see? A client in a regular agency comes and asks for help in choosing a ticket. The manager of the company selects the necessary options for him, he seeks and offers himself. In this case, the buyer of a tour package loses a lot of time. But modern Internet users are counting on a minimum waste of time when choosing the same ticket, so it is important that the site works very smoothly and quickly. All information about the tours and the possibilities of their reservation should be as simple and understandable to the buyer as possible.

Travel representatives on the Internet should constantly improve the work of their portal, focus on the needs and interests of the buyer. So, in order to attract the maximum number of satisfied customers to your site, travel representatives must fulfill a number of requirements. Never forget that all the innovations are not made for the seller, but for the client. By optimizing the operation of its portal, the travel representative should consider how important such changes are to his client base.

Digital tourism involves high quality service. The Internet gives the buyer the opportunity to quickly select and reserve a tempting offer for him. If the site of the tour operator does not give the buyer such an opportunity, he may not count on successful activities in the network. It is important here to give out all the information to the client quickly, it should be clearly divided not only by tourist destinations, but also by the advantages of hotels, flights and meals.

CONCLUSION

The key to success for representatives of digital tourism is continuous improvement and updating. The Internet is such a thing in which you can find the latest news, which is why tour operators and travel sites should be constantly on guard and be the first to display new offers from travel agencies to the client. A travel site should first of all think about the preferences of its client. It is extremely important to form such a staff that will carry out all tasks clearly and smoothly. After all, you can think through everything to the smallest detail (both work, and updating, and hot offers), but a poor employee will not be able to fulfill all the conditions at the proper level. Everything that the developer planned should be correctly executed, only in this way can a travel site succeed and set itself apart for many users.

The penetration of modern information computer technologies into various spheres of human activity today is almost the only factor in increasing the efficiency of technological processes for the development, promotion and implementation of a tourist product. The importance and relevance of this process has not yet been fully recognized by many organizations, enterprises and institutions of the national tourism industry. Firms that were able to realize in time the role of information resources and computer technology in organizing and conducting the tourism business, have already appreciated the opportunities provided to them. They not only optimized the production and sale of their products in everyday work, but also gained significant competitive advantages in the near and distant future, more and more overtaking their competitors who are still solving their problems in the old way.

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CHALLENGING TRENDS IN INDIAN RURAL MARKET

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ABSTRACT

Indian rural market is becoming an integral part of Indian economy. Due to migration of rural citizens and high pace of technology it is about to establish its presence in the global market. Due to saturation of growth in Indian urban market, corporate sector is strongly moving its operations to the rural India which in itself predicts a very bright future of rural India. Today marketers are putting their complete efforts in understanding the psychology of rural customers. Though it seems very rewarding, there are many difficulties in exploring the rural market which needs to be fixed to establish the business in this sector. Marketers need to feel the pulse of rural customers. These facts of rural markets force the marketers to formulate and execute the well-designed marketing strategy that is different from urban sector. Merely duplication or little changes in existing strategies does not work. Many companies fail in rural market not because their product is useless but because they fail to create the connection with rural consumers. Marketers need to enter rural market with a long term perspective than just a short term profit objective. Therefore this paper is an attempt to identify the emerging trends and challenges in rural Indian market to initiate the marketing operations more effectively. The main aim of this study is to observe the potentiality of Indian Rural Markets and finding out various problems which are being faced by rural markets.

KEYWORDS: Rural Market, Consumer, Marketing Strategy, Marketing Challenges, Emerging Trends

INTRODUCTION

In a diverse market like India, Out of the total of 1210.2 million populations in India, the size of rural populations is 833.1 million which constituted 68.84% of total populations as census survey of 2011, the urban-rural divide is quite significant. During 2001-2011 the rural population increased by 90.4 million, and the number of villages increased by 2,279 in between 2001-2011. The majority of world's rural population lives in rural India. According to the 2011 census, 68.84 per cent of the population are scattered in 6, 41, 00 villages in India.

The demand and living pattern of Indian rural habitants are different and varies considerably; the cultural dimension also varies. These factors certainly make an impact on the need and behaviour of rural consumers.

Modern marketing has witnessed many new trends such as Social marketing, Holistic marketing, Green marketing, Internet marketing, Mobile marketing, Email Marketing, Social Media Marketing, digital marketing...etc. However the remarkable growth and opportunities are

observed in rural marketing. Indian rural economy is contributing its huge share to economic development of India. The predictions are really shocking. It is estimated that by 2020, rural economy will contribute around 47% of GDP; rural contribution is equivalent to Metro cities in India. (Refer Fig.-1).

In current scenario many countries are facing economic crises, but India could sustain its economic development; this is especially due to the support from rural market. The rural customer with good purchasing power is giving cushioning support to Indian industries. However the potential of rural market is not explored fully. Marketing experts fail to identify scope of rural market. The rural market is understood superciliously. Defining geographic and demographic characteristics of rural market is not enough but it is needed to identify its socio-cultural and behavioural elements. The marketing experts must understand rural consumers' mind-set with minute detailing like their selection criteria of outlets; credit sales has a big role in rural market, frequency of purchase of staple product and speciality goods, pace of adoption of technology, whether they live in village or in town...etc. Marketing experts need to understand the unique characteristics of rural consumer and how they are different from urban consumer and accordingly the marketing strategy is required to be designed to suite the rural mind-sets.

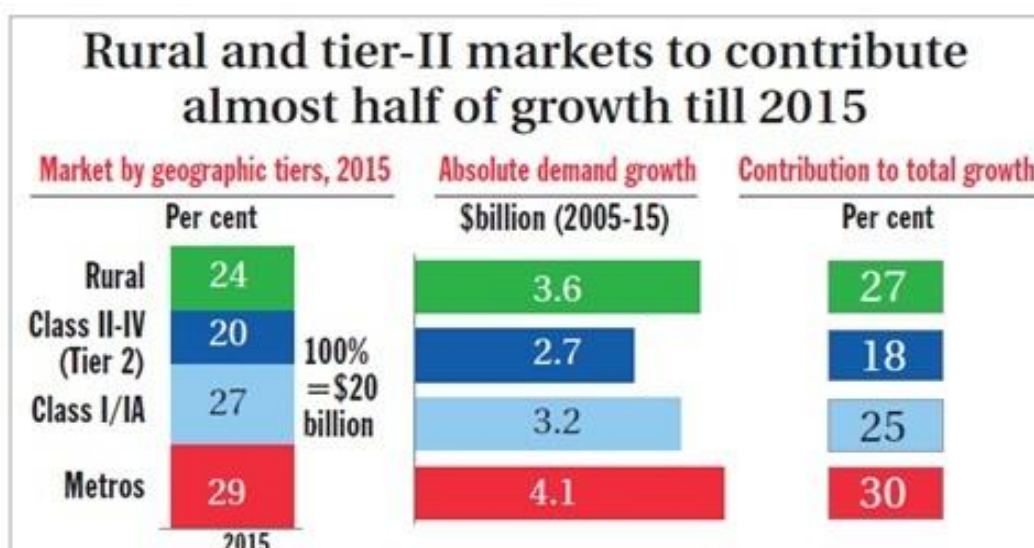


Fig-1: Estimate of Rural Market Contribution to economic growth

Source: McKinseyIndia Pharmaceutical Demand Model

Rural market characteristics

1. Conditions of Rural Market: entry in rural market is choice and not chance in this competitive market. Marketers are choosing it because urban markets almost reached saturation point and there is no other go. It is also a choice because they are attractive and potential. Marketers start moving into the rural markets and find that there is a big fortune at the Bottom of the Pyramid.

2. Competition: due to competition it is very difficult for the companies to survive in the urban markets. Competition is compelling many firms to incur heavy costs in promotional expenditure. Most of the companies spending heavily on promotion which will become burden on existing consumers. Therefore marketers are shifting their focus to rural market which is comparatively less competitive.

3. Rural migration: The migration of rural youths to urban area is changing the lifestyle and taste of rural families. The rural youths are found equally demanding for branded and stylish products. Therefore the culture of rural societies is changing.

4. Cost of operations: the cost of business operations in rural sector is comparatively cheaper than that of urban. There is dual benefit of increasing potential and reduction in cost of operations.

Rural Market statistics

- The Fast Moving Consumer Goods (FMCG) sector in rural and semi-urban India is estimated to cross US\$ 20 billion by 2018 and US\$ 100 billion by 2025
- The rural FMCG market expanded at a CAGR of 13.2 per cent to US\$ 100 billion during 2009-15x
- In rural markets, durables like refrigerators as well as consumer electronic goods are likely to witness growing demand in the coming years as the government plans to invest significantly in rural electrification

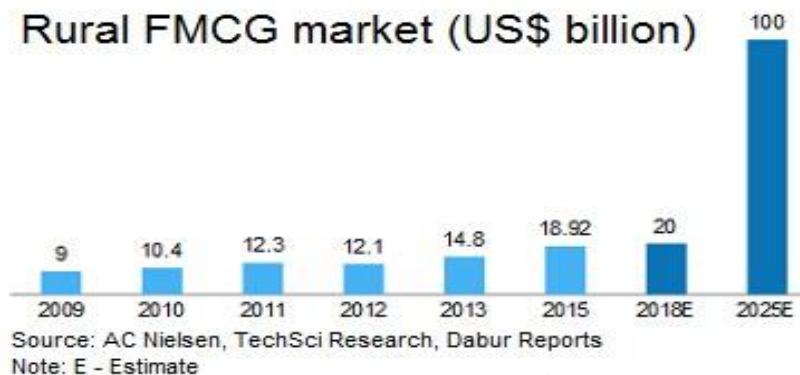


Fig-2: Estimate of FMCG market in Rural India

Rural India consumes 45% of all soft drinks, 50% of sales of motorcycles, TVs, cigarettes, detergents, fans, blades, and a lot others. 70% of new subscribers for telecommunication, 55% of new policies for LIC, 60% of India's annual consumption of gold and jewellery is from rural and semi-urban areas. One of the key trends in the rural markets is people changing very quickly from cable to satellite TV. 50% of DTH connections are from rural market. Around 75% of the rural people are aware of insurance but less than 20% rural households owned a policy. Less than 10% of rural households own a two-wheeler. Telecommunication services covered only 20% of rural market. Be it automobile, telecom, insurance, retail, real estate or banking, the future drivers of growth are rural. No marketer can afford to ignore the possibilities of rural India.

Investments in Rural India: Due to increasing opportunities and positive trend there is lot of investment coming to rural market.

Following are some of the major investments and developments in the Indian rural sector.

- The United Economic Forum (UEF), an organisation that works to improve socio-economic status of the minority community in India, has signed a Memorandum of Understanding

(MoU) with Indian Overseas Bank (IOB) for financing entrepreneurs from backward communities to set up businesses in Tamil Nadu. As part of the agreement, entrepreneurs who have been chosen by the UEF, will get term loan / working capital requirements from the bank. The UEF will appoint mentors to guide entrepreneurs for successful implementation of the project, with both IOB & UEF periodically monitoring the progress of the project.

- Tata Motors, India's biggest automobile company by revenues, plans to aggressively expand its network with a focus on rural markets. The company is aiming to more than triple its network to 1,500 over the next three years from 460 now, making it the biggest such expansion by a passenger vehicle maker in the country so far.
- Bharti Airtel is applying for a payments bank licence and has involved Kotak Mahindra Bank as a potential investor in the venture, in a bid to tap significant revenue opportunities from the Reserve Bank of India's financial inclusion initiative. Payments banks are meant to fan out into the rural, remote areas of the country, offering limited but critical services such as money transfers, loans and deposit collection. While banks have the knowhow, telecom companies have the network, making it an ideal match.

Government Initiatives for pacing up the rural marketing

The Government of India has planned various initiatives to provide and improve the infrastructure in rural areas which can have a multiplier effect in increasing movements of goods, services and thereby improve earnings potential of rural areas subsequently improving consumption.

E-commerce players like Flipkart, Snap deal, Infibeam and mobile wallet major Paytm have signed Memoranda of Understanding (MoUs) with the government to reach rural areas by connecting with the government's common service centres (CSCs) being setup in villages as part of the 'Digital India' initiative.

With the increasing demand for skilled labour, the Indian government plans to train 500 million people by 2022, and is looking out for corporate players and entrepreneurs to help in this venture. Corporate, government, and educational organisations are joining in the effort to train, educate and produce skilled workers.

The Union Cabinet has cleared the Pradhan Mantri Krishi Sinchae Yojana (PMKSY), with a proposed outlay of Rs 50,000 crore (US\$ 7.5 billion) spread over a period of five years starting from 2015-16. The scheme aims to provide irrigation to every village in India by converging various ongoing irrigation schemes into a single focused irrigation programme. The Government of India aims to spend Rs 75,600 crore (US\$ 11.34 billion) to supply electricity through separate feeders for agricultural and domestic consumption in rural areas. This initiative is aimed at improving the efficiency of electricity distribution and thereby providing uninterrupted power supply to rural regions of India.

To promote agriculture-based businesses, the Government of India has started 'A Scheme for Promotion of Innovation, Rural Industry and Entrepreneurship' (ASPIRE). Under this scheme, a network of technology centres and incubation centres would be set up to accelerate entrepreneurship and to promote start-ups for innovation and entrepreneurship in agro-industry.

The Government of India seeks to promote innovation and technology development in the remote rural and tribal areas. The government plans to form a committee to study various innovations and submit their reports to the concerned Department or Ministry. The programme called the 'Nav Kalpana Kosh' aims to improve rural areas at various levels, such as governance, agriculture and hygiene.

Banks are working to set up rural ATMs, which will dispense smaller denomination currency notes. "We have encouraged banks to find a solution for bringing in rural ATMs... banks will have to find an appropriate technology solution for a different type of ATM to care for the needs of the rural people," as per Mr R Gandhi, Deputy Governor, Reserve Bank of India (RBI). Confederation of Indian Industry (CII), an association of Indian businesses, plans to set up a centre of excellence for start-ups in smaller towns across the country to help create a conducive environment for their incubation and growth.

All these Government initiatives are creating huge opportunities in rural market. Changing picture of villages attracting all companies and businesses in its stream.

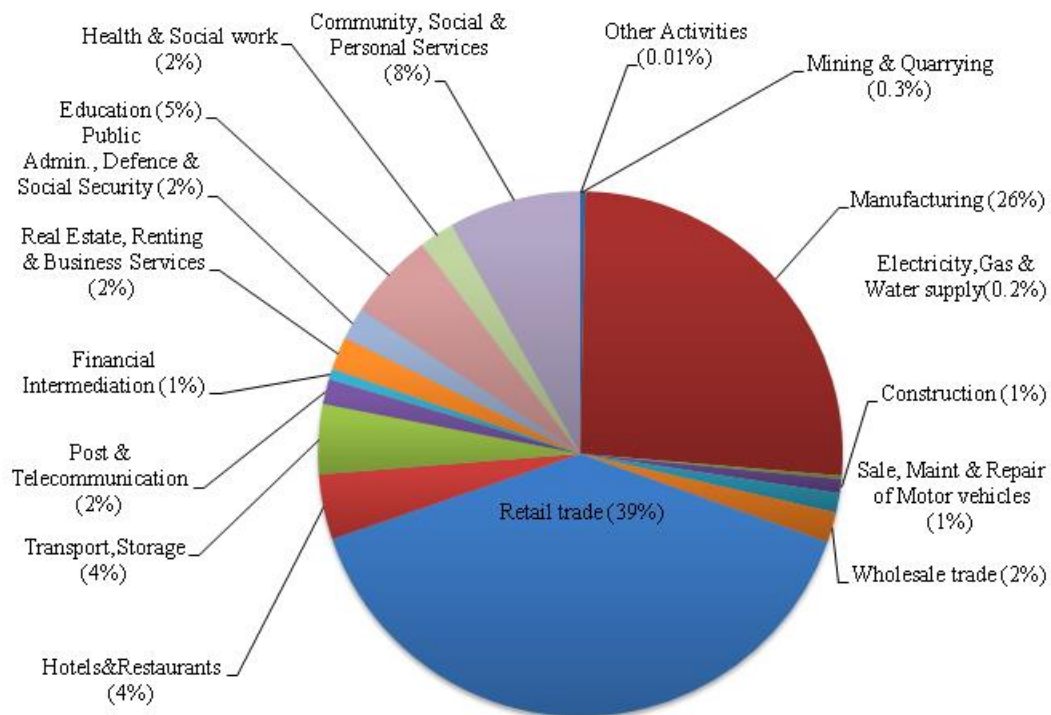


Fig 3: Distribution of major Non-agricultural establishments in rural India during 2005

Source: *Economic Census All-India Report (2005)*, Govt. of India, Ministry of Statistics and Programme Implementation.

It is well known fact that the youths in the society are responsible the transformation of that society. The following Table-1 shows that the percentage of young population in rural India is

increasing day by day which is creating demand for lifestyle products and services. This demographic change is also attracting the corporates to rural market.

TABLE 1: AGE STRUCTURE OF POPULATION

Age group	2001	2006	2011	2016
0-14	35.6	32.5	29.7	27.1
15-59	58.2	60.4	62.5	64.0
60+	6.3	7.0	7.9	8.9
All age groups	100.0	100.0	100.0	100.0
Population	1,027.0	1,113.7	1,194.4	1,267.5

Note: Age distribution in per cent, population in million

Source: Planning Commission, Govt. of India, Tenth five year plan 2002-07

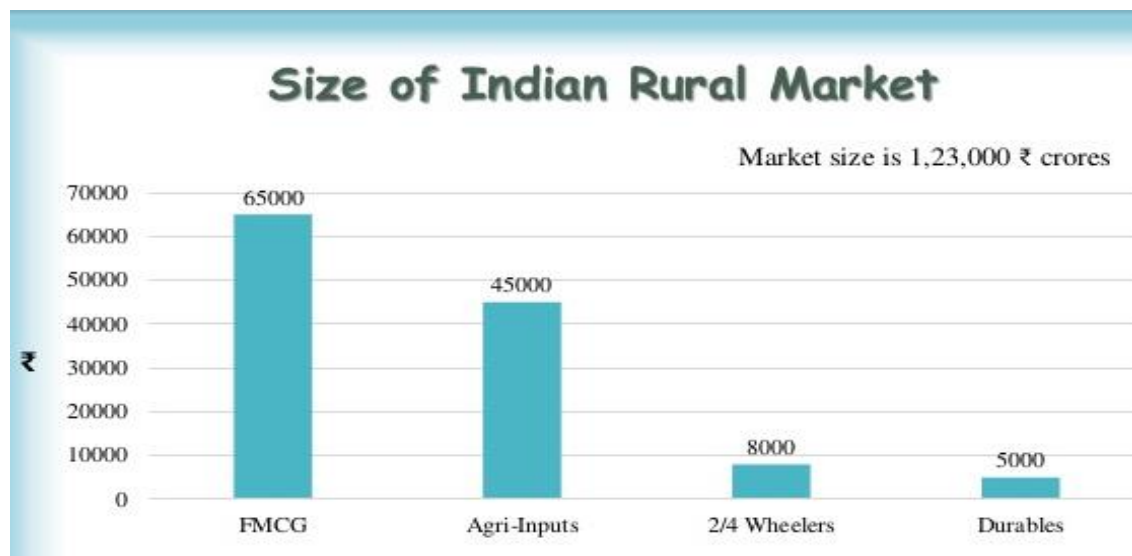


Fig 4: Size of Indian Rural Market for various industries.

Emerging Trends in Rural Markets

1. Consumption pattern of rural consumers is changing: Media Exposure is changing consumption pattern and lifestyle of rural consumers. Rural consumers who are exposed to TV channels showing urban lifestyle tend to imitate the urban lifestyle; thereby demand for these lifestyle product is increasing in rural India. On the consumption front, 33% of rural consumers are eating biscuits and bread for breakfast. Instant noodle sales are double in rural India compared to urban. Seemingly 'urbane' brands in categories like deodorant and fabric softener are growing much faster in rural India than urban and 17% of rural buyers of hair dye now use colors other than black to indulge in the trend of externalized beauty that is picking up fast in rural areas. Companies have realized this and are going all out to tap this latent demand.

2. Increased level of education and employability of rural youth: Education has gone into the priority basket of rural Indian. Most of the rural youth especially teenagers are well aware of products due to their school education and media exposure. Significant progress on literacy levels – 90% of the villages have a primary school within a 1 km walk. Private school enrolment in rural India has enhanced by 5.5% points over past six years. The literacy rate has also gone up

by 68.91% in rural India. This enhanced the employability of rural youth they are not sitting idle in villages they are motivated to go to nearby towns to find the jobs.

3. Indian rural market is huge: As per the recent census 2011, 70% of the Indian population i.e. 833million Indians resides in rural India. 33% of rural population includes youth, number of households increased from 25 to 33 crore. The rural market is currently worth approximately USD\$ 10 billion in consumer spending in the FMCG market annually. Food categories are currently driving the bulk of the additional USD\$ 90 billion into the marketplace by 2025. (Refer Fig- 4)

4. Increased purchasing power: Rural purchasing power has grown faster than urban in the recent years. Rural Indian economy is highly supported by increasing disposable income, Government initiatives and schemes and favourable demographics. As a result, the rural segment of the Indian economy is growing at a pace of 8-10% per annum. Government spending in rural India has tripled over the last four years and is now translating into higher consumer spending. Therefore, rural consumers are consuming more premium and convenience oriented categories that are typical of their urban counterparts. "Policy measures like the waiver of agricultural loans around US\$ 13.9 billion and the National Rural Employment Guarantee Scheme, which guarantees 100 days of employment to one member of every rural household (NREGS), the Bharat Nirman program with an outlay of US\$ 34.84 billion for improving rural infrastructure etc. helped the rural economy.

5. The Rural youth will look for a piece of “premium” at an affordable price but the products must not appear “cheap”. The classic example is TATA Nano Car; one reason Tata-Nano hasn't taken-off is because it was seen as a cheap car. It indicates that rural consumers seeking a premium, in the sense that they are seeking an upgrade and not value for money. Value has to fall into place but it is one of the drivers, not the only driver. Brands, in the rural space, need to add a bit of imagery to themselves. Those consumers are reaching out to brands that are giving them that sense of premium. Rural India is seeking a sense of moving up in life, a sense of pride. If brand managers believe that rural consumers will buy everything / anything cheap it is absolutely wrong.

6. Migration of Rural youth: Rural youth come to cities in search of better jobs. When they travel back home, they carry with them stories of urban lifestyles. Awareness is thus created in the potential markets. Increased contact of rural people with their urban counterparts due to development of transport and wide communication network has influence on rural consumers' life style. Transportation and telecommunication tools are seen as status symbol for the rural youth.

Challenges and Strategies in Rural Market

Dealing the rural customers is very challenging, as it is very dynamic process of understanding rural mind set. Marketers need to look beyond traditional marketing mix of 4 Ps'. Instead of 4 Ps', 4 A's are required to be focused, i.e.: Acceptability – develop what the rural consumer needs and wants, Affordability – Make an product affordable to rural consumer, Availability – product made available at convenient location in villages and Awareness –create awareness about product utility not the brand in the initial stage.

As mentioned in earlier discussion adopting existing urban marketing strategy for rural customers with little change may not work as there is huge gap between socio-cultural environment of urban and rural markets. Therefore rural market should not be treated as

extension to urban market to dump the products which are not selling in urban market, rather the rural markets should be separately studies and the new marketing strategies are required to be formulated to penetrate in rural market.

Though rural consumers attracted towards urban life styles their dynamics are different from urban consumers. Similarly rural marketing strategies are also significantly different from the marketing strategies aimed at an urban consumer.

1. Challenges dues to Diversity in Rural Market: Lifestyle, culture, food habits, Language, dressing and fashion changes after every 20 KMS in rural India Therefore, Marketing mix strategies must be more specific to the lifestyle and culture of the locality in rural market. Sophisticated promotion strategy will not work for convincing rural customers. They need to be attracted and convinced through face to face and participative awareness programs. The promotion strategy has to be location specific. Positioning of the brand should be close to the rural mind-set of that locality.

2. Challenges of Infrastructure Limitations: Infrastructure limitations are the never ending issue of rural India. This poses huge challenge and hurdles in rural marketing. There are many villages without access to continuous electricity, water, health and education and so on. Due to this problem reaching the remote village consumers is much difficult. Nearly 50% the villages in the country do not have proper roads. Physical communication to these villages is highly expensive. But instead of using traditional supply chains, many companies are distributing through rural self-help groups and micro lenders that are already plugged into villages.

3. Shortage of Sales force: sometimes efficient sales people from urban background may not be effective in rural market. Therefore if the the salesman in rural markets are selected from the educated unemployed villagers they may prove to be an effective sales men as they are aware about the rural consumer behaviour. But appointing and training such sales force is challenging and time consuming and burdening for the organisations.

4. Direct marketing has proved to be an profitable strategy in rural market. The rural consumer are less aware about the relevant outlets and needs some additional support for finalising their purchase decision. Therefore they welcoming sales expert visiting their place and explaining A-Z about the product. They find this sales efforts as most authentic and tend to believe more in this marketing style. But this approach is equally challenging due to element of uncertainty. As company does not have any physical presence in the locality in the form of office sometimes giving aftersales service is problematic issue.

5. Unique Selling Propositions (USP) involves presenting a theme with the product to attract the client to buy that particular product, the classic example, "Thandamatlab Coco cola". In urban India, it is a question of reach. But in rural India, it is about reach and preach". "You have to tell them what a cold drink is, how it is opened, how [to drink it] in a macho manner by holding your head up – you cannot take it for granted."

CONCLUSION

India's rural market could have been stronger than the present position, if Indian policymakers have made adequate infrastructure for rural India. Unless the proper infrastructure developed in rural market with sufficient power, water, communication etc. at a nominal cost, this demand may not be sustainable for long. The corporate people should think beyond their products and initiate innovative corporate efforts to replace government intervention for providing basic

facilities, for example ITC's e-Choupals, to capture the rural market and stay long over there. Corporate sector needs to realize that to be successful in the rural market, they must go in with clear longterm strategy. Marketer must have willingness to invest in rural market with equal importance as they give urban market. Shortterm promotional efforts may not deliver the desired results in the rural market.

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LIVING MASS AND EXTERIOR PECULIARITIES OF LOCAL GOATS OF KARAKALPAKSTAN

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ABSTRACT

In article indexes of alive mass, measurements of a body, indexes of a constitution of adult goats are resulted. It is positioned that goats of Karakalpak are characterized by large size, long feet good development of skeleton and a thorax, concerning serotinal are ripe, well fatten under optimum conditions of feeding and the maintenance.

KEYWORDS: *Aboriginalgoats, Livingmass, Exteriorranging, Constitutionindexes.*

INTRODUCTION

Living mass of animals is of great economic and biological importance and is directly dependent on type, breed, gender, constitution, age, feeding and keeping conditions, individual peculiarities of an animal, and etc.

Larger animals have the greatest ability to reserve nutrients in their bodies, with an increase in weight relatively more reserves are saved in the body of the animal, which can be consumed during fasting or poor feeding. Larger animals within a given breed and herd, as a rule, are distinguished with better health, a stronger constitution [2].

The intensity of increasing living mass characterizes economic precocity of agricultural animals. Live weight and precocity, to a certain extent, determine meat productivity. The study of these indicators in local coarse-woolies goats is of great importance, since, along with wool, they give meat.

STUDY RESULTS

Goats were weighed in spring (at the beginning of April) and in autumn (in October). Received data are given in table 1. Analysis of the data in the table shows that in spring, in consequence of insufficient feeding during the winter period, living mass of both female and male goats was relatively low and they had low fatness. It is noted that their living mass is increased by improving the level of feeding. So, female goats for the spring-summer period increased living mass to 9.3 kg or 29.9%. In adult goats, these indicators were respectively equal to 18.9 kg or 45.9%. Received data prove high ability of goats to restore living mass under optimal feeding and keeping conditions. In this case, clearly expressed genital dimorphism is clearly expressed

ing goats. The difference in living mass between female and male goats in the spring was 10.1 kg and in the autumn 19.7 kg. The difference is statistically significant ($P > 0.999$).

It has been established that the size of adult local coarse-wooled goats of Tajikistan depends on the seasons of the year, for example, female goats have low rates of 25.0-27.0 kg in spring, and in the autumn higher -36.0-38.6 kg, depending on the breeding region, they are larger in the southern regions than in the northern ones, genital dimorphism is clearly expressed in them - male goats leave behind female goats to 13.0-21.0 kg. They are characterized by good feeding qualities in spring-summer pastures [1]. That is, according to these indicators, Tajik local goats are similar to Karakalpak. Ability of local goats to quickly fatten is explained by peculiar constitution.

TABLE 1 LIVING MASS OF ADULT ANIMALS, KG, N-25

Groups of animals	Spring		Autumn	
	M±m	%	M±m	%
Adult female goats	31,1±0,36	100	40,4±0,72	129,9
Adult male goats	41,2±0,53	100	60,1±0,54	145,9

$P > 0,999$

Peculiar structure of the front of goats head, namely a narrow muzzle, very mobile thin lips and sharp oval curved cutters allow them to more fully use hay, collecting crumbling parts of plants and eat low-growing pasture plants. Thanks to this peculiarity, goats make good use of pastures with small grasses or such afterbirth and crop areas where animals of other species remain hungry.

The most important biological peculiarities of goats, which determine their wide distribution and high utility, are a great plasticity in adaptability to different climatic and economic conditions, versatile productivity, relatively fast breeding, moderate precocity and the ability to use coarse and pasture fodder comparing to other types of agricultural animals[3].

The concept of the degree of development of individual parts of the body in goats of different directions of productivity is rather relative and applies only to specific indicators of certain areas and breeds. Therefore, for each breed, first of all, the degree of development of individual body parts, organ systems and tissues in animals of the desired type is established.

On this basis, we carried out researches on studying exterior ranges of adult goats in the autumn period, when they had optimal living mass and fatness. These data are shown in Table 2. Analysis of the data in the table shows that in indicators of body ranging of adults goats there is a clear genital dimorphism, that is, in all indicators adult male goats exceeded female goats. The greatest difference was noted in terms of sacrum height -38.3%, withers height -37.3%, forward length of trunk -26.1% and chest width -23.8%. The difference in terms of depth, chest girth and metacarpus girth, respectively, was 15.6%, 13.2% and 12.7 percent. The difference is statistically significant ($P > 0.999$).

TABLE 2 BODY RANGING OF PARENTAL TOTAL NUMBER (5 YEARS), CM.

Indicators	Female goats	Male goats	Difference in %
	M±m	M±m	
Withersheight	62,9±3,6	86,4±5,5	37,3
Sacrum height	63,4±3,6	87,7±5,6	38,3
Chestgirth	82,7±2,6	93,6±6,7	13,2

Chestdepth	26,3±2,2	30,4±2,2	15,6
Chestwidth	16,4±1,1	20,3±1,6	23,8
Forwardlength of trunk	67,5±4,2	75,1±0,5	26,1
Metacarpusgirth	7,9±0,6	8,9±0,7	12,7

Approximately the same indicators of body ranging of goats in the adult state were obtained by [1] on local coarse-wooled goats of Tajikistan. This is a confirmation of the opinion of many scientists about the superiority in size of aboriginal goats in comparison with goats of the direction of wool productivity.

A more complete picture of the external forms of animals is given by body indexes.

TABLE3 BODY INDEXES, %

Index	Ranging connection, %	Female goats	Male goats
Long-legged	<u>Withers height-chest depth</u> X100 withers height	58,2	64,8
Lengthiness	<u>Forward length of trunk</u> X100 withers height	107,3	98,5
Pectoral	<u>Chest width</u> X100 chest depth	62,3	66,8
Overgrown	<u>Sacrum height</u> X100 withers height	100,8	101,5
Bony	<u>Metacarpus girth</u> X100 withers height	12,5	10,3

Comparison of body indexes allows to judge about the relative development of certain body parts of animals. The data obtained are shown in table3. Analysis of the data in table 3 indicates a clear manifestation of genital dimorphism. Compared with the female goats, male goats were longer-legged, had a compact constitution, with a well-developed chest, with expressed overgrowth and less bony.

CONCLUSION

Thus, the results of carried out research on studying size, body ranging with the calculation of body indexes let to conclude that the local goats of Karakalpakstan are characterized by large size, long-legged, good development of the bones and chest, are relatively late mellow, well fed under optimal conditions of feeding and keeping. All of these indicators of characteristics are a consequence of natural and artificial selection and indicate their high adaptability to local harsh climatic and pasture conditions.

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SPECIAL TYPES OF TOURISM AND ITS CLASSIFICATION IN UZBEKISTAN

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ABSTRACT

The classification is an important tabular reference that provides important, complete information for any industry, and is a key resource in industry development planning. Classification should include all aspects, diversity, and information of the field being studied. When compiling a list of specific types of tourism, some types may be left out due to lack of information. Once these species have been identified and given a full description, their place in tourism will be added to the classification once the eligibility has been determined.

KEYWORDS: *Classification, Special Types Of Tourism, Nature Tourism, Religious Tourism, Nostalgic Tourism, Ecotourism.*

INTRODUCTION

Special types of tourism include trips to get acquainted with the unique features of a region. These trips stem from the interests (amateur and professional) formed in tourists (excursionists). Special types include small non-traditional types of tourism. The objects of study of small-scale non-traditional types of tourism are the areas of creativity, creative work, professional areas, national traditions, national games, national culture, which our people have preserved and developed over the centuries. art is also a miraculous, amazing manifestation of our unique nature, formed under the influence of historical-ecological climatic processes.

The object of study can't conventional utilization, the one of a kind results of our kin are not delivered in different nations, the national customs or national games are absent in the lives of people groups in different nations, crafted by national workmanship are exemplified. pulls in fundamentally foreign guests.

All types of tourism originate from the fields of production and creativity of mankind. Shrines, historical monuments, shrines of religious leaders are the life of world celebrities. Only eco-tourism is a product of nature. (2)

The fact that the miraculous, perfect and astonishing products and structures of industries or groups of people have attracted the influx of people has given rise to the tourism industry, and the increase in the number of species in the industry depends on these factors.

MAIN PART

Recognizable proof and enlistment of explicit sorts of the travel industry, perception, exercises and results of craftsmen and specialists in the workshops, it tends to be reasoned that a large portion of the species enrolled for use in the travel industry is outings in residential the travel industry - dating the travel industry, and in worldwide the travel industry. can be utilized as visit sources (welcoming a traveler, investing significant free energy, snapping a picture or video, and so on.).

Also special types of tourism may include medical facilities, educational institutions, and sports and other facilities that meet the objectives of a specific tourism product. All of these organizations complement each other and provide all the necessary services for the consumer and a sufficient range.

Consequently, the origins of the peoples of Central Asia are almost the same, and since their habitats are close to each other, our doppi and zardozi tunic could be sewn on them as well. But in terms of the national traditions and climatic features of the ancient indigenous peoples in the creation of items, dress habits and tastes at the festivities - different styles, choices and directions were formed in the sewing of the two items recorded in the peoples of Central Asia. This means that our national dope and embroidery are not developed in neighboring countries, as in any other country in the world. (2)

The methods are completely non-existent. From these conclusions, it would be correct to add to the list of special types of national handicrafts doppichi and goldsmith's wool as an object of international tourism - a resource

M.T. Aliyeva was the first to speak about special types of tourism in the Republic and compiled the first list of these types.

Ms. Aliyeva noted the special types of tourism as follows:

1. Tourism of interest in culture.
2. Nature tourism.
3. Rural tourism.
4. Farmer life tourism.
5. Walking and bicycle tourism.
6. Tourism with specialized motives.
7. Ethnic tourism.
8. Religious tourism
9. Professional tourism.
10. Nostalgic tourism.
11. Adventure tourism.

12. Ecological tourism.

Classification of the tourism industry**TABLE 1**

№	Classifiable characters	Types of tourism
1	Geographical and tourist in the direction of demand	1.1. National 1.2. International 1.3. Territorial 1.4. Internal 1.5. Incoming 1.6. Outgoing
2	By purpose	2.1. Tourism of historical monuments 2.2. Archaeological tourism 2.3. Recreational tourism 2.4. Healthy Vacation 2.5. Qualified business tourism 2.6. Scientific tourism 2.7. Sports tourism 2.8. Shop tours 2.9. Religious tourism (pilgrimage, pilgrimage) 2.10. Nostalgic tourism 2.11. Ecotourism 2.12. Hunting tourism 2.13. Gastronomic tourism 2.14. Safari tourism
3	By source of funding	3.1. Social tourism 3.2. Commercial tourism
4	Method of movement on	4.1. Walking 4.2. Air transport 4.3. Sea transport 4.4. River transport 4.5. Auto transport 4.6. Rail transport 4.7. Bicycle transport 4.8. In the rides 4.9. Mixed
5	By accommodation tools	5.1. Hotels 5.2. Motels 5.3. To boarding houses 5.4. Camping 5.5. Tents 5.6. Rotels 5.7. Botels 5.8. To sanatoriums 5.9. Flotellarga 5.10. Hostels 5.11. To hotel clubs

		5.12. To the camps 5.13. Tourist homes 5.14. Apartments
6	By number of participants	6.1. Individual 6.2. Family 6.3. In groups
7	Organizational forms	7.1. Organized 7.2. Not organized

(Source: *M.R.Boltabayev, I.S.Tuxliyev, B.SH.Safarov, S.A.Abduxamidov (2018) "Tourism: theory and practice"-Toshkent*)

Nature tourism – dependable travel to natural territories, which saves the earth and improves the government assistance of neighborhood individuals. It is the travel industry dependent on the characteristic attractions of a territory. Models incorporate birdwatching, photography, stargazing, fishing, climbing, camping, hunting and visiting parks.

Country the travel industry might be characterized as the development of individuals from their typical spot of living arrangement to rustic regions for a base time of twenty-four hours to the limit of a half year for the sole reason for relaxation and joy. Provincial the travel industry alludes to all travel industry exercises in a country zone

Bike visiting implies independent cycling trips for joy, experience, and self-governance as opposed to game, driving, or exercise. Visiting can go from single-to multi-day trips, even years. Visits might be arranged by the member or sorted out by a vacation business, a club, or a cause as a raising money adventure.

Ethnic the travel industry is when voyagers decide to encounter direct the acts of another culture and may include exhibitions, introductions and attractions depicting or introduced by little, frequently confined Indigenous people group.

Religious travel industry is a sort of the travel industry only or firmly persuaded by religious reasons. This is perhaps the most established type of travel industry. It can likewise be alluded to as confidence the travel industry or otherworldly the travel industry. Individuals go on religious occasions to affirm, develop or think about their confidence

Experience the travel industry is characterized as the development of the individuals starting with one then onto the next spot outside their usual range of familiarity for investigation or travel to remote zones, outlandish and potentially threatening regions. Experience the travel industry is a kind of the travel industry where vacationer does a few undertakings exercises like as skydiving, slope climbing, scuba plunging.

Ecotourism is a type of the travel industry including visiting delicate, unblemished, and moderately undisturbed characteristic regions, expected as a low-sway and frequently little scope option in contrast to standard business mass the travel industry.

In her data, MT Aliyeva distinguishes special types of tourism according to the following tariffs - These types of tourism include tourist trips to get acquainted with the specific, distinctive features of a region. These trips stem from the interests (amateur and professional) formed in tourists. Special types include small, non-traditional types of tourism.

Nowadays as we know, religious-pilgrimage tourism,eco-tourism, and nature tourism are not the smallest, but the most popular types of tourism. Therefore, we believe that these types of tourism are on the list of the main types of tourism.

Likewise, strolling and cycling can't kind of the travel industry, however a method for transportation of the vacationer's decision. In the event that we take such activities of the traveler as a visit, the unimportant vacationer terms, for example, auto the travel industry, air the travel industry, railroad the travel industry or camel and jackass the travel industry will show up, and it is difficult to make these terms. It's anything but a confusing idea to realize that a vacationer approaches transport benefits in the travel industry.

CONCLUSION

The kind of the travel industry in the particular themes on the rundown doesn't speak to a particular sort of the travel industry. Since all the present sorts of the travel industry are named because of enthusiasm for a specific vacationer asset - the item, which spends significant time for the sake of a similar visitor asset - article or assets - objects. For instance, archaeological the travel industry - the revelation of antiquated urban communities, landmarks, the remaining parts of development and their cutting edge appearance; environmental the travel industry - interesting nature and its assets, biodiversity, regular scene; chasing the travel industry - chasing objects - feathered creatures, creatures, fish. In terms of the content and essence of the listed ethnic tourism and nostalgic tourism and rural tourism and farmers' life tourism, it is correct to call ethnic and longing tourism, rural and farmers' life tourism as agro tourism.

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AN IMPORTANT ROLE OF INTERNET MARKETING IN DIGITAL TOURISM

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ABSTRACT

The article discusses an important role of internet marketing in digital tourism. This topic is very relevant today, since today Internet technologies are a tool for creating a very effective system of relations between consumers and enterprises, as well as a tool to satisfy information needs. The results of recent studies show that the rational use of Internet technologies in marketing activities can bring significant profits and real savings. This is due to the amenities and large benefits that firms and consumers receive.

KEYWORDS: *Internet Marketing, Tourism, Digital Tourism, Information And Communication Technologies, Travel, Social Media Marketing,*

INTRODUCTION

Modern information technologies are making significant changes to the tourism sector by expanding the use of the Internet, the formation of new types of intermediaries, the emergence of new possibilities for differentiating and personifying services, and delivering messages online. Today, the hospitality and travel industry is under the significant influence of new technologies and the Internet, which in turn transforms entrepreneurial activity, relations between suppliers and end users, and forms a completely new idea of convenience, speed and quality of service.

In the current conditions of informatization, which is associated with the formation of the information system of the economy, Internet technologies are of great importance. Their introduction into the marketing activities of organizations allows you to fully adapt to modern market conditions, and this helps to increase the efficiency of their functioning.

The processes of development of global information and communication technologies are very dynamic at present, and their opportunities for society and the economy are beginning to be used on a large scale. For several years it was considered primarily as a gigantic library, and its main task was considered to be assistance in finding the necessary information and organizing access to it. At this “communication” stage of its development, the main task of the Internet is to help find the desired partners and provide funds for organizing with them the right type of communication with the necessary intensity. Today it is almost impossible to find even a small organization, which does not have its own representative on the Internet.

Today, the Internet has about 4.54 billion subscribers in countries around the world. The Internet forms, as it were, the core that provides the connection of various information networks belonging to various institutions around the world, one with the other. The means of communication on the Web are changing: if earlier the main correspondence was carried out via e-mail, now Internet users are increasingly communicating through social networks. This opinion is also confirmed by statistics. The number of users of social networks is growing at a faster rate than the number of owners of email accounts. In January 2020, according to the Datareportal.com estimates, 67 percent (5.19 billion) were mobile phone users, and 3.80 billion people, or 49 percent of the world's population, reached social network subscribers worldwide. [23].

The development of information technology, the emergence and rapid growth of e-commerce have become the basis for the emergence of a new direction in the modern concept of interaction marketing - Internet marketing, which refers to the theory and methodology of marketing in the Internet. The era of Internet marketing is characterized by the following distinctive features: globalization of areas of activity; the final transition of a key role from producers to consumers; personalization of interaction and the transition to one-to-one marketing; reduction in transaction and transformation costs.

Frequent use of the Internet is becoming an integral part of the tourism industry. The use of the most powerful reservation systems for vehicles and means of accommodation on computers, cultural and recreational and excursion customer service, a large amount of information about the availability of certain places, routes, tours - all this becomes one of the main tasks that should be carried out by tourist organizations.

At the present stage, one of the trends in the development of the world tourism industry is the development of Internet technologies, in other words, the modern development of tourism is taking place in the digital economy. That is, the digitization process has not bypassed the tourism industry, as in many other areas.

The widespread use of web resources by potential tourists has led to the advent of digital tourism, the development of intelligent web services to develop recommendations that help customers make destinations and decisions in the field of tourism.

Currently, the activities of many companies in the tourism industry are aimed at improving understanding of the individual needs of their customers and developing marketing offers that most fully satisfy these requests. In particular, for the most valuable current and potential customers, information about which is quickly available throughout the company through the Intranet and the Internet, tourism enterprises can offer special benefits to these customers through loyalty programs.

MAIN PART

Recent studies have shown that using Internet technology in marketing can bring real savings and profits. This is due to the great benefits and amenities that both consumers and firms receive. In the impending global computerization, the onset of which is planned for the near future, the role of Internet marketing will grow markedly. This determines the relevance of the topic.

Internet marketing is the practice of using all aspects of traditional marketing on the Internet, affecting the main elements of the marketing mix: price, product, place of sale and promotion. The main goal is to get the maximum effect from the potential audience of the site.

The main elements of the Internet marketing complex are: Product (Product) - products sold on the Internet must have decent quality. Since it competes not only with other sites, but also with traditional stores.

Price - it is generally accepted that the price on the Internet is lower than in a regular store due to cost savings. Price control and comparison with competitors.

Place of sales (Place) - point of sale, that is, the site. A huge role is played by both graphic design and site usability, and the quality of processing applications from the site. It is also worth paying attention to download speed, work with payment systems, delivery conditions, customer service before, during and after the sale.

Promotion (Promotion) - a set of measures to promote both the site and the product as a whole on the network. It includes a huge arsenal of tools (search engine promotion, contextual advertising, banner advertising, e-mail marketing, affiliate marketing, viral marketing, hidden marketing, interactive advertising, working with blogs, etc.).

Internet marketing appeared in the early 1990s, when text sites started posting product information. Now Internet marketing is more than selling information products, now there is a sale of information space, software products, business models and many other goods and services. Companies such as Google, Yandex took to a new level and segmented the online advertising market, offering small and medium-sized businesses local advertising services. Return on investment has increased, but costs have been reduced. This type of marketing has become the basis of modern capitalism, which allows anyone who has an idea, product or service to reach the widest possible audience.

The use of the term "Internet marketing" usually implies the use of direct response marketing strategies that are traditionally used in direct mail, radio and television commercials, only here they apply to the business space of the Internet.

These methods have proven to be very effective when used on the Internet due to the ability to accurately track statistics multiplied by the ability to be in relatively constant contact with consumers, whether it is the B2B or B2C sector (business consumer). This feature of precision analysis is now used everywhere, and so often you can see terms such as ROI - return on investment ratio, conversion rate - effective visit rate (also known as site conversion), as well as instantly receive sales, demand statistics, etc. .

Internet marketing is part of e-commerce. It is also called online marketing. It may include parts such as Internet integration, information management, PR, customer service and sales. E-commerce and Internet marketing have become popular with the expansion of Internet access and are an integral part of any normal marketing campaign. The segment of online marketing and advertising is growing both in the consumer sector, as evidenced by the appearance every day of new online stores, and in the B2B market. The main advantages of Internet marketing are interactivity, the ability to target as accurately as possible, the possibility of post-click analysis, which leads to the maximum increase of such indicators as website conversion and online advertising ROI.

Internet marketing includes such elements of the system as:

- display advertising
- Contextual advertising

- search engine marketing in general and SEO in particular
- SMO and SMM
- Direct marketing using email, RSS, etc.
- Viral marketing

Internet marketing is associated with several business models. Main models: business-to-business (B2B) and business-to-consumer (B2C). B2B consists of companies that do business with each other, while B2C involves direct sales to the final consumer. The first appeared B2C model. The B2B scheme turned out to be more complex and began to operate later. The third, rarer model is the "user-user" (P2P), where ordinary Internet users change among themselves and sell goods to each other. An example is the international eBay auction or Kazaa file sharing system.

Internet marketing primarily provides consumers with the opportunity to receive information about products. Any potential consumer can, using the Internet, get information about the product, as well as buy it. Although, if there is no information about one product, or he does not find it, then most likely he will purchase another product from a competitor.

The use of Internet marketing methods is aimed at saving money (on the salaries of employees in sales departments and on advertising), as well as expanding the activities of companies (moving from the local market to the national and international market). At the same time, both large companies and small ones have more balanced chances in the struggle for the market. Unlike traditional advertising media (print, radio and television), entering the market via the Internet is not too expensive. An important point is that, unlike traditional marketing methods of promotion, Internet marketing gives a clear statistical picture of the effectiveness of a marketing campaign.

Compared to other types of media marketing (print, radio and television), Internet marketing is growing very fast. It is gaining increasing popularity not only among businesses, but also ordinary users who want to promote their effective website or blog and make money on it.

TABLE 1. THE MAIN DIFFERENCES BETWEEN THE COMMUNICATION SYSTEM IN THE INTERNET MARKET AND IN THE TRADITIONAL ONE

Parameters	Traditional Market	Internet Market
Communication Model	One sender - many recipients	One sender - one recipient or many senders - many recipients
The method of obtaining information	The company informs consumers	Consumers themselves find the information they are interested in
Focusing on a specific target segment	Mass marketing	Individual approach to each client
Interactivity	Monologue	Dialogue
Branding Approach	Traditional approach (low degree of consumer participation)	High consumer involvement in the brand formation process, additional opportunities for adding value
The position of the organization in relation to consumers	On the supply side	On the demand side
Consumer Contribution to Product Creation	Buyer as an object of application of marketing	Buyer as a partner

	efforts	
Target Segment Approach	Segmentation	Network communities
The role of geographical boundaries of the market	High, internationalization is associated with significant financial costs.	Insignificant

Source: prepared by author based on the data from human.snauka.ru

The Internet allows you to achieve the highest individualization of content, i.e. content of the website provided to consumers. Using specialized tools that are integrated into web pages (forms, software scripts), it is possible to provide each target segment with individual information that is necessary for this particular category of consumers with minimal costs.

When using the means of “traditional” marketing, individualization of a commercial offer for several target groups requires significant labor and material costs for conducting research on potential consumers, segmenting and positioning, as well as for delivering commercial offers to various consumer segments. No less laborious seems to be the need to quickly classify newly arriving or existing customers to a particular target group.

On the Internet, the process of identifying target groups and providing relevant offers is much simpler. This is made possible thanks to the system of automatic determination of target groups and targeting commercial offers (Automatic Offer Targeting, AOT). This system is based on the use of formalized personalization tools for website visitors (login-password registration forms), which are automatically offered for filling in by all visitors, as well as software tools for processing requests and assigning visitors to a particular category.

Thus, every consumer who visits the website immediately receives exactly the information that relates to his needs. The described approach, in particular, opens up new opportunities for marketers in such fields of activity as, for example, price discrimination, which takes place painlessly for customers (consumers from one price category cannot see offers for other target groups) and at minimal cost.

When using personalization tools on the Internet, it is necessary to remember one negative aspect of this concept. According to studies conducted both in our country and abroad, consumers are very concerned about the confidentiality of personal information transmitted through the Network. On the one hand, they understand all the advantages of personification and are ready to provide the necessary part of information about themselves. On the other hand, consumers are frightened by the numerous scandals associated with cases of “hacking” corporate networks and the disclosure of customer information (credit card numbers, addresses, metric data), and are afraid to disclose any information about themselves. Therefore, for the successful use of the AOT concept, it is necessary to maximize the use of “hidden” means of obtaining consumer information (such as, for example, log files) and directly ask only a limited circle of the most fundamental questions.

The time scale in the Internet environment is also significantly different from the usual. High efficiency of the communicative properties of the Internet provides an opportunity to reduce the time spent on finding partners, making decisions, executing transactions, and developing new products.

Information and services on the Internet are available around the clock. In addition, its communicative characteristics are highly flexible, making it easy to make changes to the information presented, and thereby maintain its relevance without time delay and distribution costs.

These effects also lead to a significant reduction in transaction costs, that is, the costs associated with establishing and maintaining interaction between the company, its customers and suppliers. At the same time, the cost of communications, compared with traditional means, becomes minimal, and their functionality and scalability increase significantly.

The effectiveness of using Internet marketing depends on how often consumers shop and to what extent they understand the differences between competing products.

As for the use of the Internet in conducting marketing research, here we primarily mean the search tools and catalogs of the Internet, monitoring markets and analyzing the activities of competitors by visiting their servers, obtaining information about relations with their partners; conducting surveys of visitors to their own server on various aspects of marketing (testing advertising, other methods of promoting a product's brand, testing the concept of a new product and the newest product, etc.); research of teleconferencing results; use of survey data conducted on other servers; search for customers and partners.

When researching the market, you can find out that visits the company's server; use a variety of secondary information from the Internet.

Among the main advantages of using the Internet when conducting marketing research is the speed of research; the ability of respondents to participate in the study at a time convenient for them, interrupting the survey, if necessary; accessibility of respondents regardless of the region of their residence; the respondent's identity is not influenced by the personality of the interviewer; use of visual materials.

Using the Internet, marketing staff are able to:

- Quickly change the range, description of products and their prices;
- save on costs (there are no costs for the operation of the store, for the use of conventional mailing methods, the publication of catalogs, etc.);
- it is easier to make contacts with potential consumers by sending them information (for example, explanatory or advertising) and receiving answers from them;
- count the number of people who visited the organization's website and its individual parts. [3]

The fairly rapid development of the Internet is gradually starting to change the attitude of travel agencies to various advertising. For example, some of the agencies are reducing the amount of advertising that is published in newspapers, and are starting to place more of their advertising on the Internet. Now, instead of voluminous advertisements in newspapers, more and more often you can see small blocks with the address of agency pages on the Internet.

Using the Internet provides an excellent opportunity for mass advertising campaigns, while the costs will be minimal. The publication of various commercial information in any well-known electronic publication may be available to millions of people for a quarter or a whole year, and not for one day. At minimal cost, you can post on the network detailed information about the company, its services and products, etc.

Tourism products require the immediate provision of the necessary detailed information about the free places of accommodation organizations, as well as their reservation and reservation. This ceases to be a problem, due to the broad capabilities of the Internet, fast processing and transmission of information.

The main objective of the network is the transmission and provision of various kinds of information, and this helps firms to obtain the necessary information, analyze, compare and make the right decisions. Using graphical capabilities, you can also get visual information (photos of rooms, hotels, hotels, facilities and places) that can be used to significantly attract clients. On the network, you can also use various search methods (certain parameters). They can help customers compare and evaluate the value of different offers and save the necessary information.

Most travel agencies use e-mail. It is mainly used for communication with customers and partners, receiving and transmitting information, applications, documents, booklets and brochures.

The use of the Internet by organizations leads to a significant reduction in booking costs. Armored systems have been developing quite actively on the Russian market in recent years. According to analysts, soon users will more likely turn to sites that have the option of booking a trip in the complex.

There is also a tourist electronic store. Its main feature is a description of each hotel, tour in detail. On a specific date with a certain cost, it is possible to order a specific tourist package. Of course, the provision of such a large amount of information cannot occur without the participation of online tour databases. An incomplete system of payments via the Internet does not currently make it possible to make a tour purchase on the Internet, but choosing a tour, a hotel, and making a reservation is quite possible.

An example of a tourist electronic store that works quite efficiently is a server-chain of stores of last-minute packages. Users of this server can quickly select the desired tour at low prices anywhere in the world, they can also find detailed descriptions of hotels and resorts that are popular, as well as find a partner, get acquainted with the rights of tourists, make a taxi, read tips and reviews. It also offers a telephone support service for tourists, which operates around the clock. All travel agencies work with uniform prices, and therefore, to order a tour, you must find the address of a branch nearby. Each of them offers an excellent service level, competitive prices and a huge selection.

Consider the benefits and see why online activities are very popular these days. There are several significant advantages that are provided to customers:

Amount of information. Clients are able to find a large amount of information to compare about products, competitors and firms, while they are in the office or at home. They may consider criteria such as quality, price, product availability and service life.

Indisputable convenience. Goods can be ordered around the clock and no matter where they are. Customers do not need to stand in traffic jams, go to numerous supermarkets for the necessary goods.

Speed. Users are given the opportunity to quickly place an order and wait for the delivery of a service or product to their home.

Calm Using services on the network, customers do not need to contact the seller face to face and be exposed to emotional and persuasive factors.

Adaptation to market conditions. Marketers are able to quickly add goods and services to their assortment, change the description and prices of products.

Confidentiality. Online purchases can be made anonymously. This is of great importance for famous and wealthy people who do not want to flaunt their purchases.

Relationship building. Marketers are able to analyze customer responses and may receive additional information from them.

Minimum cost. Advertising on the Internet is much cheaper than in traditional sources of information.

Lecture hall. It is possible to calculate how many people visited a certain site of the company, how many and where it is fixed in a certain place. This kind of information enables marketers to improve their advertising and offers.

Relations between buyers and company representatives are mutually beneficial. But the situation may change. In some cases, buyers can observe irritation, and some simply behave dishonestly. There is a place to be cheating and fraud. There are problems in matters of interference in personal life.

Dishonesty. Many sellers are able to take advantage of excessive customer trust. This can be especially observed in online stores. Everything is perfectly demonstrated here, there are big discounts, ease of purchase and even a lifetime warranty - all these points are aimed at attracting a gullible buyer.

Fraud and deception. Many sellers specifically create advertisements on the Internet that can mislead buyers. Often exaggerated performance and other advantages of the product. Some organizations allegedly conduct research, but in truth, they simply collect information about consumers.

Intervention in the personal life of the client. This is one of the most difficult aspects. Each time a customer makes an order by phone or mail, requests information about companies, subscribes to something or starts a credit card, his address, name and characteristics of the purchase he makes are entered into a special database. This is a plus for consumers, as they will more often be provided with the goods and services they need. But it is not always possible to draw a parallel between the right to privacy of the client and the desire to clearly reach the desired target audience. Many critics are afraid that too much information about customers will be known to firms and that they can use it to the detriment, for personal gain.

Irritability. Many believe that an ever-increasing number of offers from firms is inconvenient. Calls during lunch or dinner are especially annoying, where they check the authenticity of orders, disgustingly trained staff, many inconsistencies and differences in the real and declared assortment.

Marketers are carefully trying to find solutions to the above problems. If you do not try to change the situation, then soon the consumer attitude will be very negative and you will have to impose restrictions on Internet activities.

CONCLUSION

Improvement and development of a number of areas has defined and continues the process of promoting the use of information technology in order to conduct business successfully: the creation and distribution of the global Internet; creation of software and hardware systems that make it possible to automatically produce many processes in a business; improving the means and standards of communication of information systems.

With the advent of the Internet, a new category of business was created - electronic business, where there is the slightest opportunity to take advantage of information networks in order to conduct commercial activities. The main element of e-business is e-commerce, this includes various types of transactions, if the parties interact electronically.

The intensive growth of e-commerce and the improvement of information technology served as the foundation for the creation of the newest direction - Internet marketing.

In conclusion, you can identify several key features of this area: the final transition of the main role - the producer-consumer, reduction of transformation and transaction costs, personal interaction.

In order to start participating in Internet marketing, it is necessary, first of all, to create a website that will correspond to the brand image of the company, it will be available to absolutely any consumer to set up a friendly attitude and interest potential customers in making purchases. For the websites of tourism companies, the priority is the placement of information on the price and features of a possible trip, which is most useful for the target audience, as well as maintaining the confidentiality of personal data of consumers and their transactions.

Internet marketing requires significant cash investments by the company in computer networks, programs, and the training of qualified personnel. The information obtained about consumers is used both for direct sales and for maintaining further communication with them, studying their requests, degree of loyalty, etc., in other words, due to more complete awareness, competitive advantages are strengthened.

The growing popularity of information technology leads to the increasing spread of direct marketing in the form of an interactive system for the use of advertising media in order to obtain a quantifiable reaction and make a transaction in a certain place. Along with the registration of the sale, a consumer database is being formed, which will be replenished in the future.

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E-WAY BILL – AN OVERVIEW**Dr. M. G. Chandekar*; Dr. Natasha G Shukla Sharma****

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Sant Gadge Baba Amravati University,
Amravati, Maharashtra, INDIA**VMV Commerce, JMT Arts & JJP Science College,
Wardhaman Nagar, Nagpur, Maharashtra, INDIA**ABSTRACT**

For quick and easy movement of goods across India without any hindrance, all the check posts across the country are abolished. The GST system provides a provision of e-Way Bill. Electronic Way Bill (E-Way Bill) is basically a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal. Hence, as approved by the Goods and Services Tax (GST) Council, a web based solution has been designed and developed by National Informatics Centre and it is being rolled out for the use of taxpayers and transporters. Karnataka has already notified the e-way bill requirement for movement of goods within the State. NIC portal also has specifically stated on the home page that the E-way bills for intra-state movement of goods can be generated only for Karnataka.

KEYWORDS: GST, E-Way Bill**INTRODUCTION**

Introduction of Goods and Services Tax (GST) across India with effect from 1st of July 2017 is a very significant step in the field of indirect tax reforms in India. For quick and easy movement of goods across India without any hindrance, all the check posts across the country are abolished. The GST system provides a provision of e-Way Bill, a document to be carried by the person in charge of conveyance, generated electronically from the common portal. To implement the e-Way Bill system, ICT based solution is required. Hence, as approved by the Goods and Services Tax (GST) Council, a web based solution has been designed and developed by National Informatics Centre and it is being rolled out for the use of taxpayers and transporters.

Electronic Way Bill (E-Way Bill) is basically a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal. Implementation of e-Way Bills from 1st of April 2018 is mandatory for inter-state movement of goods throughout India.

Karnataka has already notified the e-way bill requirement for movement of goods within the State. NIC portal also has specifically stated on the home page that the E-way bills for intra-state movement of goods can be generated only for Karnataka.

Although few States have notified the rules of e-way bills, no notification has been passed to give effect to the implementation. Some States like Telangana, Uttar Pradesh and Kerala have their own system of E-way bill for goods coming into the State with a separate portal. This is

temporary until 1st April 2018 for inter-state movement of goods & until such date the State notifies for the implementation of E-way bills for movement of goods within the State.

Objectives of the study

- To study the features of the e-Way Bill system
- To study the E-Way Bill under GST
- To study the benefits of e-Way Bill System

Features of the e-Way Bill System

- User friendly System – The system is user friendly with lots of easy to use operations by the users.
- Easy and quick generation of methods – There are a number of methods are provided using which the users can easily and quickly generate the e-Way Bills.
- Checks and balances – The number of checks and balances have been introduced as per the requirements so that errors/mistakes of the users are eliminated.
- Multiple modes for e-Way Bill generation – This system support different modes of e-Way Bill generation. The user can register the mode of e-Way Bill generation and use them for eWay Bill generation.
- Creating own masters – The user has a provision to create his own masters like customers, Suppliers, products and transporters. The system facilitates to use them while generating the e-Way Bill.
- Managing sub-users – The taxpayer or registered person can create, modify and freeze the Sub-users for generation of the e-Way Bill and assign them to his employees or branches as per need. This system also facilitates him to assign the roles/activities to be played by the sub-user on the system.
- Monitoring the e-Way Bills generated against me – The system facilitates the registered person to know the number of e-Way Bills, generated by other registered persons, against him/her. There is an option to user to reject these e-Way Bills, if they do not belong to him.

E-Way Bill under GST

E-way bill is an electronic document generated on the GST portal evidencing movement of goods. It has two Components-Part A comprising of details of GSTIN of recipient, place of delivery (PIN Code), invoice or challan number and date, value of goods, HSN code, transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and reasons for transportation; and Part B comprising of transporter details (Vehicle number). As per Rule 138 of the CGST Rules, 2017, every registered person who causes movement of goods (which may not necessarily be on account of supply) of consignment value more than Rs. 50000/- is required to furnish above mentioned information in part A of e-way bill. The part B containing transport details helps in generation of e-way bill.



The Benefits The major benefits are as follows:

- The traders need not visit tax offices to collect and submit the Way Bill forms as used to be done in VAT regimes in some states.
- Average waiting time at mobile squad reduces drastically – As the verification of the e-Way Bill is done with the common portal, it will speed up the process of verification and allowing the vehicle to pass faster.
- Self-policing by traders. A trader while uploading gives the identification of the buying trader who will also account the transaction automatically.
- Environment friendly – The need of the paper form of the multiple copies of way bill is eliminated. Hence, the tons of paper are saved per day.
- Generation of GSTR-1 returns – GSTR-1 return of the supplier is auto prepared, hence he need not have to upload the same.
- Officials saved of monotonous work collecting and matching the manual way bill with the returns of the taxpayers.

Exceptions to e-way bill requirement

No e-way bill is required to be generated in the following cases

- a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017
- b) Goods being transported by a non-motorized conveyance;
- c) goods being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- d) In respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State; and e) Consignment value less than Rs. 50,000/

CONCLUSION

The e-way bill provisions under GST will bring in a uniform e-way bill rule which will be applicable throughout the country. The physical interface will pave way for digital interface which will facilitate faster movement of goods. To implement the e-Way Bill system, ICT based solution is required. Hence, as approved by the Goods and Services Tax (GST) Council, a web based solution has been designed and developed by National Informatics Centre and it is being rolled out for the use of taxpayers and transporters. GST registered person can be a supplier,

recipient or transporter. In case the transporter is small operator and not registered under the GST, then this system provides the mechanism to enroll and create his user credentials to operate on this system.

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PROBLEMS OF EFFECTIVE USAGE OF LANDS IN AGRICULTURE FOR ENSURING FOOD SECURITY

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ABSTRACT

Today, the agriculture is one of the locomotives of the Uzbekistan economy. Land, hot sun, millions of experienced peasants, high demand for Uzbek fruits and vegetables with original taste, and the presence of large markets near us create the need for small farms in densely populated areas with high unemployment. Creation of small farms in the field of fruit and vegetable production requires the redistribution of the farmers' lands in the area where they are currently operating. However, for the most part, those who do not currently have direct family members (now commonly found in fruit and vegetable farmers) are left with a farm owner who, instead of a family member, uses his own labor force rather than his own. The other part will be given to those who have a high level of farming experience.

KEYWORDS: *Uzbekistan, Andijan, Farm, Fruits, Vegetables, Food Security, Reforms In Agriculture.*

INTRODUCTION

Currently, preparation of food security strategies oriented to increase the production volume and consumer market protection are quite important problems not only in our country but throughout the world. In the end, "... more than 840 million people, one in nine people in the world, and more than 30% of the world's population is malnourished"¹. Therefore, ensuring food security based on research and effective implementation of new innovative opportunities to increase agricultural output per capita based on medical norms is a key issue.

Increase in population in Uzbekistan during the reform period, in turn, creates socio-economic problems related to the increased demand for agricultural products. Large-scale reforms in the development of these businesses are being undertaken in the country due to the role of dehkan farms, household plots, and horticulture farms established on agricultural land with a score of less than 40 points. However, there are a number of problems and shortcomings, especially in fruit and vegetable farms, with regard to sustainable increase in agricultural production and efficient use of land. In this regard, priority issues were identified as further strengthening of

food security of the country, expanding production of ecologically clean products, and significantly increasing export potential in the sector through effective structural reforms in fruit and vegetable production. Successful implementation of these tasks demonstrates the need for further development of agricultural production in fruit and vegetable farms.

The Netherlands is home to 1 million hectares of land and exports \$ 102 billion worth of agricultural products annually. In Uzbekistan, according to current statistics, there are about 4 million hectares of farmland. Of these, in addition to the state-owned cotton and wheat fields, agricultural land is about 2 million hectares. About 2 million hectares of agricultural land are dehkan farms, farmland, and farms of various types (except cotton and grain). Today, non-state activities of agricultural producers do not meet the requirements of the market economy, which poses a threat to the future food security stability.

Because, let's say someone can produce up to \$10,000 on a single hectare and export it. Anyone else could plant a product that would bring in \$2,000. This situation is called irrational land use in science. After all, some landowner loses himself or his country at least \$8,000 per hectare. The misconceptions that “today, in the countryside, people do not work on the land or even use their plots properly” (probably, but very few), are misleading in the public consciousness, based on the up-to-date information of some concerned agencies. But it is not. In fact, those who supply our markets with the best quality fruit and vegetable products are the homesteaders who live in those villages, and the ordinary villagers who rent and produce land.

The same people working on farms operating today. The question arises: why is economic efficiency different in dehkan farms, household plots, and farms? In our opinion, if farmers specializing in the cultivation of fruits and vegetables, as well as farmers and landowners, would have greater economic and technological independence concerning their property. Because, in this case, the farmer who grows fruits or vegetables, what he sows, when he sows, where he sells products and how he distributes the profits, must have the right to decide several issues on his own. As of April 1, 2019, the population of Uzbekistan exceeded 33 million 300 thousand people. Of these, 50.5% live in urban areas and 49.5% in rural areas.

Besides, 30.4% of the population of Uzbekistan is younger than working age, 10.1% are older than working age and 59.5% of the working-age population. The main task in the reform process is to ensure a sustainable supply of the population with necessary food products through the efficient use of labor resources by 59.5%.

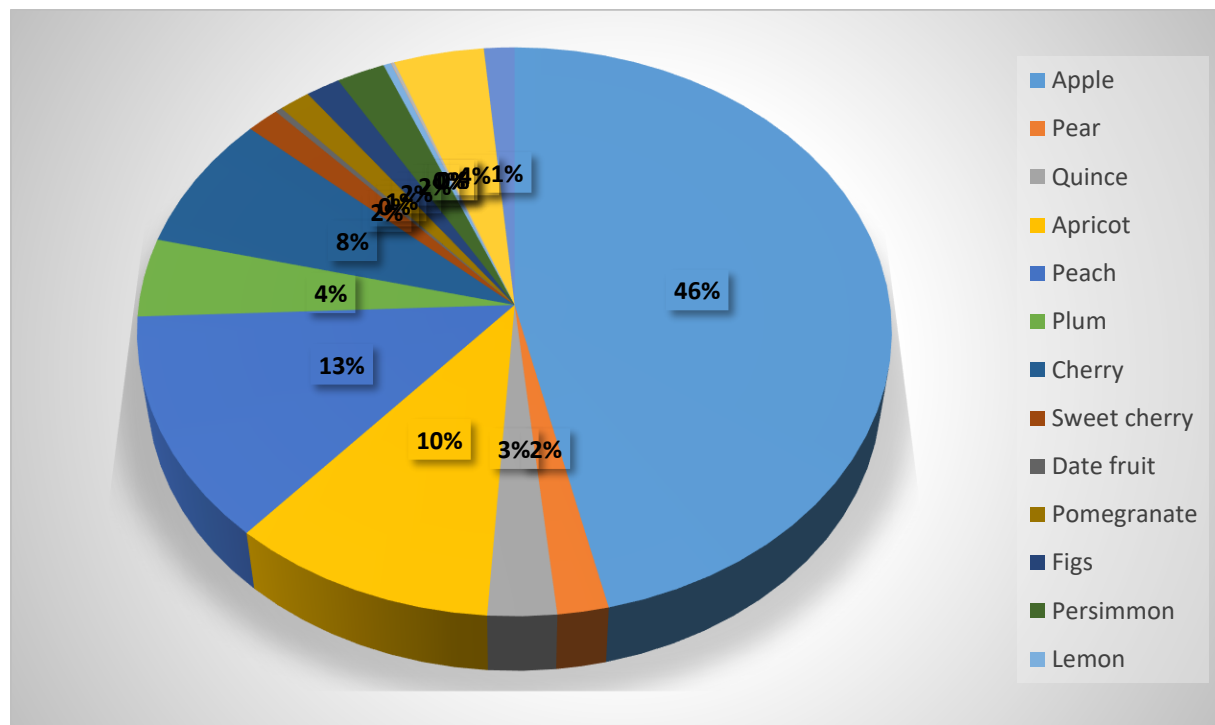
The successful use of agricultural land for food, as mentioned above, is very important. We consider it appropriate to consider this issue in the case of Andijan, which is located on only one percent of the country's territory and about 10 percent of the population lives in it.

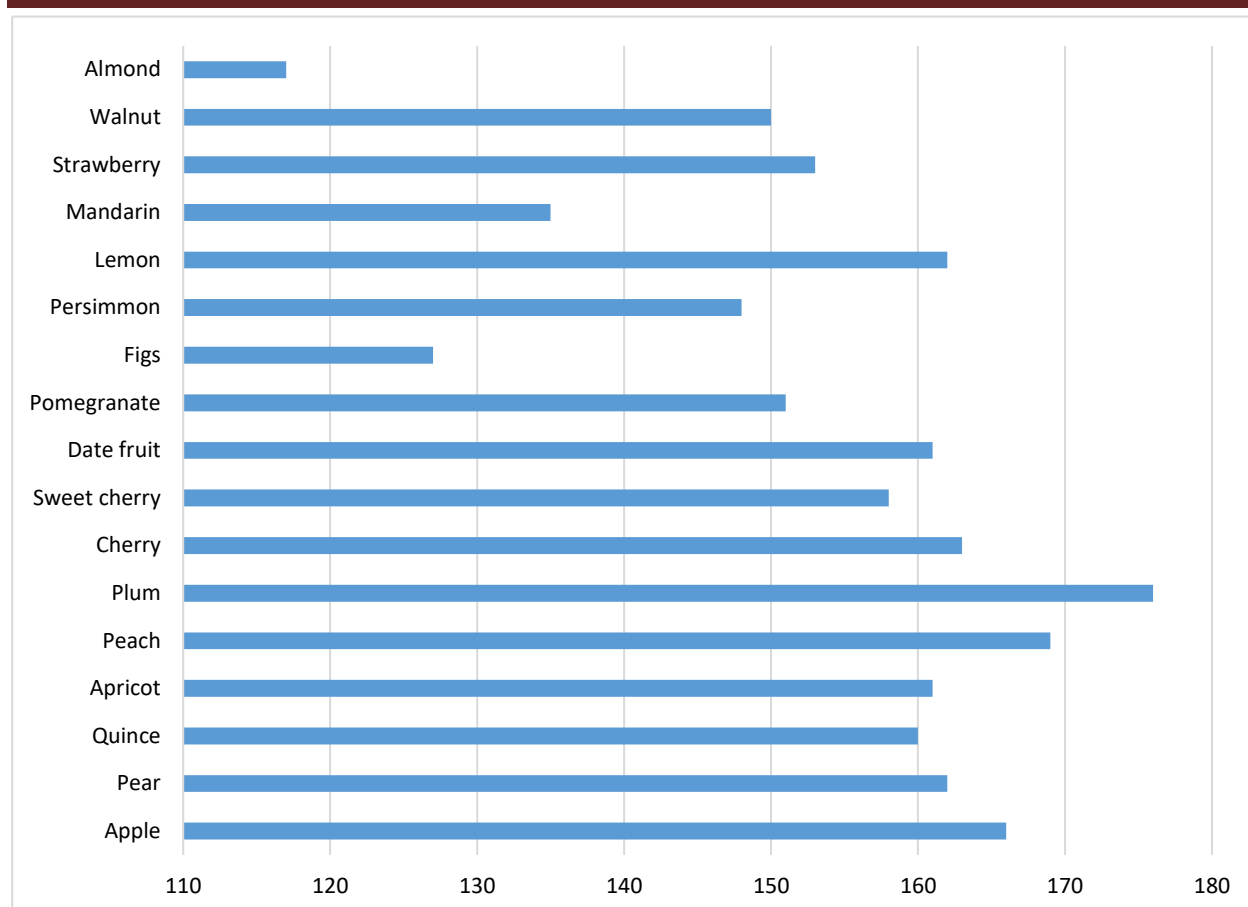
Situation on fruit production in Andijan region in 2019

No	Fruits	Total orchard, ha	Including fruiting orchard, ha	Average productivity, centner/ha	Harvested yield, tons
Rosacea					
1.	Apple	13368	12688	166	210812
2.	Pear	578	506	162	8214
3.	Quince	777	721	160	11565

Stone fruit					
4.	Apricot	3015	2798	161	44952
5.	Peach	3703	3468	169	58684
6.	Plum	1284	1147	176	20157
7.	Cherry	2235	2018	163	32895
8.	Sweet cherry	445	395	158	6238
9.	Date fruit	94	80	161	1286
Subtropical fruits					
10.	Pomegranate	426	384	151	5805
11.	Figs	466	419	127	5323
12.	Persimmon	658	597	148	8848
Citrus fruit					
13.	Lemon	105	83	162	1351
14.	Mandarin	5	5	135	69
15.	Strawberry	42	37	153	564
16.	Orange	-	-	-	-
Nuts					
17.	Walnut	1223	880	150	13228
18.	Almond	414	366	117	4305
19.	Hazelnut	-	-	-	-
Total in region:		28836	26592	163	434296

Total orchard, ha Average productivity, centner/ha





According to statistics, today the population of Andijan region is more than 3011,700 and the average population per square kilometer is 714 people. This is an average of 74 people across the country. There are 201026 hectares of irrigated arable land in the region, including 28836 hectares of gardens and vineyards, and 10041 hectares of vegetables. In the course of the study, we got acquainted with the statistics of fruit production statistics in Andijan region. A total of 28,836 hectares of land are grown in the region. Of these, 26,592 ha, or 92%, are orchards. Today, the province has a capacity to produce around 43,4296 tonnes of fruit, which is 367 grams per day per capita ($434296000 \text{ kg} / 3011700 = 134 \text{ kg} / \text{person} / 365 \text{ days} = 367 \text{ gr} / \text{day}$). In addition, the number of peasant farms and farms in the region is 477,374, and the total area of their land is 24,541 hectares. According to the regional agriculture department, in 2019, 393,119 tons of vegetables were grown on dehkans and public lands. This figure is 357 grams per capita per capita ($393119000 \text{ kg} / 3011700 = 130.5 \text{ kg} / \text{person} / 365 \text{ days} = 357 \text{ gr} / \text{day}$). The World Health Organization, in its data, acknowledges that the consumption of fruits and vegetables from agricultural products alone should be 400-500 grams per person per day, but unfortunately, this rate is around 150-200 grams on average. International nutritionists recommend that fruits and vegetables account for at least 50% of the total food intake. If the current population of Andijan region produces 724 grams (367 grams of fruit + 357 grams of vegetables) per capita, 400 grams per person per day, according to the World Health Organization, is 324 grams per person. It is possible to export fruits and vegetables, that is, 356284 tons of fruits and vegetables. This ratio corresponds to an average of 6.7 tonnes of fruit and vegetable exports per hectare of fruit and vegetable crops at 5,3377 ha. The average price per fruit per kilo is 5,000 sums, while the export of fruits and vegetables per one hectare is

33,500,000 sums or \$ 3,700. Comparing this figure with the export of fruits and vegetables in the Netherlands (\$ 1 / \$ 12,000), this indicates that there are still many tasks we need to do in this area. Based on the information given above, we propose to increase fruit and vegetable production, to improve its quality to the present day, and to maximize economic efficiency in this area:

Today, the agriculture is one of the locomotives of the Uzbek economy. Land, hot sun, millions of experienced peasants, high demand for Uzbek fruits and vegetables in the hot sun, and the presence of large markets near us create the need for small farms in densely populated areas with high unemployment. Creation of small farms in the field of fruit and vegetable production requires the redistribution of the farmers' lands in the area where they are currently operating. However, for the most part, those who do not currently have direct family members (now commonly found in fruit and vegetable farmers) are left with a farm owner who, instead of a family member, uses his own labor force rather than his own. The other part will be given to those who have a high level of farming experience. *What's so good about it?*

- Farmer works diligently on his land for personal gain;
- He is careful about what he wants to grow on his land;
- Carries out calculations on production plans;
- Explores the market;
- aspires to innovations;
- Tends to be high quality and high quality, etc.

CONCLUSION

The small landowner, who is an independent farmer, now runs his business in an orderly manner, in a timely manner. Free economic activity creates the inner potential of the person, aggravates the intellect, and invites the search for new horizons. Only free, entrepreneur-peasant farming can take the image of our agriculture to a new level and transform our villages into economic zones that produce not only cheap labor but also high-quality products for developing countries.

To sum up, today the conversion of fruit and vegetable growers into small land owners (from 1 to 1.5 hectares, depending on the capabilities of the working family members, not from 5 to 10 hectares) is primarily for the production of fruits and vegetables. We believe that it will create an incentive mechanism to increase production, improve its quality and introduce new innovations in the industry.

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RURAL LABOUR PRODUCTIVITY AND THE DIVERSIFICATION OF THE ECONOMY

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ABSTRACT

This article about rural labour productivity and the diversification of the economy in the two different Central Asian nations of Uzbekistan and Tajikistan. The land that is now Uzbekistan was once at the heart of the ancient Silk Road trade route connecting China with the Middle East and Rome. Battered by a five-year civil war at the onset of its independence, Tajikistan has struggled with poverty and instability in the two decades since it became its own state. Uzbekistan is gas-rich and agriculturally productive. Tajikistan is poor, rural, isolated and mountainous.

KEYWORDS: *Uzbekistan, Tajikistan, Rural Labor, Hunger, Luxury, Land Locked*

INTRODUCTION

Both countries are lived together many centuries and they have jointly history. President of Uzbekistan said that Uzbeks and Tajiks are one nation which speaking in different languages. The land that is now Uzbekistan was once at the heart of the ancient Silk Road trade route connecting China with the Middle East and Rome. The country spent most of the past 200 years as part of Russia, and then the Soviet Union, before emerging as an independent nation in 1991. Battered by a five-year civil war at the onset of its independence, Tajikistan has struggled with poverty and instability in the two decades since it became its own state. The country remains strongly dependent on Russia, both for its economy and to help counter security problems. In particular, Tajikistan depends on Moscow to help fight drug smuggling from neighboring Afghanistan and an emerging radical Islam movement. Tajikistan is also expanding its ties with China: Beijing has extended credits and has helped to build roads, tunnels and power infrastructure. Chinese firms are investing in oil and gas exploration and in gold mining.

In these Central Asian countries population mostly lives in rural area. Poverty is still a predominantly rural phenomenon. However, the context of rural poverty has been changing across the world, with high growth in some economies and stagnation in others. Poverty is great problem for South Asian and African countries. Poverty is population living less than \$1 per day. If share of poor population was 52% in 1981, it changed to 26% in 2005 and it was 9,6% in 2015¹.

The World Development Report 2000/2001 explained the reality of poverty as such:

Poor people live without fundamental freedoms of action and choice that the better-off take for granted. They often lack adequate food and shelter, education and health, deprivations that keep them from leading the kind of life that everyone values. They also face extreme vulnerability to ill health, economic dislocation, and natural disasters. And they are often exposed to ill treatment by institutions of the state and society and are powerless to influence key decisions affecting their lives. These are all dimensions of poverty².

This article seeks to identify, quantify and at least begin to understand the reasons for the existence and persistence of such poverty in Central Asia. It illustrates the differences in the nature of poverty across two Central Asian nations (Uzbekistan, the densities of the Central Asian republics, and Tajikistan, the poorest) which exemplify their region. The article also seeks to understand why such poverty has proven so difficult to address despite recent positive growth in these countries" Gross Domestic Product (GDP).

Poverty is still predominantly a rural phenomenon. Pick a random poor person in the world and the odds are that this person will be living and working in the rural areas as a farmer or agricultural worker. Even though the data are not without problems, the most recent estimates suggest that about 76 percent of the poor in the world live in rural areas, well above the overall population share living in rural areas, which is 58 percent (Ravallion and others 2007). In 2000, about 40% population of Central Asia lived under line of poverty. Poverty share was 82.8% in Tajikistan (1999), 19% rural, 8% urban population in Uzbekistan (1992).

The figures in Ravallion and others (2007) also offer a suggestive insight into the recent patterns of urbanization of poverty over the period 1993 to 2002. Even though the urban poverty rate has marginally decreased in the world, the urban share of poverty has been increasing (from about 19 to 24 percent) as the urban population has grown faster than the rural population, largely due to in-migration. There is considerable variation in this pattern as well. In world, a very marginal decrease in rural poverty and stagnating urban poverty rates, with a growing share of the urban population in the total population, is responsible for a more substantial urbanization of poverty and little change in total poverty. The global overall urbanization of poverty in the context of relatively substantial poverty reduction, and with the larger part of the 'stock' of the poor living in rural areas, also implies that rural poverty has contributed most to overall declines in poverty: using a simple decomposition, Ravallion and others (2007) calculate that about 80 percent of aggregate poverty declines stem from rural poverty declines. But this obviously does not prove any causality between, say, urbanization and poverty, or indeed that what happens in the rural or agricultural economy is in itself the cause of poverty declines.

In particular, these patterns have to be seen in the broader context of the economy. 'Growth in GDP per capita and poverty reduction are well known to be coinciding with a gradual decrease of the share of GDP from agriculture as well as the share of the population engaged in agriculture. For example, across all low-income countries, growth stood at about 5 percent a

year, with the share of agriculture declining from 32 to 23 percent of GDP between 1990 and 2004 (World Bank 2005 b). With population growth still at about 2.3 percent per year in Sub-Saharan Africa, much higher than in these other regions, per capita growth has been minimal. In other words, there is little sign of a structural transformation in Central Asia, despite signs of some urbanization of poverty, compared to the patterns observed in more successful regions.

THEORETICAL CHAPTER

Poverty is an especially complex issue in Europe and Central Asia, where some 80 million people live on less than \$5 per day and struggle to meet even basic needs. High heating bills during long, harsh winters and having to pay for more food (or more calories) to survive the cold make essential needs more expensive than in other regions. Unemployment and low wages are seen as major contributors to poverty.

Poverty remains a real issue in Central Asia. As a percentage of population, the number of people living on \$1.25 or less per day in the region was 0.7 percent in 2010, according to World Bank data. That compares to 31 percent in South Asia and 48.5 percent in sub-Saharan Africa.

But in Central Asia, \$1.25 per day is seldom enough to survive. In both regions poor labour resources have migration to European countries and some Asian high developed countries. If analyze difference of migration, we can see some facts (Table 1).

TABLE 1. ANALYZE DIFFERENCE OF MIGRATION IN SUB-SAHARAN AFRICA AND CENTRAL ASIA

Region	Sub-Saharan Africa	Central Asia (Uzbekistan & Tajikistan)
Main reason of migration	hunger	luxury
Impulse of migration	for survive	Loaning money and returning for creating business
Reason of poverty	insufficient resource	insufficient intellect for using resources
Poverty period	Since long ages	Since 1990
Security	Less security	There is security
Confidence in the future	No	Yes
Share of Agriculture in GDP	More than 30%	About 20%

Too much difference of poverty between Sub-Saharan Africa and Central Asia. Main reason of Sub-Saharan Africa's labour resources is hunger, they need survive, because they have less resources and poverty covered them from long centuries, they haven't confidence in the future and there isn't security for living in the region. Share of Agriculture in GDP more about 32%. Difference of Central Asian countries are main reason of migration is luxury, more migrants have own wealth (houses, cars and etc.), but they need more money for luxury, because in region there three main expenses for living: modern house, expensive car and wedding (limitation of invited guests will be 600-1200 person). Some migrants want loan money and return for creating new business. Insufficient intellect for using resources: Uzbekistan resources-rich country, Tajikistan has opportunities for using water resources as getting energetics. There is security in region. Share of Agriculture in GDP about 17% in Uzbekistan and step by step getting low.

In Uzbekistan, mainly prices for food and life are not very high and scientists-economists identify the following categories of the population (Figure1):

1. Poverty 2. Poor 3. Middle class 4. Rich

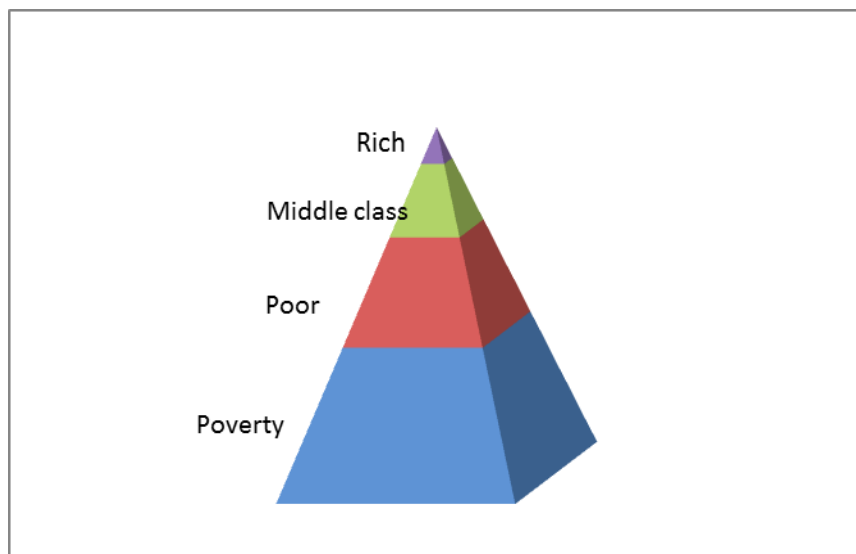


Figure1. Categories of population

Poverty population are who have not place for living and income less than minimum wage (130 240 UzS, from 1 September, 2015). They cannot meet their basic needs.

Poor populations are who gain more than minimum wage and they can meet their basic needs.

Middle class can meet their basic and other needs. They have land for earning money, they have property for giving rent.

APPLIED CHAPTER

Demographic and economic indicators very different in Uzbekistan and Tajikistan (table2).

TABLE2. DEMOGRAPHIC AND ECONOMIC INDICATORS, CENTRAL ASIA, 2015

	Population		GDP (US\$)		
	Country, millions	Rural (%) ³	Total, billion	per capita	
Tajikistan	8.4	70.4	8.572	1041	30.8
Uzbekistan	31.2	49	62.619	2046	36.8

Source: Wikipedia.org Country profile.

Tajikistan has more than 8.4 million populations and share of rural population is 70.4%. In Uzbekistan different situation more than 31.2 million populations and share of rural area is 49%. Difference between two countries: total GDP -7.3 times, per capita – 2.0 times.

As a low-middle-income country with a gross domestic product (GDP) per capita of US\$2,046 and a population of 31.2 million (nearly half of all of the Central Asian population), Uzbekistan has seen stable economic progress since the mid-2000s, both in terms of growth and poverty reduction. Growth has averaged 8 percent per year since 2004 and extreme poverty has declined

from 27 percent in 2000 to 15 percent in 2012. Encouraged by this outstanding growth performance, the Uzbek authorities have set an ambitious goal for the country—to join the group of upper-middle-income countries by 2030. This note discusses the main challenges that the government is likely to face and the structural transformations that the economy will have to undergo to achieve this objective.

Tajikistan's economy grew at higher-than-projected rate of 7.4 percent in 2013 on the back of record high inflow of remittances of \$4.1 billion, the equivalent of almost 49 percent of GDP. High remittances fueled private consumption and, to a lesser extent, investment. Supported by this inflow of remittances services have continued as the largest sector of the economy. Meanwhile, weaker external demand and lower prices for aluminum and cotton adversely affected exports and resulted in a widening of the current account deficit to about 3 percent of GDP from 1.3 percent in 2012. Inflation was reduced to a record low of 3.7 percent in 2013 thanks to the limited increase in food prices and stable exchange rate. The fiscal deficit widened to 1.3 percent of GDP in 2013 from near balance in 2012 because of higher investment expenditures and a reduction in nontax revenues. The overall fiscal picture is likely to be different than official statistics suggests because of soft budget constraints on state-owned enterprises (largely in the energy sector), continued directed lending by banks, and other quasi-fiscal risks.

Analyzing of Export potential of both countries showed that if last period main part of Export was one good (Cotton Fiber in Uzbekistan, Aluminum in Tajikistan) step by step it changing to different goods. Uzbekistan is huge exporter of cotton fiber (top5 in a world), Tajikistan has biggest plant in a world for producing Aluminum.

Labour in Agriculture consist of 2/3 part of population in Tajikistan, 42% in Uzbekistan. In Aral Sea basin Uzbekistan using 54% of water resources and it has 4.3 mln hectare irrigated land resources. Share of irrigated land resources 89% in Uzbekistan and 84% in Tajikistan (table3).

TABLE3. POPULATION AND LAND RESOURCES, CENTRAL ASIA, 2015

	Population				Cultivated cropland			Pasture , 1000 ha
	Total, mln	Rural , mln	Rural labour , mln	share , %	Total, 1000 ha	Irrigated , 1000 ha	share , %	
Tajikistan	8,4	5,9	4,0	67	860	719	84	3600
Uzbekistan	31,2	15,3	6,4	42	4850	4309	89	2280

Source: Wikipedia.org Country profile

The Uzbek authorities have started to articulate a long-term vision; the main objective of the vision is to define the strategic choices that would put Uzbekistan on the path to become an industrialized upper-middle-income country by 2030. This implies that the economy will have to grow on average at 6 percent per year for the next 17 years to achieve a GDP per capital of \$4,900 by 2030. This is an ambitious goal; there are very few countries in the world that have managed to sustain such high rates of economic growth for such an extended period of time. Out of 101 middle-income countries in 1960, mostly located in Europe, only 10 became high income countries by 2008. The majority of other countries have fallen into the “middle-income trap.”

At the same time, Uzbekistan's ambitions are commendable because prosperity will bring about better opportunities not only for businesses, but also and most importantly for its people. But it is important to understand the steps that will need to be climbed at each stage of development. The

World Economic Forum (WEF) provides a useful framework to understand these different stages (WEF 2012). In this framework, in the first stage, the economy is factor driven and countries compete based on their factor endowments—primarily unskilled labor and natural resources. Firms compete on the basis of price and sell basic products or commodities, with their low productivity reflected in low wages. Maintaining competitiveness at this stage of development hinges primarily on well-functioning public and private institutions, well-developed infrastructure, a stable macroeconomic environment, and a healthy and well-educated labor force. Countries at this stage usually have a GDP per capita of less than US\$2,000.

Significant structural transformation will take place as the country moves up the development ladder from a factor-driven to an efficiency-driven economy. At this transition stage, with GDP per capita between US\$2,000 and US\$3,000, a country becomes more competitive and productivity and wages will rise with advancing development. Countries then achieve the efficiency-driven stage of development, where GDP per capita reaches a higher threshold between US\$3,000 and US\$9,000, and they must begin to develop more efficient production processes and increase product quality because wages have risen and they cannot increase prices. At this point, competitiveness is increasingly driven by higher education and training, efficient goods markets, well-functioning labor markets, developed financial markets, the ability to harness the benefits of existing technologies, and a large domestic or foreign market. Finally, as countries move into the innovation-driven stage, where GDP per capita reaches levels in excess of US\$17,000, wages will have risen by so much that businesses will be able to sustain those higher wages and the associated standard of living only if their businesses are able to compete with new and unique products. At this stage, companies must compete by producing new and different goods, using the most sophisticated production processes and by innovating new ones.

In Tajikistan, as opposed to Uzbekistan, an industrial base was never really built, and poverty remains very rural. This, in certain cases, makes poverty issues harder to quantify and to understand, largely because Tajikistan is very mountainous, with many regions hard to access even in good weather. In many ways, the life of the average Tajik, outside Dushanbe, has not changed, in character or difficulty, in the past hundred or so years.

Yet, the world is making life harder for the average rural Tajik. The massive increase in greenhouse gas emissions over the past 70 or so years has meant increasing problems for Tajikistan's highly fragile ecosystem. Glaciers are shrinking, water levels are dropping, and severe weather and droughts are increasing in frequency. In fact, Tajikistan is ranked as the most vulnerable to climate change in all of Eurasia.

Though the 2009 season was, thankfully, quite productive, the three previous years saw Tajikistan in painful drought conditions. Many farmers were forced to leave their land, to seek work in Dushanbe, and, increasingly, abroad in Kazakhstan, Russia and China. The climate change-caused drought problems are so bad that, according to one Tajik government official, "We are seeing more extreme weather conditions and more extreme cold and more extreme heat, particularly in the valley. If nothing is done, all the glaciers will melt and I don't know if we will have water in 20 years." Indeed, as all over the world, glaciers (which are Tajikistan's only reliable source of water), are in extreme danger. Of the glaciers that feed the irrigation of Tajikistan, some are already nearly half-way melted, and the expectation is that by 2050, the vast majority of Tajikistan's permanent glaciers will have melted. Of course, all nations, in some way or another, must adapt to climate change. Yet, the previously mentioned ranking also rated Tajikistan as a nation with the lowest ability to adapt to climate change. As Tajikistan is one of

the world's smallest producers of greenhouse gases, it would seem that, sadly, Tajikistan has little control over its own fate, and short of a new agricultural revolution, has a bleak future.

Sub-Saharan African countries divided tree groups by Ndulu and others (2008), in terms of growth opportunities: first, there are resource-rich economies; second, there are coastal and other well-located countries; third, there are land-locked economies without natural resources. Each of these groups has very different problems at their core when trying to boost growth and to reduce poverty. Through these groups Uzbekistan and Tajikistan also can be divided two groups: first, resource-rich economy and land locked (Uzbekistan), second, land-locked economy without natural resources.

CONCLUSIONS

Central Asian countries: Uzbekistan and Tajikistan are less-income countries. Tajikistan is land-locked and less resource country, Uzbekistan is double land-locked and densely country. Main problem for both of them – rural poverty. In rural area lives more inhabitants, it means more poverty population lives in both countries.

According Dercon (Dercon 2009), to get rid of poverty it is necessary to develop agriculture.

Though very different across nations, poverty in Central Asia does seem to be doggedly persistent. Both in resource-rich Uzbekistan and all-around-poor Tajikistan, poverty seems to hold on, most particularly in rural areas. Though progress has been and continues to be made, these issues should consistently remain on the forefront of our thoughts, as should any discussion of human poverty and suffering. It is, however, always important to understand the differences in these issues across nations, and the different strategies necessary to resolve them.

Two countries have different way for development:

Uzbekistan increasing rural labour number. Today agricultural area surviving by 42% population. If all agricultural production will produce by 10% population, at that time we can say that rural labour are rich. The government's approach toward achieving its goals is to continue the gradual transition to a more market-oriented economy, to ensure an equitable distribution of growth among regions, and to maintain infrastructure and social services. What will be critical for the success of these strategies is how well they are implemented. There are still significant obstacles affecting the operation of firms, including cash and foreign exchange controls; excessive government participation in the economy; major regulatory obstacles to trade; and cumbersome licensing and permit frameworks. In addition, Uzbekistan's trade policies are among the most restrictive in the region, and they continue to be an important impediment to regional trade. At the same time, governance and transparency remain important areas where progress is needed. The limited availability of key economic, financial, and social data makes it difficult for those interested in Uzbekistan to know and understand the main strengths and opportunities of the economy.

Uzbekistan also needs to carefully consider how to secure competitive access to key trade partners. Limited by history and geography, the country is now largely isolated from the world's most dynamic centers. As an example, in the post-Soviet era, countries that were closer to the European Union market benefited from the increased integration of the region and witnessed the emergence of urban centers closer to Western Europe that reinforced economic diversification and housed large numbers of consumers and producers. By contrast, agglomeration dynamics in Eurasia were attenuated by the long distance to leading world markets, which favored the

consolidation of capitals and a few other leading cities (Coulibaly et al. 2012). The region and Uzbekistan in particular, needs a clear vision and strong commitment to cooperative solutions to create a policy environment conducive to connectivity infrastructures (for example, road corridors and broadband networks).

If Uzbekistan uses its policy levers to remove critical structural constraints, it will be successful in achieving its objective of becoming an upper-middle-income country by 2030—but that is not to say it will be an easy path.

In Tajikistan, GDP share of transferred money from migrants in Russia about 40%. Tajikistan as a land-locked and less resources country must develop natural and alternative energy making spheres. Tajikistan has biggest hydro energy reserves (300 billion kVt-hours/years).

The issue of poverty in Tajikistan, however, is much bleaker. In this case, whether or not Tajikistan puts in due effort, the nation and its government do not seem to have the power to overcome poverty. As a nation where poverty is largely rural, Tajiks are at the mercy and whim of Mother Nature, and it would seem that on this earth, Mother Nature is herself in the hands of the rich. That is to say, those nations which are most vulnerable to the disastrous effects of climate change, Tajikistan among them, are the least potent in terms of stopping it. The solution, then, lies in the hands of everyone else, of the whole world. On this issue, there has until now been little international agreement, and national self-interest has prevailed overall. Let us hope, however, that for the sake of the Tajik people and so many others, common sense and decency will prevail.

It could be applying the insights of the country typology by Ndulu to Central Asia, according two groups, but must pay attention that “East is a delicate matter”. Central Asian countries mostly paying attention to luxury.

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STATE TAX SYSTEM AND NEW FORMS OF TAX CONTROL

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ABSTRACT

In order to gradually reduce the tax burden, create favorable conditions for business development and attracting foreign investment, a new tax system is being created in the country. At present, all the necessary conditions have been created for the functioning of the leading branches and branches of the national economy in order to keep up with the times. Wide access to small business and private entrepreneurship, consistent implementation of tax control using advanced information and communication technologies form a solid foundation for our successful success. The bodies of the State Tax Service are: the State Tax Committee of the Republic of Uzbekistan, the State Tax Administration of the Republic of Karakalpakstan, regions and the city of Tashkent, as well as the state tax inspectorates of districts, cities and towns.

KEYWORDS: *Tax, Audit, Calculations, Economics, National Economy, Control.*

INTRODUCTION

Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis of the Republic of Uzbekistan December 28, 2018 “The main idea of the new tax concept, which will be introduced in 2019, is to reduce the tax burden and apply a simple and stable tax system. Thus, it is possible to increase the competitiveness of our economy and create more favorable conditions for entrepreneurs and investors. ”

At present, all the necessary conditions have been created for the functioning of the leading branches and branches of the national economy in order to keep up with the times. Wide access to small business and private entrepreneurship, consistent implementation of tax control using advanced information and communication technologies form a solid foundation for our successful success. As a result of large-scale tax reforms, the country's economy is developing steadily, creating conditions for further improvement of the business environment.

The bodies of the State Tax Service in their activities are guided by the Constitution of the Republic of Uzbekistan, the Law of the Republic of Uzbekistan on the state tax service, other legislative acts, as well as international treaties of the Republic of Uzbekistan.

The bodies of the State Tax Service carry out their activities independently of state authorities and local self-government in accordance with the law.

Decisions made by tax authorities within their powers are binding on all taxpayers - legal entities, individual entrepreneurs and individuals.

The bodies of the State Tax Service are legal entities and are provided at the expense of the republican budget, have a seal with the image of the State Emblem of the Republic of Uzbekistan and their name.

The structure of the central office of the State Tax Committee of the Republic of Uzbekistan, along with a limited number of its employees, is approved by the President of the Republic of Uzbekistan. The regulations on the State Tax Committee of the Republic of Uzbekistan, as well as the standard composition of the state tax authorities of the Republic of Karakalpakstan, regions and the city of Tashkent, state tax inspections of districts, cities and towns are approved by the Cabinet of Ministers of the Republic of Uzbekistan.

The bodies of the State Tax Service are: the State Tax Committee of the Republic of Uzbekistan, the State Tax Administration of the Republic of Karakalpakstan, regions and the city of Tashkent, as well as the state tax inspectorates of districts, cities and towns.

MAIN PART

The State Tax Committee of the Republic of Uzbekistan includes territorial divisions: special divisions of tax control and audit, as well as regimes and employees of tax authorities that exercise control and documentary control of taxpayers - legal entities, individual entrepreneurs and individuals. A special unit will be created.

The main tasks of the State Tax Service are:

- ensuring control over the implementation of the state tax policy and compliance with tax legislation, the correct calculation, full and timely payment of taxes;
- ensuring full and timely receipt of taxes to the state budget and state trust funds of the Republic of Uzbekistan in accordance with tax legislation;
- ensuring timely and reliable registration of taxpayers and objects of taxation, improving mechanisms for their full coverage through the widespread introduction of modern information and communication technologies and modern automated analysis methods in the process of tax administration;
- analysis and development of effective measures to expand the tax base, including the development of effective measures by changing macroeconomic indicators and a systematic analysis of the tax potential of the regions, the implementation of measures to increase tax collection, the introduction of modern tax control methods; implementation of comprehensive measures to prevent, detect and eliminate violations of the law;
- Elimination of sources of illicit cash flows, ensuring regular monitoring of the completeness and timeliness of cash flows from legal entities and individuals performing paid settlements with the population;
- Implement measures to improve work with taxpayers, including by switching to electronic communications without taxpayers;
- comprehensive assistance to taxpayers in compliance with tax laws;
- improving the legal culture of taxpayers aimed at ensuring voluntary payment of taxes;
- make proposals for improving legislation on stimulating the activities of business entities, legal entities and individuals, providing them with the necessary benefits and preferences;
- Monitoring the financial and economic activities of markets and shopping malls, compliance with tax laws, conducting preliminary investigations of violations discovered on their territory, and transferring criminal cases to law enforcement agencies for investigation;

- Collaboration with state and economic administration, as well as with local authorities on budgeting issues;

Control within their powers over compliance by legal entities and individuals with foreign exchange and export-import operations;

- systematic work on the selection and placement of personnel, filling the tax authorities with qualified personnel with high moral and ethical qualities, eliminating corruption and formalism, as well as preventing offenses and servicing employees.

Tax control consists of a unified system of registration of taxpayers, objects of taxation and objects related to taxation, as well as monitoring compliance with tax laws.

Tax control is carried out by the state tax authorities through the accounting of taxpayers, objects of taxation and objects related to taxation, budget revenues and state funds, through tax audits and in other forms provided for by tax legislation.

According to the Tax Code of the Republic of Uzbekistan, tax control is carried out in the following forms:

1. Registration of taxpayers.
2. Accounting for objects of taxation and objects related to taxation.
3. Accounting for budget revenues and state trust funds.
4. Office control.
5. Dates of review.
6. Monitoring compliance with reporting and the actual number of employees of business entities.
7. Tax audits.
8. Actual express training.
9. Use of cash registers with fiscal memory.
10. Labeling of certain types of excisable goods, as well as the introduction of the position of financial inspector at some enterprises.
11. Control over the timely and complete receipt of funds received from the sale of state property.

In accordance with the Law of the Republic of Uzbekistan dated December 30, 2017, Article 70 of the Tax Code of the Republic of Uzbekistan, the tax control form is supplemented by additional tax and other taxes in case of failure to submit grounds for discrepancies identified by the taxpayer; a chamber for the tax period in which obligatory payments are made and tax monitoring is carried out | Exclusion of control, unless tax monitoring has been stopped ahead of schedule.

In accordance with the Law of the Republic of Uzbekistan dated December 30, 2017 the Tax Code of the Republic of Uzbekistan includes Article 711 on monitoring compliance with reporting and the actual number of business entities.

Monitoring compliance of reporting and the actual number of business entities is carried out in order to determine the adequacy of reporting and the actual number of employees in order to clarify the tax base of business entities.

Monitoring compliance with the reporting and the actual number of business entities by officials of local tax authorities, with taxpayer officials or their representatives in areas and territories used by the taxpayer, by counting the number of available employees and compiling a certificate. performed.

An express thematic check is carried out to confirm the accuracy of the information provided by the taxpayer and the legality of applying tax and customs benefits reflected in the taxpayer reports. The need to verify this information in order to confirm the accuracy of information provided by the taxpayer in response to a request from the state tax service about the results of cameral control is the basis for the appointment of an express check.

An express case study should be carried out only for the tax period in which cameral control is carried out. The duration of a case study should not exceed seven calendar days.

During the thematic express review, taxpayers have the right to independently eliminate tax violations before the completion of the study. The results of a case study are attached to cameral control materials.

According to the Tax Code of the Republic of Uzbekistan, the subject of tax monitoring is compliance with tax laws by taxpayers participating in tax monitoring, correct calculation, full and timely payment of taxes and other obligatory payments.

According to the results of last year, tax monitoring can be carried out by selling goods (works, services) to a taxpayer, which as of January 1 of this year exceeds seventy thousand times the minimum wage. A new form of tax control Tax monitoring has been widely introduced in tax practice in developed countries since 2000. Tax monitoring was first introduced in the Netherlands in 2005, and the main goal of introducing this form of tax control into tax practice was to ensure transparency in the activities of enterprises in the country. Enterprises subject to tax monitoring may, at their discretion, provide additional information to tax authorities.

In developed global tax systems, tax monitoring is introduced in practice in Australia in 2008, and since 2009 in South Korea. The form of tax control in the Azerbaijan Republic tax monitoring was introduced in 2013, and tax monitoring in the Russian Federation in 2015 as a form of tax control.

CONCLUSION

Development of effective software to provide external resources for the implementation of cameral control, establishing exact criteria for identifying tax evaders, as well as factors causing tax offenses, creating a completely new tax control system; expanded data collection and processing for analytical and remote management, improvement of the implementation of advanced information and communication technologies, development of corporate ethics for tax authorities, improvement of the methodology for developing tax legislation to improve tax control, implementation of advanced information and communication technologies and advanced automated tax control methods; The form of implementing mechanisms for the exchange of information between government bodies and organizations, electronic tax control The introduction of forms and methods of tax control, the development of methods and techniques to prevent a decrease in interference in the activities of business entities, the widespread adoption

of modern information and communication technologies to ensure full coverage and accounting of tax objects and taxpayers.

Improving tax control is important for improving business and investment activity, creating a healthy competitive environment and ensuring the necessary level of taxes and other obligatory payments.

You must complete the following tasks of tax control in the tax service system:

- development of effective software to provide external sources of cameral control;
- It is necessary to establish specific criteria for identifying those who regularly evade taxes, as well as the factors that cause tax offenses, for the purpose of targeted inspections;
- Improving the methodology for developing tax legislation for the development of corporate ethics of employees of the state tax service and increasing the effectiveness of tax control;

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