

TAX ANALYSIS AND ITS STRUCTURE

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Abstract. *The article examines the practical and theoretical foundations of tax analysis carried out by foreign and local researchers. The author has analyzed the shortcomings, given suggestions and recommendations.*

Keywords. *Economic analysis, tax analysis, financial resources, methods, theory, tax elements.*

INTRODUCTION.

In recent years, economic crises in the world, problems in the field of financial management, analysis of the use of financial resources, and the presence of various interests of users of analytical information increase the need for tax analysis. Many scientific studies are being conducted by scientists from Europe, the USA, and Central Asia on the practical and theoretical study of the tax system. In most sources, we can see that the research is covered by economic and financial analysis.

We can witness that the opinions of foreign scientists on economic analysis are more practical than theoretical. For example, M.I.Bakanov and A.D.Sheremet noted that: "Economic analysis as a science is understood as a system of special assignments on research methods and methods used in the processing and analysis of economic data on the activities of enterprises."¹. In addition, a number of Uzbek scientists have expressed their opinion on economic analysis. In particular, Yo.Abdullayev, A.Ibrohimov, M.Rahimov tried to reveal the essence of economic analysis: "In the analysis, changes in economic events and processes occurring in the

¹Bakanov M.I., Sheremet A.D. Theory of economic analysis, INFRA-M, 2011, st.12 p.367

production, commercial and financial activities of enterprises, the causes of changes, management and its coordination issues are studied. Economic analysis is the study of economic processes, describes the changes and differences in them, the study of their interrelationships and relationships under the influence of internal and external factors”.¹

In our opinion, it is appropriate to study economic analysis today by dividing it into components such as financial analysis, management analysis and tax analysis. The table below shows a series of elements related to the tax analysis process.

Table 1

Basic elements of tax analysis

Object	System of indicators of taxation
Subject	Tax payers
Subject	Financial and tax reports
Directions	Analysis of the amount of taxes and fees paid; Tax payments, penalties, tax norms debt analysis; Taxation system and tax policy performance analysis.
Analysis of the amount of taxes and fees paid;	Unity; Compatibility; Speed; Generality.
Tax payments, penalties, tax norms	Internal; External; Prospective; Retrospectov; Quick; Final.

¹Abdullaev Y., Ibrohimov A., Rahimov M. Economic analysis: 100 questions and answers. T.: Work. 2001 9-12 p.-320 p

In the course of our research, we witnessed that the concept of tax analysis, the level of study of its elements is insufficient. The reason is that some taxation concepts used in world practice have not yet been fully formed in our country. For example, according to the tax information function, the system does not fully cover the tax-paying population.

In conclusion, it can be said that it is necessary to improve the introduction of tax-paying individuals and legal entities to the increasingly digitized systems. In this way, it provides an opportunity to increase the literacy of the population and increase the weight of taxes in the state budget.

LIST OF REFERENCES

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