



PROBLEMS OF SMALL BUSINESS AND ENTREPRENEURSHIP DEVELOPMENT IN THE BUDGET SYSTEM

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Abstract: In this article, the problems of small business and entrepreneurship development in the budget system and the problems and solutions of small business and entrepreneurship development in the budget system, foreign experience and their use in the organization of small business and relations with the budget system, and in turn, the formation and development of small business and entrepreneurship entities in the budget system ideas and opinions are given that by paving the way and creating a competitive environment in them, it will serve to reduce the expenditure of funds spent on financing this system from the budget and increase its efficiency.

Key words: budget system, small business, entrepreneurship, financing, environment of free competition.

The deepening of market relations in the economy of our country is developing steadily, regardless of how complicated it is. This is achieved with great initiative and organization. The fact that the reforms carried out in the budget system, the wide development of paid services and small business in the system, covering the health and education system, which constitutes the main part of budget financing, increases the interest of the population of our republic in the services of these areas.

This, in turn, opens the way for the formation and development of small businesses and entrepreneurial entities in the budget system, and by creating a competitive environment for them, it serves to reduce the expenditure of funds spent on financing this system from the budget and to increase its efficiency.

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Including the deepening of market relations in our country, the liberalization of the economy, the transfer of property from state ownership to the non-state sector, especially the formation of a class of private owners, the reduction of the state control function in the management of the economy, the provision of independence in the activities of each economic operator, so that they conduct their activities not on the basis of instructions from above, but it is not being implemented due to circumstances and factors such as their own decision-making, property responsibility and increased



responsibility. This applies to all industries and sectors, including those that provide services in the budget system.

The importance of the service sectors of the budget system of our country is increasing year by year. Because the development of this industry leads to the reduction of unemployment, the creation of new jobs, the increase of the population's well-being by providing employment, the filling of the country's market with services and the creation of an environment of free competition in this field, the increase of the revenues of the state budget, and the improvement of the standard of living and quality of the population.

The presence of the services market in the world market system, its increasing role in improving the quality of life and quality of life of people, leads to an increase in the position of this sector in our country. The reason is that the service sectors in the budget system are also developing and improving in the conditions of deepening market relations. The formation and development of the competitive environment in this area, its introduction into economic life, poses important tasks and problems that must be solved before all economic sciences.

Because the role of small business in ensuring the efficiency of the budget system, its financial-economical and theoretical-methodological foundations are among the scientific developments that have not been researched so far. Therefore, scientific study of the activities of small business entities operating in the spheres of the budget system is one of the most important tasks today.

Based on the above, in our opinion, the problems faced by small businesses in ensuring efficiency in the budget system are as follows;

Problems related to the formation and development of budget system relations with small businesses. Its theory, structural structure, regulation of financial and management aspects, and problems of expressing the specifics of this field in it.

The problem of ensuring the compatibility of the features of economic analysis with the requirements of the national accounting standards and the national accounting system, while expressing the specific features of the relationship between small business and the budget system.

Problems related to the formation and development of relations of the budget system with small business. Currently, our government is creating ample opportunities for small business entities in our republic to engage in the activities of budget system institutions. This is especially evident in the fields of health care and education. However, this activity is of a general nature and does not express the characteristics of the budget field. It is natural that not all the methods of activity formed due to this are fully compatible with the budget system. requires it to be a separate system expressing its own characteristics.

Taking into account the wide range of the budget system, we can see that it is not possible to generalize the formation of their relations with small business to a common single methodological basis. The reason is that healthcare, education, culture, physical education and sports have their own

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special directions, so each of them should be formed as an independent object. given and cannot be determined.

In our opinion, small business entities engaged in these areas express the specific features of the relationship between small business and the budget system, and the problem of ensuring that the characteristics of economic analysis match the requirements of the national accounting standards and the national accounting system. In the current environment, economic entities, including service sectors, independently define accounting policies. It is envisaged that many issues will be solved independently based on their capabilities and activities. However, the general methodology of analysis does not always correspond to it. For example, The types of services of small business entities related to the service sector and the question of their evaluation and analysis do not correspond to the procedure of evaluation and analysis of the production of the assortment of goods in industrial enterprises. It is also possible to take the activities of trading enterprises. Its turnover is fundamentally different in content and essence from the volume of products sold in production enterprises. Due to this, it is appropriate to take into account the general features in ensuring the compliance of the economic analysis with the national accounting standards. Because the method of analyzing this situation was developed in a stratified manner by industry and sector.

The national standards of accounting require that the account be brought to a different state even in branches. This state is also directly related to the analysis. However, it is necessary to take into account the specific characteristics of each network, because some indicators and processes are suitable for this network. For example, there are services that are produced, sold, and consumed at the same time. This situation is more common in areas such as health care, education and counseling. We think that these examples alone are enough to prove this situation. The analysis of these processes is definitely different from the analysis of the activity of production or trade enterprises. does.

The problem of determining the object of the small business sector in the budget system. It is known that the main goal of the market economy is to make a profit. Before the market economy, budget system organizations and institutions were fully financed by the state, and it was not intended to benefit from the services of this system. opportunities for implementation are opening up. The main problem is the choice of an object for a small business entity. The reason is that modern expensive equipment and computer equipment are required for the operation of these services in some areas, as a result, taking into account the cost of the funds spent, the return period of the profit from them will be extended for some time. it creates the need to use a social analysis. In this regard, if we turn to the economic literature of foreign countries, they mainly use the analysis of financial statements, the analysis of financial results, and the analysis of profit and loss statements. We analyze the indicators representing the economic activity. However, the indicators representing the economic activity are also different in different areas. From this point of view, when analyzing the areas of the budget system, it is appropriate to come to the same conclusion in the evaluation and analysis of their activity. This requires specific research. does.

At present, the classification of what types of services are included in the service sector in the budget system has been approved. According to this classification, many types of services are not included in the scope of service analysis. For example, financial services, banking services and dozens

45	ISSN 2319-2836 (online), Published by ASIA PACIFIC JOURNAL OF MARKETING & MANAGEMENT REVIEW., under Volume: 12 Issue: 05 in May-2023 https://www.gejournal.net/index.php/APJMMR
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of other types of services are not studied in the service sector, but as a separate sector, and they are considered as a lever of the economy. These cases also show that there is still some work to be done and scientific research to determine the object of the service sector.

Analyzing the quality and efficiency of the service sector is also important in the environment of free competition. For this reason, it is appropriate to develop methods for evaluating and analyzing service quality and efficiency along with methods for evaluating and analyzing quality and efficiency indicators in the service industry. However, this issue still remains problematic.

The problem is that the lack of incentive for the good performance of the small business can hinder the effective operation and lead to a decrease in the need for analysis. Experience shows that in many service industries, in the context of good economic performance and high efficiency, interruptions in the payment of wages to their employees and the lack of options for improving the incentive mechanism weaken the incentive properties of wages in this industry.

In addition, despite the fact that the property is private, the order of very high savings is not established everywhere. Savings cannot be considered as belonging mainly to the owner. This should be everyone's job. The reason is that this work is mainly carried out by employees. But if economy is not properly encouraged, it is possible that no one will be able to do this work. Because of this, as with any profitable expenditure and labor, the individual and the team that achieves savings should be properly encouraged. It is also possible to achieve great benefits through frugality.

In terms of market relations, what is well encouraged will be given greater attention. Of course, in this case, the role of analysis will not be small. However, having to sponsor the company's profit in various ways, legally and illegally, to various charitable funds and holiday events, also extinguishes the desire of the company to work efficiently with economy. , in such conditions, the desire to search for internal capabilities through deep analysis will not be high. This will be an obstacle to the wide application and development of the analysis of economy-related issues in practice.

Based on the current situation, it is necessary to develop methods of analysis to determine the impact of various illegal payments on the economic security and efficiency of the enterprise of each small business entity that interacts with the budget system, including for the mentioned service sectors. must

The problem of using computer capabilities in effective organization of budget system relations with small businesses. Computers are widely used in almost all enterprises of the republic. In particular, accounting, quick and statistical reports are being carried out by computers, and management methods are being adjusted accordingly. However, such information cannot be left in a manual state. Moreover, computer programs for tpxlil are very little developed, they are almost not used in practice. In the future, if the analysis is carried out on a computer, its speed, accuracy and universality will be ensured. The most important thing is that the main time and attention of the employees will be focused not on calculations, but on drawing appropriate conclusions and making management decisions. This provides an opportunity to improve work and increase efficiency.



The problem of analyzing the activity of entities based on private property in the economic analysis of the small business sector dealing with the budget system. An important aspect of economic liberalization is the creation of a class of owners, that is, the creation of a multi-level economy in which private ownership takes the leading place. This will not happen by itself. Today, almost all small business entities serving in the budget system are based on private property. For this, all the levers used in economic management, including the economic one, should be focused on the creation of this free economy from the point of view of private owners. Ownership is directly related to self-interest. Any economic levers, including economic analysis, must be adapted to this category.

Changes in the economy and the levers in their management are inextricably linked. Liberalization of the economy has a positive effect on economic development in exchange for preparing relevant information for theoretical and methodological management of economic sciences and the science of economic analysis.

The problem of formation of the small business sector dealing with the budget system in accordance with the environment of free competition. In order to solve this problem, we believe that it is necessary to look at this issue in two different directions.

The first is the need to establish and improve small business entities that can provide services in the field of the budget system in the conditions of economic liberalization, and the second is to ensure what kind of environment these entities should create in managing the economy and what levers should be used in this environment.

In the first direction, the important problem that the President M.Sh.Miromonovich always emphasizes is the need to deepen the formation of the class of owners and to develop a multi-level economy in which private ownership takes the leading place. So, it can be seen that the establishment of small business entities based on private property in the fields of health care, preschool education, secondary-special education, higher education and physical education and sports financed by the budget system together with the formation of a competitive environment in the system. We believe that it will effectively affect the development of the economy by reducing funding from the budget.

A number of laws and normative documents have been adopted and the legal basis of this process has been created. The task now is to take all measures to implement these normative documents.

Currently, the need to train personnel engaged in small business and private entrepreneurship is considered by the President as an urgent issue on the agenda. We believe that this issue is directly related to the budget system and has a positive effect on the effectiveness of budget execution. This, in turn, serves to create an environment of free competition among small business entities engaged in budget system services.

The problem of creating a methodology that expresses the relationship of the small business sector with financial institutions dealing with the budget system. It is known that under the conditions of economic liberalization, financial relations with systems such as banks, finance, funds, wholesale



markets, stock exchanges, credit and financial institutions, leasing and consulting companies, which are the main structure of the market infrastructure, cannot be operated with full force. Until now, the institutions of the budget system mainly had financial relations with finance, banks and stock exchanges, but now small business entities engaged in the services of the budget system are required to communicate with all elements of the market infrastructure of accounting and analysis. Based on this, another direction is to create a methodology for the macro- and micro-level relations of these entities with financial institutions.

The organization of the relationship between small business and the budget system and the study of their relationship with the budget system show that if we look at the experience of economically developed countries, small business has penetrated into all sectors of their economy, and in these countries it is known that about 80 percent of the population works in the small business sector.¹ In these countries there are almost no problems in organizing small business entities and managing their relations with the budget. Because in Western and Asian countries with developed economies, the tax system is set up in such a way that there is no way to bypass it. For this reason, we can see the relationship of small business entities with the budget system in the example of Japan, one of the developed countries of the world.

In Japan, a reduced rate of 22 percent has been introduced instead of the current 30 percent corporation tax rate for small business enterprises with an authorized capital of less than 100 million yen and an annual income of no more than 8 million yen. If your company's criteria do not meet the above criteria, then A corporation tax rate of 30 percent applies ².

For this reason, in the development of small businesses in our country, various benefits are currently given to them, but there are various risks in front of their development. the use of hired workers on the basis of daily payment in cash by small business entities creates the risk of ensuring budgetary relations by bypassing the allocation of taxes to the budget and allocations to various funds.

Many people find the prospect of independence and financial gain that can be achieved by owning a small business very attractive. For some, owning their own business remains a lifelong dream. However, many people do not have the courage to make this dream come true, because they think that they do not have enough education, experience, or cash, or they are simply afraid of the possibility of failure. Others can't imagine that they can change their lives, and they can't imagine that people can even own their own business.

For another category of people, starting their own business becomes a financial necessity, because they have no other options to make ends meet or even survive if they lose their jobs.

Whatever the motivation, owning your own business can be one of the most enjoyable, fulfilling, challenging, and rewarding things you've ever done in your life. However, starting any new business is not a joke, it is associated with risks, dangers and difficulties.

Although every business venture has its own unique characteristics, there are some basic things that every small business owner needs to be successful. Keys to unlocking these include; a

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good idea, hard work, common sense and knowledge mixed with imagination, and the passion and desire to implement a successful idea.

Contrary to popular belief, you don't need to spend a lot of money to run your own space. Money is an important factor, but it is the last thing on the list of things you need to start your own business.

Small business owners are also called entrepreneurs. according to one of the definitions, a businessman is a person who organizes an enterprise or own business, manages it and assumes all risks. According to other experts, a businessman is a person who has the ability to run an enterprise from "nothing".

There are many myths and misconceptions about what it takes to be an entrepreneur. One such misconception is that entrepreneurs are inherently risk-takers. Of course, business people have the courage to take appropriate risks. However, real businessmen are not avid gamblers who only want to win.

In fact, the opposite is true; A successful entrepreneur will do everything in his power to learn and plan for success in his field in order to minimize the risk associated with starting a company. They manage risk by setting reasonable and achievable goals—and then work hard to achieve more. In short, a successful small business owner works hard and mentally.

One of the most common misconceptions about entrepreneurs is that they are only interested in making money. Of course, entrepreneurs love and respect money, but for many successful entrepreneurs, money is only a means to a greater goal.

As one of the United States business management experts said; 1.

Many businesses fail because their owners are only interested in money. Most truly successful companies are created by people with an idea or a dream. No matter how much money they make or how much wealth they acquire, they do it because they are willing to work around the clock to make their dreams come true. If you really want to be successful, know your dreams before starting your own business.

In addition, there are a number of common characteristics of successful businessmen, that is; enthusiasm; Ability to set and accept priorities; Ability to communicate effectively with a variety of people including customers, recruiters, suppliers, potential investors and lenders; Ability to communicate clearly and effectively; Ability to work with numbers; Familiarity with consumers and types of products or services offered for sale; Ability to balance the conflict between work and personal goals; Know your strengths and weaknesses.

Being an entrepreneur is not about who you are now. Maybe it will tell you how to act now. Worldview is the ability to see opportunity where others see difficulty. Entrepreneurship also means knowing how to use certain key factors in your field to achieve your goals. In short, you can learn these things. If others have done it, so can you.

49	ISSN 2319-2836 (online), Published by ASIA PACIFIC JOURNAL OF MARKETING & MANAGEMENT REVIEW., under Volume: 12 Issue: 05 in May-2023 https://www.gejournal.net/index.php/APJMMR
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