PROSPECTS FOR THE DEVELOPMENT OF BUDGET ACCOUNTING AND CONTROL IN THE CONDITIONS OF THE DIGITAL ECONOMY

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Abstract
This article theoretically substantiates the need to develop control of the state budget execution report in the conditions of the digital economy and organize its analysis. in the context of the digital economy, the procedure for developing and maintaining control of the report on the implementation of the state budget and reflecting them in the reports is described. Also, by analyzing the current state of the state budget report, proposals and recommendations have been developed on the surface of the identification and improvement of existing problems.

Keywords: Budgetary organizations, financial statements, fixed assets, state economy, Treasury, revenue forecast indicators, public finance.

Introduction
In the context of the digital economy, the organization, maintenance and compilation of financial statements of accounting in budgetary organizations is a kind of complex stage and process. Because, depending on the volume of work of the accounting subject, the number of accounting objects changes. Also, the peculiarities of the activities of the subject of accounting lead to the fact that the objects of accounting are manifested in different character.[1]

This article presents data on macroeconomic conditions under which the state budget is implemented in the conditions of the digital economy, indicators of revenue forecasts and the results of the fulfillment of real volumes of budget expenditures, as well as on the implementation of local budgets, new approaches to planning and executing expenditures and budget deficits. In 2022, state budget taxes and other revenue revenues will be considered paremert, which will change from forecast parameters and change compared to 2021.[2]

Currently, one of the important and relevant aspects of the socio-economic development of the digital economy of our country is the systematic reforms carried out in the budget range in a comprehensive manner. In the process of reforming the national budget Ridge, the impact of these reforms on the economic policy of the state is not only to further liberalize economic policy, but also to take into account the consequences of globalization or chronic financial and economic crises taking place in the world in order to radically change the financial system.[3]

Different to determine the level of development of the digital economy of countries:

the ranking of innovative countries in the world is the most popular and comprehensive indicator implied:

- research and development, in this section, the costs of research and development are studied, the calculation is carried out in percentage with respect to the country's gross domestic product;
- Consumption Value Added, which is calculated in the percentage ratio of gross domestic product per capita in the country;
- refers to high technology density (the total number of high-tech companies operating in the country and their share at the world level), etc.[4]

As a result of the surveys conducted, survey fillers communicate almost daily or several times a month through messengers (25%), spend time on social networks (38%), search for information about goods and services (9%), make phone or video calls, get information on any topic using digital information resources, download films, images, music (8%), go to get acquainted with, The search for vacancies on the internet and the publication of their opinions on public platforms (17%) organized.
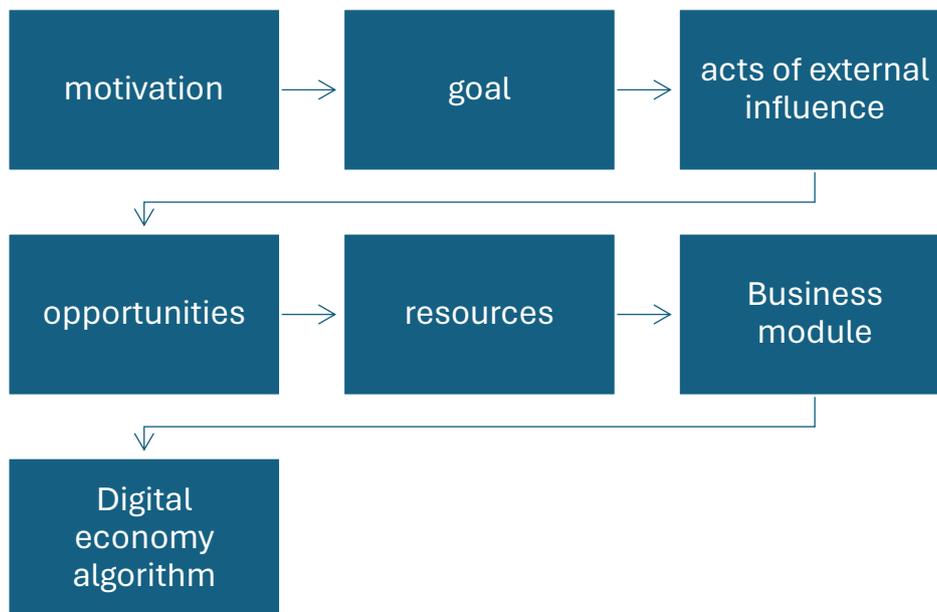
Fig. 1. Digital development algorithm

When creating an analytical model of the digital economy, we use several correlations and regression, since the Digitization Index (Y) of the region is influenced by several factors, among which:

- income for a resident of the region, som. (X_1).;
- the volume of expenses for scientific and technological initiatives, million rubles. (X_2).;
- percentage of households with a wide web connection, percentage (X_3);
- the share of the population of the region providing services in digital form at the state and municipal level, percentage (X_4);
- share of organizations using digital services in the implementation of business processes, interest (X_5);
- share of organizations engaged in electronic trade, percentage (X_6);

The values of the factors selected for the typical regions of the Republic of Uzbekistan in several regional sections.[5]

To construct a correlation-regression model, the data must be homogeneous with respect to the mean in order to properly construct a correlation-regression model. To test for homogeneity, we calculate the coefficient of change using the Formula (1) standard deviation and the Formula (2).

$$\delta = \sqrt{\frac{\sum(x_i - \bar{x})^2}{n}} \qquad (1)$$

where δ-is the standard change, $x_i - i$ - the value of the indicator; x - sample mean of the indicator ,n- is the number of observations.

The presented diagrams of the resulting indicator and the selected influencing factors indicate the presence of a linear relationship, therefore, to build a correlation-regression model, it is necessary to use the equation of a multi - (multi-factor) linear function.[6].

$Y = a + b_1 * X_1 + b_2 * X_2 + . . + b_n * X_n$.-regression of the form. $\qquad$ (2)

Based on the results of creating a correlation-regression model, the following conclusions can be drawn:

– the influence of selected factors on the index of digitization of the territorial economy is linear and predictable.

– the final value of the Digitization Index is greatly influenced by the indicator of the share of organizations in the region that use the services of the state budget and other organizations that determine the importance of developing digital maturity;

- indicators of the digital mentality of the population of the region have an average effect, but at the same time they are closely related to the final result of region digitization, that is, have a direct linear effect;

As a result of the surveys conducted, survey fillers communicate almost daily or several times a month through messengers (25%), spend time on social networks (38%), search for information about goods and services (9%), make phone or video calls, get information on any topic using digital information resources, download films, images, music (8%), go to get acquainted with, The search for vacancies on the internet and the publication of their opinions on public platforms (17%) organized.

In conclusion, it is necessary to have a general understanding of the changes being made by all participants, especially in terms of strategic goals and objectives, technologies and techniques being used, to reject or partially prevent misunderstanding of the proposed innovative solutions for the implementation of the digital economy. It requires state bodies to carry out their target policy on the formation of a digital mentality of the population of the territory, which includes the principles of computer equipment, knowledge, skills and skills in working with peripheral equipment, the functioning of electronic trading platforms and public service portals.

The development of the digital economy in Uzbekistan implies the active introduction of innovations not only in the field of information and communication. In the fields of industry, agriculture, services and trade, it is necessary to constantly update the assortment, modernize the technologies for the production and sale of products and services, introduce new methods of promotion and improve the methods of consumer services. To determine the level of

development of the digital economy of countries, the ranking of innovative countries in different world is assumed to be the most popular and comprehensive indicator.

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