

THEORETICAL CONCEPTUAL ASPECTS OF FINANCIAL SECURITY AND ITS FORMATION IN THE SOCIAL SECURITY SYSTEM

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Abstract: This article examines the scientific and theoretical aspects of financial security formation in the economic security system. The author highlighted the importance of economic security in ensuring the country's financial stability. Also, financial security as an economic category is interpreted from a scientific theoretical point of view, and the views of foreign scientists are also studied.

Key words: economic security, financial security, budget security, tax security, excess debt, inflation, investment security.

INTRODUCTION

Ensuring the economic development of the country and the well-being of the population is directly related to the issue of economic security. In this regard, all countries are giving priority to establishing an independent, stable and resilient economy in order to protect themselves from economic threats, financial and economic crises, instabilities caused by the Pandemic, threats and risks caused by external and internal factors in today's globalization and anthropogenic conditions. This, in turn, requires the specific measures of the state to influence the economy and reproduction processes, which also requires the implementation of market mechanisms and, at the same time, the state's economic policy aimed at the use of methods of effective incentive and result-oriented regulation. As a result, the economic policy and all supporting measures carried out by the state should be aimed at ensuring the country's economic security.

Today, it is economical on a large scale in solving security problems the main issue of ensuring the flexibility of the state economic policy to the requirements of the present time is the improvement of the mechanisms aimed at financial security. The fact that the issue of economic security has begun to be sufficiently researched in modern economic literature also indicates that no definitive solutions have been found in this regard. It is important to study the problems of economic security as a separate direction of the issue of financial security, which has been the cause of many discussions since the time of the world financial and economic crisis .

Literature review

According to some research sources conducted in this regard, "i economic sectors, levels of management, strategic priorities and issues that need to be resolved indicates the multifacetedness of the concept of economic security in terms of the scope of priority tasks . Relying on the logical transformation of existing *economic relations - financial relations* in the fundamental foundations of economic theory, it is possible to observe the transformation of various types of manifestations of the concept of economic security (financial security, tax security, investment security, etc.) who commented. In particular, N.N.Kaurova submitted her dissertation to the study of financial and economic security, E.V. Karanina - to the study of financial security, O.A. Mironova - to the study of tax security issues, E.L. Kuzina - to the study of ecological, economic and security, T.M.Vorozheykina and E.I.Kendyukh - dedicated to the study of food safety issues. At the same time, it is possible to cite a number of authors who are engaged in the study of security problems in various spheres of public administration and economy . Their important contribution to the development of science is to clarify the meaning of the concept of economic insecurity, to scientifically justify its inextricable links with financial insecurity through the interpretation of the concepts of "financial-economic insecurity " or "financial insecurity " [2]. The theoretical aspects of ensuring financial security were studied in the scientific research works of Sh. Allayarov, a local scientist, in which the role and importance of financial security in ensuring economic security was studied in relation to tax discipline [3,4,5,6] .In addition, the author paid special attention to the study of strengthening tax discipline in ensuring financial security, and in this regard, relevant conclusions were formed regarding the improvement of the methodology of strengthening tax discipline, which is the main issue of financial security [7,8,9,10] .

Research methodology. This article uses methods such as verbal interpretation, observation, induction and deduction, and scientific abstraction of the scientific-theoretical foundations of the formation of financial security in the economic security system.

Analysis and results.

Ensuring financial security is an important task of any country, because the country's independence and international position depend on its level of economic development. The state of development of economic relations is inextricably linked with the level of financial security. Ensuring the country's financial security is considered a necessary condition at the modern stage of economic development of New Uzbekistan. In the third priority direction of the new Development Strategy of Uzbekistan for 2022-2026, which is called "rapid development of the national economy and ensuring high growth rates", "by ensuring stable

high growth rates in economic sectors, in the next five years, the gross domestic product per capita - 1.6 times and 2030 One of the main goals is to increase per capita income from 4,000 US dollars per year and to "create a basis for joining the ranks of countries with higher than average income". Based on this goal, to ensure macroeconomic stability and gradually reduce the annual inflation rate to 5% until 2023, reduce the state budget deficit and ensure that it does not exceed 3% of the GDP from 2023, allocate at least 5% of the budget of each district to the "Citizens' Budget" within the framework of the program, the tasks of organizing spending on solving the most urgent problems based on the proposals of the population and ensuring that the amount of newly attracted external debt per year does not exceed 4.5 billion US dollars in the management of the State debt are strictly defined.

Also, in order to increase financial resources in the economy, increase the turnover of the stock market from 200 million US dollars to 7 billion US dollars in the next 5 years, and in this regard, gradually liberalize the movement of capital in our country and privatize large enterprises and their shares (shares), including through the stock exchange . and completing transformation processes in commercial banks with a state share, and by the end of 2026, the tasks of bringing the share of the private sector in bank assets up to 60 percent have been set [1].

Decrees and decisions adopted by President Sh.M. Mirziyoev in recent years to ensure financial security in the system of economic security It is not without reason that the focus is on budget and tax policy, improvement of monetary credit policy, improvement of efficiency of state debt management, improvement of effectiveness of investment policy, development of entrepreneurship, promotion of social sector, as well as ensuring stability of budget revenues. Because, based on the requirements of the market economy, the main issue of all socio-economic processes is the problem of economic security.

According to the conducted researches, the concept of tax security, according to the genesis of the substantive-categorical apparatus, financial security is such a state of finance and financial institutions that even in unfavorable variants of the development of internal and external processes, the proportional and socially oriented development of the financial system and financial relations is ensured [11].

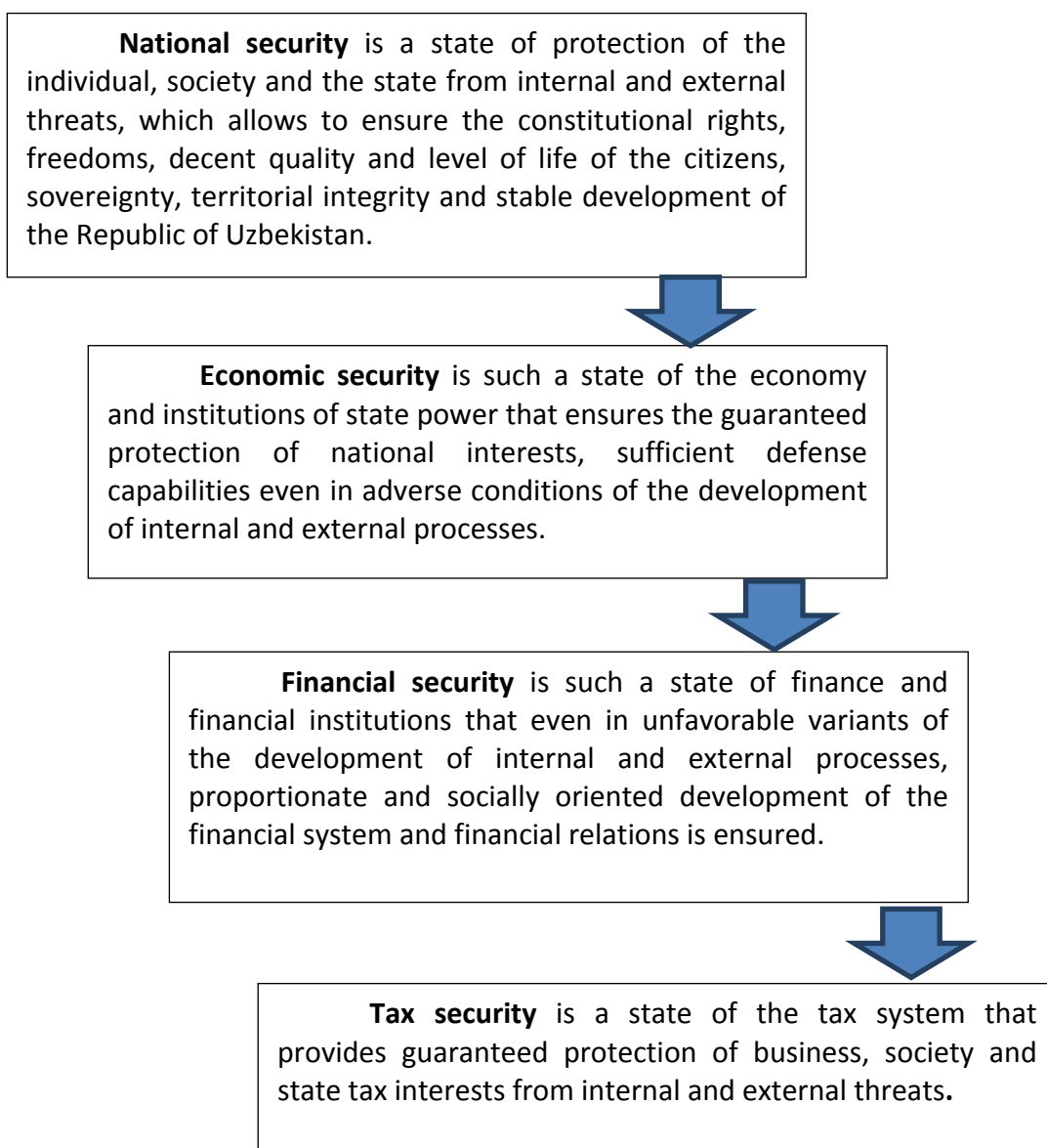
In our opinion, in the conditions of today's globalization in Uzbekistan, we believe that it is appropriate to carry out a scientific study of the theoretical, methodological and practical aspects of the issues of ensuring financial security in the system of economic security of the state. In this regard, it is necessary to pay attention to the following:

- providing financial security in the system of national economic security scientific-theoretical research of the factors that determine the necessity of a new approach to the

method and their wide application in practice from the perspective of anthropogenic conditions;

-Strengthening research and development activities aimed at the problems of "state economic security", "state financial security", "financial security in the state economic security system" through the methodology of ensuring financial security in the state economic security system, and based on the study of modern, self-justified foreign experiences in this regard formulating strategies and putting them into practice;

- in anthropogenic conditions, it is necessary to generalize the functions of ensuring financial security in the system of state economic security and bring it into a single complex, to determine the principles that must be followed by its effective means, and to develop methodologies for describing possible risks.



In general, Ensuring financial security in the system of economic security of the country is a very important issue in the current conditions. However, it should be noted that the issue of ensuring financial security in the system of state economic security in Uzbekistan has not been sufficiently researched as an independent research object .

In addition, according to the results of the analysis of the evolution of scientific-theoretical approaches to the categories of state financial security and financial security, the description of the scientific studies of economists in foreign literature can be given in the following table:

Table 1

Description of the opinions expressed by foreign scientists on financial security and their scientific research¹

No	The author	Description of expressed opinions and comments, scientific research works
1	V.K. Senchagov[12]	<p>"Financial security is to ensure the development of the financial system and financial relations and processes in the economy in such a way that the socio-economic and financial stability of the country's development, the integrity and unity of the financial system (including money, budget, credit, tax and currency systems), finance necessary financial conditions will be created to successfully eliminate internal and external threats in the field of</p> <p>The economist interprets the category of financial security in his own way, based on the author's approach, which, although this definition is consistent with the opinions of many other scientists, is more significant due to its extensive and comprehensive research.</p>
2	E. V. Karanina[13]	<p>Financial security of the state is the main condition for its ability to implement an independent financial and economic policy to ensure national interests.</p> <p>Financial security is the protection of financial interests at all levels of financial relations. A clear level of independence, stability and resilience of the country's financial system in the face of external and internal destabilizing factors that threaten financial security. The ability of the state financial system to effectively form the national economic system and ensure continuous economic growth.</p> <p>The scientific research of the scientist focused on the issue of financial security of the state and paid special attention to the study of financial security and its typology.</p>
3	V.P. Okhapkin[14]	<p>From the point of view of financial security, banks stabilize the financial situation of the country orability to destabilizeis the owner.</p> <p>The scientist paid special attention to the role and importance of the banking system according to the results of</p>

¹Formed by the author based on the results of scientific research.

		his research on the impact of financial and monetary security on the development of the economy.
4	V.F. Gaponenko [15]	Financial security financial -such a situation in the credit sector, in which stability to internal and external negative effects,nationaleconomicsystemand economicgrowthefficientworkprovides. the scientist's scientific research, the economist V.P. Okhapkin analyzed the financial and credit sector based on a unique approach .
5	B.A. Raisberg, L. Sh. Lozovsky, E.B. Starodubtseva [16]	"financial security " is a condition for the stable and reliable operation of the financial systems of the country, region, financial crisis, default, disruption of financial flows, interruptions in providing financial resources to the main participants of economic activity, and the disruption of the stability of money circulation. interpreted as creating conditions .
6	V.V. Burtsev[17]	The financial security of the country is interpreted as such a state of the economy that in this case, the formation of positive financial flows of the state is ensured in the amount necessary to fulfill the duties and functions of the state .
7	I.A. Blank[18]	The current descriptions of financial security are as follows : Financial security as a key element or component of the economic security system. Financial security as a system of quantitative and qualitative indicators of the company's financial condition that allows for a comprehensive assessment of the level of financial security. The formed system of priority, balanced financial interests of the enterprise as an object of ensuring financial security. Threats to the financial security of the enterprise (both external and internal) constitute the main content of the concept of financial security. The level of quantitative and qualitative parameters of the protection of the financial interests of the enterprise is the basis of the system of measuring and evaluating the level of financial security. Financial security can be understood as a system that ensures the stability of the company's financial ratios, and it is a determining factor for the protection of its financial interests. The financial security of the enterprise requires the preparation of appropriate foundations for sustainable growth in the current and strategic periods. The scientist's opinions are important because they cover all the main features of financial security in a generalized way.

All processes forming a set of financial relations should be interpreted as elements of financial security. In general, as elements of financial security, a set of financial opportunities appears (Fig. 1).

The following are interpreted as elements of financial security of the country:

- protection of financial interests of subjects of financial relations at all levels;

- providing the national economy and its sectors with liquid assets to meet their requirements for financial resources and to fulfill their obligations;
- financial system stability and resilience to adverse effects;
- is a set of financial opportunities for effective organization of the national economic system and ensuring continuous economic growth. [21]

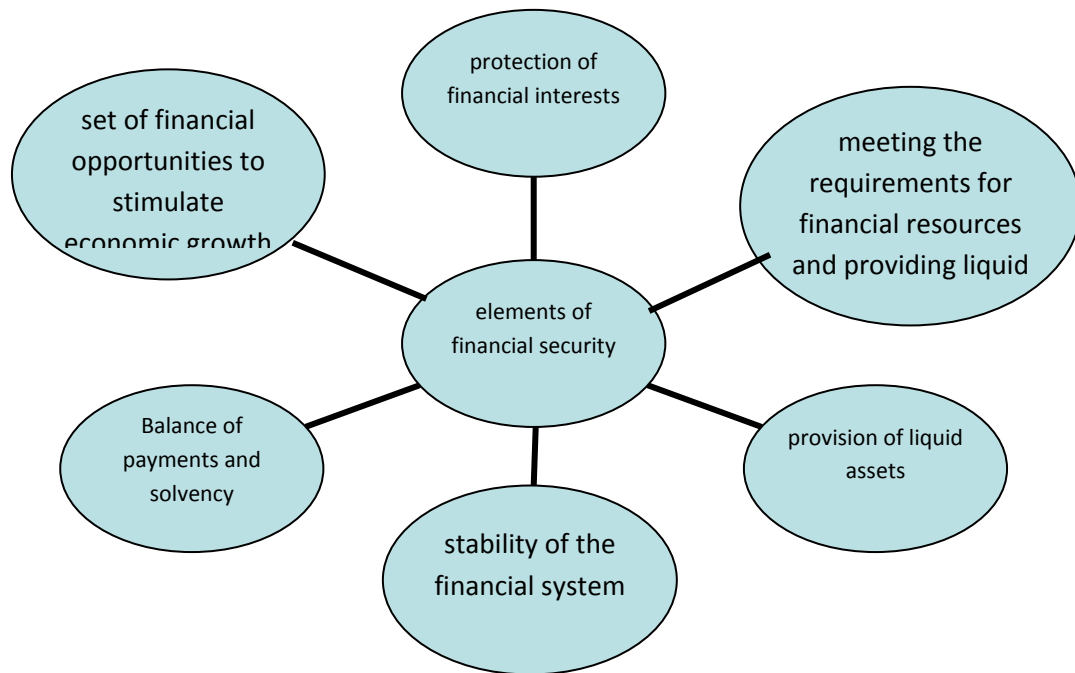


Figure 1. Elements of financial security²


EconomicalThis research is dedicated to researching the directions of financial security in the amnesty system in a new way, and studying it based on the rules of economic systematization requires considering this process as a sum of the targeted activities of the participants of three levels of systemic relations at the same time.

Conclusion

When justifying the new content of financial security formation in the economic security system, financial security was chosen as a criterion for ensuring the state's economic security, and the strengthening of financial security was approached as an important direction of the state's economic policy, and a description of the strengthening of financial security as an independent system was developed.

Therefore, the study of the methodology and effective means of financial security formation in the state economic security system appears as a new and complex research subject of modern science. At the same time, the scientific- theoretical and methodological

²Developed by the author based on research.

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basis of researching the provision of financial security in the system of state economic security in the country and its territories has not yet been sufficiently systematized .

this problem from the point of view of developing a strategic vision and programmatic measures on effective methods of forming the financial security of the country's economic security in the country and its regions .causes the relevance of deep research . At this point, the issue of financial security in the national security system is of particular importance.

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APPENDIX 1

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