



FIELDS OF ANALYSIS OF FINANCIAL RESULTS OF INDUSTRIAL ENTERPRISES

Zilola Turgunovna Turaeva

Tashkent Financial Institute

"Statistics and econometrics"

teacher of the department

<https://doi.org/10.5281/zenodo.7972590>

Аннотация: Maqolada tashkilotga oid bir qancha izohlar berilgan sanoat korxonalari faoliyati va ularning tahlili moliyaviy ko'rsatkichlar. Natijalar ham taqdim etiladi ichida bozor munosabatlarining ahamiyati to'g'risida bir qator tadqiqotlar korxonalarining iqtisodiy faoliyatini tahlil qilish. Foydalanishning bir qator afzalliklariga misollar uchun ma'lumotlar bazasi sifatida moliyaviy hisobotlar moliyaviy ahvolini tahlil qilish, хулоса ва тавсиялар келтирилган.

Таянч сўзлар: iqtisod, moliyaviy tahli, mehnat bozor munosabatlari, foyda rentabellik, iqtisodiyotning sektorlari, sanoat korxona, moliyaviy hisobotlar.

Аннотация: В статье дается ряд комментариев по организации деятельности промышленных предприятий и анализу их финансовых показателей. Также представлены результаты ряда исследований о значении рыночных отношений в анализе экономической деятельности предприятий. Приведены примеры ряда преимуществ использования финансовой отчетности в качестве базы данных для анализа финансового положения.

Ключевые слова: экономика, общество личности, анализ финансовых результатов, трудовые ресурсы, рыночные отношения, прибыль, рентабельность, секторы экономики, промышленные предприятия, финансовая отчетность.

Annotation: The article contains several comments on the organization, activity of industrial enterprises and their analysis of financial indicators. The results are also presented in a series of studies on the importance of market relations in the analysis of the economic activity of enterprises. Examples of a number of advantages of using financial statements as a database include analysis of the financial situation, conclusions and recommendations.

Key words: economy, financial analysis, labor market relations, profitability, sectors of the economy, industrial enterprise, financial statements.

INTRODUCTION

The economy of Uzbekistan has consistently developed during the years of independence as the leading link of the industrial sector, one of the main areas of material production. As a result of the reforms, different ownership and market methods of business management were decided in the industrial sectors. The analysis of the development trends of the industrial complex in the Republic of Uzbekistan shows that this leading sector of the economy and almost all its branches are developing rapidly.

The adoption of sectoral programs aimed at the development of all sectors of the industrial complex in the republic and the consistent implementation of the tasks envisaged in them, the development and implementation of measures for the construction of new industrial production enterprises, the reconstruction of existing ones, and the fact that a large

amount of investment has been attracted for this development. served as a factor for Especially the implementation of investment programs aimed at the development of leading branches of industry ensured their rapid development.

The rate of growth in the machine-building industry, which was newly calculated for Uzbekistan, was much higher than in other sectors. In addition, construction materials, light industry, and food industry have also increased in the republic.

It is important to improve the structural structure of the economy, to rapidly develop highly processed, ready-made, high value-added product manufacturing industries and to increase their share in GDP and the country's exports.

Positive quality changes were achieved as a result of the measures taken to improve the structural structure of the economy in our country. This is primarily reflected in changes in the structure of the GDP network.

Review of literature on the subject

The role of industry and its branches in the development of the national economy, the trends in the development of this industry, and the improvement of the efficiency of industrial production have been the focus of attention of local economists. Various problems related to the development of industry, which is considered the leading branch of the national economy, issues of ensuring the efficient operation of industrial enterprises, problems of increasing the competitiveness of production enterprises and a number of other issues are discussed by the scientists of our country I. Iskanderov, M. Ziyaev, M. Akramov, A. Kodirov, N. Makhmudov, A. Artikov, E. Makhmudov, N. Yusupova, M. Isakov, D. It is reflected in the scientific work of Nasirkhodjaeva and other scientists.

Research methodology

Several research methodologies and methods were used in the preparation of the scientific article. In particular, methods such as scientific abstraction, expert assessment, induction and deduction, systematic analysis of socio-economic phenomena , economic-statistical analysis, comparative analysis, and dynamic analysis are widely used.

Result and discussion

The main objects of management to which financial analysis is applied include:

- giving and receiving credits, loans;
- implementation of joint projects and contracts;
- financial stability and solvency, shares,
- management of production, receivables and payables.
- Evaluation of financial results,
- making plans for different periods,
- implementation of bankruptcy procedures, etc.

Certain indicators have an important place as indicators describing the financial situation of industrial enterprises.

I. Property valuation indicators:

1. The share of fixed assets in the share of total assets,%. Describes the level of capitalization of fixed assets. Cost of fixed assets and total balance.

2. Depreciation rate of fixed assets. Describes the condition of fixed assets. Accumulated depreciation is the initial cost of fixed assets.

II. Assessment of financial condition.

1. Amount of own current assets, thousand soums. Describes net working capital.

Current assets are current liabilities.

2. The share in the total amount of its current assets. Describes the presence of current assets in all assets of the enterprise. Its current assets are current assets.

3. The current liquidity ratio shows that the organization's current assets are sufficient to pay short-term liabilities.

III. Profitability assessment.

1. Profit (loss) from sale, thousand soums. Gross profit is the profit (loss) from sales, excluding administrative and selling expenses.

2. Net profit, thousand soums. The profit of the enterprise, which remains at the disposal of the company after the payment of mandatory payments to the budget. Net profit.

3. Profitability of sales. Shows the share of income in each earned sum. Profit from sales Revenue from sales.

4. Profitability of production costs of sold products.

5. The enterprise (organization) shows how much profit it received from each soum spent on production and sale of products.

IV. Evaluation of the effectiveness of the use of economic potential

1. Return on assets.

Describes the profitability of using all the assets of the organization. Net profit average assets.

2. Return on equity. Describes the profitability of the business for its owners. Net profit is the average investment.

By studying the data of the calculated indicators, it is possible to get a general idea about the financial situation of the enterprise. Thus, after studying the main indicators reflecting the financial situation of industrial enterprises, it is possible to determine the following "pain points" of the enterprise:

- decrease in the amount of economic assets and fixed assets of the organization;
- reducing the size of own current assets; - reduction of the size of fixed assets and prevention of moral obsolescence through their intensive use;
- prevention of insufficient coverage of current liabilities with current assets;
- raising the current liquidity ratio;
- to increase the growth rates of incomes.

conclusion , it can be said that in order to solve such problems in enterprises and to improve financial indicators, it is appropriate to implement the following measures: reduce costs (maximize their optimization). These measures should help stem the decline in profits. Creating an effective cost control system is a very effective way to reduce costs. Costs can be reduced by proper accounting. By changing the concentration of reserves depending on their role in the production process, it is necessary to increase the stability of activity and reduce the amount of reserves. It is advisable to use the Japanese "Just in time" method. At the same time, it is necessary to pay special attention to activities in the field of purchase orders by introducing effective control procedures such as centralized storage and issue of goods, increasing the speed and quality of document circulation.

References:

1. Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis. December 29, 2020. www.turkiston.uz.
2. Burkhanov AU "Method of assessing the financial stability of industrial enterprises". <http://iqtisodiyot.tsue.uz/sites/default/files/maqolalar/27>.
3. Vahobov AV., Ibrokhimov AT., Ishankulov NF "Financial and management analysis". Textbook. T.; "East", 2005.
4. Kazankina O.A. Ekonomicheskaya biblioteka – <http://economy-lib.com/> ekonomicheskaya-effektivnost-ispolzovaniya-informatsionnyh-tehnologiy-v-finansovoy deyatelnosti-predpriyatiy#ixzz76jNQUGGE
5. Uktamov, Kh. 2020. Sposoby obespecheniya ekonomicheskoy bezopasnosti promyshlennyyh predpriyatiy. Society and innovation. 1, 1/s (Oct. 2020), 405–412. DOI:<https://doi.org/10.47689/2181-1415-vol1-iss1/s-pp405-412>.
6. Mamatkulova, .N. 2021. Povyshenie ekonomicheskoy effektivnosti promyshlennyyh predpriyatiy. Society and innovation. 2, 1/S (Feb. 2021), 1–6. DOI:<https://doi.org/10.47689/2181-1415-vol2-iss1/S-pp1-6>
7. Тураева З. Т. (2022). РОЛЬ ЭКОНОМИКИ В РАЗВИТИИ МАЛОГО БИЗНЕСА. Международный междисциплинарный исследовательский журнал «Галактика», 10(6), 264–265. <https://giirj.com/index.php/giirj/article/view/3613>.
8. Тураева Зилола Тургуновна ОЦЕНКА ПОТЕНЦИАЛА ПРОМЫШЛЕННОГО ПРОИЗВОДСТВА УЗБЕКИСТАНА // Центрально-Азиатский академический журнал научных исследований. 2022. No6. URL: <https://cyberleninka.ru/article/n/evaluation-of-uzbekistan-s-industrial-production-potential>
9. Тураева Зилола Тургуновна СТАТИСТИЧЕСКИЙ АНАЛИЗ ЭФФЕКТИВНОСТИ В СФЕРЕ МАЛОГО БИЗНЕСА И ЧАСТНОГО ПРЕДПРИНИМАТЕЛЬСТВА // Научный прогресс. 2021. No6. URL: <https://cyberleninka.ru/article/n/statistical-analysis-of-efficiency-in-the-field-of-small-business-and-private-entrepreneurship-1>