



ANALYSIS OF THE EFFECTIVENESS OF THE SUBJECTS OF THE ECONOMY WITH BASIC TOOLS (FUNDS) AND THEIR USE

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Annotation. Businesses will have a certain number of basic tools to operate. The main tools are said to be those that are used at the enterprise for many years: that is, buildings, structures, machines and tools. They form the bulk of the national wealth. The main tools become obsolete in the process of Use, and the unung value is gradually transferred to the cost of the mahsuslot (work, service) being produced. That is why the underlying tools are evaluated at initial (recovery) and residual values. In the analysis of fixed assets, an assessment is made of the level of armament of the enterprise with fixed assets, their technical condition and indicators of movement, indicators of efficiency and condition.

Keywords: fixed assets; initial value of fixed assets; coefficient of wear of fixed assets; coefficient of renewal of fixed assets; movement of fixed assets; outflow of fixed assets; coefficient of suitability of fixed assets; indicator of fund efficiency and fund capacity; coefficient of extensiveness and intensive use of fixed assets, moving equipment, equipment; coefficient of shift performance of equipment,

When it is said that the provision of fixed assets is understood, the degree of arming with fixed assets in relation to the business of the enterprise or past years. The sufficiency and condition of the amount of basic tools in enterprises greatly affects the results of activities.

Also, in the analysis, an assessment is made of the changes in the composition and type of the main tools, an important emphasis is placed on their status and action indicators, their share in the total funds of the enterprise.

Based on the study of the productivity of the main funds, an assessment is made of their performance indicators in the production of products. Based on a factor analysis of indicators that represent the effective use of basic tools, it is determined that there are opportunities for internal enemas in order to increase the volume of production of products or the effectiveness of funds.

In the context of market relations, the main tasks of analysis in the study of the provision of subjects of the economy with basic tools and their effective use are as follows:

- the main tools of the enterprise: to determine the total size of the company and evaluate it;
 - * assessment of the composition, structure and mobility changes of the main tools;
 - * to identify and evaluate the relevant opportunities for improving the state of the enterprise's supply of fixed assets;
- technical condition of the main tools, study and evaluation of movement indicators;
 - * assessment of levels of effective use of basic tools;
 - * analysis of the effective use of production equipment;

• to determine the possibilities of internal enemas on improving the effectiveness of the main tools, etc. The main sources of information in the analysis of the main tools of the enterprise are:

- business plan data;

- "Balance sheet" (form No. 1);
- "Report on financial results" (Form No. 2);
- "Report on the movement of fixed assets" (Form No. 3).

Analytical accounting data can also be used to calculate factors affecting indicators that represent fixed assets.

One of the main factors affecting the increase in the volume of products is the sufficient supply of enterprises with basic funds. The growth of industrial production and labor productivity is achieved by accelerating scientific and technological progress, modernizing moving equipment and machines, introducing new production facilities and fully mechanizing and automating production processes.

The main funds of enterprises are divided into three categories, depending on their importance in production:

- * industrial production funds;
- major industrial production funds of other industries;
- main funds of non-production.

The role that the main funds perform in the process of product production is not the same. Therefore, they are divided into two parts:

- 1) Active (Active) Core funds;
- 2) passive (inactive) basic funds.

Active (active) core funds include power-giving machines and toolbars, work machines, conducting equipment, measuring and regulating instruments. And the passive (inactive) part includes buildings, structures and vehicles. The active (active) part of the main funds is called production equipment, they directly participate in the production of products as means of Labor. The passive (inactive) part of the main funds, on the other hand, makes it possible to carry out the production process without interruption, even if the product is not directly involved in production. Therefore, the greater the balance of the active (active) part of the main funds, the greater the possibility of increasing the volume of production of products. The balance of the active (active) part of the main funds in the most advanced industrial enterprises today is 65 percent. The ways to increase the active (active) part of the main funds are as follows:

- 1) increase the level of full mechanization and automation of production processes;
- 2) rational use of production space;
- 3) reducing the cost of construction and installation work in the construction of buildings and structures, etc.

The necessary information for the analysis of the composition, structure and movement of the main funds is obtained from the form of the Annual Report No. 3 "Report on the movement of the main means". From schedule 1, it seems that the value of the main funds of total industrial production in the current year increased by 183 thousand rubles, or 0.5 percent, compared with the previous year. The growth of the main funds of industrial production was mainly due to an increase in their passive part, that is, the value of buildings and structures, by 113 thousand rubles, and an increase in the value of production equipment (active part) by 68 thousand rubles. In our opinion, we can conclude that the technical

progress in the analyzed enterprise is being carried out at a sluggish level, as opposed to a low-rate increase in relation to the passive part of the active part of the main funds.

Table 1.

Analysis of the composition and movement of the main funds of industrial production

Sanoat ishlab chiqarish asosiy fondlari	O'tgan yili		Hisobot yili		O'tgan yilga nisbatan o'zgarishi (+,-)	
	So'mma, m.s.	Salmog'i % hisob.	So'mma, m.s.	Salmog'i % hisob.	So'mma, m.s.	Salmog'i % hisob.
1.Bino va inshootlar	18900	49,35	19013	49,41	+113	+0,06
2.Ishlab chiqarish asbob-uskunalari	19200	50,13	19268	50,07	+68	-0,06
3.Boshqa asosiy fondlar	200	0,52	202	0,52	+2	-
Jami	38300	100	38483	100	+183	-

Consequently, increasing the efficiency of the fund is considered the first task in the goal to quickly rearm and re-equip enterprises in action, as well as to introduce new techniques into production. Therefore, the growth rate of the active part of the main funds should be at a dominant level in relation to the growth rate of the passive part. And in the enterprise under analysis, the growth rates of the active and passive parts of the main funds were 100.35 percent ($19268 \times 100 : 19200$), respectively; 100.60 percent ($19013 \times 100 : 18900$). If we take into account that the share of the active part of the main funds in advanced industrial enterprises, as described above, is 65 percent, then in the analyzed enterprise its share was only 50 percent. Therefore, it is necessary to make fundamental changes in the future renewal of the main funds of the enterprise. It is also necessary to analyze the rate of growth of the value of the main funds of industrial production from the year of foundation.

To do this, we will link the Table 2 below. From Table 2 it seems that the value of the main funds of the analyzed enterprise increased by 483 thousand rubles or 101.27 percent ($483 \times 100 : 38000$) compared to the year when the base (base) was taken in the third year.

Table 2

Ko'rsatkichlar	Asos yili	Yillar			Asos yili boshidan boshlab
		1-yil	2-yil	3-yil	
Sanoat ishlab chiqarish asosiy fondlari	38000	38150	38300	38483	-
Haqiqatda o'sish sur'ati, % hisobida	100	100,40	100,39	100,48	101,27

Now, even using the chain method, it is precisely this result that is, to determine 101.27 percent, the annual additional growth rates of the main funds are multiplied by each other, and then the output is multiplied by a hundred again ($1,004 \times 1,0039 \times 1,0048$) $\times 100 = 101.27$ percent or 483 thousand rubles.

In addition to determining the absolute growth of fixed assets, it is also necessary to calculate the amount of resources that are relatively economy or are allowed to overpay. For this, the value of the main funds of industrial production in the base (base) year is multiplied by the average annual growth rate from the beginning of the five-year volume of the commodity product, and then the calculated amount is compared with the amount of the main funds of industrial production in the years of the five-year period. In our example, the relative

economy of the main funds amounted to 1759 thousand rubles. $(38,000 \times 1,059 - 38,483) = -1759,000$. So, taking into account the average annual growth rate of the volume of goods, the main funds of the enterprise $(38,000 \times 1,059) = 40,242,000$, while in reality their value was 38,483,000 in the third year of the five-year period. This is the success of the enterprise in the effective use of basic funds.

The main funds will be in continuous use. For this reason, part of the main funds become obsolete, fail, while others are introduced into use. Consequently, the technical condition of the main funds significantly affects the implementation of the production plan of a commodity product. When the technical condition of the main funds is at a satisfactory level, it is unlikely that it will in turn lead to the fact that the equipment and machine tools remain idle, and at some point to accidents (accidents). Therefore, the main funds must be in a technically well-adjusted State. Maintenance of key funds at a technically satisfactory level is achieved through current and capital remont (repair

One of the general indicators that determine the technical condition of the main funds is their coefficient of wear. To determine the depreciation coefficient of fixed assets, the depreciation sum of fixed assets (Section 1 of the balance sheet asset) is divided into their initial value (Section 1 of the balance sheet asset). Usually, a decrease in the depreciation coefficient of basic funds indicates an improvement in their technical condition. Continuous use of the underlying funds results in an increase in their wear rate. Therefore, it is necessary to update the main funds. To determine the coefficient of renewal of the main funds, it is necessary to divide the sum of the newly arrived main funds by the end-of-year value of the main funds. And in order to calculate the coefficient of outflow of fixed assets, it is necessary to divide the amount of outstanding Fixed Assets by their value at the end of the year. The coefficient of operability of basic funds can also be determined. To determine it, the coefficient of wear is subtracted from one. For a comprehensive and in-depth analysis of the technical condition of the main funds, the coefficients of additional growth of the main funds and compensation for their outflow (compensation) are also determined. In order to determine the additional growth ratio of the main funds, it is necessary to divide the balance from the ratio of the main funds that have just arrived and left by the amount of the main funds that have just arrived. The coefficient of Offset of the outbound value of the underlying funds is determined by the ratio of the outbound and outbound underlying funds.

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