



**POSITIVE ASPECTS OF THE CASH METHOD IN SMALL ENTERPRISES
UNDER UNUSUAL CIRCUMSTANCES**

Kholmiraev Ulugbek Abdulazizovich

Namangan Engineering Construction Institute Doctor of Philosophy in Economics (Phd),
Namangan, Republic of Uzbekistan

Xakimova Go'zal Akbar qizi

Namangan Engineering Construction Institute student,
Namangan, Republic of Uzbekistan

Abstrakt: One of the important tasks of the current period is to slow down, stop and find ways to get out of the crisis that has arisen in the economy in a short period of time due to the pandemic and is continuing on an increasingly large scale. When this negative reality is happening, it is necessary for all enterprises to quickly adapt to unusual (pandemic) conditions and carry out their activities. Business entities that took into account the unusual circumstances and their requirements, kept their viability and managed to get out of the crisis step by step.

One of the most necessary and central issues in the activities of enterprises in the conditions of a pandemic (unusual) is to find and attract sufficient funds to ensure the continuity of operations, to effectively spend funds and to properly manage transactions that can increase them. It is to establish favorable economic mechanisms, tools or methods. In this regard, accounting and economic analysis have their important place. There are many ways to implement optimal use of funds in enterprises in business activities by means of management and financial accounting and economic analysis methods. However, existing methods have their own shortcomings as they are not adapted to unusual conditions in the economy.

In contrast to current opinions on this matter, in our view, the possibilities of the cash method, which are not used or not given enough importance in accounting and analysis of the state and movement of funds in enterprises in the accounting system in the normal economy, a number of its advantages, and its advantages in small enterprises in pandemic (unusual) conditions practical aspects necessary for proper management of funds are shown in the form of a model.

The article presents a model of the form of the internal accounting report, which forms both analytical and generalized information on the income and expenditure of funds calculated by the cash method. The model is a condensed representation of the internal report, which is assigned to clearly express the movement and state of the existing funds in the enterprise in the context of a pandemic, the income and expenditure of individual account objects, types of activities, and the total of the types of activities. The information in the model will be one of the bases for making optimal decisions related to funds in the management of small business. As a result, despite the negative effects of the pandemic, the ability to properly and continuously manage the activities of small enterprises will increase.

Keywords: Inflow of funds, outflow of funds, cash method of accounting for funds, internal report on inflow and outflow of funds, model of internal report on funds, unusual conditions.

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Introduction

Unusual situations occur unexpectedly in the international and national economy and increase the already sufficient problems of all business entities operating under normal conditions and make matters worse. At this time, it is necessary for enterprises to carry out their activities in an environment of unusual conditions or to adapt to it. For example, the global financial and economic crisis that began in 2008 confirms our opinion. It should be noted that the pandemic that started in 2019 also created the same unusual reality in the economy.

From the results of our observations, it became clear that a specific aspect of the economic crisis caused by the pandemic led to a decrease in the mutual relations of business entities, both demand and supply, independently of each other. . One of the main reasons for this is considered to be cases of temporary forced suspension of economic activity (mass quarantine). As a result, the purchase of raw materials for production is temporarily stopped or reduced, and at the same time, the volume of production and their sale is also reduced or stopped. This has led to a sharp decrease in the turnover of money in enterprises or is coming.

In order to mitigate the effects of this negative (unusual) situation on economic entities, each country is implementing various measures within its capabilities. Including, in the Republic of Uzbekistan, a number of important measures in this regard have been implemented and are being implemented.

One of the benefits, assistance or support given to manufacturers by the President and the Government of the Republic of Uzbekistan is the disposal of funds that enterprises have to pay for various obligations (taxes, loans), i.e. It was carried out in the manner of applying measures to leave them in circulation or not to collect them until there is solvency. It should be noted that such activities are very important in the context of a pandemic. Because, as a result of such a complex of actions, enterprises got additional funds for their circulation.

The next important aspect of the problem is to establish an acceptable and effective use of the funds available in the enterprise based on the conditions. It follows from this that in pandemic (unusual) conditions, it is most necessary to establish a suitable economic mechanism or tools that ensure the proper management of transactions that can attract, spend and multiply funds in the activities of enterprises. and one of the central issues. In this regard, accounting and economic analysis have their place of importance.

In this article, we would like to express our views on the issue of the need for greater use of accounting and economic analysis opportunities in small enterprises, precisely in the proper management of funds, in the context of the ongoing pandemic. That is, there are many ways to implement optimal use of funds in the activities of small enterprises by means of management and financial accounting and economic analysis methods. However, all of them are characterized by their adaptation to normal economic conditions.

In our opinion in the article, the opportunities and a number of advantages of the cash method, which are not used or not given enough importance in accounting and analysis of the state and movement of funds in the accounting system of small enterprises in the normal economy, and their correct use of funds in pandemic (unusual) conditions. is to show the practical importance that can be effectively used in management.

However, there are no opinions related to this issue, i.e., accounting and analysis of funds in unusual circumstances, in the literature of the field. In a number of literatures studied by us (1, 2, 3,

4, 5, 6, 7, 8, 9, 10, 11, 12, 13.), mainly the advantages of the calculation method and the disadvantages of the cash method are stated, only .

In existing sources, global (unusual) conditions with their own description, similar to pandemic conditions, and their impact on enterprises, account or analysis in such conditions, what can be achieved as a result of the use of unused opportunities, the use of additional measures issues not considered.

In this article, we want to show in the form of a model the necessary aspects of using the possibilities of the cash method in the accounting system of small enterprises in the directions of management accounting and analysis in the context of a pandemic.

Material va Metod

The data for the research on this topic were obtained and tested from small enterprises operating in the Namangan region of the Republic of Uzbekistan.

In small enterprises, the internal report, which forms the movement and condition of funds in the management account, is formed using all the current methods of accounting. This approach is clearly visible in the internal reporting model. However, the main point here is to rely on the cash method when accounting for the income or expenditure of funds. That is, the money received in reality is received in the form of income, and the money paid in reality is reflected in this report in the form of expenses.

The content of the proposed internal reporting form is to provide both analytical and summary information on the movement and state of funds in management accounting and analysis in a small enterprise, combining the calculation method with the cash method (account objects) in a chronological and systematic way. With this internal report, the actual cash outflows for activities (account objects) and expenses spent on them in a small enterprise, as well as the actual cash receipts for activities (account objects) in a proportional order, as of a certain date allows to achieve the formation of existing information. Information about the actual cash flow and income is necessary for making management decisions aimed at ensuring the proper management of funds, and on this basis, ensuring the optimal operation of business activities.

Natijalar

The form of internal reporting, which forms the movement and state of funds in small enterprises, has a number of positive aspects in the optimal management of funds in the context of a pandemic. We will consider the form and content of this internal report, its algorithm in the form of a model (Table 1).

1- table

A model of the form of internal reporting that forms the movement and state of funds in small economic entities ¹

Composition of expenses by types of activities	Including:	Composition of incomes by types of activities	Including:
	The composition of expenses in the object of activity according to the		The structure of income in the object of activity according

¹ Muallif tomonidan ishlab chiqilgan

	requirement of cash flow		to the income of funds
A	B	C	D
1. 1. Production costs (X_1) ($X_1 = X_{1Y} + X_{1S} + X_{1Z}$)	Expenses that require cash outlay (X_{1Y})	1. Manufactured products sales revenue (S_1) ($S_1 = S_{1Y} + S_{1D} + S_{1Z}$)	A sale that brings in cash (S_{1Y})
	Expenses formed on accounts receivable (X_{1S})		Accounts receivable (S_{1D})
	Expenses that do not require cash outlay (X_{1Z})		Other forms of income (S_{1Z})
	Total cost ($X_1 = X_{1Y} + X_{1S} + X_{1Z}$)		Total income ($S_1 = S_{1Y} + S_{1D} + S_{1Z}$)
2. Period expenses (X_2) ($X_2 = X_{2Y} + X_{2S} + X_{2Z}$)	Expenses that require cash outlay (X_{2Y})	X	X
	Expenses formed on accounts receivable (X_{2S})		
	Expenses that do not require cash outlay (X_{2Z})		
	Total cost ($X_2 = X_{2Y} + X_{2S} + X_{2Z}$)		
X	X	2. Other income from the main activity (S_2) ($S_2 = S_{2Y} + S_{2D} + S_{2Z}$)	In the form of income (S_{2Y})
		Accounts receivable (S_{2D})	
		Other forms of income (S_{2Z})	
		Total income ($S_2 = S_{2Y} + S_{2D} + S_{2Z}$)	
3. Expenses on financial activity (X_4) ($X_4 = X_{4Y} + X_{4S}$)	Expenses that require cash outlay (X_{4Y})	3. Income from financial activities (S_3) ($S_3 = S_{3Y} + S_{3D}$)	In the form of money (S_{3Y})
	Expenses formed on accounts receivable (X_{4S})		Accounts receivable (S_{3D})
	Total cost ($X_4 = X_{4Y} + X_{4S}$)		Total income ($S_3 = S_{3Y} + S_{3D}$)
4. Contingency costs (damages) (X_5)	Expenses that require cash outlay (X_{5Y})	4. Extraordinary income (S_4)	

$(X_5 = X_{5Y} + X_{5Z})$	Expenses that do not require cash outlay (X_{5Z})	$(S_4 = S_{4Y})$	In the form of money (S_{4Y})
	Total cost ($X_5 = X_{5Y} + X_{5Z}$)		$(S_4 = S_{4Y})$
4. Taxes on profits (X_6) $(X_6 = X_{6Y})$	Expenses that require cash outlay (X_{6Y}) $(X_6 = X_{6Y})$	X	X
4. Gross expenses ($X_{\Sigma X}$) $(X_{\Sigma X} = X_1 + X_2 + X_4 + X_5 + X_6)$ or $(X_{\Sigma X} = X_{\Sigma Y} + X_{\Sigma C} + X_{\Sigma Z})$	Expenses that require cash outlay ($X_{\Sigma Y}$) $(X_{\Sigma Y} = X_{1Y} + X_{2Y} + X_{4Y} + X_{5Y} + X_{6Y})$	5. Gross income ($S_{\Sigma S}$) $(S_{\Sigma S} = S_1 + S_2 + S_3 + S_4)$ or $(S_{\Sigma S} = S_{\Sigma Y} + S_{\Sigma D} + S_{\Sigma Z})$	In the form of money ($S_{\Sigma Y} = S_{1Y} + S_{2Y} + S_{3Y} + S_{4Y}$)
	Expenses formed on accounts receivable $(X_{\Sigma XC})$ $X_{\Sigma C} = X_{1S} + X_{2S} + X_{4S}$		In the form of a debtor ($S_{\Sigma D} = S_{1D} + S_{2D} + S_{3D}$)
	Expenses that do not require cash outlay ($X_{\Sigma Z}$) $(X_{\Sigma Z} = X_{1Z} + X_{2Z} + X_{5Z})$		In other forms ($S_{\Sigma Z} = S_{1Z} + S_{2Z}$)
	Gross cost $X_{\Sigma X} = X_{\Sigma Y} + X_{\Sigma XC} + X_{\Sigma XZ}$		Gross profit $(S_{\Sigma S} = S_{\Sigma Y} + S_{\Sigma D} + S_{\Sigma Z})$
7. To pay off the remaining debts from the previous period (X_7)	Cash out for overdue accounts payable (X_{7Y})	5. Collection of receivables from the previous period (S_5)	Cash proceeds from remaining receivables (S_{5Y})
Total cash flow during the reporting period (X_8) $X_8 = (X_{\Sigma Y} + X_{7Y})$	Total income during the reporting period (S_6) $S_6 = (S_{\Sigma Y} + S_{5Y})$		

Information on columns A (Expenses) and S (Revenues) in the longitudinal direction of Table 1 is compiled based on the order of formation of financial results of economic entities and includes all types of activities of economic entities covered. However, it should be noted that this internal report is not intended to determine financial results. Maybe it is needed for the following purposes.

Cells 1-; 2-; 3-; 4-; 5- in column A of the report are assigned to form costs separately according to the type of activity, and cell 6 in this column is assigned to indicate the gross cost related to the types of activity. Expenses spent on each type of activity (cells 1-; 2-; 3-; 4-; 5- of column V)

according to the requirement of cash outflow - expenses that require cash outflow, expenses formed on creditor's account, reflects information on expenses that do not require cash outlay and total expenses of the relevant object.

Expenses that require cash outflow are expenses that are paid for during the business process, i.e., the funds are spent and attracted to the account object (or objects) of a specific activity. Here, each recognized type of expense required monetary expenditure according to its value. For example, raw materials were bought by paying money, and at that moment they were spent or began to be spent on production.

Expenses formed on accounts receivable are expenses that are involved in activities without temporary payment, that is, without temporary expenditure of money, while the business process is taking place. That is, current creditor debts, whose money is paid after a certain period, can be an example of our opinion.

A group of expenses that do not require cash flow are expenses such as depreciation of fixed assets or depreciation of intangible assets.

Composition of incomes according to each type of activity (cells 1-; 2-; 3-; 4- cells of column S) and corresponding account objects (column D 1-; 2-; 3-, 4-; cells) is also one of the most important aspects of the report. Column C shows the gross income in cell 5 and its composition in column D.

Income in the form of cash receipts in the account is the receipt of funds provided by the corresponding income at the time of recognition of the income. That is, transactions for which money was received for this sold product at the time of sale of the product or earlier.

Revenues in the form of receivables are transactions in the form of current receivables, in which revenue is recognized for products sold on a certain date, but the amount to be paid.

Other forms of income include income recognized on the basis of barter transactions, sales (giving) of products for the cancellation of creditor debts. This type of income consists of incomes that do not belong to the above two types of income.

This internal reporting data allows for mutual comparison of expenses and incomes by activity types and in each account. With this, the situation of cash outflow and inflow, effect of credit and receivables, expenses that do not require cash outflow and income that does not bring cash is clearly visible for each account object. This information is very important for analysis and forecasting work.

Here, another important situation is to know exactly how much money was spent for each account object and gross activity. Information on cash flow is formed and obtained in the 6th cells of columns A and V. Within the gross cost of the activity, expenses that require cash flow are carried out on the basis of this calculation $X_{SX} = X_{SY} + X_{SC} + X_{SZ}$ (cell 6 of column A). Expenses that require cash outflow for each account item are formed in $X_{SY} = X_{1Y} + X_{2Y} + X_{4Y} + X_{5Y} + X_{6Y}$ (cell 6 of column V).

So, why do we need this information? First of all, it is necessary to know how much of the gross expenses spent on the activity of the economic entity required cash flow during this period. With this, the minimum amount of money necessary or required to be spent for the activity of the economic entity during this period becomes clear. Therefore, the economic entity must have this amount of money for its activities in a certain period.

It is possible to find out how much of the available minimum amount of money belongs to each account or is spent using the formula $X_{SY} = X_{1Y} + X_{2Y} + X_{4Y} + X_{5Y} + X_{6Y}$. This is very necessary for the optimal distribution of funds between each account.



The formation of expenses that require funds within the total expenses of each account item shows the minimum amount of funds necessary to carry out the activity of this item.

In the 7th cells of columns A and B, the cash flow for payables remaining from the past period, but due, is reflected.

The total cash flow for the reporting period is given in cell X8.

Three types of information about the expenses that required the outflow of funds are very important in the management of the activities of the economic entity, each type of activity and the organization and management of the account object by means of funds. These data are not intended to reflect only the cash flow of activities at the end of a certain period. Perhaps, it is also very necessary for forecasting and planning the outflow of funds. In addition to these, it is necessary to know the forecast, plan and actual situation of the outflow of funds, as well as to know the dynamics of certain periods and to analyze the factors affecting changes. The above-mentioned information is the basis for making the right business decisions on managing the activities of the economic entity in the conditions of the pandemic.

The availability of minimum or normal funds for business activity depends on the income of the economic entity in the form of income. Therefore, another important aspect of the report is that the income is adjusted to the exact form of cash flow. Information on the gross income of the economic entity (column C, cell 5 $SSS=SSY+SSD+SSZ$ formula), income from each activity in the form of money (column D, cell 5 $SSY=S1Y+S2Y+S3Y+S4Y$) and income received in the form of money in a separately received account object (column S in cells 1-;2-;3-;4) are formed.

In the reporting period, the recovered part of receivables remaining from previous periods is shown.

The total cash inflow during the reporting period is recorded in the last cell with conditional symbol S6.

The above information can be studied for various purposes.

This information is necessary for the business entity to know how much money was received in the form of income from each type of activity, its size, whether the cash flow is sufficient or excessive to cover the expenses required by this date. In addition, it is studied how much money will come in the form of continuous income for the reporting period and how much money will be available in the form of reserves. At the same time, it is determined which account has the most and timely cash flow. Basarti, if the income in the form of income is not enough, the economic entity determines measures to obtain short-term or long-term loans. In short, the calculation and analysis of income in the form of money is the same as the calculation and analysis of expenses. Only income is studied from the point of view of income.

Based on the report data, determining the internal criteria of the business entity's status in relation to cash inflows and outflows to assess the business entity's activity and the cash supply situation for each account possible (Table 2).

Based on the criteria in table 2, it is possible to assess the situation in this regard according to the income and expenditure of each separately obtained account object (as well as the total for the economic entity). This assessment is very important not only for the past period, but also for forecasting purposes.

2- table

Criteria for assessing the state of an economic entity based on the ratio of income and expenditure ²

Account object name	Formula	Criteria			
		excellent	good	in moderation	bad
Ratio indicator (N) of total cash inflow (K) and total cash outflow (Ch) during the reporting period	$N = (K/Ch)$	$N \geq 2$	$N = (1,5-1,9)$	$N = (1,4-1,1)$	$N < 1$

At this point, it should be noted that this approach is used in the small business entity for each type of activity or account, especially when it is used in the production of a specific product (work, service), the volume of purchasing and spending resources. as much as possible, it should be equal or close to the amount of consumed resources in the volume of the sold product (work, service). At the same time, if the supply and sales period acquires a short-term description, the information of this internal reporting form will be of high importance in decision-making. Basharti, if this period is longer, then the significance of the data may not be very strong. Because this approach is based on the cash method. The meaning of this is that the amount of money spent on the production and sale of each item of account in a certain period of time, as well as the amount of money received in the form of income, is considered. Exactly, are the money outflows and inflows in the account sufficient to continuously continue the production activity without attracting additional funds? the question will be answered. In addition, it is studied whether or not the surplus of cash income (for each account item) is sufficient for the period expenses, financial expenses and tax payments of the economic entity. For example, if the time between the production and sale of a product (work, service) becomes a long description, cash flows can be analyzed in other ways.

Debate

In the conditions of a pandemic, it is the main issue that economic entities have sufficient funds for their turnover and make appropriate and effective use of available funds depending on the conditions. The form of internal reporting proposed by us has its practical importance for business entities to attract, spend and increase funds in their activities in the context of a pandemic. This accounting method, i.e. the formation of information on cash receipts and outgoings recorded on the basis of each account object, type of activity, total business activity, movement of funds available in business activity knowing the situation and controlling them, achieving a balance between cash flow and maintaining it at the same rate or continuing with a positive balance, is an important tool for forecasting cash flow. This tool, together with other mechanisms, serves to ensure that economic entities continue their business activities without interruption depending on the conditions. It should be noted that this tool was developed in an adapted manner for the activities of small business

² Muallif tomonidan ishlab chiqilgan



entities.

However, we could not find significant opinions directly related to this issue in the literature or articles related to the field. All the expressed opinions are devoted to the calculation and analysis of funds under normal conditions. In this regard, there are a number of views on the disadvantages of the cash register method. We did not quote them as the considered views are not directly related to the issue under study.

Summary

A specific aspect of the economic crisis caused by the pandemic has led to a decrease in the mutual relations of business entities, both demand and supply, independently of each other. One of the main reasons for this is considered to be cases of temporary forced suspension of economic activity (mass quarantine). As a result, the purchase of raw materials for production is temporarily stopped or reduced, and at the same time, the volume of production is also reduced or stopped. This has led to a sharp decrease in the turnover of funds in enterprises or is coming.

1. The pandemic situation in the international and national economy made it necessary for all enterprises to carry out their activities in an unusual environment. It follows from this that in pandemic (unusual) conditions, it is most necessary to establish a favorable economic mechanism or tools that ensure the proper management of transactions that can attract, spend and increase funds in the activities of enterprises and is a central issue. In this regard, accounting and economic analysis have their place of importance.

2. What we want to say here is that in the context of the ongoing pandemic, it is necessary to use more accounting and economic analysis capabilities in enterprises, namely, in the proper management of funds. There are many ways to implement optimal use of funds in enterprises in business activities by means of management and financial accounting and economic analysis methods. However, all of them are characterized by their adaptation to normal economic conditions.

3. In our view, in contrast to existing opinions on this matter, in our view, there are a number of possibilities and advantages of the cash method, which are not used or not given enough importance in accounting and analysis of the state and movement of funds in the accounting system of the enterprise in the normal economy, and their use in the pandemic (unusual) conditions of funds. is of practical importance in proper management.

4. The model of the internal reporting form of the proposed management account acquires a unique description as it is intended to show the state of cash inflows and outflows in the business activity of the enterprise by account object, type of activity and the total of types of activity. The information in the form of the report is intended to clearly show how much money was spent on which account object for a specific date and how much money was received from which account object.

5. The money spent on the relevant account objects or received in the form of income is also necessary to know which product (work, service) or type of activity in the enterprise brings in how much cash income or requires cash outflow. It is used to make important decisions regarding the availability of cash in the enterprise and its further increase in the future.

6. Quick control of which product (work, service) or type of activity in the enterprise, the money spent for the expenses spent on the relevant account objects or received in the form of income, how much money is brought in, or whether the money is spent necessary for

7. The collection of information on cash inflows and outflows by account object, type of

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activity and the total of types of activity is very important for accurate forecasting of optimal use of cash funds in the future.

8. The main thing is that it is a practical method and tool used to find and effectively use the funds necessary to carry out the business activity of the enterprise in a normal state or to develop it in the (unusual) conditions of the pandemic.

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