

**THE IMPORTANCE, TASKS AND SOURCES OF INFORMATION OF THE ANALYSIS
OF PRODUCTION AND SALES PROCESSES OF ENTERPRISES**

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Abstract: In the leading industries operating in the Republic of Uzbekistan, programs for various periods of modernization of production, technical and technological re-equipment and transition to international quality standards have been developed and are being consistently implemented. In a context of declining demand in the world market, supporting domestic producers by stimulating demand in the domestic market is critical to maintaining high rates of economic growth.

Keywords: external opportunities, Analysis of production, Evaluating the efficiency.

Introduction

The volume of products intended for production by the enterprise is inextricably linked with the scale of consumers and internal capabilities of the enterprise. In particular, the limitation of material resources necessary for the production of products also limits the creation of abundant goods. In such conditions, it is important for the enterprise to be able to correctly determine the volume of production based on its internal capabilities.

It is known that in the current conditions, the products created by enterprises are mainly sold in the market. The abundance of products in these markets, the opportunities of competitors and the changing demands of consumers for specialized goods require correct and rational planning of the volume of production, and in order to strengthen these plans, the buyers of the products produced by each enterprise contract obligations for this year with

Article 20 of the Law of the Republic of Uzbekistan "On Enterprises" states the following: *"The enterprise plans its activities independently and determines its development prospects taking into account its requirements for raw materials, availability of materials, products, work, and services. State needs of the enterprise performs works, sells products and provides services on the basis of a contract for¹*

These changes should be focused on the renewal and technical re-equipment of enterprises, the full and effective use of the country's rich natural and mineral raw materials potential, and the establishment of export-oriented and import-substituting capacities." For this reason, the importance of economic analysis of enterprises' activities increases dramatically. Because as a result of the economic analysis, any enterprise finds its internal and external opportunities, and develops measures for their effective use and puts them into practice.

The main condition of the nature of the analysis system of the enterprise's activity is that all its aspects and elements are inextricably linked with each other, and its activity should be directed

¹ Article 20 of the Law of the Republic of Uzbekistan "On Enterprises".

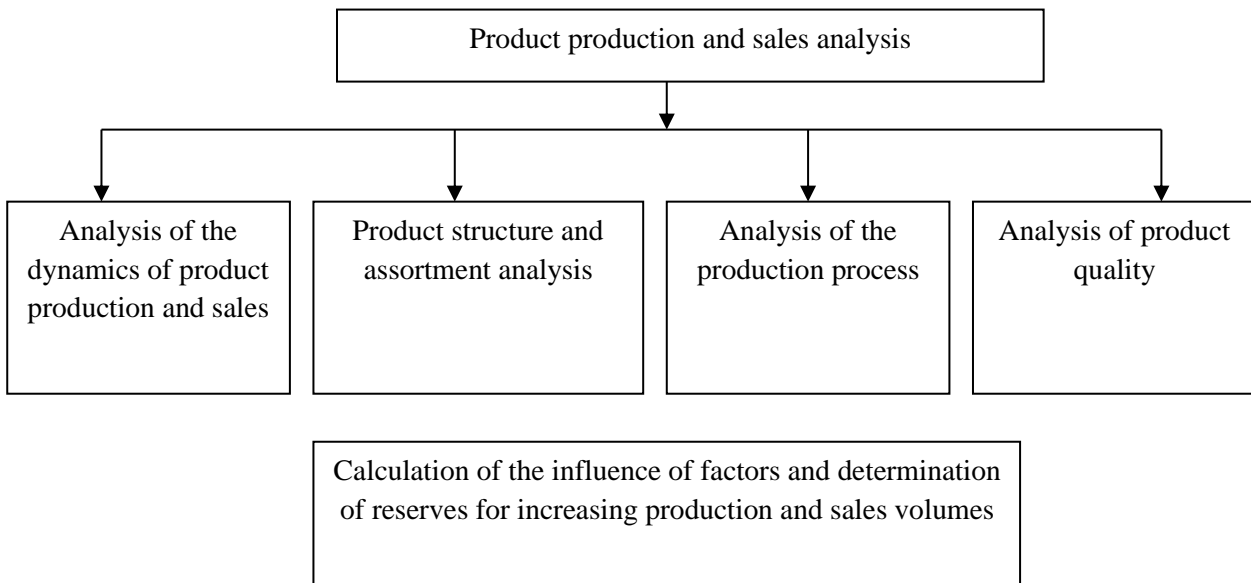
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towards a single goal. For example, the sales volume is not analyzed without taking into account the production conditions; production efficiency cannot be summarized without analyzing the financial situation of the enterprise.

In conducting a comprehensive analysis, it is of great importance to conduct the analysis of production and sale of products mentioned above. Because the main activity of industrial enterprises is production and sale of products, and the largest part of the income is obtained as a result of this activity. The volume of product production and sales affects the cost, labor productivity, turnover of working capital and other indicators, which are considered quality indicators of enterprise activity.

Picture 1

**Analysis of production and product sales
results and its comprehensive assessment system**



The main purpose of the analysis of product production and sales conducted in enterprises is to carry out a plan based on a detailed study of the impact of objective and subjective factors on the volume of product production and sales from the point of view of income generation in the enterprise, to find opportunities to improve the product structure, production efficiency, product quality, and to implement them in practice. is to develop measures to do.

Factors affecting the size of the product produced in the enterprise are labor factors, factors of labor objects, factors of labor tools, and they affect the volume of production in an integral way.

During the analysis of labor factors, the enterprise's labor supply, use of working time, labor productivity, and the impact of labor factors on the volume of production are determined.

The analysis of labor objects studies the efficient use of raw materials, energy, and energy available in the enterprise.

The volume of product sales depends on market demand and supply, as well as competition, and among the factors that directly affect it, product price and quality indicators can be included. It is known that increasing the quality of the product and lowering the price accelerates the sales process, fully satisfies the demand for the product, accelerates the circulation of goods and money, allows to

win in the competition and export. the main goal of this analysis is to use it to increase output and sales volume.

If we take into account that all the achieved performance indicators of the enterprise are directly related to the production of products and their sale, the following are the main tasks of financial and management analysis in this regard:

1. Assessing whether the production of products is carried out in the volume planned in the business plan;
2. Factor analysis of the composition, dynamics and causes of changes in production;
3. To study the quality of products and the level of compliance with standard requirements ;
4. Determine the possibilities of increasing the volume of production of products ;
5. Evaluation of the product nomenclature and assortment and analysis of the implementation of the average assortment plan ;
6. Evaluating the efficiency of production and the factors affecting it ;
7. Showing the available opportunities to increase the volume of production ;
8. Making suggestions for implementing identified opportunities and so on .

Products are objects of production analysis:

- Production volume by types and assortment of products;
- Quality and durability of products ;
- manufactured products ;
- the smoothness and continuity of production . The following are the main sources of information for financial and management analysis in the analysis of production volumes of enterprises in the current conditions:
- Business plan information of the enterprise;
- Data of the statistical report entitled "Report on the product of the enterprise (association)" (1-P form);
- Notice No. 16 on " Transportation of foreign products";
- "Accounting balance" (form 1) information;
- "Financial Results Report" (Form 2) data and other sources of information. The second form of the currently published financial report "Financial Results Report" contains information on the volume of sold products in the past and current years, net sales revenue, production cost of sold products. such indicators are displayed . This data is also used as an important source for analysis.

In the conditions of the current market economy, the volume of products produced by industrial enterprises can be studied in quantitative, conditional - quantitative, labor and value dimensions. The analysis of indicators calculated in value takes an important place in the study of the volume of manufactured products within these measurements. That is, the volume of all types of manufactured products for the enterprise is summarized in the value measure. For management analysis, when studying the volume of products produced by industrial enterprises, the following general indicators are studied:

- or lpi product;
- t ovar product;
- s thrown product.

Gross product - this is the enterprise in a certain period (day, month, quarter, year) refers to the volume of products, services and works performed by the manufacturer , measured at the actual and comparative price . In this case , it includes finished products, completed works, rendered services, costs of unfinished production , cost of semi-finished products spent for the capital repair of

the enterprise, raw materials from customers . the value of finished products is reflected as well . The volume of the manufactured gross product provides an opportunity to study and analyze the strength , capabilities and specialization of the enterprise.

Commodity products are products intended for delivery to consumers and differ from gross products in these respects. It means that it does not include unfinished production and products used for internal consumption (turnover) of the enterprise, as well as products made from raw materials of customers .

The sold product is the value of the products sent to consumers , for which money has been received from customers . The volume of sold products can be calculated on the basis of comparative, business plan and actual prices. According to this indicator , the relationship between production and consumption is the basis for analyzing whether there are opportunities to increase the volume of sales of the company's products .

study of quantitative indicators plays an important role in the analysis of the production volume of enterprises . It creates the possibility of analysis to determine the rate of production , dynamics and levels of change in units, meters, tons and other units according to the types of products.

Conclusion

Also, in the analysis of the activities of enterprises specializing in the production of many types of products , data on the amount of labor spent is also studied , that is, the man-hour spent on each manufactured product is two man-days, one person The production activity of the products created at the e-th hour of the day is evaluated by studying the conditional data of the medicinal product , such as the medicinal product .

We mentioned above, an important place in the analysis of the production level of industrial enterprises is occupied by the study of the generalized data calculated in the value dimension . That is, it is necessary to analyze the gross and commodity products, the price of the sold products based on the data of several years .

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