ANALYSIS OF THE EFFECTIVENESS OF THE USE OF MATERIAL RESOURCES AND THEIR IMPACT ON THE SIZE OF PRODUCTION

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Abstract: The average cost of the products produced at the enterprise, i.e. the cost, depends to a large extent on the indicators of effective use of raw materials. Preparation of material resources in the planned volume creates an opportunity to fulfill the product production plan. If the material resources are not used sparingly, and if their actual use is excessive compared to the established norms, then the provided materials will not be enough to fulfill the plan of continuity of product production.

Keywords: average cost, material resources, excessive costs.

The purpose of the analysis of the use of material resources is to determine how much the production volume is reduced or how many additional products are created as a result of the effective use of material resources, if excessive costs are allowed in their use in the production process. They can be calculated using the following methods:

- the fixed cost rate for a unit of product produced in the enterprise is compared with the actual costs of material resources;
- the achieved economy or excess cost is multiplied by the total amount of the product produced;
- the average cost incurred as a result of the use of material resources is allocated to the planned cost rate.

In this order, the amount of unproduced product is determined based on the economy achieved as a result of effective use of materials, or the amount of unproduced product due to the occurrence of excessive costs due to the fact that they are not used sparingly.

The result and efficiency of production processes of industrial enterprises directly depends on their supply of material resources. Because the volume and quality of the products produced in enterprises objectively determine whether their material resources are at the required level. At the same time, these resources should be in line with the requirements of the times. That is, in terms of universality, novelty and low cost. Regulatory documents and regulatory information should be used to determine the requirements of enterprises for material resources. In industrial enterprises, the amount and value of material resources necessary for the production of the amount of products specified in the business plan is determined. That is, how many machine tools, how many machines, mechanisms , as well as other material resources are calculated separately.

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The amount of available material resources of the enterprises at the beginning of the year is determined as a result of the annual inventory. In cases where the material resources available to them are not enough to ensure the continuity of the enterprise's production, contracts are concluded to provide the enterprises with the necessary material resources. These issues are covered in detail in the question above.

As a result of the increase in existing material resources that can be purchased for enterprises, the level of supply of their material resources increases. It is determined whether industrial enterprises are provided with material resources and whether labor is surrounded by them using the indicators given in the second question. For example, the availability of material resources of 100 million soums per year at the enterprise's disposal is shown in the balance sheet. According to the plan, 170 million soums of material resources are needed for the enterprise to develop its production at the same rate. So, the company's demand for them is not fully met. In order to solve this problem, the company plans to purchase or lease material resources for an additional 70 million soums. It is reflected in the agreements concluded on this issue. Material resources worth 50 million soums were purchased during the year as a result of the solution of material equipment supply to the enterprise. Then the level of provision of material resources of the enterprise will be 88.2 %

(100+150)/170.

As it can be seen from the given data , the enterprise was not fully provided with material resources , that is , their quantity was less by 11.8% . This situation can have a negative impact on the production activity of the enterprise.

If, as a result of the analysis of the company's supply of material resources, the facts of their incomplete supply are revealed , then the reasons for its occurrence will be studied . Therefore, the possibilities and measures to eliminate these negative results are determined together.

During the gradual transition to the market economy, industrial enterprises were given the freedom to act within the framework of the law. As a result of expropriation and privatization of property in our republic, various types of ownership-based enterprises have been established. They are further improved as a result of the development of economic relations. As a result, rental enterprises, joint-stock companies, companies, joint ventures, private enterprises, etc. are being established. They freely and independently carry out their production activities in order to get more profit based on supply and demand. This situation is directly related to solving the issues of material and technical supply of enterprises.

Enterprises plan production development. They will be short-term and long-term. These issues are reflected in business plans and other documents of enterprises.

Enterprises pay special attention to the process of providing their production with material and technical resources in order to successfully achieve their goals. For this purpose , the availability

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of new types of material and technical resources necessary for the enterprise and their availability on the world market are studied . Because the enterprise tries to get the best , that is, the most effective material and technical resources necessary for itself .

Together with the study of material equipment marketing, that is, the market, they determine from which market infrastructures they can be purchased. During this period, the exhibitions organized by the sellers and the exchanges of goods and raw materials directly restore relations with the enterprises themselves. As a result of these events, short-term and, in some cases, long-term, one-time contracts are concluded. Duties and tasks of suppliers of material and technical resources are detailed in these contracts. For example, which tractors are produced by the Tashkent Tractor Plant in terms , in which case , It can reflect the prices and prices of deliveries , if this factory undertakes the supply of tractors to enterprises. In some cases, customers may undertake to pick up the tractors themselves from the factory. In such cases, its prices may be relatively cheap , and the responsibility may be borne by the buyer.

The analysis of the enterprise's provision of material and technical resources begins with the determination of the objective determination of the material and technical supply plan.

When determining the demand for material resources, it is checked how the established standards for equipment, raw materials , lubricants and other materials are used, and whether advanced standards are used in determining the demand for raw materials .

The smooth implementation of the production process in enterprises largely depends on the complete provision of the enterprise with material resources.

's material and technical resources are calculated on the basis of two sources .

1. External supply ;
2. Internal supply.

External supply is defined as the supply of material and technical resources from foreign suppliers based on the contract concluded with foreign enterprises, raw materials or stock exchanges.

Internal supply means implementation of the supply plan, efficient use of internal resources, reduction of waste, compliance with the economic plan.

Under the conditions of the transition to the market economy, in cases where the economic situation of the enterprises is relatively unfavorable , that is , when the enterprises do not have their own funds for the purchase of material and technical resources, they can also use the leasing loan.

Leasing loans contracts are concluded with leasing companies or leasing entities. Three parties can participate in this. The provider of the leasing loan , mainly due to the fact that he has funds in the middle, can take material and technical resources from the lessors and deliver them to the users.

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In some cases , lessors of material and technical resources can supply them directly to lessees. These issues should be fully reflected in the contracts.

The following table can be used to analyze the implementation of material and equipment supply plans in enterprises.

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