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ХОРАЗМ МАЪМУН АКАДЕМИЯСИ АХБОРОТНОМАСИ

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TREND ANALYSIS OF THE BALANCE OF THE INDUSTRY UNDER THE CONDITIONS OF SUSTAINABLE DEVELOPMENT

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Annotasiya. *Maqolada korxonalar va ularning balans ko'rsatkichlarini tahlil qilish yo'llari baholangan. Unda korxonalarda balans aktivi va passivi tarkibining trend tahlilini aniqlash yo'llari aniq formulalar orqali, jadvallarda aks ettiriligan.*

***Kalit so'zlar**: Korxonalar, balans ko'rsatkichlari, balans aktivi tarkibi, SWOT tahlil.*

Аннотация. *В статье дана оценка компаний и способы анализа их балансов. Показаны способы определения тенденции анализа состава балансовых активов и пассивов предприятий с использованием конкретных формул, таблиц.*

Ключевые слова: *Предприятия, балансы, балансовые активы, SWOT-анализ.*

Abstract. *The article gives an assessment of companies and ways to analyze their balance sheets. Methods for determining the trend in the analysis of the composition of balance sheet assets and liabilities of enterprises using specific formulas and tables are shown.*

Key words: *Enterprises, balance sheets, balance sheet assets, SWOT analysis.*

The Sustainable Development Goals, or Global Goals, are universal measures to end poverty, protect the planet, and bring peace and prosperity to all people. The goals were approved by all UN member states, including Uzbekistan, in September 2015. Among them are 17 goals to be achieved by 2030 and 169 goals.

One of the goals of sustainable development is the process of ensuring responsible consumption and production, rational consumption and the transition to production patterns[1].

Based on this process, we considered the organization of activities in private enterprises, the analysis of balance sheet indicators and the implementation of a trend analysis of balance sheet liquidity.

Trend analysis characterizes the study of the state of the elements and indicators of financial statements for the current period with an indicator of the base year or base year. But this method was developed by Prof. M.K. Pardaev is described in the Financial Analysis textbook as a "spatial" analysis and is described as follows. "Spatial" analysis is the study of an object in comparison with the characteristics of another object. [2]

Traditional methods of direct economic analysis, with full coverage of the issue by analyzing and studying theoretical and practical data related to evaluating the effectiveness of trend analysis of the composition and indicators of balance sheet assets and liabilities of enterprises, also tried to use innovative marketing methods together. First of all, we studied the laws and decisions taken by the state for the creation and operation of enterprises.

The content of the trend analysis was presented by prof. E. Akramov explains as follows. "Trend analysis is a sufficient study of the system of indicators of the financial condition of an enterprise, in the trend of general changes over time. Summarizing the above, we can conclude that: Trend analysis is the study of changes in financial position indicators for the base period and previous years[3].

"AL-JAMI-ASSAXIX" is mainly engaged in the introduction of new production technologies into the economy of Uzbekistan, filling the domestic market with consumer goods, as well as the provision of various commercial services, as a result of which the founders make a profit.

Table-1

Analysis of the dynamics of the balance sheet assets of LLO "AL-JOMI-ASSAXIX"

№	Indicators	Beginning of the year		End of the year		Difference	
		thousand soums	%	thousand soums	%	thousand soums	%
1	Average annual cost of fixed assets	65496,8	1,25	52968,0	0,91	-12528,8	-0,34
2	Average annual value of intangible assets	-	-	-	-	-	-
3	Stocks	1169800,0	22,48	2936756,99	50,69	1766956,99	28,21
4	Receivables	3309502,8	63,62	2736905,75	47,25	-571080	-16,37
5	Cash	656900	12,62	65820	1,14	-591080	-11,48
6	Total for balance sheet assets	5201699,7	100	5792450,74	100	59075,04	0

Analysis of trends in the balance sheet of the enterprise was as follows.

The following changes occurred in the analysis of the dynamics of balance sheet assets average annual cost of fixed assets at the beginning of the year it was 65496,8 thousand soums, and by the end of the year it decreased to 52968,0 thousand soums. This is 12528,8 thousand soums less than the previous year. As a result, the share of fixed assets in the total balance was 1,25% at the beginning of the year and 0,91% at the end of the year. The share itself decreased by 0,34%.

The cost of inventory at the beginning of the year amounted to 1169800,0 thousand soums, at the end of the year – 2936756,99 thousand soums. As a result, this indicator increased by 1766956,99 thousand soums.

The share of this indicator in the overall balance was 22,48% at the beginning of the year and 50,69% at the end of the year. As a result, this figure increased by 28,21%.

The amount of accounts receivable at the beginning of the year amounted to 3309502,8 thousand soums, and at the end of the year amounted to 2736905,75 thousand soums. As a result, the indicator decreased to 572597,05 thousand soums.

The share of the indicator in the overall balance was 63,62% at the beginning of the year and 47,25% at the end of the year, which led to a decrease of 16,37%.

The company's cash flow was 656900 thousand soums at the beginning of the year and 65820 thousand soums at the end of the year. As a result, this figure is equal to 591080 thousand soums. As a result, the share of this indicator in the final balance decreased by 11,48% at the end of the year compared to the beginning of the year. Based on the analysis, the total assets of the enterprise (total balance sheet amount) at the beginning of the year amounted to 5201699,7 thousand soums, and at the end of the year amounted to 5792450,74 thousand soums. As a result, this figure increased to 590751,04 thousand soums.

In the process of summing up the results of the company's activities, we conducted a SWOT analysis using trend analysis data.

Table-2.

SWOT-analysis of of LLO "AL-JOMI-ASSAXIX"

Strengths	1. The strength of the competitor of Zarafshon LLC in comparison with the network of enterprises is that it has been operating in the construction industry for more than 15 years. 2. Entrepreneurship can be effective with the free organization of private business and through the ownership of foreign trading partners.
Opportunities	1. Relative seasonality of the process of providing services to competitors during the year. 2. Risk of data loss by competitors (Zarafshan) as a result of providing confidential information.
Weaknesses	1. The possibility of opening branches in districts and cities of the region 2. Demand for corporate services is growing from year to year 3. Cheapness and quality of services provided by the enterprise in comparison with other services of the enterprise
Threats	1. Disclosure of trade secrets or transfer to other entrepreneurs. 2. The risk of termination of the contract by the entrepreneur.

Conclusions and offers: First of all, the state of financial resources must meet the requirements of the market and the development of the enterprise, since financial stability below the level of demand weakens the solvency of the enterprise, leading to a lack of funds for the development of production. Conversely, an excess of financial resources hinders the development of production, leads to an excess of inventories and inventories, and therefore the effective formation, distribution and use of financial resources is the essence of financial stability.

The share of fixed assets decreased by the end of the year. This can lead to a shortage of fixed assets in the enterprise. As a result, there was a decrease in the amount of fixed assets. There have been positive developments in the company. The share and amount of total reserves also increased. In the process of analyzing the trends in the company's activities, a number of positive changes were noted in the balance sheet. As a result of positive changes, there was an increase in the total assets of the enterprise. This growth indicates the stability of the company's financial position. As a result, the company will have the opportunity to expand its activities in the future, introduce new types of services.

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17. "AL-JOMI-ASSAXIX" MChJ hisobot hujjatlari

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MAHALLIY BUDJET XARAJATLARI KASSA IJROSI HISOBI VA HISOBINI TAKOMILLASHTIRISH

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Annotatsiya. *Maqolada mahalliy budjet xarajatlari, kassa ijrosi va hisobni takomillashtirish yo'llari haqida so'z boradi. Mahalliy budjet xarajatlarini rejalashtirish, g'aznachilik tizimida kassa ijrosi hisobi va hisobni takomillashtirishning siyosiy chora tadbirlari va yangiliklar, takliflar keltirilgan.*

Kalit so'zlar: *Xarajatlarni amalga oshirishga ruxsatnomalar, budjetdan tashqari mablag'lar, budjetdan tashqari fondlar, g'znachilikning axborot tizimi, budjet tashkilotlari, xarajatlar smetasi, shaxsiy g'azna hisobvarag'i, plastic kartochkalar, dasturiy ta'minot, budjet tashkilotlarida ish haqini to'lash,pensiyalar, ijtimoiy nafaqalar, davlat xaridi, ichki nazorat, davlatning moliyaviy nazorati, g'aznachilikning axborot tizimi, budjet tashkilotlarining shartnomalari, mahsulotlar, ishlar, xizmatlar narxi, yuridik va moliyaviy majburiyatlar, budjet mablag'larining samaradorligi, debitor va kreditor qarzdorlik.*

Аннотация. *В статье рассматриваются расходы местного бюджета, кассовое исполнение и пути совершенствования учета. План расходов местных бюджетов, учет кассового исполнения в системе казначейства и политические меры по совершенствованию учета, а также нововведения, предложения.*

Ключевые слова: *Разрешения на осуществление расходов, внебюджетные фонды, внебюджетные фонды, информационная система казначейства, бюджетные организации, смета расходов, личный казначейский счет, пластиковые карты, программное обеспечение, оплата труда в бюджетных организациях,пенсии, социальные пособия, государственные закупки, внутренний контроль, государственный финансовый контроль, информационная система казначейства, договоров бюджетных организаций, себестоимости продукции, работ, услуг, юридических и финансовых обязательств, эффективности бюджетных средств, дебиторской и кредиторской задолженности.*

Abstract. *The article discusses local budget expenditures, cash execution and ways to improve accounting. The plan of expenditures of local budgets, accounting for cash execution in the treasury system and policy measures to improve accounting, as well as innovations, proposals.*

Keywords: *permits for spending, extra-budgetary funds, extra-budgetary funds, treasury information system, budget organizations, cost estimates, personal treasury account, plastic cards, software, remuneration in budget organizations,pensions, social benefits, public procurement, internal control, state financial control, treasury information system, contracts budget organizations, the cost of products, works, services, legal and financial obligations, the effectiveness of budget funds, accounts receivable and accounts payable.*

Kirish. 2017-2021 yillarda O'zbekiston respublikasini rivojlantirishning beshta ustuvor yo'nalishi bo'yicha Harakatlar strategiyasining qabul qilinishi respublikamizni ijtimoiy-iqtisodiy rivojlantirishning yani bosqichi boshlanishining asosi bo'ldi.

Harakatlar strategiyasining uchinchi ustuvor yo'nalishi-"iqtisodiyotni rivojlantirish va liberallashtirishning ustuvor yo'nalishlari" deb nomlanadi. Mazkur yo'nalishning 3.1-bandi