

ECONOMIC ANALYSIS OF THE CONSTRUCTION ENTERPRISE**Ibragimov Qobil Tokhtamishovich**

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Аннотация

Данная статья содержит экономический анализ и сделанные на его основе выводы. Также был изучен экономический анализ текущих обязательств строительного предприятия «ООО «Бунёдкор Фидокор Курувчи Сервис» в Сурхандарьинской области на 2020-2021 годы и оборотных средств по предприятию (в процентах). При этом представлены основные результаты финансового развития строительных организаций.

Ключевые слова: анализ, финансово-экономический и технико-экономический, состав текущих обязательств, состав оборотных средств.

Abstract

This article contains an economic analysis and conclusions drawn from it. Also, the economic analysis of the current liabilities of the construction company "Bunyodkor-Fidokor Quruvchi Servis LLC" in Surkhandarya region for the years 2020-2021 and the current assets for the company (as a percentage) was studied. At the same time, the main results of the financial development of construction organizations have been presented.

Keywords: analysis, financial-economic and technical-economic, structure of current liabilities, structure of current assets

In recent years, a wide path has been opened to entrepreneurship in our country. With the introduction of digital technologies into our economy, the role of economic analysis in managing enterprises is increasing dramatically. Because the current globalized economy requires abandoning the previous administrative-command and bureaucratic systems in the management system and managing through new, free economic mechanisms. In recent years, special attention has been paid to the further development and liberalization of the economy, the development of the sector and industry in our country. As President Sh. Mirzizoyev noted, "...in order to develop the economy at a high rate, it is necessary to consistently continue the active investment policy." [1]

It is known that correlational, statistical and economic analysis is widely used in economics. There are two types of analysis: financial-economic and technical-economic [2]. Through the economic analysis, the internal and external opportunities available in each subject are determined, measures to mobilize them into practice are developed [3]. By means of economic analysis, in assessing the possibilities of establishing and growing the effective activity of the economic entity, the level of financial resources coming from the enterprise's production,

commercial and financial activities and their use in increasing the financial situation, forecasting the expected financial results and emphasis is placed on determining the ways of increasing economic profitability based on the real possibilities of economic activity, determining measures for more effective use of financial resources. Factors affecting the implementation of the business plan (technique, technology, production organization) are not studied in the financial and economic analysis. In the technical and economic analysis, all issues related to technique and technology and organization of production are comprehensively and deeply studied, and its effect on increasing production efficiency is determined. The analysis will be general, including all aspects of the activity of the enterprise and its divisions, and selective (thematic), including some aspects of the work or several links of the enterprise. There will also be a rapid analysis devoted to major issues, aimed at studying the daily work of the enterprise and finding its internal capabilities.

Let's analyze a construction company here. In this place, we took the construction enterprise "Bunyodkor-Fidokor Quruvchi Servis LLC" in Surkhandarya region as a research object.

The percentage structure of current liabilities of the construction company "Bunyodkor-Fidokor Quruvchi Servis LLC" in Surkhandarya region for the years 2020-2021 is presented in Table 4 below (the ratio of the type of current liabilities to the total amount of current liabilities is given as a percentage).

Table 4 Structure of current obligations of the construction company "Bunyodkor-Fidokor Quruvchi Servis LLC" in Surkhandarya region for 2020-2021 (%)

The name of the types of current liabilities	Years	
	2020	2021
Accounts payable for goods, works, services	82	99
Current budget commitments	6	0,4
Current obligations on insurance settlements	4	0,3
Current salary obligations	8,0	0,3

The table shows that the creditor debts of "Bunyodkor-Fidokor Quruvchi Servis LLC" for goods, works, and services increased sharply for 2021 and reached 99%. On the contrary, the remaining obligations (Current budget obligations, current obligations on insurance settlements and obligations on current wages) have significantly decreased.

The elements of operating expenses are of great importance for the activity of the construction organization, and they consist of the following: material expenses; salary payments; contributing to social events; depreciation; other operating expenses. The structure of operating expenses (percent) for the construction company "Bunyodkor-Fidokor Quruvchi Servis LLC" in Surkhandarya region (the ratio of the value of the type of operating expenses to the total amount of operating expenses) is presented in the table. The composition of current assets of this construction enterprise in 2020-2021 in percentages is presented in Table 5 below.

Table 5 Structure of current assets (percentage) for construction company "Bunyodkor-Fidokor Quruvchi Servis LLC" in Surkhandarya region (percentage)

Operating expense item type name	Years	
	2020	2021
Material costs	57,8	13,8
Payments for wages	21,6	36,3
Allowances for social events	8,2	13,9
Depreciation	11,1	27,8
Other operating expenses	1,3	8,2

The analysis of the table shows that the material costs of "Bunyodkor-Fidokor Quruvchi Servis LLC" in 2021 decreased by 44%, while the payments for wages, on the contrary, decreased by 14.7% compared to 2020. makes up 36.3% of total assets. Allocations for social events increased by 5.7%. Depreciation expenses increased by almost 2.5 times or 16.7%, other operating expenses by 6.3 times, and interest by 6.9%.

The report shows that not all products were sold in 2020. As a result, inventory and work in progress increased. In order to increase the efficiency of capital investments in construction organizations, it is necessary to analyze in detail the possibility of production of construction products based on available and obtainable resources. It is advisable to develop a business plan to get the expected positive results.

The analysis of scientific and normative literature on the state of assessment of the effectiveness of investment and innovation activities of construction organizations shows the necessity of forming a comprehensive system of evaluation of the effectiveness of investment and innovation projects, taking into account the internal and external evaluation of investments, and the feasibility of increasing the attractiveness of construction organizations.

Based on our observations, it is shown that investors entering the market or foreign enterprises entering the market are interested in big brand firms in this area and offer cooperation, not depending on the share of enterprises in the local market.

The main goal of financial development of construction organizations is to improve the investment environment in the region, to develop and implement regional programs for construction enterprises in the field of industry, social sphere, science, health; increase the well-being of citizens; formation of advanced infrastructure; improvement of the ecological condition of the region; it is necessary to provide tax incentives and guarantees for local investors.

LIST OF USED REFERENCES

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