

Analysis of the Implementation of the Plan for the Production and Sale of Products**Khurramova Madina**Master's student of Tashkent State University of Economics
eshmamatovamadina@tsue.uz**Abstract**

The product produced in all firms and companies, regardless of the form of ownership, is mainly intended for sale. That is, they try to produce quality goods only on the basis of the customer's demand and in order to satisfy all the demand, aiming at the end of the consumer. The timely sale of manufactured products makes it possible for the enterprise to achieve a positive financial result, make dividend payments on time, and improve the relationship of the kup financial situation, such as uninterrupted and effective circulation of property and funds.

Keywords: *economic indicators, enterprise, manufactured products.*

The implementation of the product production program affects all technical and economic indicators at the enterprise. In turn, various factors also affect the non-fulfillment of the product production program. And the study of the influence of these factors ensures the identification of additional opportunities for the enterprise and the use of them in increasing production efficiency.

The volume of product development is one of the most important indicators of the enterprise's activity, on the basis of which the demand for labor and production facilities, the wage fund, working capital, etc. are determined. The volume of all types of manufactured products by the enterprise is summarized in the value scale. When studying the volume of products produced by industrial enterprises from the analysis, the following generalizing indicators are studied:

- gross product;
- commodity product;
- sold product.

The gross product indicator is applied to give an assessment of the volume of production; and the commodity product is applied to give an assessment of the implementation of the product production plan; and the fulfillment of the volume of sales indicates that the amount of money was received at the expense of the enterprise for the sold product.

A commodity product is a product whose processing process is fully completed, accepted into the warehouses of the enterprise and ready for sale. It is determined using the following formula:

$$RF = M_{pp} + SF + CW$$

Here:

M_{pp}	-	The value of the product fully processed in the production process;
SF	-	the value of semi-finished products;
CW	-	the cost of work performed on farms that are not related to work of an industrial nature, household services and production within the enterprise.

At the same time, in order to determine the growth rate of the volume of manufactured products, an indicator of gross output is calculated at enterprises. Gross product is an indicator that represents the total volume of work performed in a given economic year of the enterprise in the sum account, and it includes commodity products and working capital within the enterprise. It can be expressed as follows:

$$\text{ГМ} = \text{RS} + (\text{ER}_0 - \text{ER}_b) + (\text{SF}_0 - \text{SF}_b) + (\text{K}_0 - \text{K}_b)$$

here:

RS – commodity product value (thousand soums);

ER₀, ER_b - unfinished production volumes at the beginning and end of the reporting year;

SF₀, SF_b– the volume of semi-finished products produced by the enterprise itself at the beginning and end of the year (thousand soums);

K₀, K_b – the balance of equipment produced by the enterprise at the beginning and end of the year (thousand soums).

In a market economy, each enterprise must produce a product of good quality and satisfying consumer demand in order to be able to withstand market competition. The indicator of the volume of goods sold is the amount of money received by the enterprise for the products sold on the market, and is one of the most important indicators that determine the financial condition of the enterprise. This indicator is determined using the following formula:

$$\text{CM} = \text{TM} + (\text{Q}_b - \text{Q}_0) + (\text{TQ}_b - \text{TQ}_0) + (\text{D}_b - \text{D}_0)$$

here:

Q₆, Q₀ – balance of finished goods product at the beginning and end of the plan year;

TQ₆, TQ₀ - the balance of the goods product increased during the reporting year;

D₆, D₀ – debtors by product sold at the beginning and end of the plan year.

When the indicators are planned based on the above style, the indicators of the volume of the product sold and the volume of the product of the brand should coincide. Otherwise, if the volume of product sold is less than the volume of the goods product, the internal capabilities of the enterprise will not be exploited; if the volume of product sold exceeds the volume of the goods product, the internal capabilities of the enterprise will be fully exploited.

In LLC «YASRIB» the execution of the gross commodity product and the plan for the sale of products is given in the table below.

Table 1. Analysis of the fulfillment of the plan for the production and sale of products

Specification	The true value of the previous year	The value of the plan for the current year, m.s	Reality	Change of plan compared to last year		Change in reporting year compared to last year		Change of report with respect to plan	
				Absolut	Relative	Absolut	%	Absolut	%
1	2	3	4	5	6	7	8	9	10
1. Gross mАh-sulot (comparable wholesale BA-Hoda, m.s.)	36566	39300	35931	+2734	+7,48	-635	-1,74	-3369	-8,57

2. Tovar mAh-suloti (at the wholesale price in Amal, m.s.)	36492	38240	36211	+1748	+4,79	-281	-0,77	-2029	-5,31
3.The size of the product sold (plan-by-Plan, m.s.)	36770	34547	34558	-2153	-5,85	-2212	-6,02	+11	+0,031
Commodity mAh-suloti Haj-Miga nisba-Tan change in the volume of products sold									+5,341

As can be seen from the table, the enterprise has completed the plan for the volume of gross product in the current year by 1.57%, while the volume of goods by 5.31% has not been met by an increase of 0.031% on the volume of products sold. Considering the change from the previous year with the report of the current year, the gross product decreased by 1.7%, the commodity product by 0.77% and the volume of products sold by 6.02%. So, the enterprise had a large number of debtors on the balance of the goods product, which was not sold at the end of last year, the balance of the goods product, which was increased during the reporting year, and the debtor on the product sold.

If there is a higher balance per year compared to the plan, then the volume of sales increases compared to this difference. Conversely, if the year-end balance of unsold products decreases, then the volume of sales decreases.

The change in the volume of sales presented in the table above in relation to the volume of the goods may be influenced by changes in the deadlines for the shipment of finished products, the fact that there is no timely transfer of money to the product received by consumers, the return of the product due to non-fulfillment of the terms of the contract, etc. Therefore, we will analyze the state of the finished product residue in the warehouse of the enterprise using the following table:

Table 2. Analysis of products shipped from the enterprise and the balance of finished products in the warehouse

Specification	Unit of measurement	Per year	End of year	Change (+/-)
1	2	3	4	5
1.Warehouse balance of commodity product	m.s	561	765	+204
2.The volume of goods shipped increased in the reporting year	m.s	917	1198	+281
3.Debtors by product sold	m.s	109	754	+645
Total		1587	2717	+1130

The table shows that the balance of goods in the warehouse at the enterprise amounted to 204 thousand soums compared to the beginning of the year at the end of the year, the volume of goods shipped increased in the reporting year was 208 thousand soums, and the receivables on the product sold were 645 thousand soums. The excess of the above indicators in relation to the beginning of the year indicates the presence of additional opportunities in the enterprise to increase the volume of products sold. According to our example, there was an opportunity to increase the volume of

sales for 1130 thousand rubles in the total enterprise, and the volume of products sold could be as follows:

$$34558+1130=35719 \text{ m.s.}$$

It is known that every operating enterprise produces its products mainly for sale. And the product sold on time makes it possible to improve the relations of the financial situation of kuppina, such as the positive financial results of its enterprise, the timely implementation of dividend payments, the continuous and effective circulation of property and funds. To carry out transactions related to the production and sale of products, of course, preliminary information is necessary, which can be obtained in the Accounting Office. Based on the data obtained, it is possible to make proposals by conducting an analysis and making conclusions on the activities of the production and sale of products of the enterprise.

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