

FACTOR ANALYSIS OF FINANCIAL RESULTS OF ENSURING THE FINANCIAL
STABILITY OF ENTERPRISES

Ileshova Odinabonu Otajon qizi

*2nd Year student of group BT-61, Faculty of finance and accounting**Tashkent State University of Economics., Uzbekistan**E-mail: ileshovao@gmail.com*

Abstract. As a result of the analysis of the composition and structure of the financial results, the changes in its composition and structure are evaluated, and the general trends in the changes of the financial results during certain years are determined in the analysis of its dynamics. In the factor analysis of financial results, the main reasons for changes in its levels, composition and structure during the same periods are studied.

Key words: financial results, financial stability, market economy, production costs, gross profit, reporting period.

INTRODUCTION

When evaluating the financial results of enterprises, the factor analysis of its profit index takes a very important place, and that is why we tried to analyze the enterprise profit indicators in detail. In the process of analysis, we widely used the chain link method, one of the widespread traditional methods of factor analysis.

Analyzing the activities of Integral motors limited liability company, we tried to evaluate all the main indicators of profit, including gross profit from product sales, profit from main activities, profit from general economic activities, profit before taxes and net profit by factor analysis.

We all know that the basic indicator of the formation of all indicators of financial results is the gross profit from product sales (Fya). Its change affects two factors - revenue from sales (Ts) and cost of goods sold (Mt). The change in gross profit (Δ) during the reporting period can be expressed as follows (we will simplify the formulas a little so that the indexes are not complicated):

$$\Delta F = F1 - F0 = (T1 - M1) - (T0 - M0)$$

Based on this formula, the following calculation is performed to determine the effect of the first factor - revenue from sales - on the change in gross profit from the sale of products:

$$\Delta F = (T1 - M0) - (T0 - M0);$$

the second factor is the impact of changes in the cost of products

$$\Delta F = (T1 - M1) - (T1 - M0);$$

can be calculated using the formula (we do not use the formulas for calculating changes in other indicators of financial results, since the chain link method is used in this order in the factor analysis and there is no significant difference from the point of view of the principle).

The analysis of the gross profit of the limited liability company "Integral motors" showed that its significant change during the reporting period was caused by large changes in the volume of

services rendered (work performed, product sales). Due to this factor, the company had the opportunity to increase the gross profit to 2177955 thousand soums, i.e. $(5192682 - 2595573) - (3014727 - 2595573)$.

In the reporting year, the cost of services in the enterprise has also increased significantly compared to the base year. This change definitely led to a decrease in gross profit. Due to the second factor, the gross profit decreased to 1973515 thousand soums in the reporting year, i.e. $(5192682 - 4569088) - (5192682 - 2595573)$.

Thus, due to both factors, the gross profit of the enterprise increased by 204440 thousand soums $(+2177955$ and $-1973515)$.

MAIN PART

Here, we do not consider the increase of the second factor to be an inappropriate point, because the increase in the volume of services cannot be realized without an increase in costs. In this field, we cannot say that the enterprise we are researching has achieved great success. This is due to the fact that during the reporting period, the enterprise increased the volume of expenses only 1.76 times to increase the volume of services by 1.72 times, as a result, the certain structural change did not lead to a large change in gross profit - 1.49 times. True, the increase in profit by 1.49 times is a great success for the enterprise, but its size could be increased by 97350.9 thousand soums. For this, first of all, it was necessary to prevent an unjustified increase in the cost of services and period expenses.

In addition to the costs incurred by the enterprise for the provision of services, it also incurred period costs in addition to the main production costs for the implementation of its general activity. They are not included in the cost of services provided - costs related to sales; administrative management costs and other operating costs are included.

The fact that the period expenses of the company increased very quickly in the following years cannot be considered as a positive point for its activity. In particular, the significant change in other operating expenses, which have a large weight in the composition of period expenses - 82.2%, can be considered as the most sensitive part of the enterprise's cost control. Because, if all the costs related to the provision of services are reflected in its cost and it consists of the correct costs related to the volume of the product, sales costs are also one of the main activities of the enterprise, and its volume consists of specific cost items, and almost all of them are based on administrative costs. If the types and purposes of valuation are clear, if we consider that only other operational costs are the costs related to all other aspects of the enterprise's activity, then it is not so difficult to determine that these types of costs are external to the less controlled substances.

Today, the main task of our country is to save its existing resources and use them efficiently. Conserving water resources, delivering to consumers, storing, using, and constructing, installing, reconstructing, and performing various works in irrigation and reclamation networks. One of the largest enterprises in the national economy of the republic is "Integral motors" limited liability company, which serves the development of the agrarian industry of the republic.

The financial result of the enterprise is characterized by indicators such as gross profit, profit or loss from main activity, profit or loss from general economic activity, profit or loss from financial activity, extraordinary profit or loss, net profit or loss. Also, the net profit at the company's disposal is distributed to the founders and shareholders and is used for various other purposes.

Based on the above, the essence of analyzing the financial results is to assess the economic activity of the enterprise, to come to relevant conclusions, to plan its future prospects, and to make the necessary decisions, to develop important measures and to create opportunities to apply them to the future activities of the enterprise.

CONCLUSION

Based on the results of the research, the following proposals are recommended for the purpose of improving the performance of the enterprise and achieving high economic efficiency:

- To further improve the operation of the enterprise by reducing the expenses of the period that have a high weight in the enterprise (the administrative and management personnel's salary expenses and the transportation expenses for their expenses, office expenses, other operational expenses);

- Operation expenses costs of fines and fines reduce for in the enterprise liability centers .

- Debt and creditor debts to be copied control improvement in order to income admit to receive international to standards appropriate checkout method. In the enterprise helper work take out organize (greenhouses set up reach, then local natural to the circumstances suitable was up good quality varieties Cultivation as well farming, cattle breeding, poultry farming organize reach) and this orca workers material from the side encourage ;

- A cocktail productivity increase in order to cocktail processes automation, development in the output and unemployed take out in the field worker strength saving.

- In the enterprise observation to the council submissive internal auditor service organize come and qualification to the certificate have the auditor accepting a job;

- Internal auditor's plan confirmation and quarter the end according to transferable observation of the council extended at the meeting auditing inspection the results discussion come and measures set ;

- Showing lost recommendations in practice laughing orca in the enterprise financial results formation more improvement .

Enterprise authority increase and financial stable enterprises in the activity in its management this offer and recommendations in practice current reach It 's important to try .

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