
The Main Tools Composition, Status and Efficiency of Analysis in Business Development

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Annotation: Achieving continuous growth of product production and labor productivity is achieved by accelerating scientific and technical progress, modernization of operational equipment and machines, introduction of new production capacities, full mechanization and automation of production processes.

Key word: labor productivity, automation of production, modernization, economical development.

Achieving continuous growth of product production and labor productivity is achieved by accelerating scientific and technical progress, modernization of operational equipment and machines, introduction of new production capacities, full mechanization and automation of production processes.

It is known that fixed assets serve for a long time, retain their natural original form during the production process and are replenished at the expense of capital funds. The source of the formation of the main means of the newly established state enterprises is mainly budget funds. Enterprises operating in market economy buy machine tools and other labor tools, build new production facilities. Enterprises do this with the help of a bank loan at the expense of their own funds. In addition, depreciation allowances are an important source of funds for the purchase of fixed assets, their capital and current maintenance.

Year by year, as a result of spending more and more capital funds, the main means of production of all sectors of the national economy are increasing rapidly.

It is natural that society has a great interest in using them more wisely. Because the effective use of these tools largely determines the effectiveness of the entire social production. Optimizing the use of means of production is the management of an economy that achieves maximum output for every sum spent on means of production.

The main means of enterprises are divided into three categories depending on their importance in production:

1. the main means of industrial production;
2. the main means of production of other industries;
3. the main means of production.

In economic analysis, they are divided into two parts according to the role of the main means in the production process:

1. Active (active) fixed assets, 2) passive (inactive) fixed assets.

Fixed assets include machines that provide power, transmission equipment, and measuring and regulating devices. The passive (inactive) part of fixed assets includes buildings, structures and vehicles. The active (active) part of fixed assets is called production equipment, which directly participate in the production of products as labor tools. The passive (inactive) part of fixed assets creates an opportunity to continuously carry out the production process, even if it does not directly participate in the production of products. Therefore, the greater the weight of the asset (active) part of fixed assets, the greater the opportunity to increase the volume of production. Currently, the weight of the active (active) part of fixed assets in the most advanced industrial enterprises is 65 percent. Ways to increase the active (active) part of fixed assets are as follows:

1. increase the level of full mechanization and automation of production processes;
2. rational use of the production area;
3. Reducing the cost of construction and assembly works in the construction of buildings and structures, etc.

The necessary information for the analysis of the composition, structure and movement of fixed assets is obtained from the form No. 3 "Report on fixed assets" of the annual report. To analyze their situation, the following table is recommended (Table 1).

As can be seen from this table, the value of the total capital means of production this year increased by 183 thousand soums or 0.5 percent ($183 \times 100/38300$) compared to last year.

The growth of the main means of production was provided mainly due to the increase of their passive part, i.e. the value of buildings and structures by 113 thousand soums and the increase of the value of production equipment (asset part) by 68 thousand soums. In our opinion, the asset part of fixed assets

Table-1 The main means of production analyze the composition and movement.

The main means of production	Last year		This year		Change compared to last year (+,-)	
	soums, thousand soums	weight, %	soums, thousand soums	weight, %	soums, thousand soums	weight, %
1. Building and facilities	18900	49,35	19,35	19013	49,41	K_113 K_0,06
2. Dismissal tools	19600	50,13	19268	50,07	+68	-0,06
3. Other main means	200	0,52	202	0,52	+2	-
Total:	38300	100	38483	100	+183	-

Compared to the slow growth of the passive part, it can be concluded that the technical development is being carried out at a slow level in the enterprise under analysis. Therefore, it is the first task to increase the efficiency of the main equipment, to quickly implement technical rearmament and re-equipment of the operating enterprises, and to introduce new equipment into production. Therefore, the growth rate of the asset part of fixed assets should be superior to the growth rate of the passive part. In the enterprise under analysis, the growth rates of asset and passive parts of fixed assets were 100.35 percent ($19268 \times 100 : 19200$) and 100.60 percent ($19013 \times 100 : 18900$), respectively. If we take into account that the weight of fixed assets is 65% in advanced enterprises, then in the analyzed enterprise its weight is only 50%. Therefore, the enterprise should make fundamental changes in the future in terms of

updating the main assets. It is also necessary to analyze the rate of growth of the value of the main means of production from the base year. For this, we refer to the following table (Table 2).

As can be seen from the table, the value of fixed assets of the analyzed enterprise increased by 483 thousand soums or +101.27 percent ($483 \times 100 / 38000$) compared to the base year in the third year. Now, even if we use the chain method, this is the result

Table-2

Indicators	In the base year	Years			Since the beginning of the year
		1-year	2-year	3-year	
The main means of industrial production	38000	38150	38300	38483	-
Actual growth rate, %	100,0	100,40	100,39	100,48	101,27

is formed, that is, to determine 101.27 percent, the annual additional growth rates of fixed assets are multiplied together, and then the result is multiplied by a hundred again ($1.004 \times 1.0069 \times 1.0048$) $\times 100 = 101.27$ percent or 483 thousand soums. ($38000 \times (1.0127-1)$)

Along with determining the absolute growth of fixed assets, it is necessary to calculate the amount of relative economy of resources or allowed to overspend. For this purpose, the value of the basic means of industrial production in the base (base) year is multiplied by the average annual growth rate of the volume of goods from the beginning of the five-year period, and then the calculated amount is compared with the amount of the basic means of industrial production in the years of the five-year period. In our example, the relative saving of fixed assets amounted to 1759 thousand soums. ($38000 \times 1.056^* - 38483 = 40242 - 38483$) = 1759 thousand soums. So, taking into account the average annual growth rate of the volume of goods, the main assets of the enterprise should have amounted to 40,242 thousand soums, but in reality their value in the third year of the five-year period was 38,483 thousand soums. This is the achievement of the enterprise in terms of effective use of fixed assets.

* Average annual growth rate of 1,059 products since the base period.

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