

Analysis of Factors Affecting the Process of Effective Use of Production Resources

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It is known that in the analysis it is very important to determine the financial and economic activity of the enterprise and its results. The effectiveness of the enterprise's activity depends on how effectively it uses fixed assets and production reserves. For this, it is necessary to use production reserves wisely. Because the total income obtained as a result of the effective use of production reserves further strengthens the level of profitability and financial ability of the enterprise. In the case of correct assessment of production reserves, the case was analyzed on the basis of accounting information on the case of specific joint-stock companies and the private enterprise "Korrectmebel" LLC.

It is appropriate to analyze production reserves in the following directions:

- analysis of the state of production reserves;
- analysis of availability of production reserves;
- analysis of the efficiency of use of production reserves;
- analysis of the impact of the materials supplied to the production on the cost of the manufactured product;
- Analysis of the impact of changes in consumption rates and prices on material costs.

In fact, material financial statements are related to balance sheet and income statement items as follows:

- Line 150. Production reserves;
- Line 160. Work in progress;
- Line 170. Finished product.

As we have mentioned above, the analyst performs the analysis of the production reserves either according to the impact on the balance sheet items, or according to the items of the financial results report, according to the goal set before him. Let's consider the connection of production reserves with balance items:

Production inventory supply, purchase, transportation costs and processing costs associated with each order directly affect the cost of production inventory line 150, and these costs are shown in total on this line of the balance sheet. If we emphasize that production reserves make up 60-80% of the cost of product production, depending on the nature of the industry, there is no need to comment on its effect on work-in-progress and finished products.

If we want to find indicators describing the efficiency of production reserves, we directly use the cost of goods sold, net income and net profit indicators, which are mentioned in lines 020 and 240,250,260. It is the profitability indicators of the enterprise, depending on the types of profitability,

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that are used in the report on financial results, such as net profit of the enterprise, net income, cost of goods sold. For example, the company's fixed assets, current assets, property, private capital are used in the indicators of profitability, net profit, profitability in relation to sales, and cost of goods sold in indicators of profitability in relation to production.

When analyzing the state of production reserves, it is necessary to determine the number of reserves, their composition and structure as of a certain date, to calculate their changes during the year, and to analyze the placement of reserves. As we have seen above, efforts are made to maintain production stocks at the most optimal volume level in the enterprise. For this, first of all, it is necessary to have accurate information on the types of reserves. Because the number of reserves needed is determined by the types of production reserves.

We study the status of production stocks and their utilization in relation to the cost of goods produced. The use of production reserves in non-production and non-production processes is considered as a separate part of enterprise expenses. The limitation of materials, which is an indicator of production factors, first of all requires their effective and correct use. Therefore, it is necessary to pay great attention to the extent to which the enterprise is provided with production reserves and how effectively they are used. When we study the level of use of production reserves in relation to the cost of manufactured products, we should first study the effect of changes in consumption rates and prices on material costs. Material costs are variable costs that affect the change in product volume. Therefore, in studying their change, it is necessary to pay attention to the level of interrelationship. In this case, important attention should be paid to indicators of material capacity per sum of product volume or production costs. Along with the growth of the product volume, along with variable costs, the share of fixed costs also changes. However, as we mentioned above, two factors that are calculated are the rate of consumption of material costs and the change in the price of material costs.

The average costs of the products produced at the enterprise, i.e. the prices, depend to a large extent on the indicators of the effective use of raw materials and materials. Preparing the amount of material resources in the planned volume creates an opportunity to fulfill the production plan. If the material resources are not used sparingly and their practical use is excessive compared to the established norms, then the provided materials will not be enough to fulfill the plan of production continuity.

"The purpose of the analysis of the use of production reserves is to determine how much the production volume was created in the event that excess costs were allowed in their use during the production process, or how many additional products were created as a result of the effective use of material resources. They can be calculated using the following methods:

- the cost standard set for the unit of production of the enterprise is compared with the actual costs of material resources;
- the achieved economy or excess cost is multiplied by the total amount of the produced product;
- The excess cost incurred as a result of the use of material resources will be distributed according to the planned cost norm."

In this manner, the volume of unproduced products is determined based on the economy achieved as a result of the effective use of production reserves, or the volume of unproduced products due to the occurrence of excess costs due to the fact that they are not used sparingly. The result and efficiency of production processes of enterprises directly depends on their provision of material resources. Because the size and quality of the products produced in enterprises objectively require that their material resources are at the required level.

At the same time, these resources should be in line with the requirements of the times. That is, from the point of view of universality, novelty and cheapness. Regulatory documents and regulatory information should be used to determine the requirements of enterprises for material resources. The

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amount and value of the material resources necessary for the production of the products specified in the business plan in the enterprises are determined. That is, separate calculations are made for how many machine tools, how many machines, mechanisms, as well as other material resources. The amount of available material resources of the enterprises at the beginning of the year is determined as a result of the annual inventory. In cases where the material resources available to them are not enough to ensure the continuity of the enterprise's production, contracts are concluded to provide the enterprises with the necessary material resources.

In conclusion, we can say that the directions for the analysis of the effective use of production reserves have been discussed, and the analysis of the state of production reserves and the effectiveness of their use has been described on the basis of practical examples. Also, the economic efficiency of the use of production reserves in this chapter of the graduation work is proved by the return of materials and the capacity of materials (products) in enterprises. In order to determine the return of materials, it is necessary to divide the value of the gross product and commodity product produced by the enterprise during the year by the average annual value of the main funds. The economic essence of the return of materials is the indicator of the gross product or the product of goods corresponding to each thousand sums of the main funds of the enterprise. At the same time, the efficiency indicators of the use of materials are represented by the indicators of material return and material capacity. To determine the material, return indicator, the value of goods produced in the enterprise during the year is divided by the cost of material costs. The indicator of material capacity, on the contrary, is determined by dividing the cost of material costs by the value of goods produced by the enterprise during the year. This indicator, which describes it, shows how much material costs were spent on each sum of goods produced in the enterprise during the year. The analysis of the state of supply with material resources is carried out using the methods of comparison, difference of indicators, chain connection. First of all, the general change in the level of supply with them is determined, then the influence of factors on this change is determined, and the level of supply with material resources is assessed. After that, the analysis of the level of use of material resources is carried out.

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