

ANALYSIS OF THE COMPOSITION AND DYNAMICS OF THE ENTERPRISE'S CURRENT ASSETS

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Abstract. *This article studies approaches to the financial analysis of current assets and the efficiency of the use of the company's working capital in a theoretical and practical aspect, substantiation of the need to form a comprehensive approach before carrying out such a financial analysis in the enterprise management system. The practical significance of this work is aimed at the use of this approach to the financial analysis of current assets and the use of working capital as a tool in the management system of the operational activities of enterprises to ensure the efficiency of their functioning and management.*

Keywords: *current assets, working capital, enterprise, management system, financial analysis, economic transformation.*

АНАЛИЗ СОСТАВА И ДИНАМИКИ ОБОРОТНЫХ АКТИВОВ ПРЕДПРИЯТИЯ

Аннотация. *В данной статье исследованы подходы к финансовому анализу оборотных активов и эффективности использования оборотного капитала компании в теоретическом и практическом аспекте, обоснование необходимости формирования комплексного подхода перед проведением такого финансового анализа на предприятии. система управления. Практическая значимость данной работы направлена на использование данного подхода к финансовому анализу оборотных активов и использованию оборотного капитала как инструмента в системе управления операционной деятельностью предприятий для обеспечения эффективности их функционирования и управления.*

Ключевые слова: *оборотные средства, оборотный капитал, предприятие, система управления, финансовый анализ, экономическая трансформация.*

Market economy in the Republic of Uzbekistan is gaining more and more strength. Thus, in the report of the President of the Republic Uzbekistan dedicated to the results of economic development countries in 2023 and the most important priority areas economic program for 2024 it is said: "Summarizing what has been done for the past 2023, today there is every reason to say – we a huge scale and depth of work has been carried out to update and reforming the country, achieving stable and sustainable rates growth and macroeconomic balance of the economy.

Despite the ongoing globalization, in the reporting period year, gross domestic product grew by 6 percent." Economic growth is achieved not only through the use material, labor and financial resources of enterprises, but also due to fixed assets - means of labor and material conditions of the labor process. Most business entities are faced with the need objective assessment

of your assets, since it is property that provides a guarantee independence and reliability of the enterprise.

One of the most important criteria for assessing the activities of any enterprise whose goal is to make a profit is efficient use of property and disclosure of property potential. The formation of market relations in the country forces new approach the establishment of accounting in individual areas financially economic activities of enterprises and organizations, including accounting enterprise property.

To carry out the economic activities of the enterprise use a variety of economic means - property. The property of an enterprise is a set of material (buildings, structures, raw materials) and monetary values, as well as legal relations of this enterprise with other enterprises. In accounting, property is defined as a collection long-term and current assets of the enterprise. Long-term assets include fixed assets, equipment for installation, intangible assets, unfinished capital investments, long-term financial investments, etc.

Fixed assets are tangible assets that an enterprise contains for the purpose of using them in the production process, performance of work or provision of services or for the implementation of administrative and socio-cultural functions for a long time when conducting business activities.

The placement of enterprise funds is very important for financial activities and increasing its efficiency. From what investments made in fixed and working capital, how many of them located in the sphere of production and circulation, in monetary and material form, how optimal their ratio is largely depends results of production and financial activities, therefore, financial stability.

In the process of analyzing the property of an enterprise, the first thing to do is study changes in their composition and structure and evaluate them.

Table 1.

Structure of assets of NUKUS-MIROB LLC for 2022-2023

Facilities enterprises	2022 year		2023 year		Deviations		
	thousand sum	%	thousand sum	%	thousand sum	%	In % of value 2022
1	2	3	4	5	6=4-2	7=5-3	8=6/2*100
Long-term assets	1075371,2	2 60,0	1010664,8	8 73,5	- 64706,4	13,5 93,9	93,9
Current assets	633710,3	35,4	363706	26,05	- 270004	-8,9	57,4
liquid assets	24668,2	1,4	30756,9	2,2	6088,7	0,9	124,7
Price property	1709081,5	100	1374370,8	100	-334711	0	80,4

Table 1 shows that during the reporting year, the assets of LLC NUKUS-MIROB" decreased by 334,711 thousand soums, or 19.6%, including due to decrease in long-term assets - by 64,706.4 thousand soums, or 6.1%, and current assets - by 270,004 thousand soums, or 42.6%.

In the property structure, a significant share belongs to long-term assets, which in 2022 amounted to 60%, and in 2023 increased by 13.5% and amounted to 73.5%. At the same time, the share of current assets had downward trend and in 2023 amounted to 26.5% versus 35.4% in 2022 year, that is, decreased by 8.9%. Due to these changes the composition of capital changed slightly: at the beginning of the year the ratio working capital to fixed capital is 0.58, and at the end - 0.36.

Decrease in the share of current assets in the structure of the enterprise's property indicates that the company may find itself in difficulties situation due to lack of working capital, that is, solvency the enterprise may not be sufficient.

There are no other types in the structure of long-term capital long-term assets, including intangible assets and long-term financial investments.

Absence of intangible assets in the structure of fixed capital.

Indicates that an enterprise producing soft drinks and mineral water is not used in innovative production technology, since it does not invest in technology, intellectual property. A decrease in the volume of fixed assets characterizes this enterprise negative, since any enterprise has a need to update and the introduction of new machines and equipment, which, in turn, increases financial stability.

The absence of long-term financial investments indicates the absence investment orientation of the organization's investments. Special attention should be devoted to studying the state, dynamics and structure of the main funds, since they have a large share of long-term assets enterprises.

A change in the amount under this item may occur due to increase (decrease) in the number of machines, equipment, buildings, structures, and due to an increase in their value for newly acquired funds and revaluation of old ones due to inflation.

Improving the use of external assets in an enterprise can be achieve by:

- freeing the enterprise from excess equipment, machines, other fixed assets or their rental;
- timely and high-quality implementation of planned preventative and major repairs;
- acquisition of high-quality fixed assets;
- increasing the level of qualifications of service personnel;
- timely updating, especially the active part, the main funds;
- quality improvement;
- increasing the level of mechanization and automation of production;
- introduction of new equipment and progressive technology;
- renting out vacant premises to legal entities.

It is especially necessary to carefully analyze changes in the composition and dynamics of current assets as the most mobile part of capital, from whose condition largely depends on the financial condition enterprises. Thus, the essence of financial stability is determined effective formation, distribution and use financial resources. Therefore, financial sustainability is related to all parties financial, economic and production activities of the enterprise and, Naturally, is influenced by both internal and external conditions production, functioning of the enterprise as a whole.

As internal factors influencing financial stability, are:

- structure of manufactured products (services), its share in total effective demand;

the size of the paid authorized capital;
ratio of costs and income of the enterprise;
- the state of property and financial resources, including inventories and reserves, their composition and structure.

External factors include the influence of economic conditions economics, the dominant technology in society, effective demand and consumer income level, tax, state credit policy, legislative acts to control activities of the enterprise, foreign economic relations, system values in society, etc.

Financial stability is the most important lever and condition, determining the entire process of enterprise functioning. Hence the importance and purpose of analyzing the financial stability of an enterprise.

Absolute indicators of financial stability are indicators characterizing the state of reserves and their availability sources of formation.

From the profitability analysis we can conclude that there is a decrease performance efficiency of NUKUS-MIROB LLC in the reporting year.

Proposals for the work of the enterprise are:

- competent distribution of profits;
- increase in the income portion of assets;
- increasing property turnover;
- computerization;
- improving the quality of work, services, goods;
- mastering new management methods and techniques;
- improvement of the management structure;
- finding reserves to reduce production costs.

In general, based on the analysis, conclusions were drawn that indicating problems associated primarily with the current operational financial management at NUKUS-MIROB LLC.

Financial management in an enterprise plays too small a role. Thus, this paper describes the theoretical issues of accounting and analysis of the enterprise's property and a practical analysis was carried out, which allows you to make qualified management decisions, identify factors and reserves for increasing operational efficiency enterprises.

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