



Analysis of the State of Development and Financial and Economic Indicators of Large Enterprises

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Abstract: In the article, the theoretical basis of attracting investments and their use in the activity of "Uztemiryol'mashtamir" is researched. The practical aspects of attracting investments and their use in the activity of "Uztemiryol'mashtamir" were analyzed.

Key words: Private investment, control package, shares and bonds, price tag, organization of production, process production.

Introduction. The growth of the gross domestic product (GDP) that has taken place in recent years testifies to the emerging rise in the domestic economy. However, it is important that the growth of GDP in the country's economy be due to the development of industries that produce high-tech and competitive products that provide demand in the domestic market and access to the external one. The most important factor for solving this problem

The main part of attracted foreign investments was directed to the real sector, that is, to the development of production industries and technical-technological rearmament. At the same time, there are many problems that need to be solved in order to attract investments and increase their efficiency. In particular, the volume of attracted investments is not enough to implement deep structural changes in the economy, as well as the fact that the majority of foreign investments are concentrated in a few regions limits the possibilities of full use of the existing natural and economic potential in the regions of our republic.

In this regard, it is important to establish favorable macroeconomic conditions in our republic, to develop conclusions and suggestions on increasing the effectiveness of attracting foreign investments for existing enterprises operating in some regions of our republic. Therefore, the main issues of the research in this article are relevant.

Methods. Methods such as analysis and synthesis, induction and deduction, comparative analysis, indicative, selective observation, comparison, correlation and regression analysis were used in the research process. The basis of the methodology used in the research is provided by the normative documents developed by our government on the development of railway engineering and the scientific research works of foreign and Uzbek scientists focused on the problems of attracting investments.

Results. One of the main economic concepts of the market economy, the concept of investments, which is widely and quickly introduced into our life today, shows its essence, importance and necessity. Considering that today almost every specialist and economic entity realizes that the future development of the economy of Uzbekistan and the world mainly depends on investments, attracting investments, especially foreign investments, to the economy of our republic today is an effective part of the economic reforms being carried out in our country. It is not difficult to understand that it is related to the fact that it has become an important basis for ensuring its execution.

The head of our republic is carrying out extensive work in order to establish a socially oriented stable

market economy, a strong democratic legal state with an open foreign policy, and civil society. Due to the globalization of the economy and the demands of market relations, the competitive struggle for investments in the world continues consistently.

Analyses. "Uztemiryol'mashta'mir" unitary enterprise is a large enterprise established on July 26, 2001 in Mirabad district of Tashkent city.

The unitary enterprise "Uztemiryol'mashta'mir" includes the Tashkent locomotive repair plant - the main enterprise, the "Mechanical metal smelting" plant and mechanical subsidiary enterprises in Andijan. The composition of the management system of the enterprise, the development of new equipment, the improvement of the technological process, the improvement of the qualifications of the engineering and technical staff, the introduction of new management techniques in the management make it possible to improve the organizational structure of the management of the enterprise. The organizational system of enterprise management is determined according to its capacity. The enterprise management system should ensure continuous and efficient operation of the enterprise.

Table 1 Analysis of the implementation of the retail turnover of the unitary enterprise "Uztemiryol'mashta'mir" in 2019-2021 compared to the plan (thousand soums).

No	Years	Retail circulation is planned	Retail turnover is real	The difference (+,)	Plan completion percentage
1.	2019	1374458,7	1397479,2	23020,5	101,7
2.	2020	1683519,6	1714355,3	30835,7	101,8
3.	2021.	2353442,7	2397979,2	44536,5	101,9

It is appropriate to start the analysis of the enterprise's activity with the analysis of the total turnover of the unitary enterprise "Uztemiryol'mashta'mir". (Table 1).

As can be seen from the data of the above table, the turnover indicators of the unitary enterprise "Uztemiryol'mashta'mir" in 2021. In 2010, instead of the planned amount of 1374458.7 thousand soums, goods worth 1397479.2 thousand soums were actually sold and compared to the plan, they increased by 23020.5 thousand soums or 1.7%. We can see the growth trend in reality in relation to the same plan in 2019 and 2020. The highest growth trend in the company compared to the plan was observed in 2021, and in 2020 it actually increased by 44,536.5 thousand sums or 1.9% compared to the plan.

In general, we can witness the growth trend of the turnover indicators of the unitary enterprise "Uztemiryol'mashta'mir" for the three years from 2019 to 2021 and the fulfillment of the plan.

Currently, in the conditions of modernization of the country, the main goal of analyzing the gross income and profit of the enterprise is to have accurate and reliable information about the financial condition of the economic entity, structural changes in its income, profit and loss.

At the next stage of the analysis, we aimed to analyze the company's income and expenses, because by analyzing the company's income and expenses, we will get accurate and reliable information about the financial status of the business entity, structural changes in its income, expenses, profits and losses.

Based on the data of the annual report of the enterprise, the composition and structure of income and expenses, their changes compared to previous years, effective use of income, appropriate direction of expenses are analyzed dynamically (Table 2).

Table 2 Analysis of the composition and structure of the gross income of the unitary enterprise "Uztemiryol'mashta'mir" (thousand soums)

№	Indicators	2020 y	2021 y	Difference (+,-)	Rate of change, %
1	Income from the sale of products (work, services).	2477916,2	2446859,4	-31056,8	98,7
2		X	X	-	-
3	Income from other processes of the main activity	996,5	27095,4	26098,9	27,2 марта
4	Income from financial activities	X	X	-	-
5	Extraordinary income	2478912,7	2473954,8	-4957,9	99,8

As can be seen from the data of Table 2, the total income of the unitary enterprise "Uztemiryol'mashta'mir" was formed mainly from the income from the sale of products (work, services). The company's income in 2021 decreased by -4957.9 thousand soums compared to 2020. The main reason for such a decrease is the decrease in the turnover of the enterprise compared to 2020. A decrease in the amount of enterprise income is a negative situation.

In order to have more information about the dynamics of income in the unitary enterprise "Uztemiryol'mashta'mir", we have compiled table 2.

It can be seen from the data of Table 3 that the gross income of the unitary enterprise "Uztemiryol'mashta'mir" developed in a steady growth trend during 2019-2021.

3- table Dynamics of gross revenues of the unitary enterprise "Uztemiryol'mashta'mir" in 2019-2021.

Years	Gross income, thousand soums	Absolute growth, thousand soums		Rate of change, %	
		Compared to last year	2021. compared to the year	Compared to last year	2021. compared to the year
2019	1398517,6	-	-	100,0	100,0
2020	1714947,6	316430,0	316430,0	122,6	122,6
2021	2402308,2	687360,6	1003790,6	140,1	171,8

We found it necessary to study the composition, structure and dynamics of the unitary enterprise "Uztemiryol'mashta'mir" (table 2.4).

Table 4 Analysis of the composition and structure of the unitary enterprise "Uztemiryol'mashta'mir" (thousand soums).

№	Indicators	2020 y	2021 y	Difference (+,-)	Rate of change, %
1	Cost of sold products (goods, work and services).	2221456,0	2206953,8	-14502,2	99,3
2	Period expenses, total	105700,3	96896,6	-8803,7	91,7
3	Other costs of the main activity	X	X	-	-
4	Expenses on financial activities	6835,6	12455,0	5619,4	182,2
5	Income (profit) tax	97243,9	100751,3	3507,4	103,6
6	Other taxes and fees on profits	X	X	-	-
7	Total costs	2431235,8	2417056,5	-14179,3	99,4

As can be seen from the data of Table 4, the total costs of the unitary enterprise "Uztemiryol'mashta'mir" in 2021 compared to 2020 decreased by 14179.3 thousand soums. The decrease in the amount of the company's expenses occurred mainly due to the decrease in the cost of the sold products (goods, work and services) and period expenses.

In order for the profit analysis to be perfect, these indicators should be compared with previous years during the study, and their dynamics in recent years should be studied.

Table 5 Analysis of profit formation of unitary enterprise "Uztemiryol'mashta'mir" (thousand soums).

No	Indicators	2020 Y	2021 Y	Difference (+;-)	Rate of Change (%)
1	Income from the sale of products (goods, work and services).	2477916,2	2446859,4	-31056,8	98,7
2	Cost of goods sold (goods, work and services).	2221456,0	2206953,8	-14502,2	99,3
3	Gross profit from the sale of products (goods, work and services) (1k-2ts)	256460,2	239905,6	-16554,6	93,5
4	Period costs	105700,3	96896,6	-8803,7	91,7
5	Income from other processes of the main activity	x	x	-	-
6	Profit of the main activity (Zk- 4k+5k)	150759,9	143009,1	-7750,8	94,9
7	Income from financial activities	996,5	27095,4	26098,9	2719,1
8	Expenses on financial activities	6835,6	12455,0	5619,4	182,2
9	Profits of general household activities (6k+7k-8k)	144920,8	157649,5	12728,7	108,8
10	Extraordinary benefit	x	x	-	-
11	Extraordinary damage	x	x	-	-
12	Profit before income tax (9k+10k-10k)	144920,8	157649,5	12728,7	108,8
13	Income tax	97243,9	100751,3	3507,4	103,6
14	Profit tax and other deductions	x	x	-	-
15	Net profit	47676,9	56898,2	9221,3	119,3

Dynamic analysis of profit and profitability creates opportunities to evaluate the effectiveness of previous management decisions, as well as to determine the tendency of profit indicators to increase.

Profit is an indicator and a source of motivation for evaluating the activity of all enterprises, regardless of the form of ownership. In order to objectively evaluate the activity of the unitary enterprise "Uztemiryol'mashta'mir", it is appropriate to dynamically study the composition, structure, and elements that make it up. The data of Table 5 shows that the unitary enterprise "Uztemiryol'mashta'mir" ended 2021 with a profit of 56898.2 thousand soums.

In return for the increase in profit, the enterprise will further expand its economic activities, motivate its employees, purchase modern equipment and technologies and apply them to the enterprise's activities, creating a basis for further development of the enterprise. This situation indicates that the economic activity of the enterprise is properly organized and that the management staff are working well.

Discussion. If we describe the efficiency of investment management of the unitary enterprise "Uztemiryol'mashta'mir", the features of interest to the investor are the following:

level of development of the enterprise, competitiveness in the enterprise; the importance of innovations and technologies in the enterprise;

total sales volumes in the enterprise over the next few years;

new products that appeared in the enterprise in recent years;

Further improvement of the mechanisms of attracting foreign investments to Uzbekistan is the main factor in increasing the level of competitiveness of the national economy, finding its place in the international division of labor, integrating it into the world economic system, expanding foreign trade, further developing the export potential of the economy, and ultimately ensuring economic growth and improving the well-being of the population. remains.

financial condition of the enterprise.

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