SOME ASPECTS OF ECONOMIC ANALYSIS IN THE ACTIVITIES OF ECONOMIC OBJECTS

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ABSTRACT

After gaining its independence, our country, as in all socio-economic spheres, has chosen its own independent and unique path in the field of science. In particular, attitudes towards economic analysis in sectors of the economy have begun to change radically. The role of this science in accelerating the ongoing economic reforms in Uzbekistan is very important, because in practice, the analysis is reflected as one of the economic supports.

It is known that the purpose of economic analysis is to study the activities of the business entity, to further develop and improve it, to make full use of existing opportunities, to disseminate the achievements and to study the causes of shortcomings and to eliminate them as much as possible. The scientific article discusses in detail the economic analysis, history, goals, objectives, importance in the activities of economic entities, the present and its improvement.

KEYWORDS. *Economic analysis, its content, history, operational analysis, analysis and planned economy, analysis and management, purpose, role, tasks, relevance of analysis, automation of analysis, information speed*

It is gratifying that this is a year of radical changes in the socio-economic life of our country. In a short period of time, we were able to choose our own and appropriate path and show that we are not inferior to anyone and certainly not inferior. It is worth noting that we have achieved these successes and achievements by looking at our past history, drawing sufficient conclusions, studying, evaluating, comprehensively analyzing the shortcomings and mistakes, and, of course, making a fair decision.

The liberalization of the country's economy, on the one hand, opened the door to enormous opportunities for the independent operation of enterprises, and on the other hand, increased their responsibility. New economic categories and concepts are entering our lives so fast that it is often difficult to understand, comprehend, study them theoretically and practically, to solve methodological problems. Increased economic freedom and responsibility of enterprises require in-depth analysis of their activities.

If we look at the past of economic analysis, economic analysis also existed in the context of a planned economy based on administrative command. But its purpose and essence, adapted to the planned economy, served only the formation and execution of the plan directly. Its content, to a certain extent, is ideological and has primarily represented the interests of the state. Because all property, its disposal was directly at the disposal of the state. In those days, the analysis was used only to monitor the implementation of "annual" and "five-year" plans, but now the economic situation has changed radically. important [1].

It is no secret that at the moment, the importance of annual, semi-annual, monthly, weekly and even daily activity analysis, i.e. "rapid analysis" is growing, rather than "five-year". Significantly, this "rapid analysis" is much closer to production activity in terms of time. This allows you to identify mistakes and shortcomings in a short time and eliminate them immediately.

The state's ownership of property and all economic processes was abolished, and a new economy based on multi-ownership, reflecting market relations, was formed. This, in turn, requires a new economic analysis of the content and its formation, development and improvement.

Today, however, economic analysis is characterized, first of all, by the fact that it is not subject to any ideology, and does not deny the interests of the state, but reflects the interests of different property owners. This situation requires a change in the goals, objectives, structure of the science, the system of indicators used in it [2,8].

Economic analysis is an understanding of the nature of economic events and processes, based on the division into components. It is to explore their multifaceted communication and interdependence. The emergence of the science of analysis is the emergence of objective conditions and requirements that lead to the emergence of any new knowledge.

First of all - the reason for the emergence of a practical demand, which is a complex and systematic analysis, is the development of productive forces, the improvement of production relations, the expansion of the scale of production. Under such conditions, the use of analytical calculations and assumptions in ordinary underdeveloped enterprises is not enough for the conditions of large enterprises, it is difficult to manage complex economic processes and make optimal decisions without a comprehensive economic analysis of the enterprise.

It is known that in the period of market relations, it is necessary to improve the quality of work, rational use of existing economic opportunities, increase the efficiency of fixed assets, increase labor productivity, study the demand of the population for food and other goods, increase welfare. It is necessary to solve the tasks in the field of strengthening economic savings. In order to fulfill these glorious tasks, first of all, on the basis of in-depth analysis of economic activity in each farm and department, special attention should be paid to the best use of domestic economic opportunities, high results at low cost, introduction of best practices, popularization of advanced initiatives. it is necessary to achieve an increase [4].

Rational management of enterprises, firms and companies in economically independent and financially stable activities, adaptation of accounting to the requirements of a market economy, proper organization of financial management, organization of production or service with efficient use of available material, financial and labor resources, As a result, the highest priority is the timely fulfillment of obligations to the state budget, the establishment of reserves.

Therefore, the liberalization of market relations requires each of us to have excellent knowledge and skills in accounting, economic analysis and auditing. The success of business entities depends on the accuracy of calculations, sound management of cash flows, correct and timely decisions on the management of enterprises and the quality of economic analysis. In particular, it has been repeatedly proven in practice that the correct study of the market, ie effective marketing research, assessment of financial reliability of partners, not to lose i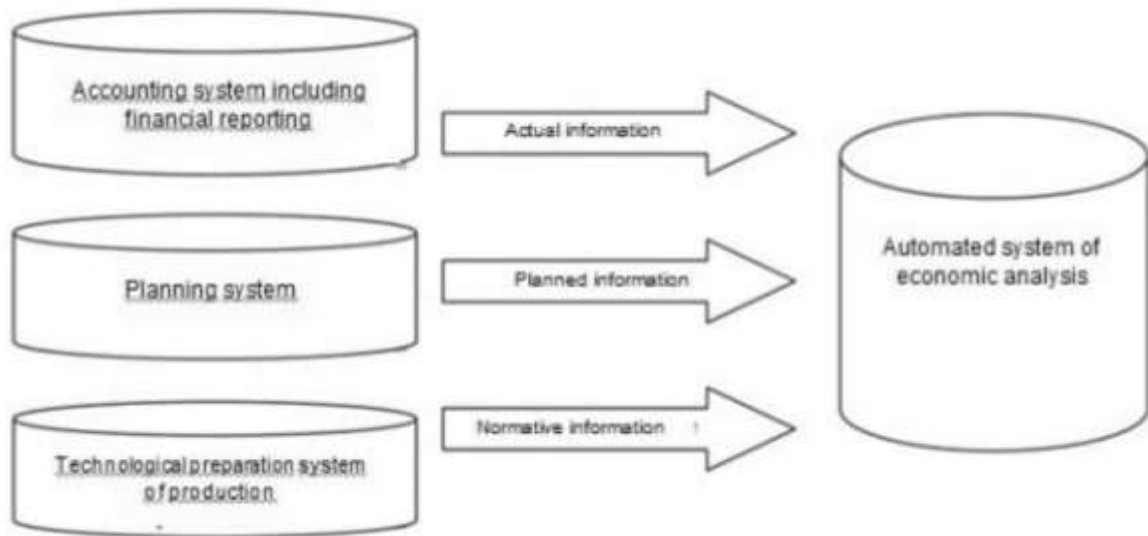n mutual settlements and rational use of resources, to determine management decisions based on the results of economic analysis. [3].

Today, the automated system of accounting, analysis and control of economic entities of various forms of ownership is widely used. For example, using the EXCELL program, the activities of enterprises, finance, banking, insurance and all other business entities are evaluated on the basis of drawings, graphs and diagrams. The introduction of the 1S program is also another success in accounting. Therefore, in order to reduce the complexity of performing economic analysis and increase the objectivity of the data, it is advisable to transfer the primary data recording to machines. One of the requirements for information is the unity of accounting and planning data. Primary documents must be combined. Each business transaction should be recorded in a way that is used in the accounting, planning, control and analysis of the data. Improving the efficiency of analytical work is largely determined by how quickly the required information reaches the analyst.

Computers not only free a person from the regular processing of information in the field of management, economics or science, but also form a new information and technological decision-making base on their basis. Social data offers a wide range of opportunities for computer modeling.

In our time, the development of society depends more and more on the development of science and technology. One of the most difficult areas of modern science is the study of the human brain as a multicellular system. If the brain is viewed as a complex system of neurons, its dynamics can, presumably, be described using nonlinear mathematics of neural networks. The resurgence of interest in neural networks is explained by the successful technical application of statistical mechanics and nonlinear dynamics to solid state physics and laser systems. Another reason is the development of computing resources and the increase in the level of technology, making computer modeling of systems more and more convenient. The use of an automated system of economic analysis due to the addition of information technology can significantly facilitate the solution of the tasks of all analysis groups: production volume; use of fixed assets, material resources, labor and employment; product cost; profit and profitability; financial condition. [6,7]

The automated system of economic analysis obtains the data required for analysis from other information systems of the organization's internal information space (picture 1).

Pic.1. Automated system of economic analysis.

Typically, most of the data, especially financial statements, is taken from the database of the accounting system. In addition, the existence of a single internal information space has become one of the necessary conditions for the development of business of modern businesses.

The effectiveness of information is one of the important conditions for the organization of accounting, analysis and control in enterprises of various organizational and legal forms. At present, new versions of software, systems for analyzing the cost-effectiveness of investments are growing, new software products are being developed. This is facilitated by the collaboration of economists and programmers-developers [5].

CONCLUSION

The main tasks of automation of accounting and economic analysis are to regulate the internal information space of business entities, making it easy and convenient to use. The complex of economically oriented automated information systems greatly simplifies the processing, storage and transmission of data used in the work of business entities and their departments.

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