



THE ENTERPRISE CURRENT COMPETITIVENESS DETERMINATION METHODOLOGY

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Annotation : Enterprise current competitiveness indicator into account received without this We emphasize that the market under the circumstances enterprise achieved development level reflection provider financial-economic of activity main results limited from resources of use economic efficiency , as well as entrepreneurship of the subject financial stability .

Keywords : profitability , operational efficiency , financial stability of economic resources and the effective implementation of capital investments in the development of production compared to competitors in the implementation of similar types of activities of an enterprise. Thus together , enterprise farm activity efficiency main principle of minimum costs with maximum to the results is to achieve .

Farm driver subject efficiency the most general signs profitability and profitability . Profitability of the enterprise him/her working release for necessary was assets , resources or per 1 soum of investment product from sale fallen income in the form of income describes . In practice profitability indicator with evaluable profitability , own in turn , the benefit his/her formation providing assets , resources or to the streams ratio represents .

Given that the assessment of the effectiveness of the financial and economic activities of an enterprise based on profitability is of a variable nature (profit can be positive or negative), the results of such an assessment distort the competitiveness indicator. In accordance with the proposed methodology, for the convenience of assessment and further analysis, there is a range of permissible values on the positive axis of the number line, that is, it cannot be less than zero. In this regard, the most capacious indicators characterizing the effectiveness of economic activity and expressing the ratio of revenue from the sale of products to the assessment of the volume of resources required for its production and sale were identified as components of the enterprise efficiency indicator. The author considers these indicators to be:

- operational efficiency indicator (ratio of revenue to production costs);
- indicator of investment activity efficiency (ratio of income and volume of capital investments).

To assess the effectiveness of activities to form the organization's property, it is proposed to use the indicator of the effectiveness of the enterprise's asset structure (the ratio of the value of property for production purposes to the value of assets).

The indicator of operational efficiency allows for the most comprehensive assessment of the efficiency of the enterprise's production activities, since it reflects the efficiency of using the main production resources available in the organization: labor and material. The indicator of the efficiency of the enterprise's investment activities shows the profitability of the company's capital investments for the period under review. The indicator of the efficiency of the structure of the enterprise's assets determines the provision of the production process with the means of

production necessary to effectively increase the enterprise's production potential.

The financial stability of an enterprise is another of its main characteristics, reflecting the level of financial independence of the organization, the rationality of managing its own and borrowed funds, the freedom to dispose of its own capital in the process of production activities. The main signs of financial stability are solvency and creditworthiness, which are determined by the composition of the assets and liabilities of the enterprise, the level of liquidity.

The most general indicators of financial stability are defined as the ratio of the financial independence coefficient and the inverse coefficient of financial dependence, which characterize the share of own funds in the total volume of financing sources necessary for the development of the enterprise. the amount of the enterprise's liabilities and the value of its total assets. They characterize the company's dependence on third-party financing and assess its long-term solvency. Given that the value of the enterprise's equity, determined as a result of section III of the balance sheet, has a variable nature, it is advisable to use the formula for the financial dependence coefficient when calculating the competitiveness indicator in the future.

A general assessment of the liquidity of assets allows us to obtain a current liquidity indicator, which reflects the degree to which current liabilities are covered by the current assets of the enterprise, the term of their conversion into cash of which does not exceed 1 year. The indicator reflects the solvency of the enterprise in the short term, taking into account the occurrence of emergency situations associated with the need to immediately repay borrowed funds.

For a comprehensive assessment of the level of solvency of an enterprise, it is proposed to use the solvency ratio for current liabilities, which is one of the main criteria for determining solvency or insolvency when monitoring the financial condition of organizations. The indicator characterizes the time during which it is possible and based on the volume of the enterprise's income, to pay off current debts to creditors.

The basis for calculating the financial stability indicator of an enterprise included in the system of competitiveness assessment indicators is the assessment of its following components:

- financial independence indicator;
- liquidity indicator;
- solvency indicator.

Thus, 6 initial indicators of the current competitiveness of the enterprise were identified.

Used literature

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