

BUXORO DAVLAT UNIVERSITETI ILMIY AXBOROTI

SCIENTIFIC REPORTS OF
BUKHARA STATE UNIVERSITY

НАУЧНЫЙ ВЕСТНИК БУХАРСКОГО
ГОСУДАРСТВЕННОГО УНИВЕРСИТЕТА

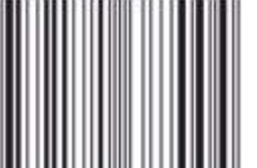


E-ISSN 2181-1466



9 772181 146004

ISSN 2181-6875



9 772181 687004

**PUBLISHED
SINCE 2000**
(Online since 2020)

**PUBLISHED SIX
TIMES A YEAR**

2021/5-6(87/88)

CHAIRMAN OF THE EDITORIAL BOARD:

Khamidov O.Kh.

Doctor of Economics, Professor

EDITOR-IN-CHIEF:

Kakhkhorov O.S.

Doctor of Philosophy (PhD) in Economics,
Associate Professor

INTERNATIONAL EDITORIAL BOARD:

Kuzmichev N.D. (Russia)

Doctor of Physics and Mathematics, Professor

Danova M. (Bulgaria)

Doctor of Philology, Professor

Margianti SE.(Indonesia)

Doctor of Economics, Professor

Wünsch Th. (Germany)

History of E.Europe Dr. of phil. habil, Professor

Minin V.V. (Russia)

Doctor of Chemical Sciences

Tashkaraev R.A. (Kazakhstan)

Doctor of Technical Sciences

Muminov M.E. (Malaysia)

Candidate of Physics and Mathematics

Srivastava P.K. (India)

American and English Literature PhD in English

NATIONAL EDITORIAL BOARD:

Adizov B.R.

Doctor of Pedagogical sciences, Professor
(Deputy Editor-in-Chief)

Abuzalova M.K.

Doctor of Philological sciences, Professor

Amonov M.R.

Doctor of Technical sciences, Professor

Barotov Sh.R.

Doctor of Psychological sciences, Professor

Bakoyeva M.K.

Doctor of Philological sciences

Djurayev D.R.

Doctor of Physics and Mathematics, Professor

Durdiyev D.K.

Doctor of Physics and Mathematics, Professor

Olimov Sh.Sh.

Doctor of Pedagogical sciences, Professor

Kakhkhorov S.K.

Doctor of Pedagogical sciences, Professor

Umarov B.B.

Doctor of Chemical sciences, Professor

Urayeva D.S.

Doctor of Philological sciences, Professor

DEPUTY EDITORS-IN-CHIEF:

Navruz-zoda B.N.

Doctor of Economics, Professor

Turayev H.H.

Doctor of Historical sciences, Professor

**SCIENTIFIC REPORTS OF
BUKHARA STATE
UNIVERSITY**

**BUXORO DAVLAT
UNIVERSITETI ILMIY
AXBOROTI**

**НАУЧНЫЙ ВЕСТНИК
БУХАРСКОГО
ГОСУДАРСТВЕННОГО
УНИВЕРСИТЕТА**

*The journal is published in the Bukhara
Regional Department of Press and
Information of the Press and Information
Agency of Uzbekistan on August 24, 2020
With registered certificate № 1103*

*The journal "Scientific reports of Bukhara
state university" is included in the list of
scientific publications recommended to
publish the main scientific results of
doctoral dissertations of the Higher
Attestation Commission under the
Cabinet of Ministers of the Republic of
Uzbekistan on philology and physical and
mathematical sciences.*

*The journal is intended for professors
and teachers of higher educational
institutions, senior researchers, students,
scientific staff of scientific research
institutions, teachers of academic
lyceums, professional colleges, as well as
researchers in general secondary
education and various fields.*

**Founder: BUKHARA STATE
UNIVERSITY**

Executive secretary:
Rasulova S.S.

Editors: Rasulova S.S.
Sobirova Z.R.

Department technician:
Dilova G.B.

CONTENTS

EXACT AND NATURAL SCIENCES		
Abdiev U.B., Yuldoshov B.A.	Inspection electrical and heat parameters of photovoltaic-thermal battery, studying the effects of pollution	2
LINGUISTICS		
Bobokalonov R.R., Bobokalonov P.R.	Text linguistics and the problem of the syntax	21
Kurbonova G.S., Rofieva G.Y.	The use of conceptual metaphors in Uzbek-French texts	34
Khaydarov A.A., Norova M.F.	Connotative meanings of phonetically modified words in pronunciation	45
Kilicheva M. R.	Poetics of works on loneliness in American and Uzbek literature	56
Elova D.Q.	On the issue of tagging words of limited vocabulary in the process creation of the national corpus of the Uzbek language	65
Yakhyayeva N.	Aspect of universal values and their linguistic analysis	76
Azimova Sh.	Types of speech acts and its' studying in linguistics	87
Tukhtasinova N.	Scientific and practical importance of creating a concise dictionary of agiotermines	97
LITERARY CRITICISM		
Bozorova N., Saidova M.	The essence of symbolic images in the work of the theunque poet, skilled translator Rauf Parfi	109
Makhmudova M.M.	Fundamentals and ideological content of the creation of Y.V. Goethe's "West-east collection of poems"	119
Kurbanova O.B.	Critical skills of Ibrahim Gafurov	131
Khudoyberdieva N.Sh.	Alisher Navoi's works in the research of western scientists	144
Ruziyev N.K.	Theme types of Uzbek folk tales and their reflections in translation	154
Abdullayeva U.	Role-playing lyrics in the works of Usman Azim	167
“NAVOIY GULSHANI”		
Bekova N.J., Sayliyeva M.R.	The image of a flower in Sittai Zaruriya	178
ECONOMICS		
Ma Jia, Ivlieva O.V., Liu Chen, Tadjieva S.U.	Socio-economic state of chinese regions as a key factor of the dynamics of incoming international tourism (periods of formation and development of the tourism market in China)	182
Khodzhaeva D.Kh., Rajabova M.A.	Innovative methods for assessing the financial condition in family enterprises	195
Sharifova Sh.Sh.	Halal restaurants and measures to improve their services in Uzbekistan	209
Juraeva N.J.	The essence and functional features of quality management in school education	221
PEDAGOGICS		
Aliyeva Kh.	Universal ideas in the pedagogical accounts of Mevlana Jalaluddin Rumi	233

**INNOVATIVE METHODS FOR ASSESSING THE FINANCIAL
CONDITION IN FAMILY ENTERPRISES**

Khodzhaeva Dilbar Khurshidovna

*senior lecturer of the Department of
Economics of the Service Industry, BSU*
hodjaevadilbar@mail.ru

Rajabova Mokhichehra Abdukholikovna

*lecturer of the Department of
Economics of the Service Sector, BSU*
rajabova.mokhichekha@gmail.ru

Abstract:

Introduction. *The article analyzes the ways of identifying family businesses and some indicators reflecting their financial condition. Indicators of the financial stability of the family business, the autonomy ratio, the financial stability ratio, methods of determining the personal capital ratios according to clear formulas and tables are shown.*

Research methods. *The family business is liable for its obligations with all of its property, which can be recovered in accordance with the law. We conducted a comparative analysis of the financial indicators of a family business using the example of the family company "Comfort Textile" and the family business "Logistic Mobile" and highlighted the following indicators when assessing the level of financial stability of enterprises.*

Results and discussions. *Objectively, there are only two ways to increase profitability: reducing costs and increasing turnover. Among the internal factors of increasing profitability is, first of all, the level of labor productivity. This directly affects not only the price, but also the rate of capital turnover. In the above example, an increase in profitability means more than 100 percent, which means not only a doubling of the rate of return, but also a doubling of the turnover period.*

Conclusion. *We used SWOT analysis and PEST analysis in innovative analysis of enterprise activities.*

Businesses are conventionally divided into two factors, which are influenced by many factors:

- *Microenvironment: buyers, suppliers, competitors, lenders;*
- *Macro environment: activities of the state, natural phenomena, the state of society.*

PEST analysis is a simple way to combine all the macro factors that affect the performance of an organization in a system. This method can be used alone for long-term planning or in combination with SWOT analysis. The deliverables then form the basis of threats and opportunities in the SWOT table.

Reasons for the analysis:

- *have a clear understanding of market conditions, opportunities, threats;*

- *Determination of the business development strategy;*
- *Selection of the method of competition;*
- *Management of risks*

PEST analysis is an abbreviation for four groups of factors:

P - political;

E - economical;

S - sociocultural;

T - technological.

PEST analysis (political, economic, social and technological) is a management method that evaluates key external factors that influence the performance of an organization in order to be more competitive in this market. As described in the acronym, these four areas are central to this model.

Keywords: *family business, financial stability indicators, autonomy ratio, financial stability ratio, personal capital ratio, SWOT analysis, PEST analysis.*

Introduction. The article analyzes the ways of identifying family businesses and some indicators reflecting their financial condition. Indicators of the financial stability of the family business, the autonomy ratio, the financial stability ratio, methods of determining the personal capital ratios according to clear formulas and tables are shown.[1]

In a market economy, the ownership of property by different persons is the basis for free competition in the production, sale of goods, the performance of work and the provision of services. This, in turn, requires every business and firm to be self-sufficient. This can only be achieved through accurate analysis. By now, economic analysis has developed enough to have its own content, subject matter and method. But financial analysis, which made up the bulk of it, received little attention because it was unnecessary. At present, the features of the formation of modern market relations are intense competition in the country, technological changes, the strengthening of such factors as the computerization of the processing of economic information, constant changes in tax legislation, changes in interest rates and exchange rates per person. continuing inflation.[2]

When assessing the financial condition of enterprises, we paid special attention to the analysis of the financial indicators of the family business. It is known that in accordance with the Law of the Republic of Uzbekistan "On Family Business", adopted on March 12, 2012 and approved by the Senate on March 23, 2012, a family enterprise is a small business entity created on a voluntary basis for the sale and sale of common property owned by the participants family business, as well as on the basis of the property of each of the participants in the family business. The family business is based on the personal work of its participants. Family business is one of the organizational and legal forms of business entities".[3]

Research methods. A family business can only operate with a legal entity. A family business can own individual property, acquire and exercise property and personal non-property rights on its own behalf, assume obligations and act as a plaintiff and defendant in court.

The family business is liable for its obligations with all of its property, which can be recovered in accordance with the law.

We conducted a comparative analysis of the financial indicators of a family business using the example of the family company "Comfort Textile" and the family business "Logistic Mobile" and highlighted the following indicators when assessing the level of financial stability of enterprises.

1. Coefficient of autonomy

Indicates a specific weight. Represents the share of own funds in the total resources of the enterprise.

2. Ratio of financial stability

Indicates what part of the company's liabilities can be repaid from the company's equity capital. Indicates the share of own funds in the total debt of the company.

3. Personal capital ratio

The company shows the level of mobility of its funds.

4. The structure of the size of the company's profit;

5. The structure of the indicators of the profitability of the enterprise;[4]

Table 1

Analysis of indicators of financial stability of the family enterprise "Comfort Textile" (for example) [10]

№	Indicators	During the reporting period	At the end of the reporting period	Change, in%
1.	Sources of own funds	75877	78643	103,6
2.	Current responsibility	96946	249152	257
3.	Company own resources	71877	71877	100
4.	Enterprise Shared Resources	172823	327795	189,7
5.	Autonomy ratio	0,41	0,21	51,2
6.	Financial stability ratio	0,78	0,031	3,97
7.	Personal capital ratio	0,43	0,23	53,4

To determine the autonomy ratio, an enterprise takes the amount of its resources in relation to the sum of its total resources. Economic indicators serve as an accounting tool for us to analyze economic situations that can be "difficult" from the outset. Thus, we can immediately see how convenient or convenient what is calculated. The unit of our indicators ranges from 0 to 7 units, which is the most common and optimal value, leading to an increase of 3.6 %.

The analysis of indicators of financial stability of the family enterprise "Comfort Textile" has changed as follows. Sources of equity increased by 3.6 % to 75,877 million uzbek sums at the beginning of the reporting period and to 78,643 million uzbek sums at the end of the reporting period. The amount of short-term liabilities of the enterprise amounted to 96,946 million uzbek sums at the beginning of the reporting period and 249,152 million uzbek sums at the end of the reporting period, which led to an increase of 157 %.

The total resources of the family enterprise "Comfort Textile" at the beginning of the reporting period amounted to 172,823 million uzbek sums and at the end of the

reporting period - 327,795 million uzbek sums. As a result, this indicator increased by 89,7 %.

Consider the changes in the structure of the company's financial stability indicators. The autonomy ratio was 0,41 units at the beginning of the reporting period and 0,21 units at the end of the reporting period, which is 48,8 % less.

The financial stability ratio amounted to 0,78 points at the beginning of the reporting period and 0,031 points at the end of the reporting period, having decreased by 96,03 points. The share of own funds amounted to 0,43 units at the beginning of the reporting period and 0,23 units at the end of the reporting period, which led to a decrease of 46,6 %. The results of the analysis show that all financial indicators of the family company "Comfort Textile" have fallen sharply. The main reason for this is that the source of own funds increased by 3,6 %, despite the fact that the amount of current liabilities increased by 157 %, and the size of own sources of capital increased by 3,6 %.

Table 2

Analysis of indicators of financial stability of the family business "Logistic Mobile".[9]

№	Indicators	During the reporting period	At the end of the reporting period	Change, in%
1.	Sources of own funds	446583,7	1232707,4	276,0
2.	Current responsibility	5101430,42	2199192,3	43,1
3.	Company own resources	1200	1200	100
4.	Enterprise Shared Resources	5548014,12	3431899,7	61,8
5.	Autonomy ratio	0,00021	0,00035	166,7
6.	Financial stability ratio	0,087	0,56	643,7
7.	Personal capital ratio	0,080	0,36	450

The analysis of the financial stability indicators of the Logistic Mobile family business was as follows. The amount of own funds at the beginning of the reporting period amounted to 446583,7 million million uzbek sums, at the end of the reporting period 446583,7 million uzbek sums and at the end of the reporting period reached 1232707,4 million million uzbek sums. As a result, the indicator increased by 176 %. The amount of current liabilities at the enterprise decreased by 66,9 %. This is 2199192,3 million uzbek sums, at the beginning of the reporting period and 5101430,42 million uzbek sums. At the beginning of the reporting period. The general resources of the enterprise have also been significantly reduced. This is due to the fact that the size of the company's current liabilities decreased by 66,9 %. As a result, this indicator decreased by 38,2 %. The financial stability of the company has grown. The autonomy ratio increased by 66,7 %, the financial stability ratio - by 543,7 %, the personal capital ratio - by 350 %.

Table 3

**Comparative analysis of financial stability indicators
(at the end of the reporting period)**

№	Indicators	Family enterprise "Comfort Textile"	Family enterprise "Logistic Mobile"	Difference in(%)
1.	Autonomy ratio	0,21	0,00035	0,17
2.	Financial stability ratio	0,031	0,56	1806,5
3.	Personal capital ratio	0,23	0,36	156,52

According to the results of a comparative analysis of enterprises, the autonomy coefficient is 0,21 units for the family enterprise "Comfort Textile" and 0,00035 units for the family enterprise "Logistic Mobile", which is the total volume of its own resources. However, in terms of financial stability and personal capital ratio, the Logistic Mobile family business has risen to a higher level. Using the example of the family enterprise "Comfort Textile" and the family enterprise "Logistic Mobile", we carry out the process of comparative assessment of the analysis of the composition of financial results.

Table 4

**Analysis of the composition of the financial results of
the family enterprise "Comfort Textile" [13]**

№	Indicators	During the reporting period	At the end of the reporting period	Change, in%
1.	Net profit from the sale of goods (goods, works, services)	1911065	4521106	236,6
2.	Gross profit (loss) from the sale of products (goods, works, services)	310483	349370	112,5
3.	Benefits of the core business	5824	7959	136,7
4.	General business benefits	5824	7959	136,7
5.	Profit before tax	5824	7959	136,7
6.	Net profit for the reporting period	4000	6766	169,2

The analysis of the financial results of the family company "Comfort Textile" is as follows net profit from the sale of products at the family enterprise "Comfort Textile" at the beginning of the period amounted to 1911065 million uzbek sums, at the end of the period 4521106 million uzbek sums. As a result, this indicator increased by 136,6 %. The family business had gross margins of 310,483 million million uzbek sums at the start of the period and 349,370 million million uzbek sums at the end of the period. As a result, this indicator increased by 12,5 %. The profit from the main activity of the enterprise is 5824 million uzbek sums, at the end of the period 7959 million uzbek sums. As a result, this indicator increased by 36,7 %. Profit from general business activities of the family enterprise "Comfort Textile" at the beginning of the period amounted to 5824 million uzbek sums. At the end of the period equal to 7959 million uzbek sums, was equal. As a result, this indicator increased by 36,7 %.

The profit before income tax in the family business at the beginning of the period is 5824 thousand uzbek sums, and by the end of the period 7959 thousand

uzbek sums. As a result, this indicator increased by 36,7 %. The net profit of the reporting period at the enterprise is 4000 thousand uzbek sums, at the end of the period 6766 thousand uzbek sums. As a result, these indicators increased by 69,2 %.

Table 5

**Analysis of the composition of the financial results of the
Logistic Mobile family business [14]**

№	Indicators	During the reporting period	At the end of the reporting period	Change, in%
1.	Net profit from the sale of goods (goods, works, services)	19145277	25721719,86	134,4
2.	Gross profit (loss) from the sale of products (goods, works, services)	7415649	1533368,68	20,7
3.	Benefits of the core business	1110886,59	1373508,68	123,6
4.	General business benefits	818327,59	1373508,68	167,8
5.	Profit before tax	405827,59	1373508,68	338,4
6.	Net profit for the reporting period	384043,19	1231507,4	320,7

The analysis of the financial results of the Logistic Mobile family business has changed as follows. The amount of net profit from the sale of products in the family enterprise "Logistic Mobile" at the beginning of the period amounted to 19145277 million uzbek sums, at the end of the period – 25721719,86 million uzbek sums. As a result, this indicator increased by 34,4 %. The amount of gross profit from the sale of products in the family business at the beginning of the period amounted to 7415649 million uzbek sums, and by the end of the period 1533368,6 million uzbek sums. As a result, this indicator increased by 20,7 %. The profit from the main activity of the enterprise is 1110886,5 million uzbek sums. At the beginning of the period and 1373508,6 million uzbek sums. As a result, this indicator increased by 23,6 %.

At the beginning of the period, the profit from the general economic activities of the Logistic Mobile family enterprise amounted to 818327,5 million uzbek sums, at the end of the period 1373508,6 million uzbek sums. As a result, this indicator increased by 67,8 %. The profit at the beginning of the period before income tax in the family business is 405827,5 million uzbek sums, and by the end of the period 1373508,6 million uzbek sums. As a result, this indicator increased by 228,4 %. The company's net profit for the reporting period amounted to 38043,1 million uzbek sums, at the end of the period 1231507,4 million uzbek sums. As a result, this indicator increased by 220,7 %.

Table 6

Comparative analysis of the composition of financial results

№	Indicators	During the reporting period	At the end of the reporting period	Change, in%
1.	Net profit from the sale of goods (goods, works, services)	236,6	134,4	236,6
2.	Gross profit (loss) from the sale of products (goods, works, services)	112,5	20,7	112,5
3.	Benefits of the core business	136,7	123,6	136,7
4.	General business benefits	136,7	167,8	136,7
5.	Profit before tax	136,7	338,4	136,7
6.	Net profit for the reporting period	169,2	320,7	169,2

Comparative analysis of the composition of the financial results of enterprises was as follows. The net profit from the sale of products (goods, works, services) by the Comfort Textile family enterprise increased by 136,6 %, the gross profit (loss) from the sale of products (goods, works, services) by 12,5 %, and the profit increased by 36,7 %. As a result of the increase in these indicators, the amount of net profit for the reporting period increased by 69,2 %.

In the Logistic Mobile family business, net profit from the sale of goods (goods, works, services) increased by 34,4 %, profit from general activities increased by 67,8 %, and operating profit increased by 23,6 %. As a result of the increase in these indicators, the amount of net profit for the reporting period increased by 220,7 %.

Table 7

Analysis of profitability indicators of the family enterprise "Comfort Textile"[11]

Indicators	During the reporting period	At the end of the reporting period	Change, in%
Net proceeds from product sales, thousand uzbek sums	1911065	4521106	236,57
Cost of sold products, thousand uzbek sums	1600582	4171736	260,638
Profit from sales, thousand uzbek sums	310483	349370	112,524
Net profit, thousand uzbek sums	4000	6766	169,15
The average annual value of fixed assets worth a thousand uzbek sums	78525	78196	99,58
Average annual value of working capital, thousand uzbek sums	94298	249599	264,691
Property of the enterprise, thousand uzbek sums	172823	327795	189,67
Own funds, thousand uzbek sums	75877	78643	103,64
Product profitability, %	96946	249152	257,0008
Profitability of fixed assets, %	16,2465	7,7275	47,564
Return on working capital, %	5,0939	8,6526	169,861
Profitability of production costs, %	4,2418	2,7107	63,9
Return on equity, %	0,2499	0,1621	64,86
Total return on property, %	5,2716	8,6034	163,2
Gross profitability, %	2,3145	2,064	89,17
Return on borrowed funds, %	2,3	2,06	89,17

The profitability analysis of the "Comfort Textile" family business is as follows. The amount of net profit from the sale of the product is 1911065 thousand uzbek sums, at the beginning of the reporting period and 4521106 thousand uzbek sums, at the end of the reporting period. As a result, this indicator increased by 136,6 %. The prime cost of products of the family business "Comfort Textile" at the beginning of the reporting period amounted to 1600582 thousand uzbek sums, at the end of the reporting period amounted to 4171736 thousand uzbek sums and increased by 160,6 %. As a result, this indicator increased by 12,5. The company received a net profit of 4000 thousand uzbek sums, at the beginning of the reporting period and 6766 thousand uzbek sums, at the end of the reporting period.

The average annual cost of fixed assets at the enterprise at the beginning of the reporting period amounted to 78525 million uzbek sums, at the end of the reporting period 78196 million uzbek sums. As a result, the cost decreased by 0,5 %. The average annual value of working capital at the beginning of the reporting period amounted to 94298 million uzbek sums, and at the end of the reporting period 249599 million uzbek sums. As a result, this indicator increased by 69,7 %.

The total amount of ownership of the enterprise at the beginning of the period was 172823 million uzbek sums, at the end of the period 327795 million uzbek sums. As a result, the company's assets increased by 89,7 %. The company's own funds at the beginning of the period amounted to 75877 million uzbek sums, at the end of the period 78643 million uzbek sums. As a result, this indicator increased by 3,64 %. At the end of the period 249152 million uzbek sums. As a result, this indicator increased by 157 %. The profitability ratio of the family enterprise "Comfort Textile" was 16,2 % at the beginning of the period and 7,7 %, at the end of the period, as a result of which this indicator increased by 47,5 %. The profitability of fixed assets of the enterprise amounted to 5,09 %, at the beginning of the period and 8,6 %, at the end of the period, as a result, this indicator increased to 63,9 %. The profitability of the production costs of the enterprise amounted to 0,23 % at the beginning of the period and 0,16 %, at the end of the period, as a result, this indicator decreased by 35,2 %. The profitability of the family enterprise "Comfort Textile" at the beginning of the period was 5,2 million uzbek sums, at the end of the period 8,6 million uzbek sums.

As a result, this indicator increased by 63,2 %. The profitability ratio of the common property of the family business was 2,3 %, at the beginning of the period and 2,06 %, at the end of the period, as a result, these indicators decreased by 10,9 %. The overall family business profitability ratio was 2,3 %, at the beginning of the period and 2,06 %, at the end of the period, as a result of which these indicators increased by 10,9 %. The profitability of the company's debt was 4,1 % at the beginning of the period and 2,7 %, at the end of the period, as a result, these indicators decreased by 34,2 %.

Analysis of the profitability of the family business "Logistic Mobile" [12]

Indicators	During the reporting period	At the end of the reporting period	Change, in%
Net proceeds from product sales, thousand uzbek sums	19145277	25721719,86	134,35
Cost of sold products, thousand uzbek sums	11729628	24188351,18	206,21
Profit from sales, thousand uzbek sums	7415649	1533368,68	20,67
Net profit, thousand uzbek sums	384043,19	1231507,4	320,66
The average annual value of fixed assets worth a thousand uzbek sums	75462	65496,8	86,79
Average annual value of working capital, thousand uzbek sums	5472552,12	3366402,9	61,51
Property of the enterprise, thousand uzbek sums	5548014,12	3431899,7	61,86
Own funds, thousand uzbek sums	446583,7	1232707,4	276,03
Product profitability, %	5101430,42	2199192,3	43,11
Profitability of fixed assets, %	38,73	5,96	15,39
Return on working capital, %	508,92	1880,25	369,45
Profitability of production costs, %	7,02	36,58	521,29
Return on equity, %	3,27	5,09	155,5
Total return on property, %	85,99	99,90	116,17
Gross profitability, %	6,92	35,88	518,33
Return on borrowed funds, %	6,92	35,88	518,33
Net proceeds from product sales, thousand uzbek sums	7,54	55,99	743,86

The profitability analysis of the "Logistic Mobile" family business was as follows. Net profit from the sale of products at the family enterprise "Logistic Mobile" at the beginning of the period amounted to 19145277 thousand uzbek sums, at the end of the period 25721719,8 thousand uzbek sums. As a result, this indicator increased by 34,3 %. The cost of the sold family business at the beginning of the period amounted to 11729628 thousand uzbek sums, at the end of the period 24188351,1 thousand uzbek sums was equal. As a result, this indicator increased by 106,2 %. The amount of the company's profit from the sale at the beginning of the period amounted to 7415649 thousand uzbek sums, at the end of the period 1533368,6 thousand uzbek sums was equal. As a result, this indicator decreased by 79,4 %. The size of the company's net profit at the beginning of the period amounted to 38043,1 thousand uzbek sums, at the end of the period 1231507,4 thousand uzbek sums. As a result, the size of this indicator increased by 220,6 %.

The cost of fixed assets of the family business "Logistic Mobile" at the beginning of the period amounted to 75462 thousand uzbek sums, at the end of the period 65496,8 thousand uzbek sums. As a result, this indicator decreased by 15,3 %. The working capital of the enterprise at the beginning of the period was 5472552,1 thousand uzbek sums, at the end of the period 3366402,9 thousand uzbek sums was equal. As a result, this indicator decreased by 39,4 %. The property of the family business at the beginning of the period was 5548014,1 thousand uzbek sums, and by the end of the period 3431899,7 thousand uzbek sums. As a result, these

indicators decreased by 38,2 %. The company's own funds at the beginning of the period amounted to 446583,7 thousand uzbek sums, at the end of the period 1232707,4 thousand uzbek sums was equal. As a result, it increased by 176,03 %.

Loans of the family enterprise "Logistic Mobile" at the beginning of the period amounted to 5101430,4 thousand uzbek sums, at the end of the period 2199192,3 thousand uzbek sums. As a result, these indicators decreased by 56,9 %. The profitability of the enterprise was 38,7 %, at the beginning of the period and 5,9 %, at the end of the period, as a result, this indicator decreased by 85,3 %. The profitability of the working capital of the family business was 7,01 %, at the beginning of the period and 36,5 % at the end of the period. As a result, this indicator increased by 421,2 %. The return on equity of the Logistic Mobile family business at the beginning of the period was 85,9 %, and at the end of the period 99,9 %, as a result this indicator increased by 16,1 %.

The total profitability of the company's property at the beginning of the period was 6,9 %, at the end of the period 35,8 %, as a result, this indicator increased by 418,3 %. The profitability of the company's debt was 7,5 % at the beginning of the period and 55,9 %, at the end of the period, as a result of which this indicator increased by 643,8 %.

Table 9

The graph of changes in profitability for the example of enterprises (for example, 2020) looked as follows

Indicators	Family enterprise "Comfort Textile", delivery, in%	"Logistic mobile" Family Business Change, in%
Product profitability, %	47,6	15,4
Return on equity, %	163,2	116,2
Total return on property, %	89,2	518,3
Profitability of fixed assets, %	169,9	369,5
Return on working capital, %	63,9	521,3

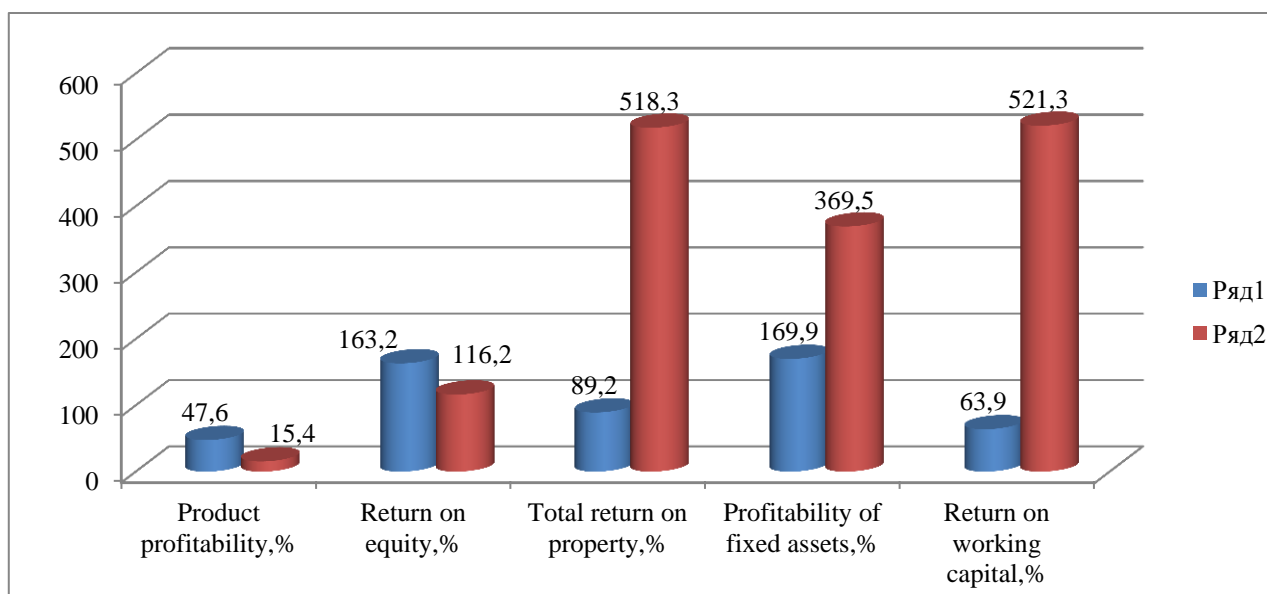


Diagram. Dynamics of changes in the level of profitability

From the diagram of changes in the above profitability indicators, it can be seen that the growth of the family enterprise "Comfort Textile" in terms of changes in product profitability and return on equity in 2020. However, the family-owned business Logistic Mobile is leading in terms of growth, total profitability of property, absolute growth and growth of fixed assets and working capital. The main reasons for this are the following indicators:

1. A sharp increase in the net profit of enterprises.
2. But a sharp decline in fixed assets, working capital and assets of the enterprise.[5]

The term profitability comes from the German word *Rentabel*, which translates to profitability. This characterizes the efficiency of the commercial use of the resources available in the business structure. Usually, profitability is viewed as the ratio of outcome to value. In fact, it is an economic analogue of physical efficiency, where only financial parameters are used instead of energy.

Results and discussions. Objectively, there are only two ways to increase profitability: reducing costs and increasing turnover. Among the internal factors of increasing profitability is, first of all, the level of labor productivity. This directly affects not only the price, but also the rate of capital turnover. In the above example, an increase in profitability means more than 100 percent, which means not only a doubling of the rate of return, but also a doubling of the turnover period.

In other words, if the worker produces more output at the same fixed wage, it will bring great benefits to the enterprise. At the same time, variable costs (raw materials, energy, depreciation, etc.) increase in proportion to the volume of production and the constants remain about the same.

The second factor is automation and complex mechanization of technological processes. Reducing the influence of the human factor reduces labor costs and in some cases helps to improve product quality.

The third thing that every specialist should pay attention to is comprehensive savings. Benefit means useful. The process must be optimized to reduce waste, energy density and other values. The fourth internal factor is the optimization of the partner and logistics sector. We are talking about purchasing raw materials at the lowest prices, looking for the most profitable sellers. For example, lowering the selling price is an effective way to increase a firm's sales revenue.

Look for ways to make money from side activities. Industrial enterprises usually provide non-market services (transport, services, etc.). Improving the qualifications of workers. It involves the deep involvement of each employee in the process of material production. Both strategies have a right to exist, but in the latter case, you need to pay attention to staff training.

Continuous monitoring of profitability and feasibility is also an important factor in increasing profitability. The expediency of expenses is understood as determining whether the amount of expenses depends on specific management decisions. The factors listed above often relate not only to the conditions of the manufacturer, but also to the provision of services.[6]

Conclusion. We used SWOT analysis and PEST analysis in innovative analysis of enterprise activities.

Businesses are conventionally divided into two factors, which are influenced by many factors:

- Microenvironment: buyers, suppliers, competitors, lenders;
- Macroenvironment: activities of the state, natural phenomena, the state of society.

PEST analysis is a simple way to combine all the macro factors that affect the performance of an organization in a system. This method can be used alone for long-term planning or in combination with SWOT analysis. The deliverables then form the basis of threats and opportunities in the SWOT table.[7]

Reasons for the analysis:

- have a clear understanding of market conditions, opportunities, threats;
- determination of the business development strategy;
- selection of the method of competition;
- Management of risks

PEST analysis is an abbreviation for four groups of factors:

- P - political;
- E - economical;
- S - sociocultural;
- T - technological.

PEST analysis (political, economic, social and technological) is a management method that evaluates key external factors that influence the performance of an organization in order to be more competitive in this market. As described in the acronym, these four areas are central to this model.

PEST analysis deals with political, economic, social and technological aspects.[8]

This type of analysis is used to identify external factors that can affect a company's profitability. This is generally more effective for large organizations that are affected by macro events. PEST analysis is usually used in conjunction with SWOT analysis, which identifies strengths, weaknesses, opportunities and threats.

Table 10

SWOT analysis of the Logistic Mobile family business

Strengths	<ol style="list-style-type: none"> 1. The strength of the competitor of the family business in the Comfort Textile network of enterprises is that it is organized in many other industries 2. In a family business, you can freely organize a private business and work on a franchise, as well as be effective through a franchise network.
Weakness	<ol style="list-style-type: none"> 1. The family business accepts a limited amount of logistics services from competitors in winter than in summer. 2. Risk of data loss by competitors ("Comfort Textile") as a result of confidential information;
Opportunity	<ol style="list-style-type: none"> 1. Can expand its services in unlimited quantities.
Threat	<ol style="list-style-type: none"> 1. Disclosure of trade secrets or transfer to other entrepreneurs. 2. The risk of termination of the contract by the entrepreneur.

Table 11

PEST analysis of the Logistic Mobile family business

P-Political factor	The Law of the Cabinet of Ministers of the Republic of Uzbekistan "On Transport" (No. 3PY-706 dated 09.08.2021) was signed by the President. According to the law, objects of automobile, air, rail, water, electric transport, metro and transport infrastructure form a single transport system of Uzbekistan. Transport and logistics centers provide them with services for warehousing, storage, processing, packaging and distribution of incoming and outgoing goods by any type of transport.
E-economic factor	The total profit of the enterprise at the beginning of the period of 2020 amounted to 38043,19 thousand uzbek sums, and at the end of the period of 2020 amounted to 1231507,4 thousand uzbek sums, by the end of the reporting period, having increased by 220,7 % compared to the beginning. market confidence and the availability of bonus discounts for each service in relation to competitors ("Comfortable textiles").
S-Social factor	Hires university graduates in the field of logistics services (on average 20-25 per year)
T-technical factor	In 2021, a mini-workshop for the production of clothes for the company's employees working in the logistics network and a network of modern greenhouses for the supply of agricultural products abroad were created, which led to a reduction in the cost of logistics services.

Table 12

SWOT analysis of the Comfort Textile family business

Strengths	<ol style="list-style-type: none"> 1. The strength of the family business rival over the mobile enterprise network Logistic lies in the fact that it has been in the light industry for over 30 years. 2. A family business can be effective both with the free organization of a private business, and through the ownership of foreign trade partners
Weakness	<ol style="list-style-type: none"> 1. Relative seasonality of the family business's production process throughout the year compared to competitors. 2. Risk of data loss by competitors ("Logistic Mobile") as a result of confidential information;
Opportunity	<ol style="list-style-type: none"> 1. Possibility of opening branches in districts and cities of the region. 2. The demand for corporate products is growing from year to year. 3. The cheapness and quality of the company's products in comparison with other products of the company.
Threat	<ol style="list-style-type: none"> 1. Disclosure of trade secrets or transfer to other entrepreneurs. 2. The risk of termination of the contract by the entrepreneur.

PEST analysis of the family business "Comfort Textile"

P-Political factor	The Decree of the President of the Russian Federation of September 16, 2019 No. PP-4453 "On measures to further develop the light industry and stimulate the production of finished products" was adopted. According to the decree, from January 1, 2020, the following tax incentives will be introduced for entrepreneurs carrying out this activity: <ul style="list-style-type: none"> • At the end of the reporting period, enterprises with an export share of at least 60 % of the total export of ready-made clothing will be exempt from property tax until January 1, 2023; • The tax base of enterprises in the textile, clothing, leather, footwear and fur industries will be reduced in equal proportions over 7 years by the amount of costs for the construction of modern treatment and sewerage facilities; • Organizations and tanneries operating modern automated slaughterhouses will be exempt from land tax until January 1, 2023;
E-economic factor	The total profit of the company at the beginning of 2020 amounted to 4000 thousand uzbek sums, and at the end of 2020 - 6766 thousand uzbek sums, at the end of the reporting period increased by 69,15 % compared to the beginning of the year. Period. This is due to the fact that it has been operating in the local market for 30 years, and the company has trading houses throughout the city.
S-Social factor	Employees of professional colleges in the field of sewing services are hired (on average 10-15 per year)
T-technical factor	From 2019, a lunch will be organized for the company's employees working in the production area. There is a prayer room for staff. The presence of a sales store at the manufacturing plant, consisting of 7 branches, allows customers to purchase products directly in cheap and convenient quantities.

REFERENCES

1. Ergeszhev. E. *Economic and financial analysis*. -T. 2005.
2. Abdugarimov I.T. Pardaev M.K. "Analysis of the economic potential of the enterprise".
3. <https://www.lex.uz/ru/docs/-2004956?otherlang=1>
4. <https://mintrans.uz/news/prezident-tomonidan-transport-togrisida-gi-qonun-imzolandi>
5. <https://www.norma.uz/oz/qonunchilikda-yangi/2020-yilda-tuqimachilik-sanoatida-yangi-soliq-imtiazlari-paydo-buladi>
6. <https://kd43.ru/uz/registraciya-ip/povyshenie-rentabelnosti-prodazh-kakie-puti-povysheniya.html>
7. <https://www.biznesrivoj.uz/articles/pest-tahlili-nima-uni-o-rganis>
8. <https://uz.templeprotestant.org/pest-analysis-8168>
9. Uralovna T.S. *Development trends of the hotel industry in the bukhara region* //gwalior management academy. – c. 17.
10. Reporting documents of the family enterprise "Logistic Mobile"
11. Reporting documents of the family enterprise "Comfort Textile".
12. Report "Balance sheet" of the family enterprise "Comfort Textile"
13. Report "Balance sheet" of the family enterprise "Logistic Mobile"
14. Report of the family enterprise "Comfort Textile" on the "Structure of financial results".
15. Report of the family enterprise "Logistic Mobile" on the "Structure of financial results".