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O'ZBEKISTON
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O'ZBEKISTON RESPUBLIKASI OLIY TA'LIM, FAN VA INNOVATSIYALAR VAZIRLIGI TOSHKENT DAVLAT IQTISODIYOT UNIVERSITETI

"SAVDO ISHI" KAFEDRASI

"YASHIL IQTISODIYOT SHAROITIDA BARQAROR SAVDO STRATEGIYALARI: MUAMMO VA YECHIMLAR"

MAVZUSIDA

REPUBLIKA ILMIY-AMALIY ANJUMANNING MATERIALLAR TO'PLAMI

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TOSHKENT

O‘ZBEKISTON RESPUBLIKASI OLIY TA’LIM, FAN VA INNOVATSIYALAR VAZIRLIGI

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Ushbu respublika ilmiy-amaliy konferensiya ma’ruza tezislari to‘plamida barqaror iqtisodiy rivojlanishni ta’minlashning konseptual jihatlari yoritilgan, olimlar, tajribali amaliyotchilar, Oliy o‘quv yurtlarining professor o‘qituvchilari, ilmiy tadqiqot institutlari va markazlarining yetakchi ilmiy xodimlari, doktorant va mustaqil izlanuvchilarning ilmiy tadqiqot ishi natijalari mujassamlashgan. Ushbu nashrda keltirilgan barcha ma’lumotlar va fikr-mulohazalar mualliflarga tegishli bo‘lib, tahrir hay’ati a’zolarining fikriga mos kelmasligi mumkin. Nashrda keltirilgan raqamlar, statistik ma’lumotlar, fikr-mulohazalar uchun mualliflar mas’ul hisoblanadi. Ushbu to‘plam Oliy ta’lim, fan va innovatsiyalar vazirligining 490-sonli buyrug‘i ijrosini ta’minlash maqsadida Toshkent davlat iqtisodiyot universiteti rektorining 2025-yil 16-yanvardagi 18-sonli buyrug‘i bilan nashr etishga tavsiya etilgan.

1. Инновация ва технология ишлаб чиқаришга кенг жорий этиш. Инновацион иқтисодиётга эга мамлакатлар амалиёти кўрсатишича, келажакда иқтисодий ўсишнинг асосий йўналишларидан бири инновацион технологияларни жорий этишдир. Иқтисодиётни рақамлаштириш ва стартапларни ривожлантириш дастурлари кичик ва ўрта бизнесни ривожлантиришнинг янги йўналишлари учун асос бўлмоқда.

2. Халқаро ҳамкорликни мустаҳкамлаш. Ўзбекистон фаол иқтисодий ва сиёсий алоқалар орқали халқаро майдонда ўз мавқеини мустаҳкамлашда давом этиши керак. Жаҳон иқтисодиётидаги икки қутблилик шароитида кўп томонлама платформаларда иштирок этиш ва тажриба алмашишни таъминлаш жаҳон иқтисодиётига муваффақиятли интеграциялашувнинг калити бўлади.

3. Давлат ривожланиш стратегияларини ҳаётга татбиқ этиш. Мамлакатни барқарор ривожланишини таъминлаш давлат стратегиясининг устувор йўналиши бўлиши лозим. Иқтисодий ўсиш ва табиий ресурсларни муҳофаза қилиш ўртасида мувозанатни топиш керак. Яшил технологияларни ҳаётга жорий этиш ушбу трансформациянинг калити бўлиб хизмат қилади.

Ўзбекистоннинг кейинги ўн йилликлардаги иқтисодий ўсиши кенг қамровли ислоҳотлар ва ташаббуслар натижасида эришилган улкан ютуқларни намоён этди. Бироқ, мамлакат келажакда барқарор ва инклюзив ривожланишни таъминлаш учун кўплаб муаммоларга дуч келмоқда. Инновацион ёндашувлардан фойдаланиш, халқаро ҳамкорликни мустаҳкамлаш, ижтимоий ва экологик муаммоларни ҳал этиш Ўзбекистон барқарор иқтисодий ўсишни таъминлаш ва аҳолисининг турмуш сифатини оширишнинг асосий омилларига айланиши мумкин.

PROSPECTS FOR THE USE OF STRATEGIC DECISIONS IN DEVELOPING THE OVERALL DEVELOPMENT STRATEGY OF AN ENTERPRISE

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Abstract. This article explores the scientific foundations and practical importance of using strategic decisions in the development of an enterprise’s overall development strategy. The study provides a comprehensive analysis of strategic management principles, decision-making processes, and their role in ensuring the competitiveness of enterprises. Furthermore, it examines the

prospects for forming development strategies based on modern management methods and innovative approaches, along with their theoretical aspects.

Keywords: Strategic management, development strategy, competitiveness, Porter's model, strategic decisions, analytical methods, innovative approaches, marketing strategy, competitive forces.

In today's modern market economy, the effective management of enterprises and ensuring their long-term competitiveness are of paramount importance. The primary challenge currently facing enterprises is adapting to market demands, successfully competing with rivals, and maintaining economic stability. To achieve these goals, enterprises must develop a comprehensive development strategy based on the principles of strategic management.

The strategic decision-making process plays a decisive role in achieving an enterprise's long-term objectives. For the successful implementation of a development strategy, it is essential that strategic decisions be scientifically grounded, goal-oriented, and focused on the efficient use of resources. Therefore, in making strategic decisions, enterprises must conduct an in-depth analysis of their internal and external environments, assess market conditions, and take into account both opportunities and risks.

In developing an enterprise's overall development strategy, several key factors must be considered, including its financial standing, resource base, competitor activity, market demand, and innovation capacity. The use of scientifically grounded approaches in strategic decision-making is crucial, as the stability and effectiveness of such decisions are directly linked to their theoretical foundation. Adhering to the principles of strategic management in this process is a critical determinant of successful enterprise development.

Modern management technologies must be employed to promote innovation, strengthen competitiveness, and ensure sustainable development. Moreover, it is essential to assess the economic, social, and environmental consequences of strategic decisions.

This scientific study provides a theoretical foundation for the principles of strategic decision-making in the formulation of an enterprise's overall development strategy, highlighting their significance and practical prospects. The research is aimed at exploring the opportunities for applying strategic management principles in enterprise governance and development. The relevance of the topic lies in the need to address the challenges and identify solutions in strategic decision-making amid intensified global competition and technological advancement. As such, this research offers valuable practical recommendations for enterprise managers and decision-makers seeking to ensure long-term business sustainability.

Maintaining competitiveness and adapting to market demands is considered a fundamental goal for any enterprise. In today's context, implementing effective management methods and developing long-term development strategies have become critical issues. For an enterprise to successfully implement its development strategy under modern conditions, making well-informed strategic decisions is of paramount importance. Strategic decisions enable enterprises to achieve long-term goals, maintain competitiveness, and ensure the efficient utilization of resources.

The principles of strategic management play a key role in shaping an enterprise's development strategy. Based on these principles, enterprise leadership can make informed decisions and formulate strategies aligned with market demands. Scientific approaches and analytical methods are essential in the strategic decision-making process, as they allow for a clear analysis of the competitive environment and help forecast future scenarios.

Strategic management requires scientifically grounded approaches when formulating enterprise development strategies. These principles are crucial in guiding strategic decisions. The goal-oriented principle is employed to ensure the achievement of long-term enterprise objectives. The innovation principle emphasizes the use of new technologies and innovative ideas to enhance competitiveness. The risk management principle involves analyzing market risks and implementing measures to mitigate them. Finally, the sustainability principle underscores the importance of ensuring environmental and social responsibility.

Table-1

Key problems and solutions in strategic decision-making for enterprise development

№	Identified problem	Brief description	proposed solution
1	Lack of long-term strategic vision	Many enterprises focus on short-term results, ignoring sustainable development goals	Develop and implement a formal long-term development strategy aligned with strategic management principles
2	Insufficient data-based decision-making	Strategic decisions are often made without deep market or internal analysis	Use analytical tools like SWOT, PEST, and Porter's Five Forces for evidence-based strategic planning
3	Low integration of innovation in strategic planning	Enterprises fail to include innovative technologies or processses in their strategies	Introduce innovation-driven planning frameworks and foster a culture of continuous improvement
4	Weak risk assessment and management	Potential risks are underestimated or not systematically evaluated	Establish a structured risk management process as part of the strategic decision-making cycle
5	Lack of adaptability to market changes	Strategic decisions become outdated quickly in a dynamic	Use flexible strategic models and regularly update strategies based on

		market environment	market monitoring and feedback
6	Inadequate alignment between strategic goals and operational activities	Disconnect between strategic objectives and day-to-day management practices	Enhance communication and alignment between strategic and operational units; implement KPIs to monitor progress
7	Limited awareness of sustainability and social responsibility in strategic choices	Strategies often ignore environmental and social dimensions	Integrate sustainability principles into strategic frameworks and decision criteria

The effective use of strategic decisions is a cornerstone for the long-term development and competitiveness of modern enterprises. As outlined in the table, several critical problems—such as short-term thinking, insufficient data-driven planning, limited innovation, and inadequate risk management—significantly hinder the development and execution of robust enterprise strategies. These issues are further compounded by poor alignment between strategic goals and operational execution, as well as a general neglect of sustainability and social responsibility considerations.

To overcome these challenges, enterprises must adopt a comprehensive and scientifically grounded approach to strategic management. This includes implementing analytical decision-making tools, promoting innovation, enhancing organizational flexibility, and integrating risk mitigation and sustainability into every stage of strategic planning. Moreover, ensuring alignment between long-term goals and daily operations through clear communication and performance monitoring systems is essential.

Addressing these issues with targeted, research-based solutions not only enhances an enterprise's adaptability in a competitive market but also fosters resilience and sustainable growth. Consequently, strategic decision-making should be viewed not as a one-time event, but as a continuous, integrated process that drives the enterprise toward long-term success.

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XALQARO STANDARTLAR ASOSIDA MOLIYAVIY HISOBOTLARNI TUZISHGA QO‘YILGAN UMUMIY TALABLAR

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Annotatsiya: Ushbu tezis Moliyaviy hisobotning xalqaro standartlari asosida moliyaviy hisobotlarni tayyorlashning ahamiyati va me’yoriy-huquqiy hujjatlarning holati va amaliyotda mavjud muammolar va uni bartaraf etish bo‘yicha fikr va mulohazalarni o‘z ichiga olgan.

Kalit so’zlar: Moliyaviy hisobotning xalqaro standartlari (MHXS - IFRS), Buxgalteriya hisobining Xalqaro standartlari (BHXS - IAS), Benchmarking.

Аннотация: Данный тезис содержит мнения и суждения о важности подготовки финансовой отчетности на основе международных стандартов финансовой отчетности, состоянии нормативно-правовых актов, существующих на практике проблемах и их устранении.

Ключевые слова: Международные стандарты финансовой отчетности (МСФО - IFRS), Международные стандарты бухгалтерского учета (МСБУ - IAS), Бенчмаркинг.

Annotation: This thesis contains opinions and judgments on the importance of preparing financial statements based on international financial reporting standards, the state of regulatory legal acts, existing problems in practice, and their elimination.