

ANALYSIS OF IMPLEMENTATION OF PRODUCT PRODUCTION AND SALES PLAN

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Abstract

Regardless of the form of ownership, the products produced in all firms and companies are mainly intended for sale. That is, they try to produce quality goods only based on the customer's demand and aiming at the consumers' taste, in order to satisfy all the demands. Timely sale of manufactured products creates the opportunity to improve many financial conditions, such as achieving a positive financial result of the enterprise, timely implementation of dividend payments, continuous and efficient circulation of property and funds..

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The increase in the volume of production in enterprises, on the one hand, increases the volume of the gross socially produced product and national income, and on the other hand, it creates additional opportunities for increasing the income of the enterprise and increasing production at a rapid pace.

The implementation of the product production program affects all technical and economic indicators in the enterprise. In turn, various factors affect the non-fulfillment of the product production program. Studying the impact of these factors allows the enterprise to identify additional opportunities and to use them to improve production efficiency.

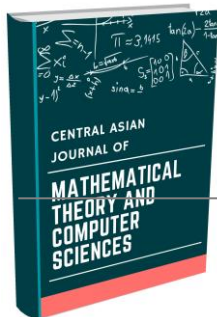
The volume of product production is one of the most important indicators of the enterprise's activity, on the basis of which the demand for labor and production capacity, the wage fund, working capital, etc. are determined. The volume of all types of products produced by the enterprise is summarized in the value measure. When studying the volume of products produced by industrial enterprises from the analysis, the following general indicators are studied:

- gross product;
- commodity product;
- sold product.

The gross product indicator is used to estimate the volume of production; and the commodity product is used to evaluate the implementation of the product production plan; and fulfillment of the sales volume means that money has been received in the account of the enterprise for the sold product.

Merchandise is a product that has been fully processed, received in the company's warehouses and is ready for sale. It is determined using the following formula:

$$TM = M_{\text{work.}} + YAT + SI$$



B then:

- $M_{ish.ber}$ - The value of the product fully processed in the production process;
- Lie down - value of semi-finished products;
- Si - the value of work performed in industrial works, household services and non-production farms within the enterprise.

At the same time, in order to determine the growth rate of the volume of manufactured products, the gross product indicator is calculated in enterprises. Gross product is an indicator that represents the total amount of work performed by the enterprise in a certain economic year in terms of soums, and it includes goods and working capital within the enterprise. It can be expressed as follows:

$$YAM = TM + (Tich_0 - Tich_b) + (Yat_0 - Yat_b) + (K_o - K_b)$$

In this:

TM - value of the product (thousand soums);

$Tich_0$, $Tich_b$ - volume of uncompleted production at the beginning and end of the reporting year ;

Yat_0 , Yat_b - volume of semi-finished products produced by the enterprise at the beginning and end of the year (thousand soums);

K_o , K_b - the balance of the equipment produced by the enterprise at the beginning and end of the year (thousand soums).

In the conditions of the market economy, every enterprise must produce high-quality products that meet consumer demand in order to withstand market competition. The indicator of the volume of products sold is the amount of money received by the enterprise for the products sold in the market, and is one of the most important indicators that determine the financial status of the enterprise. This indicator is determined using the following formula:

$$SM = TM + (Q_b - Q_o) + (TQ_b - TQ_o) + (D_b - D_o)$$

In this:

Q_b , Q_o – balance of finished goods at the beginning and end of the plan year;

TQ_b , TQ_o - the balance of goods shipped in excess during the reporting year;

D_b , D_o - debtors for the sold product at the beginning and end of the plan year.

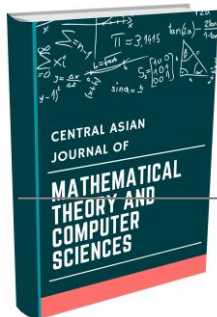
When the indicators are planned based on the above method, the indicators of the volume of the sold product and the volume of the product should correspond to each other. Otherwise, if the volume of the sold product is less than the volume of the product, the internal capabilities of the enterprise will not be used; if the volume of the sold product is more than the volume of the product, the internal capabilities of the enterprise will be fully used.

The following table shows the performance of the gross product and product sales plan in the Uzbek-Chinese joint venture "Classica shoes international" LLC.

Table 1.

Analysis of the implementation of the product production and sales plan

Indicators	Last year's actual value	Plan value for the current year, ms	Right - in the floor	Change of plan compared to last year		Change in the reporting year compared to the previous year		Changes in the report compared to the plan	
				Abso-Luthe	Relati-vely	Abso-Luthe	%	Abso-Luthe	%
1	2	3	4	5	6	7	8	9	10



1. Gross product (comparable wholesale price, ms)	36566	39300	35931	+2734	+7.48	-635	-1.74	-3369	-8.57
2. Product (at current wholesale price, ms)	36492	38240	36211	+1748	+4.79	-281	-0.77	-2029	-5.31
3. Volume of sold products (at the planned price, ms)	36770	34547	34558	-2153	-5.85	-2212	-6.02	+11	+0.031
The change in the volume of the sold product relative to the volume of the product									+5,341

As can be seen from the table, this year the enterprise did not fulfill the plan in terms of gross product volume by 1.57%, in terms of product volume by 5.31%, but in terms of the volume of sold products, it exceeded it by 0.031%. If we look at the changes compared to the previous year with the report of this year, the gross product decreased by 1.7%, the volume of merchandise decreased by 0.77%, and the volume of sold products decreased by 6.02%. Therefore, at the end of the last year, the company had a lot of unsold product balance, overshipped product balance during the reporting year, and a lot of receivables for sold products.

If the balance at the beginning of the year is more than the plan, then the sales volume will increase by this difference. Conversely, if the balance of unsold products at the end of the year decreases, then the volume of sales will decrease.

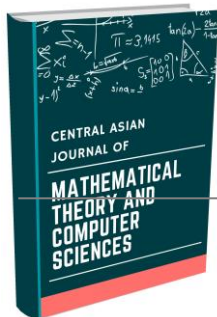
The change in the volume of sales given in the above table in relation to the volume of the product may be affected by changes in the terms of shipment of the finished product, failure to transfer money to the product received by consumers on time, return of the product due to non-fulfillment of the terms of the contract, etc. Therefore, we analyze the state of the finished product balance in the company's warehouse with the help of the following table:

Table 2

Analysis of the products shipped from the enterprise and the balance of tire products in the warehouse

Indicators	Unit of measure	At the beginning of the year	By the end of the year	Change (++)
1	2	3	4	5
1. The balance of the product in the warehouse	Ms	561	765	+204
2. Volume of goods shipped in the reporting year	Ms	917	1198	+281
3. Debtors for sold products	Ms	109	754	+645
Total		1587	2717	+1130

As can be seen from the table, at the end of the year, the balance of goods in the warehouse increased by 204,000 soums, compared to the beginning of the year, the volume of goods shipped increased by

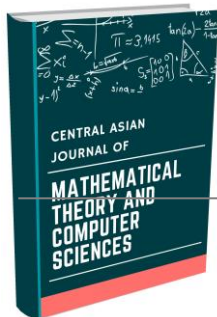


208,000 soums, and the receivables for sold products increased by 645,000 soums. The increase of the above indicators compared to the beginning of the year indicates that the company has additional opportunities to increase the volume of sold products. According to our example, it is possible to increase the volume of sales for the total enterprise by 1130 thousand soums, and the volume of sold products could be as follows:

$$34558 + 1130 = 35719 \text{ ms}$$

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