



## ISSUES OF EVALUATION OF THE LEVEL OF EFFECTIVE USE OF RESOURCES

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### Annotation

The article deals with the issues of economical utilization of resources of enterprise. As an example, the level of use of material resources of a specific enterprise is assessed and their impact on the final results of the enterprise is emphasized.

**Keywords:** Economy, saving time and resources, profitability, consumption rate, material resource

### Introduction

In order to further deepen and liberalize reforms in the economic sphere the program " Strategy of Action for five priority areas of development of the Republic of Uzbekistan for 2017-2021" was developed by the Decree of the President of the Republic of Uzbekistan dated February 7, 2017 No. PD-4947.

In paragraph 136 of the Strategy implementation of a set of measures aimed at reducing the cost of products produced in large enterprises of industrial sectors by an average of 8 percent and increasing competitiveness is defined.

In particular, the task "updating and modernizing outdated equipment, improving production energy efficiency, optimizing technological processes" is outlined, and a positive solution to this problem is important for manufacturing enterprises. One of the main ways to reduce the cost of production is the rational use of the resources spent on it.

Bringing the methods of organizing the process of social production and consumption of resources in line with the requirements of the market economy in connection with the economic reforms being carried out in our country has become an urgent task. Especially, one of the important directions is the economical use of available economic resources. After all, according to the researchers' opinion, by reducing the cost of labor items by only 1%, it is possible to increase the economic effect by billions of sums.

The increasing urgency of the problem of thrift is also explained by the decrease in the reserves of natural resources on our planet. In particular, it is predicted that by the year 2500, humanity will exhaust all metal reserves, with iron ore reaching 250, aluminum-570, copper-29, zinc-23, lead-19. In practice, even the current generation is faced with the problem of using lead, zinc, gold, silver, platinum, nickel, tungsten, and copper in production [1].

It is possible that in the next hundred years, the problem of providing production with energy resources: oil, gas, coal will also become a separate problem [1].



## **Analysis of scientific literature**

The opinions of foreign scientists on the types of resources and their effective use are studied in detail. Economist A. Baigulova focused her work on highlighting the factors that affect the effective use of resources, and the system of indicators that characterize the rational use of resources.

In the research work of well-known scientists of Uzbekistan Sh. Shodmonov and U. Gafurov also studied the types of resources and issues of their careful use, in particular, it was emphasized that, in their opinion “achieving the goal of rational use of limited economic resources, meeting the continuously growing needs of the population, finding ways to properly allocate resources and products are the main content of the economy” [2].

## **The main part**

In economic theory it is known that economic systems are studied in connection with the level of development of the productive forces. Despite the fact that economic systems are different, in all of them, economy is a fundamental problem of the economy, which becomes more and more important over time.

Because as the needs of humanity grow, there is a relative depletion of economic, especially natural, resources suitable for their satisfaction. At the same time, as a result of scientific and technological progress, alternative ways and ways of using resources are emerging, and although the possibilities for using human-created resources are expanding, the possibilities for reproducing natural resources remain limited.

In our opinion, the use of the concept of rational use in relation to all resources means that resources are used in accordance with certain norms, without allowing them to be wasteful in content.

Rational use of resources, as a rule, in contrast to rational and efficient use, is not limited directly to the production process, but covers all stages of reproduction. In general, resource saving is defined as reducing costs per unit of production, increasing the level of resource use in a positive way.

In addition, the concept of “resource conservation” also dictates the receipt of profit, the result as a result of their effective consumption. Resource conservation can be approached in two ways, that is, from the point of view of absolute and relative efficiency. Absolute economy characterizes the degree of reduction in the process of production and consumption of products of the amount of living and collective labor that make up it. However, the level of reliability and the cost of the products do not change.

The concept of relative economy should be understood as the process of ensuring profitable production results, i.e., the increase in the volume of costs, in conditions where the costs of live and combined labor are relatively stable. Therefore, solving the problem of resource conservation is very important for the effective development of the economy.

At any enterprise operating in the real sector of the economy, ensuring the efficiency of production on the basis of resource conservation, improving the competitiveness of products by transferring it to an intensive path of development have become the most urgent tasks of our time.



The result and efficiency of production processes of industrial enterprises directly depend on the availability of their material resources. Since the volume and quality of products created at enterprises determine the need for them to have sufficient material resources and their rational use [5].

To assess the use of material resources in an enterprise, a deep and comprehensive analysis of its activities is very important. For this purpose, an assessment of the level of use of material resources in a small shoe manufacturing enterprise, taken as the object of the study, was carried out.

Due to the fact that the enterprise taken as the object of research belongs to the industries with high material consumption, it is of great importance to determine the internal possibilities of saving materials based on the analysis of the use of materials in them [2].

For the purposes of the analysis, the following tabular data was used.

Table 1 Analysis of the use of material resources in the enterprise

No.	Indicators	Last year	Accounting year	Difference	
				Absolute (+;-)	As a percentage
1	Volume of production and sales of products, thousand sums	1134087,9	918539,7	-2155482	-19,0
2	The cost of the material, thousand sums	620346	510509	-109837	-17,7
3	Material return, sum (1:2)	1,828	1,799	-0,029	-1,6
4	Material capacity, sum (2:1)	0,547	0,556	+0,009	+1,6
5	Production cost, thousand sums	1071909	869283,5	-202625,5	-18,91
6	The share of material costs in the cost of production (2:5)	0,578	0,578	+0,009	+1,6

According to the table above, the level of use of material resources at the enterprise in the reporting year slightly deteriorated. If last year the material return of products, that is, products accounted for 1 sum of material costs, amounted to 1,828 soums, then in the reporting year this indicator is equal to 1,799 sums and decreased by 0.029 sums (1,799-1,828) or by 1.6%. Over the same period, the material consumption index was exceeded by 0.009 sums or 1.6%.

Using the given tabular data, the influence of the quantity of materials and the level of their use on the change in the volume of products is calculated.

The volume of production and sales of products in the reporting year compared to the previous year decreased by 215548.2 thousand sums. This was influenced by:

- the impact of changes in material consumption on the reduction in the volume of products produced:

$$(510509-620346)*1,828 = -200752 \text{ thousand sums}$$

- the effect of the difference in material consumption on the change in the volume of the product:

$$(1,799-1,828)*510509=4814 \text{ thousand sums}$$



-the influence of both factors

$-200752 + (-14804) = 215556$  thousand sums

This value is almost equal to the difference between the output volumes of the reporting year and the previous year. Consequently, the impact of the level of material costs and the use of materials on the volume of production and sales of products in the reporting year at the enterprise was negative. It will be possible to continue the analysis when assessing the state of compliance with the material consumption standards at the enterprise.

It is known that material costs at enterprises should be carried out on the basis of established norms of their expenditure. The norm of material consumption is understood as the maximum permissible value of the absolute consumption of material per 1 unit of production (works, services).

In our opinion, if the norms of material consumption are not observed when creating products, that is, the actual consumption of material exceeds the norm, then the production volumes decrease due to a lack of materials, and the cost of production increases. If the actual consumption of materials is less than the standard, then it is possible to produce additional volumes of products from the saved materials.

The above changes can be defined as follows:

1. The specified material consumption per unit of production is compared with the actual consumption of the regulatory change.
2. The savings or overruns received from a single product are multiplied by the volume of the product actually produced and represent the total economy or overruns.
3. The total savings or surplus resulting from the consumption of material is distributed according to the material consumption standard.

Thus, it was calculated how many additional products would be produced due to the overall economy, or how many products would be lost due to excessive spending.

To analyze the implementation of the norms of material consumption at the enterprise taken as the object of research, data on the spread of the consumption of basic and auxiliary materials in the cost calculator of a pair of men's slippers were used.

Since the share of leather materials in the cost of shoes is significant, the analysis was carried out on the consumption of this material.

Table 2 Analysis of the use of materials by consumption standards

No.	Indicators	Amount
1	Consumption of leather material per 1 pair of shoes square decimeter	19,20
	According to the standards	19,76
	In reality	+0,56
	Difference	
2	The volume of the actual product produced, a pair of shoes	10000
3	Economy ( - ), excess spending (+), by the total volume of output, square decimeter	+5600 (+0,56*10000)
4	Low-quality microcrack product	291 (5600:19,2)



From the above tabular data, it can be seen that in reality 19.76 square decimeters were consumed, while the average rate of leather material that should be spent on a pair of men's shoes in the enterprise is 19.20 square decimeters. As a result, 0.56 square decimeters were spent on one pair of shoes in excess of the norm, and the total amount of surplus for the enterprise was 5,600 square decimeters.

As a result, the volume of shoe production was reduced by 291 pairs or in value terms by 25027 thousand soums ( $291 \times 86$ ) (while 86 thousand soums is the average cost of 1 pair of shoes). In addition, taking into account the fact that the cost of 1 square decimeter of leather is 6200 soums, the cost of one pair of shoes was increased by  $0.56 \times 6200 = 3472$  soums. As a result, the cost of all manufactured products is overstated by  $3472 \times 10000 = 34720$  thousand soums.

Consequently, the level of use of material resources in the enterprise also significantly decreased compared to last year. The need to radically improve the focus on resource conservation at the enterprise is obvious from the analysis of the company's activities.

## Conclusion

In our opinion, taking into account the direct dependence of ensuring efficiency in the enterprise taken as the object of research on the rational use of material resources, it is advisable to distinguish the following as its main directions:

- Transition from administrative methods to economic methods of ensuring resource conservation;
- Organization of resource saving on the basis of targeted programs, development of quantifiably specific goals of resource-saving policy and organization of their achievement on the basis of the application of organizational and technical measures, primarily the achievements of scientific and technological progress;
- Foster work discipline;
- Economic and moral incentives for all types of resource conservation and increasing responsibility for mismanagement and waste (which is an effective incentive for resource conservation);
- Promotion of economical use of material resources;
- Generalization and dissemination of best practices in the field of improving economic knowledge, training, and resource conservation.

Moreover, at present, the state of normalization in enterprises of all industries does not meet the requirements of economic development. On the basis of the use of advanced technology and technology in the process of improving the organization of production, due attention is not paid all the time to the replacement of all standards.

This circumstance significantly reduces the efficiency of production. Therefore, the study of the state of the organization of rationing in industrial enterprises and the determination of opportunities for its improvement is an urgent issue. Based on the development of a system of technical and scientifically based standards, it is possible to save labor and material resources.



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