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PERFORMANCE EVALUATION BASED ON THE RISK MANAGEMENT SYSTEM IN SERVICE ENTERPRISES

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Abstract
This article provides information on assessing the level of efficiency in service enterprises based on the risk management system .

Basic phrases: services , housing , utilities , health , education, negative risks, positive risks, changing marketing , consumers.

Introduction

The geographical location, socio-economic potential and human resources of our country show that there are sufficient conditions for the development of the services market . The analysis of the situation in the services market shows that most of the countries implementing market reforms are currently facing a number of common problems in the service sector:

- high level of monopolization of production in some sectors of the service sector ;
- public sector in the creation of important services , in particular, services in the field of housing and communal services, health , education and other services high percentage ;
- Maintain administrative methods in the formation of prices and tariffs for services in a number of sectors .

Risk management is a complex continuous process aimed at developing and justifying the impact of external and internal factors, management decisions aimed at implementing highly effective ways of dealing with each of the identified risks in accordance with competent and specific conditions. [3]
Analysis of existing approaches to the problem of risk identification in the scientific literature is usually based on the possibility of a positive result in the form of additional income, profit or gain in decision-making in conditions of complete or partial uncertainty, as well as negative in the form of losses to the planned outcome as a result. All possible risks can be divided into two major groups [3]:
1. Negative risks - risks that lead to negative or neutral consequences through their occurrence.
2. Positive risks are risks that reflect random changes that imply the possibility of any additional benefits other than negative and neutral consequences, the potential of which is characterized by its positive impact.
The specifics of risk management in the service sector stem from the specifics of the market . Ongoing market changes in the service sector are divided into the following types:

- increase in primary demand for services ;

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- technological changes that result in the aggregation of existing services to generalize the number of types of services to one type of service ;
- changing marketing channels;
- redefinition of service markets based on a systematic approach , etc.

The activities of service enterprises objectively involve a significant share of uncertainty and risk. This risk is related to the random impact of subjective and objective factors on the economic activity of the enterprise. Each production and economic system goes through a number of stages in its life cycle during its operation, and, of course, each of them is characterized by a certain degree of uncertainty. Based on this, in order to effectively manage a service enterprise, its management in a changing environment must have the most reliable information about its internal environment (objectivity, production and total costs, profitability, opportunities to purchase new technological equipment, etc.) Information on the external environment (availability and volume of real demand for services, solvency and financial stability of partners, tariffs, pricing policy, actions of direct and indirect competitors and management decisions) collected by service enterprises for analysis is often one-sided, incomplete, inaccurate and varied will have quality. As a result of this data analysis, a certain uncertainty arises in the process of enterprise management, and for these uncertainty conditions, on the one hand, different scenarios are developed [4], and on the other - a single optimal model of company behavior is developed.

Risks arise in the form that the service entity incurs additional costs beyond the plan or that actual revenues are lower than planned as a result of adverse events (external or internal). Losses related to risks in the service sector are divided into labor, financial, material, temporary and special losses. Estimating the value of these losses can be done using factor analysis, which includes logarithmic, integral, chain substitutions, and other methods. Due to the specifics of the activities of service enterprises, the use of logarithmic and integrated assessment methods in risk assessment is the most optimal method. This is because these factor evaluation models typically have a wide range of indicators, and this allows a comprehensive assessment of the performance of the enterprise under analysis.

Below we consider the economic-mathematical essence of the application of logarithmic and integral methods of estimating the impact of factors on the multiplicative dependence of risk indicators:

$$y = x_1 \cdot x_2 \cdot x_3 \cdot \ldots \cdot x_{n-1} \cdot x_n, \qquad (1)$$

Here: $x_1, x_2, \ldots, x_{n-1}, x_n$ - factor indicators ;

y - is an effective factor.

To obtain the relative change in performance, each part of the equation is x_0 divided by the planned performance factor ():

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$$\frac{y_1}{y_0} = \frac{x_1 \cdot x_2 \cdot x_3 \cdot \ldots \cdot x_n}{x_{1_0} \cdot x_{2_0} \cdot x_{3_0} \cdot \ldots \cdot x_{n_0}} = \frac{x_1}{x_{1_0}} \cdot \frac{x_2}{x_{2_0}} \cdot \ldots \cdot \frac{x_{n-1}}{x_{n-1_0}} \cdot \frac{x_n}{x_{n_0}} \quad (2)$$

The result is divided into a generalized link in the following form:

$$\frac{y_1}{y_0} = \frac{\prod_{i=1}^{n} x_i}{\prod_{i=1}^{n} x_{i_0}} = \prod_{i=1}^{n} \frac{x_i}{x_{i_0}} \quad (3)$$

We logarithmize links 2 and 3, which are shown in the form of links with mathematical changes:

$$\lg \frac{y_1}{y_0} = \lg \prod_{i=1}^{n} \frac{x_i}{x_{i_0}} = \sum_{i=1}^{n} \lg \frac{x_i}{x_{i_0}} \quad (4)$$

Use both parts of the equation to calculate the change in the resultant indicator $q = \frac{\Delta y}{\lg y_1 - \lg y_0}$ multiplied by the multiplier and the left-hand side of the equation is obtained.

$$\Delta y = \sum_{i=1}^{n} \frac{\lg x_{i_1} - \lg x_{i_0}}{\lg y_{i_1} - \lg y_{i_0}} \cdot \Delta y . \quad (5)$$

$q_i = \frac{\lg x_{i_1} - \lg x_{i_0}}{\lg y_{i_1} - \lg y_{i_0}}$ the connection logarithms give the percentage of the effect of the total deviations of each indicator from the resultant indicator.

$n \to \infty$ $z = f(x, y)$ Any calculation of quantitative measures of the influence of factors on the change of the resultant indicator for the function under the desired condition is carried out in an integral way:

$$A_x^{\infty} = \lim_{n \to \infty} A_x^n = \lim_{n \to \infty} \sum_{i=0}^{n} f'x(x_0 + i\Delta'x, y_0 + i\Delta'y)\Delta'x = \int_{F_e} f_x' dx \quad (6)$$

$$A_y^{\infty} = \lim_{n \to \infty} A_y^n = \lim_{n \to \infty} \sum_{i=0}^{n} f'y(x_0 + i\Delta'x, y_0 + i\Delta'y)\Delta'y = \int_{F_e} f_y' dy \quad (7)$$

In this case, all independent factors change in a certain range, leading to a general change in the effective parameter size, i.e., the degree of influence of the determinant and periodic components on the economic process is determined.

The magnitude of the interval of unequal contradictions between the random component interval of a change and its performance in that interval is determined by the change of the random

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component, and there is a probability that it will occur in the defined interval. Accordingly, the potential losses that can be eliminated from the risk are determined by applying a factor model in which the implementation intervals of random components are taken as the intervals of change of independent factors.

For the service sector, gross margin and gross margin, which affect revenue, are of primary importance in risk assessment. If the revenue from a service and gross income (as a ratio of gross income to income) are not correlated, then the different levels of change and impact factors that create the same risk probability for these factors will depend on the value of that level.

The main factors influencing the potential risk losses in the activities of service organizations are:

- Decrease in sales as a result of declining demand for enterprise services due to an increase in the share of similar services sold directly by competitors;
- an unexpected decrease in sales compared to the planned volume due to an increase in fixed unit costs;
- fluctuations in the purchase price (increase or decrease) for certain resources required for the provision of services;
- Decrease in the quality of services provided by the enterprise ;
- unpredictable changes in taxes , fines and other deductions;
- an unexpected decrease in the average market price level for services provided relative to the forecast price level under the influence of changes in market conditions .

Based on the ideas and approaches discussed above, we will examine the situations in which risks occur in service enterprises and their management, ie the ability to eliminate or reduce risks.

The sum of risks that negatively and positively affect the efficiency of service enterprises is the total risk that affects the operation of the enterprise, the level of which can lead to an increase or decrease in performance indicators above target values, depending on the nature and extent of external and internal factors (Figure 1).

The figure shows that deviations from the planned values in the direction of reducing the actual results of operations (Res^x) can lead to the level of bankruptcy of the enterprise due to increased additional costs and losses. A positive deviation of the actual results (Res^x) from the planned indicators Res^p, on the contrary, leads to additional income, excess profit or any economic benefit.

As a result, the efficiency of a service enterprise is largely determined by a well-organized and effective risk management system that allows it to regulate the external and internal environment and thus reduce the negative impact and increase the positive impact of risk factors.

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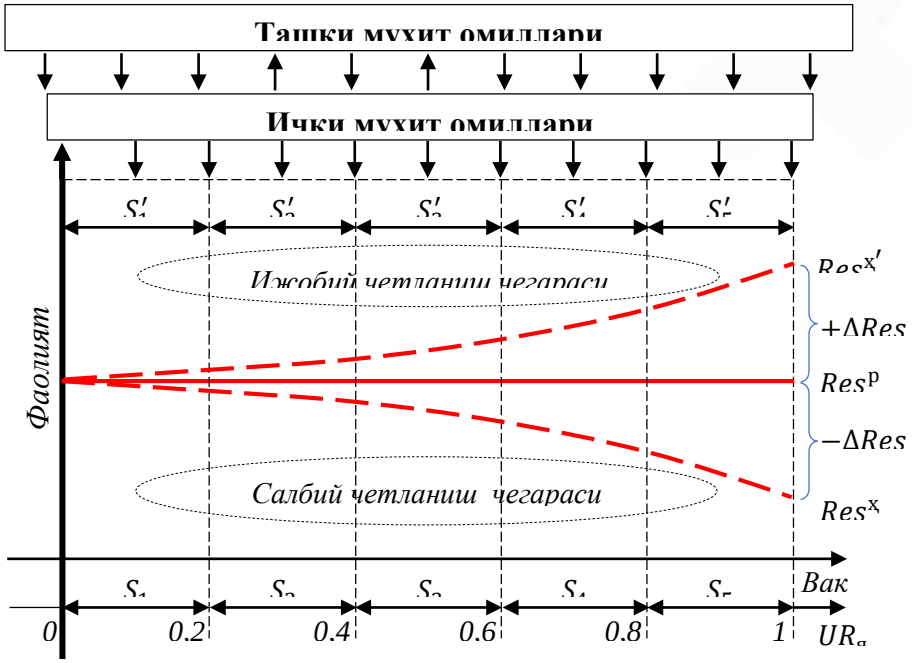

Figure 1. The impact of aggregate risk on the efficiency of service enterprises

In addition, the risk management system creates significant reserves in improving the financing and organization of all activities of the enterprise. A risk management system integrated into the general management systems of service enterprises is an effective form of integrated management, which determines the scope and priorities of the activities [5], as well as opportunities and directions for further development of the business entity.

picture $UR_я$- the overall level of risk of the enterprise;

Res^p- the result of the planned activities of the enterprise;

Res^x- the actual result of the enterprise;

$S_1, S_2, S_3, S_4, S_5, S'_1, S'_2, S'_3, S'_4, S'_5$- The main organizational and economic conditions of the enterprise.

algorithm for improving the efficiency of enterprises based on a risk management system was developed and proposed for practical use, taking into account the basic conceptual rules developed by various researchers on the formation, organization and operation of risk management systems in service enterprises (Figure 2).

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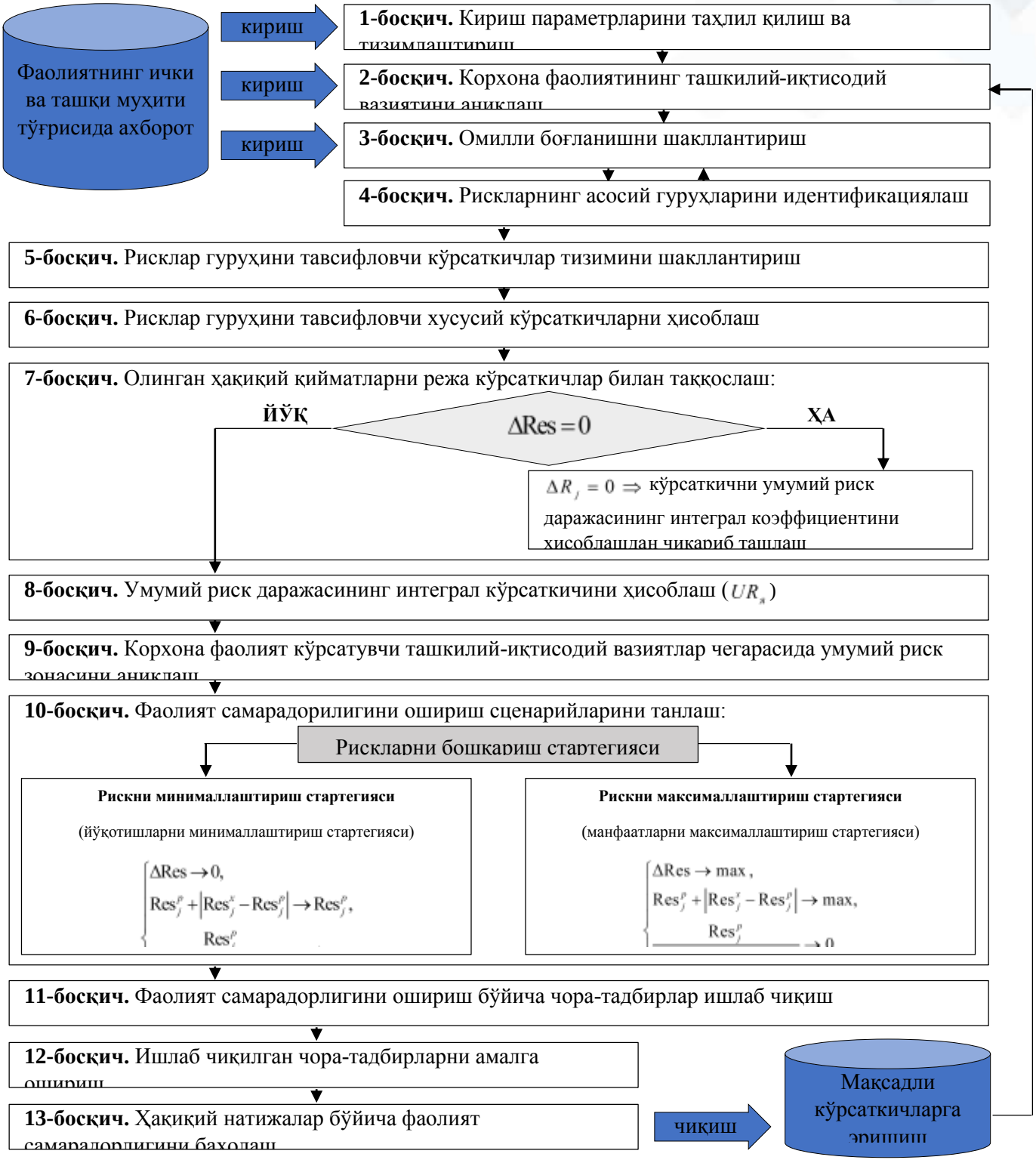

Figure 2. Algorithm for improving the efficiency of service enterprises based on the risk management system

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Based on the analysis of key macroeconomic indicators and statistical data by sectors of the national economy, the following key trends in the development of the services sector in Uzbekistan can be identified:

- Jizzakh, Surkhandarya, the Republic of Karakalpakstan, Namangan, Fergana and Navoi regions. indicates that achieved;
- Analysis of the level of per capita services provided by regions of the country. The growth rate was higher in the Republic of Karakalpakstan, Jizzakh and Surkhandarya regions, while in Samarkand, Tashkent and Khorezm regions the growth rate was lower than the national level;
- In the structure of services provided by the main types of economic activity, housing and catering services, architecture, engineering research, technical testing and analysis services, financial services and health services increased at a high rate [5], while the growth rate in other services averaged 6-8 times;

Development of targets for the development of the service sector in Uzbekistan and taking into account the above trends in the programs and measures for the development of the sector will ensure macroeconomic balance, taking into account the regional and sectoral characteristics of the service sector and effective implementation of targeted regional development programs.

Improving the classification of factors influencing the development of the service sector and service management, SWOT analysis of the national services market, analysis of surveys among consumers and service providers and the impact of factors based on expert opinions. areas of activity to increase efficiency have been identified.

An algorithm for improving the efficiency of service enterprises based on the risk management system was based on the methods of assessing the multiplier-dependent factor impact of risk indicators occurring in service enterprises. A well-organized workflow according to the proposed algorithm sets priorities for long-term sustainable development, while increasing the efficiency of enterprises.

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