

METHODS OF EXPENSES FOR THE MANAGEMENT OF COOPERATION MANAGEMENT IN TEXTILE INDUSTRY ENTERPRISE

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Abstract— This article outlines the scientific and methodological aspects of the assessment of the effectiveness of business activity management at the textile industry. In the second part of the article, the issues of choosing the indicators of business activity assessment at the textile industry were disclosed. Also, an expert evaluation method was used to determine the differentiation of the business activity and the indicators of the nominal and integral indices.

Index Terms— integral, evaluation, coaching, textile, expert, management.

1 Introduction

The term textile industry (from Latin texere, weave) was originally used to denote the process of making fabrics from fibers, but now it includes a wide range of other processes, such as making knitwear, tufting, locking and so on. The term also refers to the manufacture of yarn from natural and synthetic fibers, as well as the finishing and dyeing of fabrics.

2. The conceptual basis of business activity management in textile industry enterprises

The concept of increasing the efficiency of business activity in the textile industry enterprises also includes the goals and objectives of the concept; basic directions of implementation; Measures to implement the concept; making recommendations to improve the efficiency of business activity management; the expected results from the implementation of the Concept.

The concept of improving the efficiency of business activity in the textile industry enterprises is to develop measures to address existing deficiencies based on the assessment of the situation in the management system and the assessment of the effectiveness of the efficiency by increasing the business activity of adaptability to market transformations.

The following objectives are envisaged for the achievement of this objective set out in the Concept:

- identifying factors affecting business activity in textile enterprises, their impact on the efficiency of the enterprise;
- identification of the main directions of increasing efficiency of business activity;
- Developing a flexible business management model and introducing it into practice;
- formulate action strategies for achieving enterprise effectiveness based on business activity.

The main directions of implementation of the Concept will be as follows:

- Determining the unused capacity of the enterprise's material resources by assessing the production activity of textile enterprises;
- Detecting the rational use of labor resources through labor activity assessment;
- Determine the efficiency of the textile companies' product sales process by evaluating marketing activity;
- Determination of the attracted investment volume and its effectiveness by assessing the investment activity;
- Implement the efficiency of innovation in production by evaluating the activity of innovation;
- Implementing management efficiency through assessment of management activity.

Measures to implement the Concept include:

- selection criteria and criteria for evaluating business activity in the textile industry enterprises;
- development of integrated approach to evaluating business activity in the textile industry enterprises;
- Evaluation of business activity in the textile industry by developed methods;
- Development of specific recommendations for increasing the business activity of textile industry enterprises.

Making suggestions on improving efficiency of business activity management. At the same time, the management of the enterprise will be given recommendations on further development of the enterprise based on the results of the concept.

Expected results from the implementation of the Concept. At this stage the expected results will be summarized as a result of the concept.

The latter issue is the research in the field of business management in the textile industry. Therefore, the Concept of Conducting Research on Enhancing Efficiency in Business Activity

Management Contains the following key elements:
 - substantiating the essence of the term "business activity" and justifying its need for its management;
 - Formation of tasks for improvement of business activity management in textile industry enterprises;

- Formation of business activity management tools;
 - Improving the methodology for evaluating business activity in the textile industry;
 - Development of a model of business activity management in textile industry enterprises.

The concept of studying the management of business activity in the textile industry is given in Figure 1.

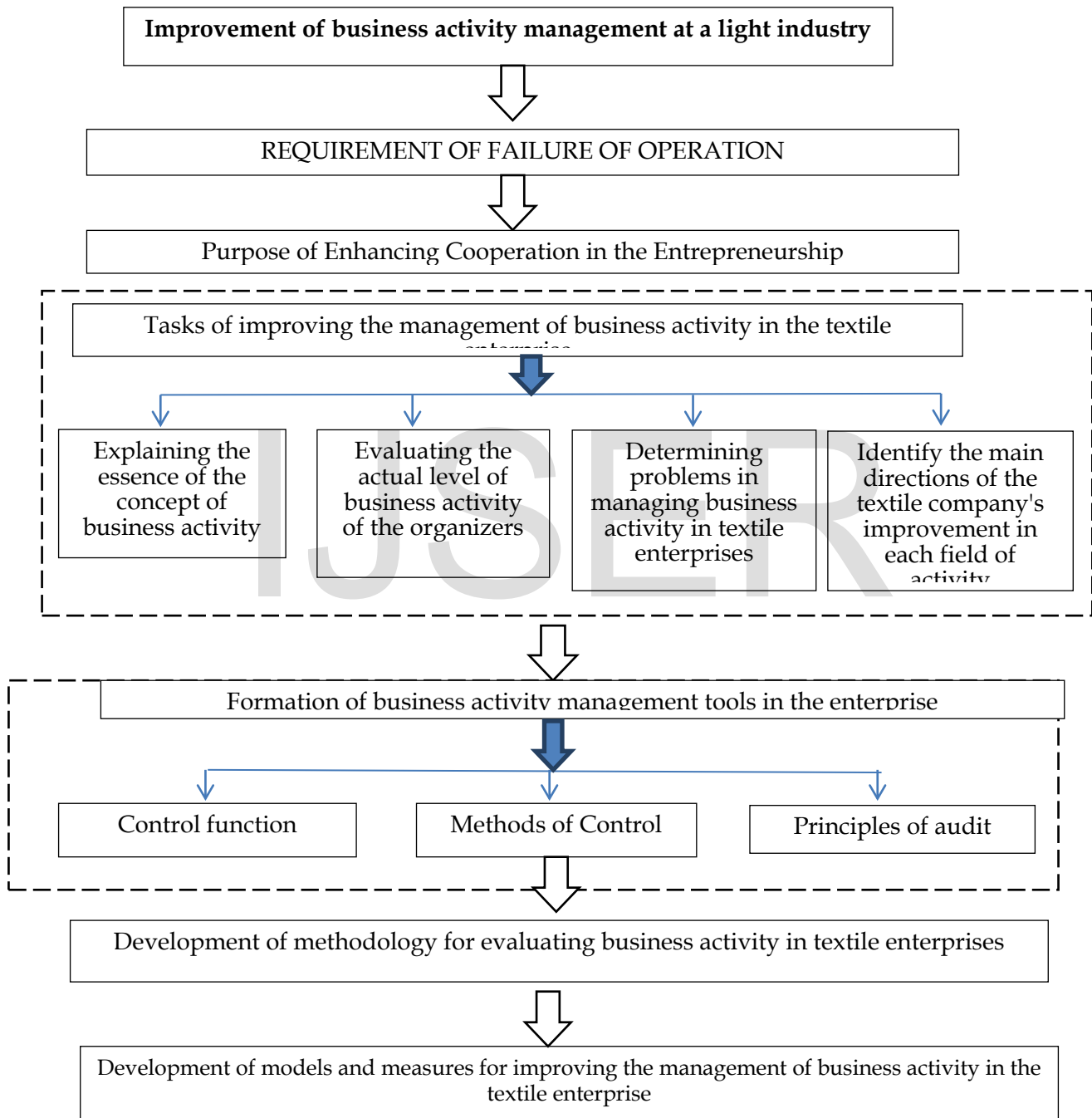


Figure 2.1. The concept of studying the business activity of a textile enterprise (author's work)

In today's competitive environment, enterprise management requires a high degree of variability in the environment. Ansoff underscores several stages in the development of a corporate

governance system based on the level of predictability of the future and the level of instability of the environment [1].

In the present-day modern strategic

management practice, creative thinking, enjoyment, intuition, aspiration to experience and others are important. Therefore, in the course of the strict regime, these qualities become the art of making strategic decisions and focus on identifying external and internal changes and, as a result, provide them with immediate recognition. Therefore, it is important to note that there are several copies of the control system in terms of the company's sensitivity to external media. Depending on the level of reception of the external ambience and the contradictory connection, the following management systems are separated from each other.

'Crisis Management' is a copy of such management that is characterized by poor reception of external signals and ineffective feedback. Problems with this kind of management are resolved in the most obvious way and can not be avoided. Frequent activities do not allow us to think that feedback is effective.

The "awakening" management is largely due to the high acceptance of external signals and ineffective feedback. In this case, an important problem has been identified in the enterprise, but the management does not take the risk. This type of management is rarely practiced, and many managers now focus on such management papers.

Management of external environment is one of the most widespread managerial decisions, with the problems being resolved quickly and efficiently, and the low-level signals received from the outside will be postponed to the next stage because of the lack of capacity.

At present, the "counter notification" ("activity") management version is most effective, and it draws attention to the advance warning and preventing the problem from developing.

3.Selection of indicators for business activity assessment at the textile industry

Assessment of business activity in manufacturing enterprises is complex, and as mentioned above, it is possible to describe the factors of its organizer by several economic indicators.

Generally, the system of different indicators is used in the practice of evaluation and analysis of production and economic activity [2,3].

The indicators of performance-rating activity should be closely interconnected, as the results will allow evaluating the real situation and elaborating appropriate measures to improve the efficiency of business activity management.

It should be noted that the indicators included in the system of business activity assessment in the textile industry should meet the following requirements:

- Mutual relationships;
- impartiality;
- speediness.

The interdependence of the indicators is mainly influenced by one another and the outcome.

This principle is crucial in assessing business activity and requires that the indicators do not repeat each other.

Holocaust is characterized by the fact that the selected indicators for business activity assessment will need to be fairly assessed by the enterprise. Indicators depend on the ability of the management decision maker to provide objective and complete information on the positive or negative impact of an enterprise on the outcome of its business.

The speed of the indicators represents their stimulating character, ie the indicators should allow the management decision maker to anticipate the negative consequences of the company's performance.

Business activity in the enterprise can be evaluated from quality and quantity.

In modern economic literature on economic and financial analysis, authors have suggested more than 30 indicators to evaluate their business performance [4,5].

The authors have different viewpoints in the assessment of business activity: the process of evaluating the business activity, the duration of operational and financial cycles, the investment activity, the market activity, and so on. Most authors have the same views on the use of descriptive indicators of turnover in assessing business activity. In our opinion, the use of these indicators is not enough to justify an objective assessment of business activity. Many of the proposed indicators are interconnected (ie, correlation coefficient is very close together), so grouping is required. Another drawbacks of existing methods of evaluating and analyzing business activity is that most authors suggested using a set of indicators to assess business activity, and there were not enough suggestions on the use of integral indicators [].

Ripol-Saragosi F.B. it is assumed that the qualitative assessment of business activity in an enterprise can be based on the results of the comparison of the state of equity of the enterprise and similar enterprises [6]. Quality criteria are as follows:

- Volume of the product sales market;
- availability of export-oriented products;
- business image.

Quantitative evaluation of the enterprise's business activity is carried out in two ways:

- 1) according to the main targets of the plan tasks and dynamics of growth rate;
- 2) level of efficiency of use of existing resources at the enterprise.

Different indicators are used to analyze the extent to which material, labor and financial resources are used in enterprises. A wide range of research has been undertaken in this area [7, 8].

T.V.Nakonechnaya recommends using the following indicators to assess business activity [9]:

- 1) Describe marketing activities:
 - Indicator of productivity diversification;
 - production diversification coefficient;

- The effectiveness of marketing activities;
- Coefficient of guarantee of guaranteed liabilities;
- dynamics of production facilities;
- 2) when designing production activities:
 - production efficiency coefficient;
 - production efficiency coefficient;
- 3) when describing commercial activities:
 - coefficient of delivery of the goods;
 - coefficient of liability of the studied enterprise;
- Consumer coefficient;
- reliability coefficient of goods suppliers;
- 4) when describing economic activity:
 - cost effectiveness ratio;
 - Cost-effectiveness ratio;
 - Economic Growth Rate;
 - economic efficiency ratio.

L.E.Klimenko used factor analysis to assess the business activity based on the modification of the DuPont model and suggested the following indicators [10]:

- circulating assets structure;
- turnover of own capital;
- sustainability of economic growth and investment opportunities of the organization.

A.Levchenko also offered to use the system of qualitative and quantitative indicators in the assessment of business activity [11].

In the process of evaluating the business activity of publishing companies in the printing industry NIGiyasova selected a number of characteristics that characterize its components: marketing, production, investment, innovation, commerce, labor, finance, and OAAumova, in the electrotechnical industry In addition to this component, an additional part of the ecology has been included in the assessment of business activity [12,13].

R.E.Safiulin suggested the relative indicators to be used for the enterprise's business activity to be divided into three groups: structural, dynamic, and cash flows [14].

A group of scientists have studied the theoretical-methodological foundations of business activity analysis and have a system of indicators [15,9].

It is more difficult to estimate the

effectiveness of economic processes and their effectiveness. The researcher needs sufficient knowledge and skills to do so. In practice, many methods have been developed to perform such important tasks, such as indexes, coefficients, scores, and ratings. Business activity in the enterprise, as well as the use of available resources, provides performance, and besides the aforementioned indicators, it is recommended to use coefficients in its evaluation. For example, G.V.Savitskaya, A.V. Dontsova, N.Nikiforova, Z.V. Nikolskaya and others consider the use of a number of coefficients characterizing the efficiency of the use of working capital [16,17,18]. Such indicators include the turnover ratio, turnover coefficient, turnover ratio, debtors and creditor debt conversion ratio, fund return, equity capital conversion ratio, and relative liquidity assets conversion coefficient.

A.D.Sheremet, R.S.Sayfulin, E.V. Negashevs argue that the financial activity of the enterprise is characterized by the fact that the business activity is essentially the turnaround of business [19,20].

Some researchers have assessed the business activity of the enterprises of the private sector of the economy, in which the production characteristics of such enterprises were taken into account. For example, A. Krivova points out the distinctive features of this network in the assessment of business activity in agricultural enterprises. In order to facilitate analytical calculations, the indicators are divided into the following groups [21]:

- indicators and coefficients of circulation of money;
- indicators of the turnover of funds;
- Efficiency indicators of capital use.

Ms. K.Konysheva, the companies involved in information technology, used a system of descriptive indicators to focus on marketing activities in order to ensure business activity.

In their research, AA Kanke and P.E. Koshevaya suggested conducting an enterprise activity assessment as follows (Figure 2.4) [22].

However, we do not agree with this type of business activity and the selected benchmarking performance. In our opinion, it is reasonable to look at quantitative indicators, not as absolute and relative indicators, but as indicators dynamics and financial ratios.

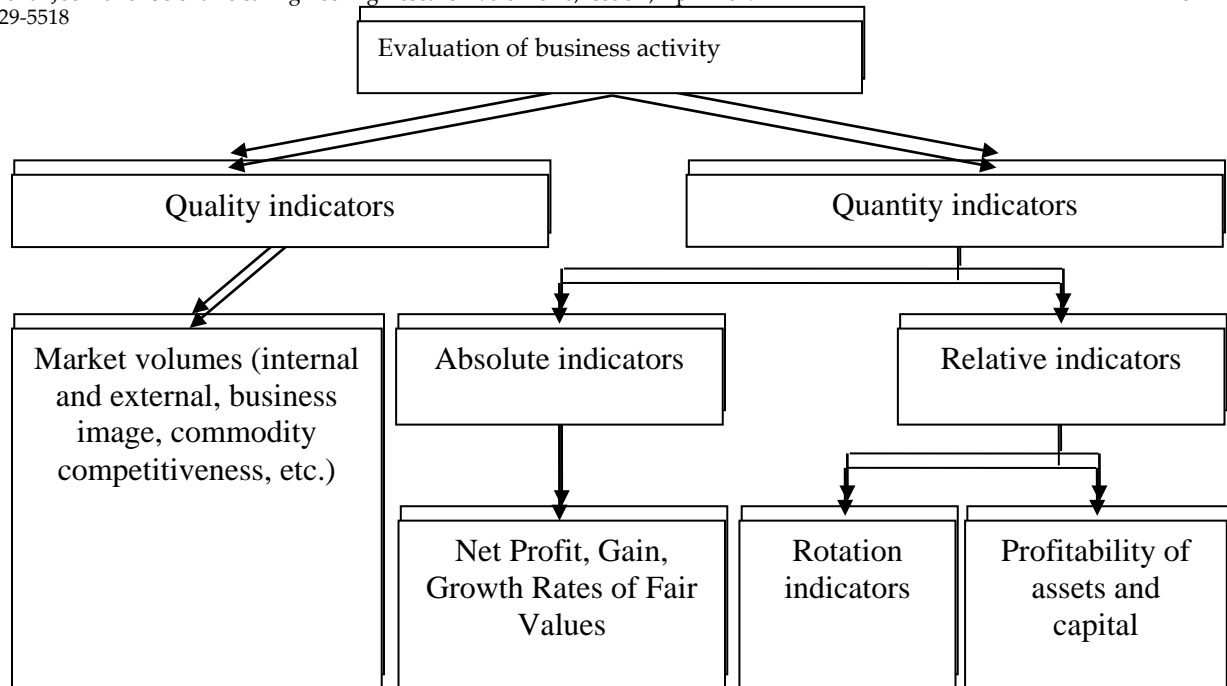


Fig. 1. Changed business activity assessment (author's development)

In the study of the dynamics of business activity indicators, the following relationships are used: the "golden rule of the organization's economy":

$$I_{\Phi} > I_C > I_{MK} > 100\% \quad (2.1)$$

here, I_{Φ} – dynamics of business profit;
 I_C – product dynamics index;
 I_{MK} – index of dynamics of enterprise property value.

Completion of the first interconnection link (the accelerated growth of net profit from sales revenues) indicates an increase in sales profitability of the enterprise (R_{COPIB}):

$$R_{COPIB} = \frac{\Phi_{COPIB}}{Q_{COPIB}} * 100, \% \quad (2.2)$$

here, Φ_{COPIB} – net profit capacity;
 Q_{COPIB} – sales volume.

The completion of the second interconnection (the accelerated growth of earnings from the sale of productive assets) reflects the acceleration of assets circulation:

$$A_{MNT} = \frac{Q_{MNT}}{P_{MNT}} * 100, \% \quad (2.3)$$

here, Q_{MNT} – production volume;

Balance sheet is the fair value of the entity's accounting balance sheet.

Net Profit Profit Growth Rate ($I_{F} > I_{MQ}$) indicates an increase in the net profitability of assets:

$$R_{MNT} = \frac{F_{MNT}}{MQ_{MNT}} * 100, \% \quad (2.4)$$

Dynamics has shown that the increase in the average asset value of the company's assets has increased the company's property potential. However, it can be achieved in the long term.

Prof. E.Akramov suggested using the following indicators to assess the business activity of the enterprise [24]:

1. Indicator of turnover of an enterprise's as-

sets.

2. Long-term assets turnover indicator.
3. Turnover Turnover Ratio.
4. Reserves and expenditure indexes. Cash Turnover Turnover Index.
5. Indicator of capital returns.
6. Indication of finished product turnover.
7. Debt settlement debt index.
8. Average debt of debtor (annual).
9. Indicators of loan debt conversion.
10. Average loan debt (annual).
11. Cash Turnover Turnover Index.
12. Spending of circulating assets for each sum of products sold.

E.Ergeshev and HM Demlatovs described the concept of "business activity" as "business activity" and in its evaluation the indicators were divided into five groups: asset circulation, receivables repayment, debt repayment, turnover of material production, the duration of the operating cycle [25].

The block diagram of calculation of quantitative indicators for the assessment of enterprise's business activity by NPPlaskova is shown in Figure 2.6 [26].

The first and second blocks are implemented by using traditional methods of analysis of indicators describing the implementation of the business plan of the business plan.

In assessing the relevance of the business growth to the final outcome of the third block, the following two stages can be highlighted in this process:

- 1) to check the adequacy of capital, sales and profit growth rates;
- 2) analysis of sustainability of economic growth.

Thus, the factor of stability of economic growth has been shown as a four-factor model of mixed (additive-multiplying):

$$f = x * y * z * (1 + e). \quad (2.7)$$

The fourth block analyzes the level of utilization of the resource potential. Many of the above-mentioned methodological approaches are used to achieve this.

The fifth blogger for assessing business activity implies the study of market stability indicators. This analysis has been thoroughly studied in a wide range of research studies related to the market value of the business and the investment attractiveness of enterprises [89,131,146].

By analyzing the research findings on the indicators used to evaluate the enterprise's business activity, the following flaws have been identified:

1. Business activity is often balanced with turnover, which is dependent on turnaround. It is important to note that the analysis of turnover is one of the most important elements of the enterprise's business activity, which does not allow for a full assessment of the level of business activity. With this indicator only business activity of the business entity can be assessed. At the same time, the effectiveness of investment, innovation and financial activities remains unclear. This does not correspond to the essence of business activity.

2. No cash flow indicators have been analyzed in any of these methods.

3. The affected systems are either too narrow or too large. Consequently, if the narrow range does not allow an objective estimate of an entity's business activity, a broader circle can lead to a downsizing in accounting and relies heavily on the enterprise's business continuity.

4. Standardized methods of business activity analysis do not allow the interested parties to provide the required information with the necessary and final results of the enterprise's activity.

5. The system of indicators used for the assessment of business activity includes only indicators of production, labor and financial indicators. The state of the organization, such as marketing, investment and innovation, is not adequately evaluated.

6. There is no order of absolute performance of business activity.

7. There is no single comprehensive indicator that fully characterizes the business activity of a business entity.

Taking into account the shortcomings, we have to systematize the indicators that characterize each of the above mentioned business activity components when selecting and designing the indicators of business activity in textile and garment industry.

Research by Zeroki, a researcher to evaluate business activity, has shown that in research by re-

searchers, special attention is paid to some of the following activities in assessing business activity in enterprises:

- The level of access to available resources, especially the use of working capital, because there is a steady flow of funds in these enterprises;
- high share of raw material costs in production costs;
- Market sustainability of enterprises;
- financial position;
- expansion and diversification of activities.

Therefore, in our research, we believe that the selected indicators for the assessment of business activity in textile and sewing-knitting businesses should meet the following requirements:

- Mutual relationships;
- impartiality;
- relevance;
- completeness of reliability;
- Ease of calculation and simplicity;
- Explained.

As noted above, the relationships between indicators are reflected in their impact on each other and on the resultant indicator. At the same time, indicators should not repeat each other.

Hence, it is characterized by the fact that the selected indicators will need to give a realistic estimate of some or all aspects of the enterprise's business activity.

Relevancy describes "employment". For example, if the researcher has a goal of evaluating business activity, then the system of indicators chosen would be appropriate. These indicators will have to fully cover the main characteristics of business activity.

The completeness of reliability of the indicators is explained by the fact that the economic activity of an economic entity has an opportunity to fully evaluate the rates and rates of change.

Ease of accountability and simplicity means that the calculation of the benchmarking performance and the coefficients of business activity should not be a problem for the research. These indicators should be based on existing documents, based on existing documents, reports.

One of the most important requirements for economic analysis is interpretation. Each calculated indicator will need to describe and reflect some or all of its business activity.

The use of indicators that evaluate the performance of a business activity that meets these requirements will increase the efficiency of its management.

In our research, based on the economic and production activity of the textile and sewing-knitting enterprises, based on the peculiarities of the organi-

zation of production, we have decided to select descriptive indicators for each component of the selection of indicators for assessing the level of business activity at these enterprises.

Zeroki, the results of a large number of research studies on the assessment of business activity of enterprises, requires a complex systematic approach to this process.

Thus, business activity in the enterprise is one of the economic categories that characterize its business activities in a comprehensive manner. Therefore, the indicators selected for the assessment of business activity in the textile and sewing-knitting enterprises above, not only characterize the efficiency and productivity of the existing enterprise's production and sales, but also its dynamics.

4.Improving the methodology for evaluating business activity in textile enterprises on the basis of integral indicators

Methods and models are recognized as the main tool of the research. The method is the solution to a specific problem.

A wide range of statistical methods are used to investigate business activity. By using them, a concrete process or event model is created to solve a specific problem. For example, a regression model will be created as a result of regression analysis, and a mapping map will be drawn using the grouping method.

The statistical analysis methods that are critical to the enterprise's business activity include: absolute, average and relative amounts; analysis of variation pumps; classification and classification; index method; dispersion analysis; component analysis; Factor Analysis; discriminant analysis; Expert Evaluation Method; correlation and regression analysis; graphical interpretation; brand models; multi-factor statistical models; forecasting; content analysis; elasticity analysis; dynamic row analysis; balance method; variation analysis; cluster analysis, and so on.

The two or more factor analysis methods mean the study of the effects of factors on the level of business activity.

Regression analysis is a method of data analysis to determine the degree of dependence of one variable on one (simple regression) or multiple (multiple-regression) dependent variables.

Variation Analysis - It is designed to check whether the variables affect the variables that are related to them.

Discriminant analysis helps to divide a set of predefined objects into a combination of independent variables and thus help explain the differences between groups.

An omnivoreal analysis means that the effects of various factors influencing the outcome change can be determined by means of traditional,

mathematical, and other methods of economic analysis.

Cluster analysis allows for the distribution of the aggregate of objects relative to the same group [27].

The analytical method of assessing business activity in the enterprise includes a rating assessment method. The rating is applied to the targeted comparison of the network or region enterprises.

The following information can be used to apply this method:

- information received from interview manager of enterprise-customer (or enterprise-research facility);
- consolidated financial statements of the enterprise-comparable entities;
- Management information in the form of informal accounts that are fairly straightforward to fill in. As a rule, these tables are distributed to businesses-comparable objects to respond.

The company's rating is based on parametric analysis, but normative conclusions are based on quantitative comparisons, ie the selected indicators (coefficients) are based on their relative importance and are the aggregate score that serves as a basis for determining the place of the enterprise.

Rating is made in the following order.

The criterion for selecting indicators for rating is determined.

The two main criteria for selecting indicators in the rating assessment are:

1. Theoretical - they should reflect the remarkable aspects of the economic and financial condition of the enterprise.
2. Practical - to be able to calculate them on the basis of available information on economic activity of the enterprise.

From the theoretical point of view, indicators can be classified objectively and subjective.

Indicators are indicators characterizing the efficiency and financial sustainability of the business (eg daily liquidity ratio or product profitability). Indicators do not describe the effectiveness of the enterprise, but may have an impact on customer performance by applying the financial management system. Such indicators include, for example, sales volumes, number of employed persons, scope of business, and level of business activity. In the context of enterprise scale, economics is usually more efficient than large enterprises with smaller businesses.

In the process of the research, it is important to determine the "weight" (significance level) of some or all of the indicators in the final assessment of the enterprise. Here are two main criteria:

1. Theoretical, ie, the value of the enterprise's efficiency and financial position.
2. Practical, that is, the reliability of the indicators based on available information.

Another important factor in rating assessment is the dynamics of individual indicators. As you

know, the two companies with the same level of liquidity, if one of them has the result of a positive dynamics and another is the outcome of a negative dynamics, the prospect of a financial condition will be different. Therefore, the factor trend of separate indicators characterizing the effectiveness of the business and financial stability should be taken into account by the adjusting coefficient in calculating the final score of the enterprise.

The rating is based on two main aspects: a ten-factor model for economic performance (five factors) and financial sustainability (five factors).

The corporate rating is determined based on the cumulative grade based on the evaluation results.

The cumulative grade of the separate enterprise is determined by the following formula:

$$TM = \sum_i M_i * B_i \quad (2.8)$$

TM – rating score of the rating company;

M_i – rating - entered by the rating enterprise score (rating);

B_i – рейтинг баҳолашни амалга ошириш жараёнида моделга киритишда -кўрсаткич муҳимлик даражаси.

The findings of the research show that the use of a wide range of integral indicators was used to assess the effectiveness and effectiveness of the final production activities of manufacturing enterprises. Research has also been carried out by many scientists in evaluating the activities through the integral measure [28,29].

The options can be divided into two groups when formulating integral indicators in modern economic literature [29]:

1. Integrated assessment methods based on multi-sectoral analysis of enterprise performance indicators [30,31].

2. Integral Points Assessment Methods [32, 33].

Comparative analysis of integral indicators using multiple industry comparative analysis is based on the benchmark for all selected indicators and the primary, consolidated and integral indicators of the surveyed enterprises. In this case, the rating will be selected based on a business that has the highest economic performance in the marketplace. This approach fits perfectly with market competition and tries to gain the advantage among competitors through the efficient use of existing facilities. In this case rating is determined by the following formula proposed by A.Sheremet [34, 35]:

$$R_i = \sqrt{(1 - x_{1i})^2 + (1 - x_{2i})^2 + \dots + (1 - x_{ni})^2} \quad (2.9)$$

бу ерда, x_{1i}, x_{2i}, x_{ni} – j-таҳлил қилинаётган корхонанинг стандартлаштирилган кўрсаткичлари қиймати.

Ratings of enterprises are carried out in order to increase the rating, and the highest rating is achieved by an enterprise with the lowest R_j value. In practice, the number of indicators and businesses

is limited in the use of this algorithm.

The second method is based on an integral assessment using points, and the actual figures are normally scored so that they are assessed. The maximum score in such calculations is 100.

Each method of evaluating this business's business activity has its own advantages and disadvantages.

At the same time, many methods of valuation of business activity are characterized by some of its activities: only trade activity, productivity, profitability of sales.

Therefore, it would be expedient to use a number of methods to evaluate business activity in a complex enterprise.

One of the distinctive features of textile enterprises is that the share of raw materials in these production expenditures is high enough (85-90%). Therefore, it is necessary to pay close attention to this situation during the calculation of business activity of these enterprises.

Therefore, based on existing methods of assessment of business activity, we have developed a method of calculating its business activity based on the distinctive features of the entire textile industry.

The model of business activity assessment in the textile enterprise is formulated as follows: to identify business activity in a textile enterprise by comparing a "concrete sample" or a company with the highest results in the industry. Its implementation involves the following steps:

Stage 1. Selection and classification of indicators of business activity in textile enterprises. A number of comparable textile factories comprise the matrix $A = \{a_{ij}\}$ with their individual business activity, where i is the number of business activity index ($i = 1, 2, 3, \dots, n$), j - the business serial number ($j = 1, 2, 3, \dots, m$).

Stage 2. Carry out researches on studying factors and factors of business activity of textile and competitive enterprises studied.

Stage 3. Identify a business enterprise or a conditional "concrete sample" enterprise. The maximum value of each selected indicator $a_{(im+1)} = \max \hat{A}(j) (a_{ij})$ (if the increase in the index leads to an increase in business activity) or the minimum value $a_{(im+1)} = \min V(j)$ (if the decline in performance will lead to an increase in business activity) and a conventional "concrete sample", which will be assigned a $m + 1$ number, will be written down on the column of the enterprise.

Stage 4. Normalization of business activity indicators relative to the "net sample" of the enterprise is carried out. For each A matrix, each business activity indicator is standardized by the following formula with each "concrete sample"

$$x_{ij} = \frac{a_{ij}}{a_{im+1}}, \quad (2.9)$$

here x_{ij} – j- Textile Manufacturing - Functional Index;

a_{ij} - j -factual index of textile enterprises;

a_{im+1} - actual selected index of textile company "net sample".

Stage 5. Determination of the level of significance and unit of indicators (share ratio) in the textile enterprises to ensure objective assessment of business activity (Table 2.4).

Table 1

Replacement of qualitative assessments of other group (other indicator) of one group (one indicator) to quantitative criteria

Comparative qualitative evaluations of the two groups	Quantitative evaluation (a_{ij})	
	First group (first indicator)	Second group (second indicator)
Comparative groups (indicators) are the same	$a_{ij} = 1/1$	$a_{ii} = 1/1$
The first group (the first indicator) is a bit more important than the other group	$a_{ij} = 2/1$	$a_{ii} = 1/2$
The first group (first indicator) is more important than the other group	$a_{ij} = 3/1$	$a_{ii} = 1/3$
The first group (first indicator) is more important than the other group	$a_{ij} = 4/1$	$a_{ii} = 1/4$

The group and significance level of indicators (share ratio) can be determined by using the expert assessment method [13].

Stage 6. Determination of the aggregate group activity of business activity in comparable textile enterprises. In order to calculate the integral indicator of business activity in the textile enterprise, the aggregate group of business activity is calculated using the following formula:

$$K_{TK_j} = \sqrt{\sum_{i=1}^j a_i \cdot (1 - \Pi_{ij})^2}$$

Бунда, K_{TK_j} - j - integral indicator of business activity of textile enterprises;

a_i - Business activity index - cumulative group indices;

Π_{ij} - j - The indicator of business activity in the textile industry.

Stage 7. Forecasting key factors of business activity and predicting business activity in comparable textile enterprises.

Stage 8. Categorization of textile enterprises across the integral indicator.

Stage 9. Analysis of primary, aggregate and integral indicators of business activity in textile enterprises.

The index of business activity in the textile industry can be between theoretical and coefficient of 0 to 1 or 0 to 100 percent.

One of the most important and difficult stages in assessing the business activity of the textile enterprise is the selection of indicators for its implementation. On the part of us, we have divided the indicators required for the assessment of business activity in the textile industry in the following groups:

1. Labor productivity q - To evaluate

labor activity. Labor productivity is defined as the productivity of labor productivity at the textile enterprise and is calculated as the ratio of total sales revenue from product sales to the average annual number of industrial workers:

$$q = \bar{D}_{max} / P. \tag{2.11}$$

2. Funding is f_{kai} . - to evaluate production activity. Fund returns - how much the use of installed equipment at the textile enterprise, such as the amount of products produced per each UZS equipments, is the ratio of production output to the annual average value of the major production facilities:

$$f_{fjq} = \bar{D}_{max} / \Phi_{acoc},$$

Φ_{acoc} . - average annual production cost of the enterprise.

3. Resource rotation K_{kay} . - to assess investment activity. The company describes the volume of sales, which corresponds to the sum of UZS 1 UZS:

$$K_{kai} = \bar{D}_{max} / BB_{yppm}, \tag{2.13}$$

BB_{yppm} . - average value of the enterprise's total capital during the period under review.

4. Return on equity capital is EAL - selected for the purpose of evaluating financial activity and describing the rate of return on equity:

$$O_{y3} = \bar{D}_{max} / CK_{yppm},$$

CK_{yppm} . - the average value of the enterprise's equity during the period under review.

5. Rotational coefficient of finished products for evaluation of OTM - marketing activity. The finished product turnover ratio is calculated as the ratio of total revenue from sales to the average annual product weight:

$$O_{TM} = \bar{D}_{max} / TM_{yppm},$$

TM_{yppm} . - amount of annual average residual product.

6. Kyang coefficient of renewal of key produc-

tion assets. - a selected indicator for the evaluation of innovative activity, describes the share of renewed in the total value of the major production assets and is calculated by the following formula::

$$K_{\text{ЯИГ}} = A\Phi_{\text{ЯИГ}} / A\Phi_{\text{и.о.}} \sqrt{\sum_{i=1}^7 a_i \left(1 - \frac{D_{\text{max.}}}{P}\right)^2 + a_2 \left(1 - \frac{D_{\text{max.}}}{\Phi_{\text{асос.}}}\right)^2 + a_3 \left(1 - \frac{D_{\text{max.}}}{\text{ББ}_{\text{урм.}}}\right)^2 + a_4 \left(1 - \frac{D_{\text{max.}}}{\text{СК}_{\text{урм.}}}\right)^2 + a_5 \left(1 - \frac{D_{\text{max.}}}{\text{ТМ}_{\text{урм.}}}\right)^2 + a_6 \left(1 - \frac{A\Phi_{\text{ЯИГ}}}{A\Phi_{\text{и.о.}}}\right)^2 + a_7 \left(1 - \frac{D_{\text{max.}}}{\text{ДК}_{\text{урм.}}}\right)^2} \quad (2.16)$$

$A\Phi_{\text{ЯИГ}}$ - Value of newly attracted fixed assets;

$A\Phi_{\text{и.о.}}$ - The annual average value of the production funds based on the end of the year.

7. The Debt Debt Return Ratio for ODQ - Commercial Assets. This figure describes the rate of return of enterprise receivables:

$$O_{\text{ДК}} = D_{\text{max.}} / \text{ДК}_{\text{урм.}} \quad (2.17)$$

here, $\text{ДК}_{\text{урм.}}$ - annual balance of accounts receivable.

Hence, the mathematical expression of the in-

tegral indicator of business activity for textile enterprises by applying the integral scoring method proposed by AD Scheremet during the research was as follows [34, 35]:

$$K_{\text{TK}_j} = \sqrt{\sum_{i=1}^7 a_i \left(1 - \frac{D_{\text{max.}}}{P}\right)^2 + a_2 \left(1 - \frac{D_{\text{max.}}}{\Phi_{\text{асос.}}}\right)^2 + a_3 \left(1 - \frac{D_{\text{max.}}}{\text{ББ}_{\text{урм.}}}\right)^2 + a_4 \left(1 - \frac{D_{\text{max.}}}{\text{СК}_{\text{урм.}}}\right)^2 + a_5 \left(1 - \frac{D_{\text{max.}}}{\text{ТМ}_{\text{урм.}}}\right)^2 + a_6 \left(1 - \frac{A\Phi_{\text{ЯИГ}}}{A\Phi_{\text{и.о.}}}\right)^2 + a_7 \left(1 - \frac{D_{\text{max.}}}{\text{ДК}_{\text{урм.}}}\right)^2} \quad (2.18)$$

Here a_1, a_2, \dots, a_7 - coefficients of business activity concentration group.

Based on the integral value of this business activity, the author developed the hierarchical scale of business activity for the textile industry (Table 2.5).

Table 2

Business activity for textile enterprises level hierarchical scale

Hierarchical scale criteria			
Low	Satisfactory	Medium	High
$K_{\text{TK}} > 2,2$	$1,4 < K_{\text{TK}} < 2,21$	$0,6 < K_{\text{TK}} < 1,41$	$K_{\text{TK}} < 0,60$

Source: Author's development

The level of business activity from this hierarchy is described below:

- Business activity of a high-level enterprise means that there is a high level of competition in the use of all available resources. In order to achieve this value, the enterprise will have a high liquidity ratio, covering all the resources available at its own expense, with a steady growth in all sectors;

- Average business activity is characterized by solvency, high return on production and profitability. At this level of business activity, a textile company uses not only its own funds but also long-term loan to cover the reserves. The enterprise will be flexible in its impact on the environment by utilizing its domestic capacity;

- Satisfactory level of business activity in the industry depends on a number of problems in its financial, labor, production and other activities. However, at such a level of business activity there is an opportunity to achieve financial stability through expansion of own sources of resources and increasing the amount of their own funds;

- Low level of business activity characterizes the crisis of the enterprise. The current financial situation, that is, money, short-term securities

and receivables, does not even allow repayment of debts.

Thus, the improved methodology for evaluating business activity in textile enterprises will allow them to improve their performance by an impartial assessment of their performance and rational use of available resources.

5. Conclusions

1. The concept of increasing the efficiency of business activity in the textile industry enterprises is to develop measures to eliminate existing deficiencies based on the assessment of the situation in the management system and the assessment of the effectiveness of ensuring efficiency through increased marketability of business flexibility.

2. The author developed enterprise management systems based on external signals.

3. Assessment of business activity in production enterprises is complex, and as mentioned above, it is possible to describe its organizers by several economic indicators. It should be noted that the indicators included in the system of business activity assessment in the textile industry should meet the following requirements:

- Mutual relationships;
- Holicon;

- speediness.

4. Indicators for the assessment of business activity in textile and sewing and knitting enterprises are selected and not only describe the effectiveness and productivity of the existing enterprise's production and sales activities, but also its dynamics.

5. It is recommended to use the following relative indices in the dissertation for the integrated assessment of business activity in textile enterprises at its organizers scale:

- labor productivity (to assess labor activity);
- fund return (for assessment of production activity);
- Resource allocation (for assessing investment activity);
- Return on equity (for valuation of financial activity);
- turnover ratio of finished goods (for assessment of marketing activity);
- coefficient of refining of the main production assets (for evaluation of innovative activity);
- Turnover ratio of accounts receivable (to evaluate commercial activity).

Experts used the method of determining the coefficients of the integral indices.

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