

## **STRUCTURE AND MANAGEMENT OF ENTERPRISES DURING BUSINESS ACTIVITY**

Khodzhamuratova Gulbakhar Yuldashevna  
Associate Professor of Management and Marketing  
Department of Tashkent State University of Economics  
Tel number: +998 91 003 63 24  
E-mail: gulbahor3691@mail.ru

### **ABSTRACT**

In the article, new methods and principles of improving the budgeting of enterprises operating in the Republic of Uzbekistan are considered. Key words: enterprise, management, economic growth, improvement, economic stability.

### **INTRODUCTION**

The organizational structures of many business enterprises are constantly changing. Such changes are not enough to transfer the vertical management system to the horizontal management system, but through these structures, business enterprises should communicate with all market subjects and carry out effective business activities. Organizational structures are in the form of management links and management levels. The following elements are distinguished in the enterprise structure: leadership and communication (horizontal and vertical), positions (departments), levels (stages). The department is an organizationally separate, independent management organization. Performance of a specific task by a department (group of people) is the main goal of its formation. Connections between sections are horizontal. The connections between the steps are vertical connections. They have a consistent submissive attitude that is freely expressed from the lowest levels to the highest.

It is possible to determine the presence of all the structural elements described above in any, even a small enterprise. An entrepreneur is the owner of the enterprise he founded and manages its work. Vertically, his employees are subordinate to him. The vertical organizational structure consists of several management levels connected on the basis of mutual subordination. The management level is a link that operates at a certain level of the hierarchy. Control steps indicate the sequential submission of one control link to another, usually a lower link to an upper link, that is, a vertical division. All these links and the composition of the stages and the order of their mutual subordination, the rights and duties of each management body and link, as well as the order of relations between them, the organization of management, such as the creation of functional departments, provision of information sides form a vertical management system. Coordination of these according to their content and terms is performed by various services that connect many elements of production. In some cases, such horizontal communication between functional services is very long, is carried out with a number of disputes and conflicts, and it is very difficult to coordinate this work.

It is known that organizational departments of business enterprises are organized on the basis of functional, geographical, commodity, market principles or by using them together (based on a combination). Currently, effective business enterprises have as few management links as possible in their organizational structures, and their activities include order fulfillment, new product discovery and production planning, product distribution, and customer service. they pay great attention to the processes. In these business enterprises, management links are shortened, a single-level management

system is introduced, and the number of managers is reduced. Horizontal relations are established between the employees of the enterprise performing various tasks (organizational marketing, accounting, etc.). They are not in the form of direct subordination, but often determine the consistency and interdependence of various production (operational) operations of the enterprise. The communication system means that all management bodies perform their tasks in close communication with each other. Losing touch means losing control. Connections can be in different forms: linear (vertical), functional (horizontal), network, regional.

It is known that a report is a set of information about the results and conditions of the work of an enterprise, association, association, concern, corporation, joint-stock company, etc. for the purpose of control and management, it is transferred to the relevant entities. Report information includes information on the products sold, works and services, production costs, business funds and sources of organization, financial results of operations, taxation and dividends. With the help of accounting, information is obtained about various types of material values and amounts of money available in the firm, the status of settlements with other enterprises and organizations, and the total amount of other resources in it; the prepared materials, volume and cost of manufactured and sold products are determined; financial results of economic activity.

In accounting, as well as in quick and statistical accounting, all meters are used - in kind, labor and money meters. But in it, the monetary (valuable) meter is given special importance, because it allows to obtain general indicators of accounting. Therefore, in the money meter, all the objects of accounting, although they are reflected in the kind and mekhat meters, are necessarily expressed in the money meter. LITERATURE ANALYSIS AND METHODS The key to the success of the company is competent organization of its work. Simplification, systematization and automation of work processes will significantly increase the competitiveness of the enterprise. Accurate and appropriate financial planning and budgeting in the enterprise is a very important and promising part of business organization. Any manager and business owner, even a small one, should clearly know the basics of the process and implement it in his company. Financial planning is a whole that organizes the entire activity of the company. This is related to other planning, which is present in any business (only in different forms), as well as an assessment of the company's mission and aspirations, taking into account the necessary funds and timely availability of connections. Financial planning is carried out in the following periods; Long-term or strategic. Describes the main goals of the organization, ways to achieve it, its size and scope of work for more than 5 years in qualitative or general quantitative form. Medium or tactical planning is drawn up from 1 to 5 years and determines the funds necessary for the implementation of strategic goals.

Broadly speaking, it is not only resource planning, but also the management of the enterprise, taking into account the contribution to the growth of the company, its departments and employees using its criteria. The result of budgeting is the budget - a document of the company in the near future. Enterprise budget functions

1. Budgeting provides for the search for ways to allocate resources, taking into account the market situation, its opportunities, problems and risks, and offers ways to solve them. It reflects the financial control of departments and employees, conducts efficiency analysis by comparing planned results and achieved results. Monitoring different metrics allows you to see their impact on the bottom line and make adjustments.

2. The budgeting system of the enterprise provides an opportunity to monitor the work of managers, is based on the fulfillment of their goals, and is also a financial incentive for the work of employees. 3.

Budgets are effective because of top-down information in the format of plans. This means that communication between employees of different levels is supported, and an understanding is formed between them about the duties and tasks of each employee and department, as well as the entire enterprise. 4. Strengthens communication between departments, helps to better understand the characteristics of each department.

- DISCUSSION AND RESULTS 3 stages of the budget period: Financial planning and budgeting in the enterprise is carried out periodically and for a certain period (budget period). And the budget period is divided into certain stages: Stages of enterprise budgeting: 1. Planning - is carried out before the beginning of the budget period and includes the following:
  - • Determining tasks for the budget period;
  - • Data selection, analysis, grouping;
  - • Drafting, analyzing, correcting and validating estimates.
  - • Implementation - execution of estimates, analysis and correction of operational indicators.
- Completion - write reports on the execution of estimates and their goals, analyze indicators, and draw conclusions for key estimates.

The main goals of the budget process: Analysis of future costs by periods; Timely implementation of the work plans of the enterprise; Creating a basis for calculating the company's efficiency for various types of activities. A number of limitations are taken into account when preparing and executing the budget. As an important component of short-term (operational) planning, budgeting should be consistent with the organization's strategy, marketing, and other intentions. A mandatory criterion for its introduction is the use of information technologies. In addition, this system should correspond to the specific characteristics of the company and its field of activity.

The main principles of budget planning: unity, consistency, flexibility and accuracy. Unity refers to the systematic budgeting of the company and all its departments, because the centers of responsibility involved in the formation of the budget must strive for a common and global goal by creating a master plan, checking its implementation and making corrections. Keying projects based on control results, monitoring of planned execution. The principle of accuracy requires that the operational plans of the enterprise be determined as much as possible from the developed budget. In addition, other principles of budget planning are considered, for example: Compliance of budget parameters with official reporting forms: Standardization of forms and procedures for drawing up plans for enterprises and organizational units without taking into account budget cycles, the characteristics of their economic activity: Enterprise and its divisions the distribution of linmas according to their total costs; Determining the financial goals of each division in advance by adopting specific profitability rates; Stability of the budget and budget process, which leads to regular revision and improvement of previous forecasts for the next period, without waiting for the end of the current one; Taking into account income (expenses), loans and write-offs of money in time-appropriate units of account; A detailed account of the most important items of expenses, the method of which is much higher in direct sales.

The key to the company's success is competent organization of its work. Simplification, systematization and automation of work processes will significantly increase the competitiveness of the enterprise.

## Conclusion

Expertise is a work activity carried out to assess the level of compliance of the prepared accounting documents, account registers and financial reports with the requirements of laws and other regulatory documents. Inventory is a work activity carried out to determine the true state of the company's assets and liabilities, to determine whether they correspond to the account information. Consulting is a work activity carried out to provide business entities with advice on various knowledge and practical skills that interest them. Professional services are the activities of auditing organizations on the basis of contracts to keep accounts, restore them, prepare tax declarations, create business plans, and perform other professional tasks for business entities. Thus, based on the above thoughts and considerations, audit and auditing activities can be defined as follows. Audit is the preparation of the budget of the enterprise in accordance with the laws and other regulatory documents from the point of view of the state and the interests of the economic entities.

## REFERENCES

1. Akhmedov, B. A. (2021). Dynamic identification of the reliability of corporate computing cluster systems. *Academic Research in Educational Sciences*, 2 (3), 495- 499.
2. Akhmedov, B. A. (2021). Problems of ensuring the reliability of cluster systems in a continuous educational environment. *Eurasian Education Science and Innovation Journal*, 1 (22), 15-19.
3. Akhmedov B.A., Shayxislamov N., Madalimov T., Maxmudov Q. (2021). Smart texnologiyasi va undan ta'limda tizimida klasterli foydalanish imkoniyatlari. *Scientific Progress*. № 1(3). P. 102-112.
4. Akhmedov B. A. (2021). Zadachi obespecheniya nadejnosti klasternix sistem v nepreryvnoy obrazovatelnoy srede. *Eurasian education science and innovation journal*. № 1 (22). P. 15-19.
5. Akhmedov, B. A. (2020). On the development of skills of interactive online courses in the distance conditions of modern society (model program for teachers of educational institutions). *Universum: Engineering Sciences*, 12-1 (81).
6. Akhmedov, B. A. (2020). Mathematical models for evaluating the characteristics of the quality and reliability of software. *Eurasian Education Science And Innovation Journal*, 3 (10), 97-100.
7. Якубов, М. С., Ахмедов, Б. А., Дуйсенов, Н. Э., Абдураимов, Ж.Г. (2021). Анализ и новые тенденции использования нейросетей и искусственного интеллекта в современной системе высшего образования. *Ekonomika i sotsium*, 5(84), 1148-1162.
8. Якубов, М. С., Ахмедов, Б. А. (2021). Применение цифровых технологий в формировании структуры системы образований. *Ekonomika i sotsium*, 5(84), 1163-1177.
9. Rakhimov, S. M., Djamirzaev, A. A., Akhmedov, B. A. (2021). Methods of teaching Informatics in Higher Education Problems and Observations. *Ekonomika i sotsium*, 9(88).
10. Rakhimov, S. M., Ahmedov, B. A. (2021). O'rta ta'lim maktabida informatikani o'rgatish metodikasi. *Ekonomika i sotsium*, 9(88).