

ANALYSIS OF THE PRODUCTION PROGRAM AND EVALUATION OF THE MAIN PERFORMANCE INDICATORS OF LLC "DILLER-SARMOYA"

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DOI: 10.5958/2249-7307.2022.00046.9

ABSTRACT

The active development of the real estate market in Uzbekistan has led to the emergence of real estate appraisal and management activities. Real estate transactions are the movement of capital that generates income. The economic features of real estate as a commodity include: the unevenness of cash flows, the variety of combinations of property rights, liquidity and the need for management.

KEYWORDS: *Real Estate, Real Estate Market, Analysis, Real Estate Appraisal, Prime Cost, Profitability, Growth.*

INTRODUCTION

The active development of the real estate market in our country has led to the emergence of real estate valuation and management activities. The adopted Law of the Republic of Uzbekistan "On Appraisal Activity" approved appraisal activity as an independent type of entrepreneurship that can significantly streamline the turnover of property in our country. Currently, the process of formation of professional real estate management as an independent activity is underway. The increase in the number of real estate objects involved in the market turnover, and the complexity and heterogeneity of the structure and composition of property complexes lead to an increase in the role and relevance of appraisal activities and the effectiveness of real estate management. The economic features of real estate as a commodity include uneven cash flows, differentiation of taxation, a variety of combinations of property rights, liquidity, and the need for management. The implementation of the production program of the appraisal company is characterized by the number of contracts concluded for the valuation of the property and the volume of services rendered. The sources of the analysis of the production program are the report of a small enterprise and other sources of statistical information. Let's look at the company's activities in the example of Diller- Sarmoya LLC, analyze the production program and evaluate the main indicators of their activities. The number of contracts concluded by Diller-Sarmoya LLC for evaluation by type of evaluation goals in 2021 is characterized by the following data:

TABLE №1 THE NUMBER OF EVALUATION CONTRACTS CONCLUDED BY DILLER-SARMOYA LLC IN 2021 BY TYPE OF EVALUATION OBJECTIVES

Contracts concluded	Total	Including the assessment objectives					
		Assessment of state	Execution of the	Valuation of	Valuation of property	Other evaluation	Professional services,

		assets	bankruptcy procedure	property transferred on pledge	contributed as a contribution to the authorized capital	objectives	assessment activities
Quantity	1540	4	-	1410	120	-	6
Volume of services, million soums	152718,69	3180,99	-	127021,216	19636,5	-	2879,984

Note: the data in the table is conditional

As can be seen from Table 1. In 2021, Diller-Sarmoya LLC concluded 1540 contracts for appraisal activities with a total cost of services in the amount of 152,718.69 million soums. Basically, the organization carried out an assessment of the property being pledged. The number of such contracts amounted to 83% of the total number of contracts concluded. The total cost of valuation services for collateral purposes amounted to 127,021. 216 million. soums of 83% of the annual volume of services rendered.

The number of contracts concluded by Diller-Sarmoya LLC for evaluation by type of property in 2021 is characterized by the following data:

TABLE2 THE NUMBER OF VALUATION CONTRACTS CONCLUDED BY DILLER-SARMOYA LLC IN 2021 BY TYPE OF PROPERTY

Contracts concluded	in total	Including by type of property					
		Vehicles	Machinery and equipment	Jewelry	Real estate objects	Business valuation	Other types of property
quantity	1540	732	120	0	688	0	0
Volume of services, million soums	152718,69	30509,7	19636,5	0	102 572, 49	0	0

Note: the data in the table is conditional

As can be seen from the table, in 2021, Diller-Sarmoya LLC carried out an assessment of vehicles, machinery and equipment, and real estate objects. The organization evaluated vehicles under 732 concluded contracts, which is 47.5% of the total number of concluded contracts in the amount of 30 509.7 million soums, which is 20.0% of the total cost of services rendered. Machinery and equipment were valued under 120 contracts (7.8%) in the amount of 19,636.5 million. sum, which is 12.9% of the total cost of services rendered. The valuation of real estate objects was carried out under 688 contracts (44.7% of the total number of contracts) in the amount of 102,572.49 million. soums of 67.1% of the total cost of evaluation services. As can be seen from Table 2. The largest share of the total cost of valuation services rendered is the valuation of real estate.

The main indicators of financial activity of enterprises are the volume of services rendered or work performed balance sheet profit, and profitability indicators. The information base for

the analysis of the financial condition of the enterprise is the balance sheet (Form No. 1) and the report on financial results (form No. 2). The analysis of the main performance indicators of enterprises is conducted on the basis of the financial results report (Form No. 2) in the following table:

TABLE № 3 ANALYSIS OF THE FINANCIAL RESULTS OF DILLER-SARMOYA LLC FOR 2021

№	Indicators	2020year	2021year	Growth rates (+,-/%)
1	Revenue from the sale of products, works, services	131 337,5	152 718,69	<u>21 381,19</u> 116,3
2	Cost of products sold	-	-	-
3	Gross profit (loss) from the sale of products	131 337,5	152 718,69	<u>21 381,19</u> 116,3
4	Expenses of the period	92 165,3	103 327,6	<u>11 162,3</u> 121,1
5	Profit (loss) from core business	39 172,2	49 391,09	<u>10 218,89</u> 126,1
6	Income from financial activities	-	-	-
7	Expenses related to financial activities	1 315,2	-	-
8	Profit (loss) from general economic activity	37 857,0	49 391,09	<u>11 534,09</u> 130,5
9	Extraordinary gains and losses	-	-	-
10	Profit (loss) before income tax	37 857,0	49 391,09	<u>11 534,09</u> 130,5
11	Income tax and other deductions	14 306	17 150	<u>2 844</u> 119,8
12	Net profit (loss)	23 551,0	32 241 ,09	<u>8 690,09</u> 136,9

Note: the data in the table is conditional

Analysis of the report on the financial results of Diller-Sarmoya LLC for 2021 showed that revenue from the sale of services rendered amounted to 152 718.69 million soums, revenue increased by 21 381.19 million compared to the previous year. Soums 16.3%. Gross profit (loss) from the sale of products of LLC "Diller-Sarmoya" for the analyzed year is equal to the revenue from the sale of services. The expenses of the enterprise period in 2021 amounted to 103,327.6 million soums, which is 11,162.3 million. sum or 21.1% more than in the previous year.

Profit (loss) from general economic activities or balance sheet profit of LLC "Diller-Sarmoya" in 2020 amounted to 37,857.0 soums. In the analyzed year, this indicator increased significantly and amounted to 49,391.09 million soums, which is 11,534.09 million. the sum is more than in the previous year. In the analyzed year, the company's net profit amounted to 32,241.09 million soums In general, the financial results of Diller-Sarmoya LLC in 2021 significantly improved compared to the previous year.

Analyzing the profitability of the enterprise, we will consider the main indicators of the efficiency of the production activity of the enterprise: the profitability of sales of products, the profitability of total assets, the profitability of fixed assets, the profitability of current

assets, the return on equity.

The calculation of the profitability indicators of the organization is performed in the following table:

TABLE № 4 PROFITABILITY INDICATORS OF DILLER-SARMOYA LLC FOR 2021

№	Indicators	2020year	2021year	Deviations (+,-)
Initial data, million..soum				
1	Revenue from the sale of services	131 337,5	152 718,69	<u>21 381,19</u> 116,3
2	Profit from core business	37 857,0	49 391,09	<u>11 534,09</u> 130,5
3	Balance sheet profit	37 857,0	49 391,09	<u>11 534,09</u> 130,5
4	Average annual value of total assets	169 691,57	187 722,20	<u>11 030,63</u> 106,5
5	Average annual value of fixed assets	130 322,29	133 548,36	<u>3 226,07</u> 102,5
6	Average annual value of current assets	39 369,28	54 173,84	<u>14 804,56</u> 137,6
7	Average annual cost of equity	106 404,73	122 974,77	<u>16 570,04</u> 115,6
Profitability indicators, %				
1	Profitability of the sale of services	28,8	32,3	+3,5
2	Return on total assets	22,3	26,3	+4,0
3	Return on fixed assets	29,0	36,9	+7,9
4	Return on current assets	96,2	91,2	-5,0
5	Return on equity	35,6	40,1	+4,5

Note: the data in the table is conditional

All calculated indicators of profitability of Diller-Sarmoya LLC in 2021 increased compared to the previous year. The profitability of the sale of services amounted to 32.3% and increased by 3.5%. The increase in the return on total assets was 4.0%, and the return on fixed assets was 7.9%. The return on equity increased by 4.5%. This is due to the fact that the growth rate of the balance sheet profit (130.5%) significantly exceeded the rate of increase in the amount of equity (115.6%).

All profitability indicators of the analyzed organization are at a fairly high level and have significantly increased compared to the previous year. The level of profitability of sales of products and services of enterprises in the conditions of market relations should be 15-18%. The profitability of the sale of services of LLC "Dealer-Sarmoya" amounted to 32.3% in 2021, Therefore, the company can be classified as highly profitable.

CONCLUSION

The analysis of the main indicators of the production, economic and financial activities of Diller-Sarmoya LLC for 2021 showed the following: in the analyzed year, the organization provided evaluation services with a total value of 152 718.69 million soums; compared to the previous year, this is 16.3% more; profit from core activities (balance sheet profit) amounted

to 49 391.09 million soums. sum and increased compared to the previous year; the profitability of sales of products amounted to 32.3%, while in the previous year this indicator was 28.8%. All indicators of profitability of the analyzed organization are at a fairly high level. Consequently, Diller-Sarmoya LLC showed good results in 2021 and is a profitable organization.

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