

NETWORK FEATURES IN THE ORGANIZATION OF THE ANALYSIS

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ABSTRACT: This article is devoted to the issues Network features in the organization of the analysis. Therefore, in our opinion, these aspects should be taken into account when describing the economic analysis according to the industry principle. That is, as shown in the figure, it is controversial to include economic analysis in the cross-industry analysis in the description of the economic analysis.

KEYWORDS: Network features, organization, drawing section, individual characteristics.

INTRODUCTION

Sustainability of efficient operation cannot be ensured unless management decisions are made in reliance upon the accurate calculation and analysis in each system. With this aim, it is required to formulate complete and reliable information on all calculations, all objects of accounting at enterprises, and this information, being used effectively in the calculation of various economic indicators, should make an impact on the efficiency of management decisions. This implies that there is a need to fully manage accounting in the system, to provide CEO, managers and other users of accounting information with timely and reliable information and to organize analysis.

Taking into consideration peculiarities of the industry in the organization of economic analysis will only make a positive contribution to the development of this industry or branch. It is due to the fact that regardless of any regulations, standards and other statutory acts or rules, industry peculiarities will make their impact. Therefore, we think that it is necessary to consider some studies and its results on taking into account the characteristics of the industry in the organization of analysis activities in enterprises.

The main findings and results

In this regard, one of the leading scholars of our country, M. K. Pardaev, in his textbook emphasizes that economic analysis is divided into two groups according to the principle of the sector, and mentions that it is studied by dividing it into the analysis of separate sectors and the cross-industry general analysis (Pardaev, 2021).

The author admits that the analysis of some industries is relevant only to certain industries, as it reflects this industry itself, and it is difficult to apply it to other industries or branches. As an example, he points out that the economic analysis of industrial enterprises cannot be applied to the economic activities of agriculture or commercial enterprises. The author's views on this issue

are presented in the same interpretation in other sources, which, in our opinion, are accurate both in meaning and content.

Meanwhile in the opinion of M.K. Parдав, the cross-industry general analysis can be divided according to the applicability of almost all industries, taking into account some amendments. Taking the financial analysis of the enterprise as an example, the author acknowledges that this analysis is conducted directly on the basis of financial reporting data and that financial reporting is defined in the same way in all industries (sectors) and enterprises in Uzbekistan.

In this process, the author provides an evidence of general cross-industry analysis based on the fact that the financial reporting for all sectors and enterprises is the same (Parдав, 2021). However, in our opinion, the fact that the financial reporting indicators are approved equally and uniformity of the accounting information presented in the financial statement is not considered as cross-industry aspect from the point of view of financial analysis. In our opinion, in order to be a cross-industry principle, the results obtained from the analysis, the ratios representing different indicators should be equally applicable. For example, if we take the requirement for the fixed asset depreciation ratio calculated on the basis of financial statement data, it is generally recommended to be below 0.5.

In the above-mentioned textbook, industry, agriculture, construction, trade and other enterprises are included in the analysis of a certain industry, while the analysis of all industries and the entire national economy is included in the cross-industry analysis (figure 1).

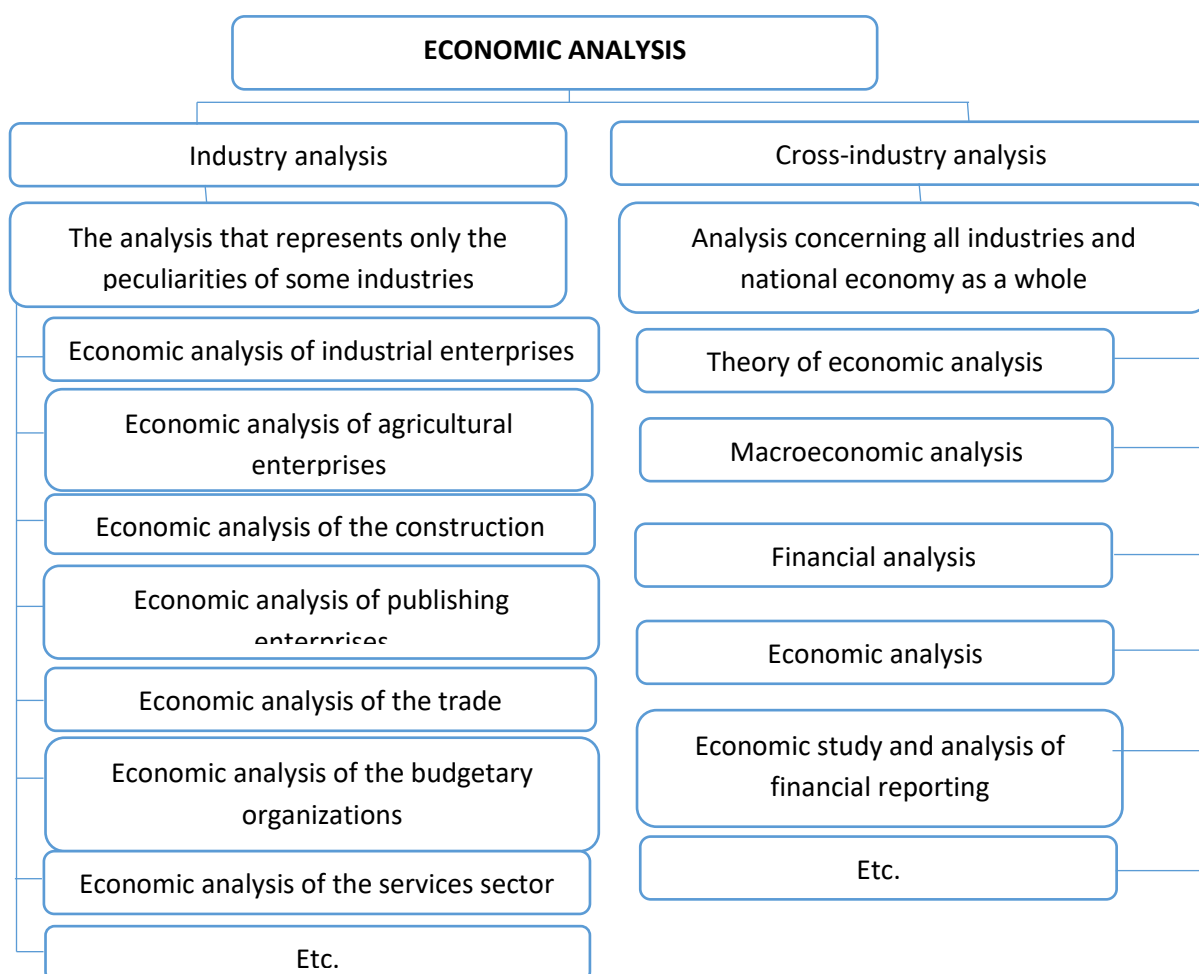


Figure 1. Industry-based classification of the economic analysis

(Pardaev, 2021)

The figure illustrates that economic analysis itself and its types are included in cross-industry analysis. In fact, this analysis can be included in the analysis of industries and may be considered as natural phenomenon, because there can be economic analysis, financial analysis and other analysis in industry, agriculture or any other sector. Therefore, in our opinion, these aspects should be taken into account when describing the economic analysis according to the industry principle. That is, as shown in the figure, it is controversial to include economic analysis in the cross-industry analysis in the description of the economic analysis.

Financial analysis can be performed in each industry in the analysis of industries. In addition, there can be applied elements of economic analysis and their financial reports can be investigated and analyzed. The same conclusion can be made about another composition. For example, the economic analysis of agricultural enterprises included in the industry analysis indicates that economic analysis is carried out in this industry.

Therefore, in our opinion, it is sufficient to use any type of analysis, taking into account the nature of the industry in the organization of economic analysis of economic entities. In addition, in order to make a conclusion, it is recommended to use only that analysis, which takes into account the nature of this industry or an allied industry.

In order to further clarify the characteristics of the analysis by sector or industry, we should pay attention to the main principles of the analysis presented in the sources. Revealing the essence of the term “principle”, we should briefly clarify it. However, the real essence of the matter is that the main aim is to describe the result of observations and studies according to specific principles of analysis. Therefore, we have decided to state as it is given in the sources.

In particular, M.Yu. Rakhimov and N.N. Kalandarova outline the principles of analysis common to all types of micro-scale analysis that include: (Rakhimov and Kalandarova, 2019):

- the principle of approach from the point of view of the government interest;
- the principle of scientificity;
- the principle of systematicity;
- the principle of complexity;
- the principle of objectivity, accuracy and reliability;
- the principle of influence;
- principle of planning;
- the principle of efficiency;
- the principle of urgency;
- the principle of democracy.

From these principles, we can see that the principles of analysis are also interconnected and require coherence. Each principle has its role and importance.

A.S. Litvinyuk, in addition to the principles specified above, cites rating evaluation as a principle of economic analysis (Litvinyuk, 2009).

CONCLUSION

Research developments of the above authors demonstrate that different principles are used in the organization of economic analysis, and each principle has its own role and characteristics. In some cases, the principles are similar to each other and overlap in content.

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