# ECONOMY IN A MARKET ECONOMY

## FINANCIAL STATUS OF ITS SUBJECTS

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**Annotation:** The essence and content of economic analysis in this article, authors on the need in the conditions of a market economy and its importance feedback is provided by.

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#### Introduction

Independence in the process of transition to a market economy in the form of various properties gave complete freedom to the activities of enterprises. Especially free attitude in trade maintaining, being able to choose a partner to operate in partnership, generating itself full ownership of the output and the income from its sale is financial directly affects the change in their indicators. New proceedings are creating problems that have not been encountered before. Including the choice of experienced customer and companion from the external and internal market shows the need to explore their financial capabilities. Analysis of economic activities of enterprises, improvement of their work, it has been and remains an important factor in improving efficiency. Analysis of economic activity production, Financial, labor of enterprises helps to determine the level of rational use of their resources, identify unused resources; further development of enterprises, their allows you to develop the necessary recommendations for improving your financial condition. With the transfer of the economy of our republic to market relations the importance of analyzing the economic activity of enterprises increases even more, because the market determination of resources not introduced into production in the conditions of relations and their effective use becomes the most pressing problem. Formation, development of market relations multi-stage market building its economy, developing business and business in various forms it leads to the fact that the financial results of the activities of enterprises-profit and profitability it becomes the main indicators of the activities of enterprises.

Overly centralized administrative in the development of the economy abandonment of command, formality, planning and management system extensive frying from market relations, economic independence of enterprises expands, increases the focus on their financial situation, as well as the development of enterprises organizations and bodies that are interested in it, engaged in the financial situation expands content. If earlier the economic activity of enterprises, their financial condition only finance, banking, statistical bodies and higher organizations with analysis if they were engaged, now this work is indicated abovegn from organizations in addition to tax authorities, audit offices, collective organizations, shareholders, suppliers, consumers and other bodies and organizations also are engaged. New requirements for the method of its execution, including financial analysis of this condition putting. As you know, the analysis of economic activities of enterprises during the former Union period, in particular, methodological issues of analyzing the financial situation of enterprises in the center-it was produced by all-union bodies, problems were stripped and shipped to Allied republics for use. Allied republics are independent due to the dissolution of the former Union turned into states, each of which has its own way to switch to market relations selectively, continuing socio-economic development, the market economy forming. Among them, Uzbekistan also switched to its market economy developed its model and

developed the national economy in the conditions of market relations in case positive results are being obtained.

The legal framework for economic reforms carried out in the Republic organizing Republican laws, presidential decrees and ministers Hundreds of decisions of the court have been and are being made. The most basic of the economic reforms carried out in the Republic one of the directions is the improvement of the control system. This in a positive solution of the issue, the economic activity and financial condition of enterprises analysis plays a big role. Because the analysis of the activities of enterprises management is an important condition for improving the efficiency of the system. In the era of market relations, this is the main part of the condition of enterprises is an analysis of its financial condition. New financial statements in the Republic forms have been adopted, studying them and establishing in their extensive use attachment is of great importance.

In order to solve this issue in the Republic during market relations perform a number of measures to improve the methodology of financial analysis in progress. But even those problems that have not yet been solved in this regard are not uncommon. Organizations, bodies, specialists interested in conducting financial analysis still provided with a style based on both scientific and practical points of view not. This is the case, of course, of the enterprise during the formation of market relations and is playing a negative role in effective management of organizations.

The financial position of enterprises is: a concept in the sound of the complègne of the moment, it includes a wide range of indicators takes the system, that they have the financial resources of enterprises, state, represents the location and the level of their use; all production and economic factors in the activities of enterprises their action is the result of their interaction; moderate production, entrepreneurship and other activities of enterprises provided with the financial resources necessary for and effective from them is the expression of use; with other economic entities, bodies and organizations of enterprises is a real reflection of interaction.

Financial formed under the influence of internal and external factors of enterprises the status, along with determining their prospects, was in contact with this enterprise affects the financial condition of other organizations and enterprises. In general production of enterprises, economic activities, including their financial the basis of state analysis is a whole complex of Economic Sciences: economic theory, macro and micro-economics, management and marketing, statistics, accounting, audit, it constitutes finance, credit, money circulation, etc. Hence, the analyst specialists-auditors should have a wide range of economic knowledge. Analysis of the financial condition of enterprises, that is, financial analysis - this is using a wide range of indicators, using complex methods of enterprises the presence, condition, location and use of financial resources is to express the degree.

As you can see, the analysis of the financial condition of enterprises is Broad to die it is carried out on a scale and to perform specific tasks. Development of enterprises extraction, traditional for analyzing the financial situation of economic activity, statistical methods in a broad way, along with methods that have been used since time immemorial, collection and generalization of information representing financial condition, statistical conducting observations, from absolute, relative, average, dynamic indicators use, dynamic series, Economic Index System, Inter-factor correlation should be determined by contacts, using a table and drawing system. The main goal of the analysis is the achievement and disadvantages in financial activities the procedure for determining and accounting using funds more correctly will focus on strengthening. So this is the production of the product and its sale, cost savings, monetary relations and other activities to each other indicates dependence. To the resources that will be needed when performing financial analysis the balance of the enterprise, the applications made to it and other reporting data are included. Also from the data of synthetic and analytical schemes of accounting should be widely used. Because the volume of reports that will be compiled in the following years shrinks and leads to delimitation of the possibilities of analysis.

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