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FINAL QUALIFYING WORK

On a theme:

THE WAYS OF INCREASING INCOME RESERVES IN COMMUNICATION COMPANIES

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TASHKENT UNIVERSITY OF INFORMATION TECHNOLOGY

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I CONFIRM

Managing chair _____
 «_____» _____ 2013 г.

THE TASK

For final qualifying work of the student: EsirgapovGiyosiddinBoboqandugli
On a theme:«The ways of increasing income reserves in communication companies»

1. The theme is confirmed by the order on university from December, 07th, 2012
 № 1304-06

2. Term of delivery of the finished work: on May, 25th, 2013 year

3. Initial data to work: standard-legal documents, works of the President of Republic Uzbekistan I.A.Karimov, the economic literature on a studied theme, the statistical data of GoskomstatRUz.

4. The maintenance is settlement-explanatory note (the list of subjects to working out of questions): 1. The critical aspects of the analysis of financial results of activity of the enterprises; 2. The estimation of reserves of increase in profit on the basis of joint stock company «Matbuot tarkatuvchi»; 3. Action for mobilization of the opened reserves of increase in profit.

5. List of graphic materials: Tables Drawings: The changes of figures during two year period, structure of expenses, probably changes, the changes of profits between 2010 and 2011, increasing rate of changes indicators over the 4 years, probably changes in profit after analysis, expecting changes after altering full cost price, probably projected profit after improvement quality of production

6. Date of delivery of the task on December, 15th, 2012 year

The supervisor _____
 The signature

The task has accepted _____
 The signature

7. Advisers for separate sections of final work

The name of the sections	Consultant	Signature, date	
		The task was given	The task was received

1. The critical aspects of the analysis of financial results of activity of the enterprises	Supervisor Rahimboyev S.	15.12.2012	16.01.2012
2. The estimation of reserves of increase in profit on the basis of joint stock company «Matbuot tarkatuvchi»	Supervisor Rahimboyev S.	01.03.2013	16.03.2013
3. Action for mobilization of the opened reserves of increase in profit.	Supervisor Rahimboyev S.	01.04.2013	15.04.2013
4. Vital safety on activity	Consultant on VSA Qodirov F.M.	18.05.2013	25.05.2013

8. Schedule of performance of work

N	The name of the sections	Deadline of performance	Signature of Supervisor (consultant)
1.	The critical aspects of the analysis of financial results of activity of the enterprises	08.02.2013	
2.	The estimation of reserves of increase in profit on the basis of joint stock company «Matbuot tarkatuvchi»	20.03.2013	
3.	Action for mobilization of the opened reserves of increase in profit.	11.05.2013	
4.	4. Vital safety on activity	25.05.2013	

Graduate _____

signature

« » June 2013 year.

Supervisor _____

signature

« » June 2013 year.

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Ushbu bitiruv malakaviy ishida aloqa korxonalarida zaxira daromadlarni oshirish masalalari ko'rib chiqilgan. Unda zaxira daromadlarining mohiyati, ularni oshirishning usullari va ularning tahlili, yashirin zaxira daromadlarini mobillarshtirish tadbirlari keltirilgan. Aniq soxa korxonasi misolida foyda tahlili bajarildi va korxonalarda zaxira daromadlarni oshirish bo'yicha amaliy tavsiyalar berildi.

В данной дипломной работе рассмотрены способы увеличения резервов дохода в телекоммуникационных компаниях. Изучены способы повышения доходов, методика анализа, также мероприятия по мобилизации скрытых резервов с целью увеличения прибыли. На основании данных конкретного предприятия телекоммуникаций проведен анализ доходов, даны практические рекомендации для увеличения резервов дохода.

In this given diploma paper illustrates the ways of increasing reserves of income in telecommunication companies. There were showed the ways of rising reserves of income, their analysis and actions of mobilization in increasing the hidden reserves of income. On the basis of the data of the concrete enterprise of telecommunications the analysis of incomes is carried out, practical recommendations for increase in reserves of the income are made.

INTRODUCTION

In the given diploma paper it is necessary to consider most in detail whenever possible a theme «Estimation of reserves of increase in profit of the enterprise». The given theme is very interesting to studying and actual.

The president of Uzbekistan I.A.Karimov said: “Today we have all grounds to state that the model of transition to a socially-oriented free market economy, which we have adopted and is based on the well-known five principles, from year to year of our onward advancement justifies its accuracy and consistency. Firstly, such principles as deideologization, pragmatism of economic policy in the form of a priority of economy over politics, assigning the role to a state of a chief reformer, ensuring the rule of law, conducting a strong social policy and consistency in implementing reforms – all these, especially given the extreme conditions of the global financial and economic crisis, prove their urgency and viability”¹.

Estimation of reserves of increase in profit very important component of financial planning at any that the calculations resulted in the given diploma paper confirms. It will save considerable means and will increase the profit provided that in the activity will consider and analyze reserves of increase in profit.

Profit - the basic source of financing of a gain of circulating assets, updating and expansions of manufacture, social development of the , and also the major source of formation of a profitable part of budgets of different levels.

The purpose of a writing of the given diploma paper is revealing of reserves of increase in profit on the basis of the analysis of financial results of activity of the of Joint Stock Company «MATBUOT TARKATUVCHI» which principal view of activity is manufacture and production realization processing connection.

For object in view achievement the decision of following problems is necessary:

¹ The book which name is “The global financial-economic crisis, ways and measures to overcome it in the conditions of Uzbekistan” published in 2009.

- To consider theoretical aspects of the analysis of financial results of activity of the , namely, to state problems, sequence and an analysis technique;
- Stated technique to consider on an example of activity of Joint Stock Company «MATBUOT TARKATUVCHI». To analyse formation, dynamics of profit, to open existing reserves of increase in profit.

The president of Uzbekistan and the chairman of Cabinet Ministers, I.A.Karimov has decided the resolution, in order to improve the management structure and create a unified network of companies to spread the periodical press, providing the population of the Republic of Uzbekistan printed products through retail and subscription, accelerate delivery and reduce its cost.²

On the basis of the spent analysis to reveal existing reserves of increase in profit, to develop and offer a complex of the actions directed on use of revealed reserves.

The analysis presented in a diploma paper, is retrospective since it is used the information of already come true facts of economic activities; internal, i.e. activity only one in dynamics for 2010-2011 year was studied; i.e. its maintenance studying of interaction of economic processes and financial results is financial and economic.

Condition of a level of scrutiny of a topic. Considering wide and priority development of info communications last years, it is necessary to notice that a problem of increase of the reserve income at the enterprises of branch of communication and information till now had no due development.

Urgency of the given problem in realisation of strategic decisions in the field of the finance in branch of communication and its insufficient level of scrutiny has defined necessity of the given scientific research.

The purpose and research problems. Main objective of the given research is studying of theoretical and methodological bases of management by financial

² RESOLUTION of the CABINET of MINISTERS of the REPUBLIC of UZBEKISTAN
On improving the structure management distribution periodic print. 13.09.1999, №418.
The chairman of Cabinet Ministers: I.A.Karimov

actives of the enterprise, increase of the reserve income and definition of directions of optimisation of increase of the reserve income in the conditions of the market.

Object of research diploma paper is analysis of efficiency of increase of the reserve income of the enterprise in the conditions of the market.

Object of research is Joint Stock Company «MATBUOT TARKATUVCHI.

Methodological basis. Researches were works of leading scientific economists in the field of the financial analysis and management of the finance.

Scientific novelty. Given degree work consists that in it the account and the analysis of efficiency of increase of the income of the enterprise with reference to communication and information branch is spent. The basic directions of optimization of increase of the income of the enterprise in the conditions of the market are defined.

Practical importance. Conclusions and the recommendations offered in work under the account of reserve resources, optimization of reserve streams, and also the developed payment calendar of the enterprise can be used in practice of work of the enterprises of branch of communication and information.

Work structure. The given diploma paper contains 3 heads. In chapter 1 theoretical aspects of the analysis of financial results of activity of the Enterprises are considered. The concept of profit, a basis of its formation is opened, kinds are specified have arrived. Theoretical aspects of a technique of the analysis of profit and calculations of reserves of increase in profit are considered.

In the second chapter reserves of increase in profit of the Enterprises of Joint Stock Company «MATBUOT TARKATUVCHI» are estimated. Are resulted balances, total and net profit, from structure and structure in dynamics for 2010 – 2011 year. The order of formation of profit at the considered enterprise is considered. Also potential places of occurrence of reserves of increase in profit are defined.

In the third chapter actions for mobilisation of the opened reserves of increase in profit are offered. The offer on increase of a share of quality production

in the general structure of the let out and realised goods is in more details considered. Also the economy from the aforementioned offer is calculated.

CHAPTER 1 THE CRITICAL ASPECTS OF THE ANALYSIS OF FINANCIAL RESULTS OF ACTIVITY OF THE ENTERPRISES

1.1. Concept of profit, basis of its formation and the types of profit

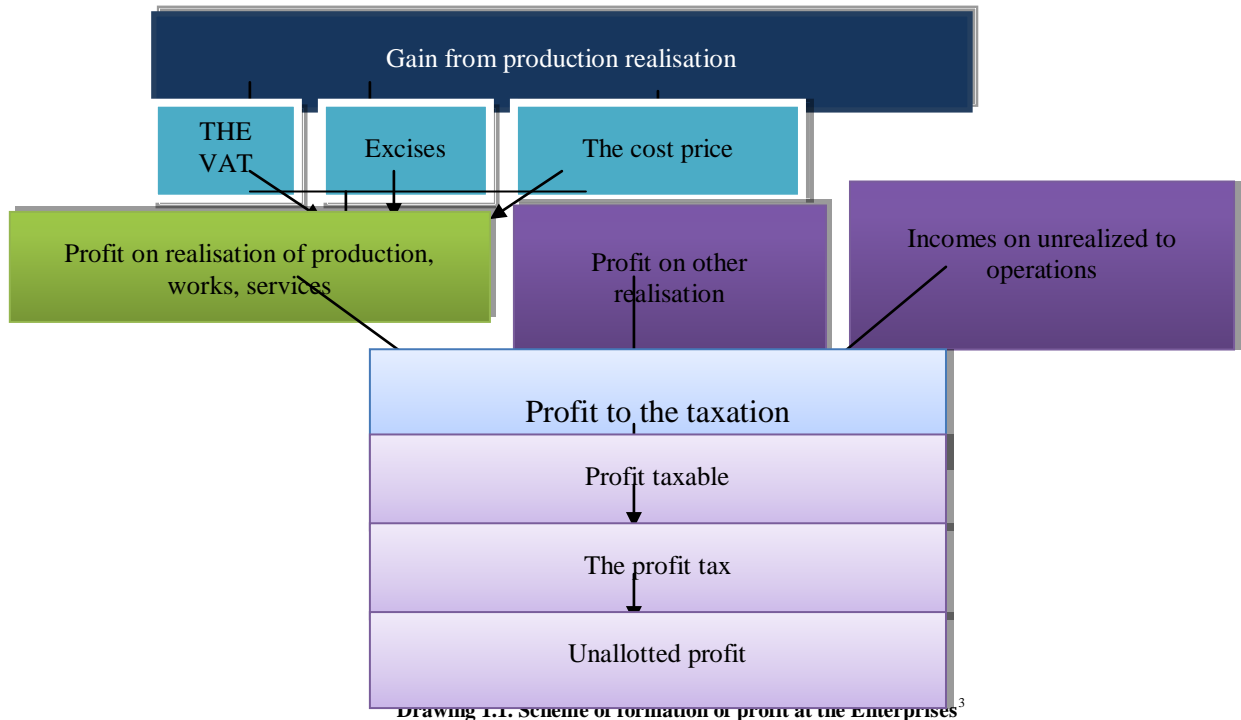
Profit reception plays large role in stimulation of development of manufacture Profit is the generalising indicator which presence testifies to production efficiency, about a safe financial condition.

Financial condition of the s is a characteristic of its competitiveness, use of financial resources and the capital, performance of obligations to the state and other organisations. Profit growth creates a financial basis for realization of the expanded reproduction of the enterprises and satisfaction of social and material requirements of founders and workers. Search of reserves of increase in profit and profitability is one of the primary goals in any sphere of business.

Considering concept of profit, it is necessary to note its characteristics first of all:

- profit represents the form of the income of the businessman who is carrying out a certain kind of activity;
- profit is the form of the income of the businessman who has invested the capital for the purpose of achievement of certain commercial success;
- profit is not the guaranteed income of the businessman invested the capital in this or that kind of business;
- profit characterises all income received in the course of activity, but only that part of the income which "is cleared" of the suffered expenses for realization of this activity;
- profit is a cost index expressed in the monetary form, such form of an estimation of profit is connected with practice of the generalised cost account of all basic indicators connected with it – the enclosed capital, the received income and the suffered expenses;

As base of an order of formation of profit the uniform model presented by drawing 1.1 serves accepted for all s, irrespective of patterns of ownership,



In managerial process by profit of a leading role was taken away to profit formation on operational activity. Operational activity is a principal view of activity of the Enterprise for the purpose of which realization it is created.

Operational activity of the Enterprise is characterised by the following basic features defining character of formation of profit:

- It is the main component of all economic activities of the Enterprise, a main objective of its functioning;
- Operational activity has priority character in relation to investment, financial and to other kinds of activity of the Enterprise;
- Intensity of development of operational activity is key parameter of an estimation of separate stages of life cycle of the Enterprise;
- Economic operations which are a part of operational activity that they have regular character.

³Berkstain L.A. analysis of the financial reporting. - M: the Finance and statistics, 2010

Realization of operational activity is connected with the capital already invested in it while forthcoming investment of the capital is a subject of investment and financial activity.

The considered features of formation of operational profit connected with specificity of realization of operational activity of the Company, demand the all-round account in managerial process by it.

Being the major economic category and a main objective of activity of any commercial organisation, the profit reflects a net profit created in sphere of production of goods, and carries out a number of functions.

Firstly, the profit characterises the economic benefit received as a result of activity of the Company. Profit reception at the company means that the received incomes exceed all expenses connected with its activity.

Secondly, the profit possesses stimulating function. It is connected by that the profit is simultaneously not only financial result, but also a basic element of financial resources of the Company. Therefore the Company is interested in reception of the maximum profit as it is a basis for expansion of industrial activity, scientific and technical and social development of the Company.

Thirdly, the profit is one of the major sources of formation of budgets of different levels.

In the conditions of market relations as world practice testifies, is available two basic sources of reception of profit.

The first is a monopoly position of the Enterprise for release of this or that production or uniqueness of a product. Maintenance of this source at rather high level assumes carrying out of a constant innovation of a product. Here it is necessary to consider such counteracting forces, as an antimonopoly policy of the state and a growing competition from other Companies.

The second source is connected with industrial and Company activity, therefore concerns almost all Enterprises. Efficiency of its use depends on knowledge of market condition and ability constantly to adapt under it manufacture development. Here, as a matter of fact, all is reduced to marketing. The profit size

in this case depends: first, from correctness of a choice of an industrial orientation of the for output (a choice of the products using stable and a great demand); secondly, from creation of competitive terms of sale of the goods and rendering of services (the price, terms of deliveries, service of buyers, an aftersales service etc.); thirdly, from volumes of output (the more sales volume, the more weight of profit); fourthly, from assortment of production and decrease in production costs.

In the course of realization of operational activity three kinds of operational profit are formed:

1. Total operational profit - a difference between a gain and direct industrial expenses on realised production.

2. Profit on production realization - a difference between the sums маржинальной profits and constant expenses of the accounting period.

3. Pure operational profit - profit which remains at the disposal of the after payment of all taxes, economic sanctions and other obligatory deductions.

Also in the course of the analysis following indicators are used have arrived:

1. Balance profit (result of fiscal year) — financial results from realization of production, works and services, incomes and expenses of financial and investment activity, внереализационные both extreme incomes and expenses.

2. Taxable profit — a difference between the sums of balance profit and the sums of profit, taxable on the income (under securities and from individual share in joint ventures), and also the sums of privileges under the profit tax according to tax laws which are periodically reconsidered.

3. Capitalised (reinvested) profit – a part of undivided profit which goes on financing of a gain of actives.

4. The consumed profit — that its part which is spent for payment of dividends, awards to the personnel of the Enterprise Company or on social programs.

1.2. Technique of the analysis of profit and reserves of its increase

In order to analyze the reports of enterprise, we need some formulas. Now, it will be given the formulas and theoretical basis for analyzing of profit and reserves of its increase.

The balance profit pays off under the formula 1.1⁴

$$\Pi_{\delta} = \Pi_B + \Pi_{BHE} \quad (1.1), \text{ where:}$$

Π_{δ} - Profit balance;

Π_B - Profit total;

Π_{BHE} - Profit from Out of real operations.

The total profit pays off under the formula 1.2

$$\Pi_B = B_{pea} - C_{\Pi} \quad (1.2), \text{ where:}$$

Π_B - Profit total;

B_{pea} - A gain from production realization;

C_{Π} - The full cost price of production.

The net profit is distributed according to the Company Charter. At the expense of net profit dividends are paid to shareholders of the Company, funds of accumulation are created, consumption, reserve fund, the profit part goes on replenishment of own working capital. In the course of formation and use of funds of a special purpose at the expense of profit its stimulating role is realised. The net profit pays off under the formula 1.3

$$\Pi_v = \Pi_B - P_{HA} - \sum \alpha \quad (1.3), \text{ where:}$$

Π_v - Profit pure;

Π_B - Profit total;

P_{HA} - Expenses waybills;

⁴ Yefimov of the Island of Century the Financial analysis. - M: Accounting, 2008. 546c

\sum_{α} - The sums of depreciation charges.

The primary goal of the analysis of distribution and profit use consists in revealing of tendencies and the proportions which have developed, in profit distribution for a fiscal year in comparison with last year. By results of the analysis recommendations about change of proportions in distribution of profit and to its most rational use are developed.

Definition of reserves of growth of profit is based on scientifically well-founded technique of their calculation, mobilisation and realization. Allocate three stages of this work: analytical, organizational and functional.

At the first stage allocate and quantitatively estimate reserves; on the second develop a complex of the technical, organizational, economic and social actions providing use of revealed reserves; at the third stage practically realise actions and conduct control over their performance.

At calculation of reserves of growth of profit at the expense of possible growth of volume of realization results of the analysis of release and production realization are used.

The sums of a reserve of growth of profit at the expense of increase in volume of production pays off under the formula 1.4

$$P_{(V)}^{\Pi} = \sum_{i=1}^n \Pi_i \cdot P\Pi_{ki} \quad (1.4), \text{ where:}$$

$P_{(V)}^{\Pi}$ - Reserve of growth of profit at the expense of increase in volume of production;

Π_i - *the planned* sums of profit on unit i-й production;

$P\Pi_k$ - *Quantity* of in addition realised production in measurement physical units.

If the profit is calculated on commodity output sums, the sums of a reserve of its growth at the expense of increase in volume of realization is defined under the formula 1.5

$$P_{(V)}^{\Pi} = PV \cdot \frac{\Pi_B}{V} \quad (1.5), \text{ where:}$$

PV - possible increase in volume of realised production;

PV - actual total profit;

V - actual volume of realised production (gain).

Important direction of search of reserves of growth of profit - decrease in expenses for manufacture and production realization, for example, raw materials, materials, fuel, energy, amortisation of fixed capital and other expenses.

If the profit analysis is preceded by the analysis of the cost price of production and the total sums of a reserve of its decrease calculation of a reserve of growth of profit is made under the formula 1.6 is defined

$$P_{(c)}^{\Pi} = \mathcal{Z}_B \cdot (V + PV)^5 \quad (1.6), \text{ where:}$$

$P_{(c)}^{\Pi}$ - Reserve of increase in profit at the expense of decrease in the cost price of production;

\mathcal{Z}_B - Possible decrease in expenses for production sums;

V - Actual volume of realised production for the studied period;

PV - Possible increase in volume of realization of production.

That expenses for manufacture and production realization under articles to result in comparable values, we will count them for 1 sums of made and realised production, using the formula 1.7

$$\frac{\sum_3}{V_{pea}} \quad (1.7),$$

where:

\sum_3 - A total sums of expenses;

⁵ The used formulas were given toke from the book of I. Bakayev A.S. annual the accounting reporting of the organization: approaches and comments to drawing up. - M: Accounting, 2009.-458c.

V_{pea} - Commodity output volume in the realization prices.

The reserve of increase in profit at the expense of improvement of quality is defined under the formula 1.8

$$P_{(k)}^{\Pi} = \left(\sum_{i=1}^n \Delta \mathcal{V} \mathcal{U}_i \cdot \mathcal{U}_i \right) \cdot (V + PV) \quad (1.8),$$

where:

$P_{(k)}^{\Pi}$ - Reserve of increase in profit at the expense of hanging of quality of production;

$\mathcal{V} \mathcal{U}_i$ - Relative density of the kind of production in realization total amount;

\mathcal{U}_i - Cost price of the kind of production;

V - Actual volume of realization of production in the analyzed period;

PV - Possible increase in volume of realization of production;

Influence of the structural factor is defined under the formula 1.9

$$\Delta \Pi_{(cmp)} = \Delta \Pi_{(V, cmp.)} - \Delta \Pi_{(V)} \quad (1.9), \text{ where:}$$

$\Delta \Pi_{(p.)}$ – size of influence of the structural factor;

$\Delta \Pi_{(V, p.)}$ – change of volume of realization;

$\Delta \Pi_{(V)}$ – realization volume.

The general change of the sums of profit is estimated under the formula 1.10

$$\Delta \Pi = \Pi_{2012} - \Pi_{2011} \quad (1.10), \text{ where:}$$

$\Delta \Pi_{2010}$ - Profit on production realization for 2010y;

$\Delta \Pi_{2011}$ - Profit on production realization for 2011y.

The gain of volume of realization is defined under the formula 1.11⁶

⁶ The used formulas was given in first Chapter which toke from the book of I. Bakayev A.S.annual the accounting reporting of the organization: approaches and comments to drawing up. - M: Accounting, 2009.-458c.

$$\Pi_{vp} = \frac{(C_{2012} - C_{2011}) \cdot 100}{C_{2011}} \quad (1.11), \text{ where:}$$

C_{2010} - The commodity output cost price for 2010y;

C_{2011} - The commodity output cost price for 2011y.

Influence of sales volume on the profit sums is presented further by the formula 1.12

$$\Delta\Pi_{(v)} = \frac{\Pi_{2011} \cdot \Pi_{vp}}{100} \quad (1.12), \text{ where:}$$

Π_{2010} – Profit on production realization for 2010y;

Π_{vp} - The profit increased at the expense of increase of volume of realization;

Reserves of increase in profit of the enterprises come to light at a stage of planning and in the course of performance of plans. Definition of reserves of growth of profit is based on scientifically well-founded technique of their calculation, mobilisation and realization.⁷

⁷ Bakayev M. I., Sheremet A.D.theor of the economic activities analysis. - M: the Finance and statistics, 2007.-628c

CHAPTER 2 THE ESTIMATION OF RESERVES OF INCREASE IN PROFIT ON THE BASIS OF JOINT STOCK COMPANY «MATBUOT TARKATUVCHI»

2.1. Characteristic of financial and economic activity of Joint Stock Company «MATBUOT TARKATUVCHI»

Impeccable reputation, a long-term dissemination of print, a powerful production base, high quality information support and qualified staff ensure that the Joint Stock Company "Matbuot tarkatuvchi" occupies a leading position in the market of print media.

The most faithful and devoted reader for each periodical - its subscriber. Subscription catalog Joint Stock Company "Matbuot tarkatuvchi" familiar to every citizen of Uzbekistan has consistently appeared in all business units annually updating its design. Today, joint-stock company "Matbuot tarkatuvchi" holds the subscription company in all regions of the Republic and through its dealer network in foreign countries. Subscription catalog has circulation of more than 3000 copies. The company is actively developing new forms of subscription. Among Company's new projects - design and delivery of the subscription edition of the most decorated, subscribe directly to the kiosks' Matbuot "as well as by calling the agent of the company for subscription at a convenient time for customers.

Internet users Company provides the opportunity to subscribe to, without departing from the monitor - for them on the website www.akmt.uz program works online subscription. This program takes into account the latest developments in information technology.

Joint Stock Company "Matbuot tarkatuvchi" does not overlook the readers who prefer to purchase periodicals on newsstands.

Retail distribution network of periodicals owned by the Company, is the largest in the country. Joint Stock Company "Matbuot tarkatuvchi" - a modern, high-tech Company that provides uninterrupted delivery of periodicals residents of all regions of Uzbekistan.

During the reporting period, the company was able to transform the appearance of stalls for the implementation of the periodical press. Today's newsstands have become an integral part of transforming cities Uzbekistan. When drafting, new kiosks are taken into account advances in modern building industry and the mandatory preservation of traditions of the ancient East.

Company in the dissemination of periodicals in the contractual terms commonly uses the services and capabilities of private entrepreneurs, provides comprehensive support to social marketing.

Publishers, we offer the full range of services now demanded by the market. This is a freight forwarding and transport, storage and circulation of packaging, different types of targeted mailings, advertising, marketing research and more. On the Web site can be amended every ten days to receive information about the subscription to its publication.

The basic principles of its activities:

- Providing quality services to clients;
- Individual approach to each publisher;
- Strict compliance with its obligations to subscribers;

Joint Stock Company “Matbuot tarkatuvchi” is consistently developing its business and strengthens the market position of the press distribution.

The main objectives of the company are defined: ⁸

- Meeting the needs of the population of the republic and other states in the periodical press of the Republic of Uzbekistan;
- Expansion of the information space between states through the periodical press;
- Organizing, conducting and monitoring the marketing needs of periodicals;
- Ensuring distribution of periodicals through a network of kiosks and retail distributors of periodicals;

⁸ The information above was got from the web-site of “Matbuot tarkatuvchi”, to be more exact www.akmt.uz. This report was checked by the auditors and published in that site.

- Development and implementation of measures for the rational and efficient allocation and develop a network of retail kiosks;
- Providing in conjunction with affiliates of "Uzbekistan Pochtasi" timely delivery of periodicals to consumers, as well as organization of subscription to periodicals and its implementation through a network of offices.

The company signed a contract for distribution with the editorial staff (publishers) and national periodicals from the publishers of the book of the legislative, legal, and fiction.

Contracts are on an expedition with IPAC "Shark" IPTD "Uzbekistan" as well as with the branch "International post office" on the delivery of newspapers and magazines via air, rail and road transport in the Republic.

The company publishes a catalog every year, periodicals and books, which are distributed on the territory of the Republic of Uzbekistan and elsewhere. The catalog includes more than 500 kinds of periodicals and books. Subscription executed at different prices and delivered to an address in the box or the subscriber number. In addition, the company has a network of retail sales for periodic printing kiosks "Matbuot." Customers (subscribers) are able to subscribe to periodicals and press get in these shops, Kiosks by subscription at a low price.

In distributed newspapers and magazines are printed permanent reforms in all spheres, regulations and laws of the Republic of Uzbekistan, news, sports and culture and achievements of an independent republic.

Furthermore, in order to improve the management structure and create a unified network of companies to spread the periodical press, providing the population of the Republic of Uzbekistan printed products through retail and subscription, accelerate delivery and reduce its cost of the Cabinet of Ministers has decided:⁹

⁹ RESOLUTION of the CABINET of MINISTERS of the REPUBLIC of UZBEKISTAN 13.09.1999, №418. On improving the structure management distribution periodic print

1. Accept the proposal of the State Property Committee of Uzbekistan, Uzbek Agency for Post and Telecommunications, closed joint-stock companies "Matbuot tarkatuvchi" and "Matbuot tarkatish Markazi", economic entities involved in the spread of the periodical press, the formation of joint-stock company "Matbuot tarkatuvchi" based on the closed joint-stock companies "Matbuot tarkatuvchi" and "Matbuot tarkatish Markazi".

2. The main objectives and activities of joint-stock company "Matbuot tarkatuvchi" define:

- Meeting the needs of the population of the republic and other states in the periodical press of the Republic of Uzbekistan;

- The organization of marketing and monitoring requirements for periodicals;

- Ensuring distribution of periodicals through a network of kiosks and retail distributors of periodicals;

- Development and implementation of measures for the rational and efficient allocation and develop a network of retail kiosks;

- Providing businesses with the State Joint-Stock Company "Uzbekistan Pochtasi" timely delivery of periodicals to consumers, as well as organizing subscription to the periodical press and its implementation through a network of offices.

3. Take note that: ¹⁰

- Joint-stock company "Matbuot tarkatuvchi" established in the form of open joint stock company, the authorized capital of which is formed from the assets of closed joint-stock companies "Matbuot tarkatuvchi" and "Matbuot tarkatish Markazi", as well as parts of the state share in the assets of joint stock companies and limited liability companies under Annex N 1;

- The financing of economic activity of JSC "Matbuot tarkatuvchi", including the maintenance of its executive staff, at the expense of economic activities, services and other revenues;

¹⁰ RESOLUTION of the CABINET of MINISTERS of the REPUBLIC of UZBEKISTAN 13.09.1999, №418. On improving the structure management distribution periodic print

- Joint-stock company "Matbuot tarkatuvchi" is the successor to the rights and obligations of the closed joint-stock companies "Matbuot tarkatuvchi" and "Matbuot tarkatish Markazi";

-Joint-stock company "Matbuot tarkatuvchi" provides business management, its member, in accordance with the package (shares) of enterprises belonging to the company. At the same time by a subsidiary of the consolidated balance sheet.

4. Agree with the organizational structure of joint-stock company "Matbuot tarkatuvchi" and the structure of its executive staff to limit the number of employees 33 people (excluding staff) by applications of N 2 and 3.

5. State Property Committee of Uzbekistan jointly with the Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent, ministries and departments to pass on the balance sheet for the dissemination of periodicals as the state share in statutory funds generated by cars, released by budget organizations in accordance with the Cabinet of Ministers of 2 April 1999 N 154, for their intended use in the delivery of periodicals according to Annex N 4.

6. The following procedure of distribution of shares of JSC "Matbuot tarkatuvchi":

State share - 26 percent;

Proportion of workforce - 25 percent;

Share for free sale;

Including foreign investors - 49 percent;

7. Recommend to publishers, editors of newspapers and magazines to achieve a general agreement with the joint-stock company "Matbuot tarkatuvchi" on the distribution of periodicals.

8. State Committee of Uzbekistan jointly with the Uzbek Agency for Post and Telecommunications and the joint-stock company "Matbuot tarkatuvchi" in the three months to the established procedure, proposals on the conclusion of intergovernmental agreements on the exchange, dissemination of periodicals and books from foreign countries.

9. Recommend to the Central Bank of the Republic of Uzbekistan to apply tariffs for the services of collection of cash, handed over by the enterprises of JSC "Matbuot tarkatuvchi" within the tariff rate that provides cover actual costs, not pursuing profit from services rendered.

10. The Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city include the construction of post offices, shopping items for the implementation of the periodical press in crowded, public places, in the new facilities being built.

11. Complex communications Cabinet in due course appoint a state attorney in the joint-stock company "Matbuot tarkatuvchi" to establish that the state attorney acting under the direct supervision of the Uzbek Agency for Post and Telecommunications.

12. Control over the implementation of this Decree to lay on the Deputy Prime Minister of the Republic of Uzbekistan Axmedov L.A.

The company is beneficial for people. For certain categories of citizens by the legislation can be set to use the benefits of telecommunication services.

For certain categories of government officials, diplomatic and consular representatives of foreign governments, international organizations, as well as certain categories of citizens while using telecommunication services can be established advantages in terms of priority and order of use.

The list of officials, organizations and groups of citizens who receive benefits in using telecommunications services, and their provisions are established by the Cabinet of Ministers of the Republic of Uzbekistan.¹¹

¹¹ LAW REPUBLIC OF UZBEKISTAN
20.08.1999 N 822 – I Article 25. Benefits and advantages for using services
Telecommunications

2.2. The analysis of structure and dynamics balance, total and pure profits of Joint Stock Company «MATBUOT TARKATUVCHI»

For the analysis of total, pure and balance profit it is necessary to have many important data. Indicators are presented by table 2.1

Table 2.1

Data for the factorial analysis total, base and net profit at Joint Stock Company «MATBUOT TARKATUVCHI» for 2010 – 2011 year's quarters, thousand sums

Indicators	2010y	2011y
Gain from production realization	35851844,0	46645665,0
The full cost price of realised production	28594404,0	36900327,0
Period expenses	4100949,0	5684069,0
Expenses on financial activity	579750,0	1197626,0
Other taxes and tax collections from profit	1814044,0	2352939,0
Incomes of financial activity	282167,0	269415,0
Other incomes of primary activity	240943,0	194079,0

It can be obviously seen that the figures has increased considerably which shown in the diagram-1 below.

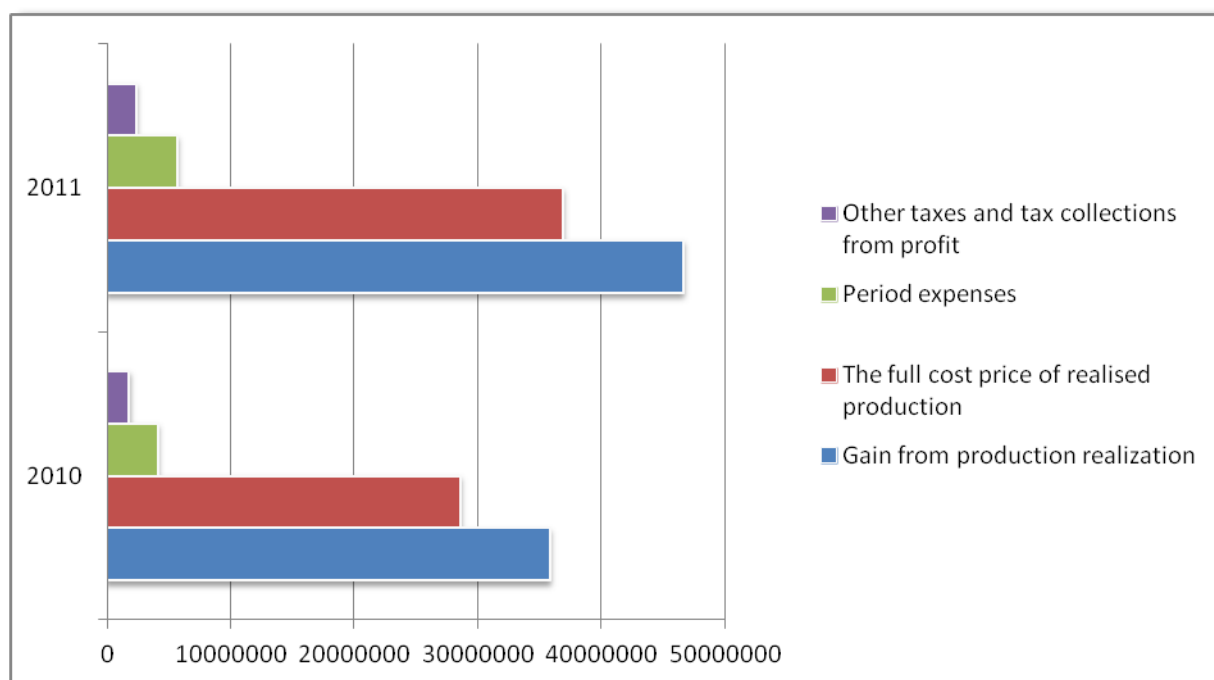
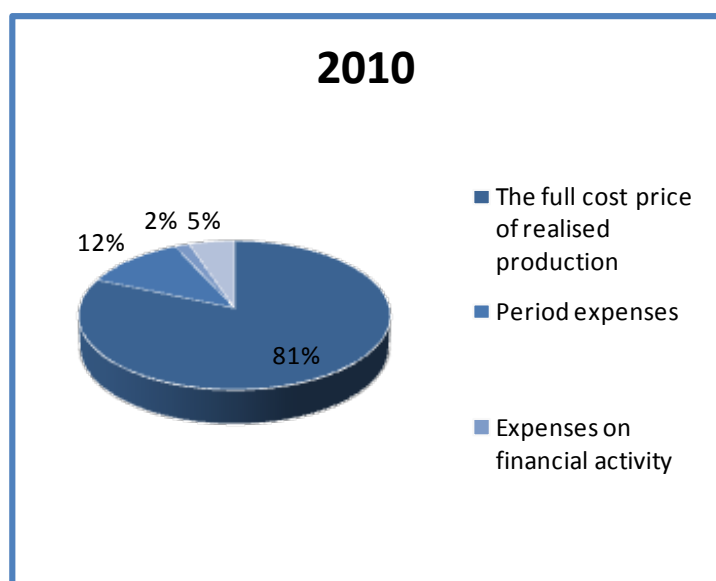


Diagram-1. The changes of figures during two year period¹²

¹² The statistics was taken from the web-site of "Matbuot tarkatuvchi", to be more precise www.akmt.uz. This report was checked by the auditors and published in that site.

The gross income (gain) received by sale of goods, is defined as product of the average price for quantity of sold units.

In order to analyze deeply we need the structure of expenses of the company, therefore it was given two diagrams (2.1. and 2.2.) below.



The pie chart illustrates the expenses which separated to four figures of the Joint Stock Company “Matbuot tarkatuvchi” in 2010. It can be seen that full cost price of realized production consists of 81 % of pie chart as usual, while others are smaller (period expenses 12 %, taxes 5%, expenses financial activity

Diagram-2.1. Structure of expenses

2% The total profit is defined as result of a deduction from a gain from realization of production of cost of purchased raw materials, materials, half-finished products and other elements of production costs.

The pie chart illustrates the expenses which separated to four figures of the Joint Stock Company “Matbuot tarkatuvchi” in 2010. It can be seen that full cost price of realized production

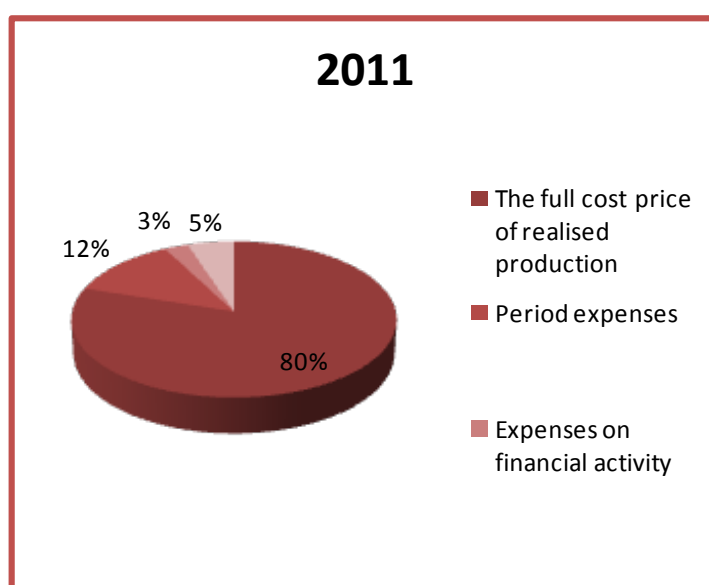


Diagram-2.2. Structure of expenses

consists of 80 % of pie chart as usual, while others are smaller (period expenses 12 %, taxes 5 %, expenses financial activity 3%.¹³

¹³ The figures of pie chart was brought from the report of MT which printed between 2010 and 2011.

Proceeding from the data presented by table 2.1 it is possible to calculate total profit, using the formula 1.2 (it is specified in 1 head of the given diploma paper).

$$Pv_{2010} = 35851844,0 - 28594404,0 = 7257440,0 \text{ thousand sums.}$$

$$Pv_{2011} = 46645665,0 - 36900327,0 = 9745338,0 \text{ thousand sums.}$$

Profit which considers all results it is industrial-economic activities the s, the balance profit is called. It includes, - profit on production realization (works, services), profit on other realization, incomes on out of реализационным to the operations reduced for the sums of expenses on these operations. To calculate base profit it is possible proceeding from the formula 1.1 (it is specified in 1 head of the given diploma paper).

$$Pb_{2010} = 7257440,0 + 282167,0 = 7539607,0 \text{ thousand sums.}$$

$$Pb_{2011} = 9745338,0 + 269415,0 = 10014753,0 \text{ thousand sums.}^{14}$$

We can see from that accounting of Balance profit which main profit of all income the company. In that accounting these steps were done; to the total profit we added unrealized profits, as a result there was created balance profit. We can see from the below diagram-2 the changes of figures.

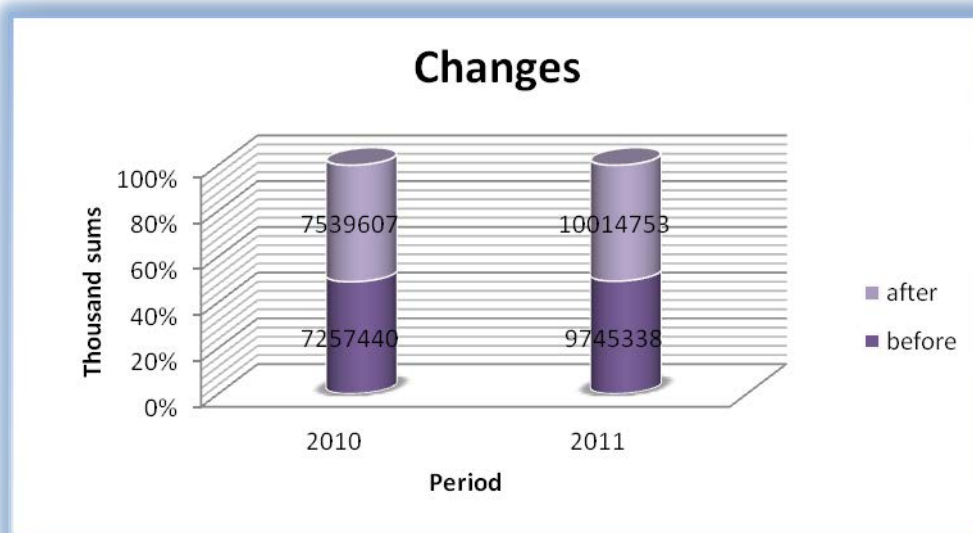


Diagram-3. Probably changes

Let's consider structure of balance profit of Joint Stock Company «MATBUOT TARKATUVCHI» for 2010 – 2011 year, we will track its dynamics, comparing to indicators of previous year, and also we will estimate plan performance on balance profit. The data is resulted in table 2.2.

Table 2.2.

Structure and dynamics of balance profit

¹⁴ Calculated formulas were obtained from the above Chapter 1 bases 1.2, formulas 1.1 and 1.2. The diagram-3's numbers was appeared as a result of calculations Pb and Pv above.

Joint Stock Company «MATBUOT TARKATUVCHI» for 2010 – 2011
year, thousand sums., %¹⁵

Structure of the balance Profits	2010y	2011y	Absolute deviation (+) - Losses; (-) - a profit gain	Rate of increase, %
Balance profit	7539607,0	10014753,0	-2475146	133
Profit total	7257440,0	9745338,0	-2487898	134
Unrealized results	282167,0	269415,0	-12752	95

The table-2.2 showed the types of profits and their changes over the years. Now it will be shown the changes in diagram-4 in order to see in detail.

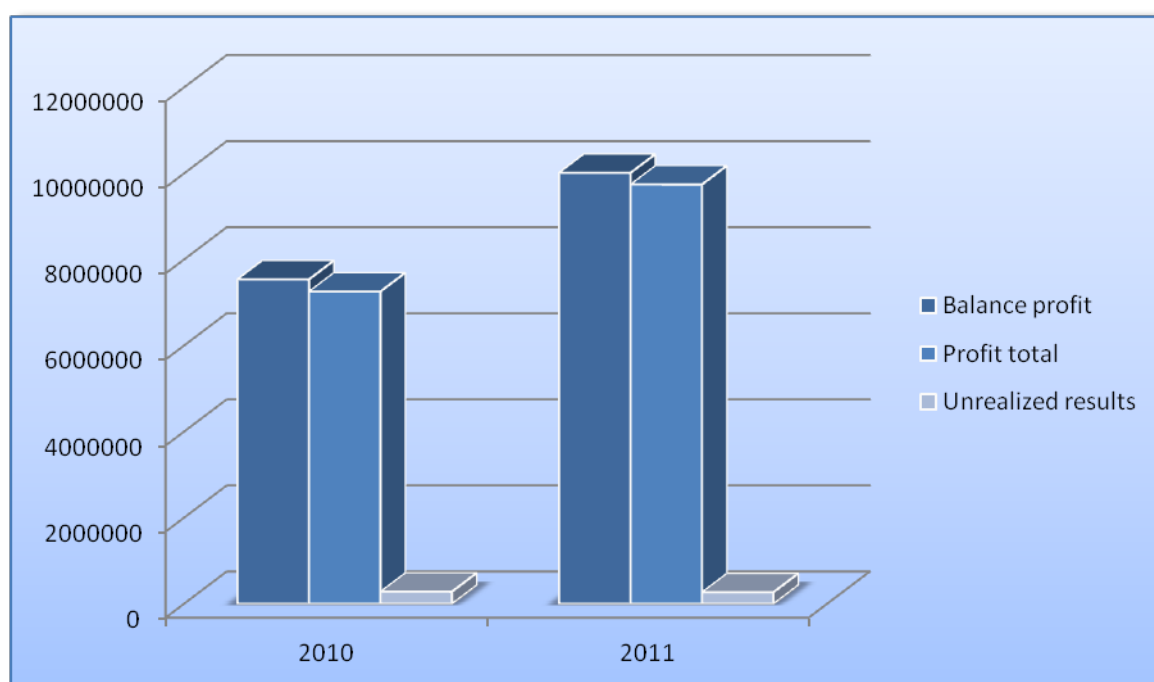


Diagram-4. The changes of profits between 2010 and 2011

More visually to consider a parity of total profit and profit from unrealized operations the structure of balance profit is made. It can be seen from the table that Balance profit and Total profit went up during this period, whereas unrealized profits decreased. The rate of increase was 133 % in two profits, while the other (unrealized profit's rate) was 95 %. Results are presented by table 2.3

Table 2.3

¹⁵ The statistics was taken from the web-site of "Matbuot tarkatuvchi", to be more precise www.akmt.uz. This report was checked by the auditors and published in that site. From those statistics it was calculated the profits.

Structure of balance profit at Joint Stock Company
«MATBUOT TARKATUVCHI» for 2010 – 2011 year, %

Structure of the balance Profits	2010y	2011y	Absolute deviation (+) – Reduction; (-) - increase
Balance profit	100	100	0
Profit total	96,76	97,31	-1.05
Unrealized results	3,74	2,69	+1.05

The table-2.3 showed the types of profits consisting over the years. Now it will be shown the share in diagram-5 in order to see in detail.

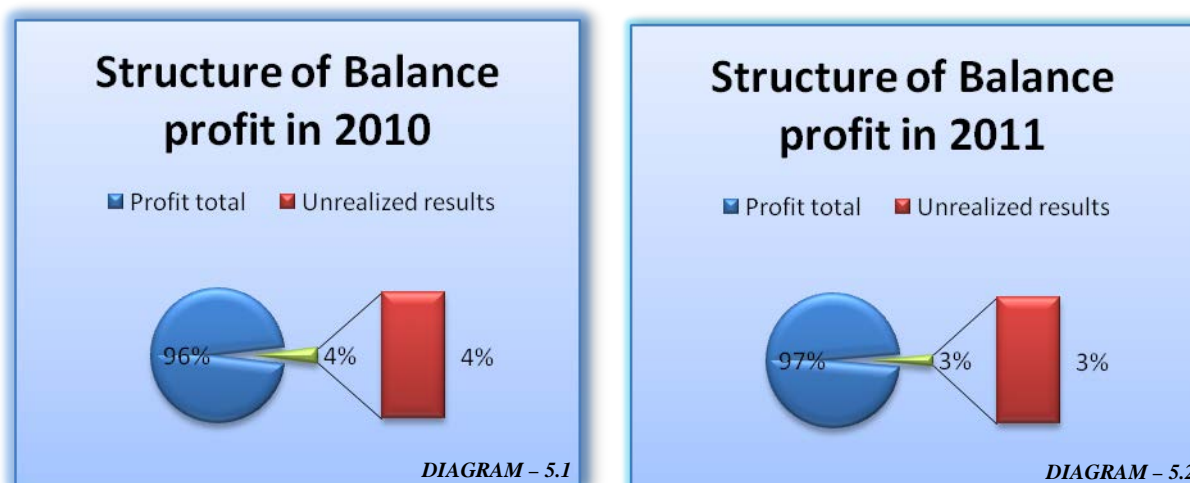


Diagram-5. Structure of Balance profit during two years¹⁶

Having studied the data presented by tables 2.2 and 2.3 it is possible to draw some conclusions. In 2011y the balance profit has increased in comparison with 2010y by 2475146 thousand sums. Including: total profit – on 2487898 thousand sums, and profit from unrealized operations – on 12752 thousand sums. Rate of increase on balance profit has made 1115761 %. Including: the total profit has increased by 134 %, and profit from unrealized operations – on 90 %, so considerable gain is a positive tendency though considerable influence was rendered here by inflationary processes. Increase in balance profit will reach

¹⁶ The statistics was taken from the web-site of “Matbuot tarkatuvchi”, to be more precise www.akmt.uz. This report was checked by the auditors and published in that site. From those statistics it was calculated the profits.

thanks to an exit on the new market, the conclusion of favorable contractual agreements and great volume of in addition let out production (scale effect).

Let's consider structure of balance profit. Both in 2010y and in previous balance profit makes, basically, total profit. The profit from unrealized operations makes only small part: in 2010y – 3,74 % from the general balance profit, and in 2011y – only 2,69 %. As it is possible to notice that the total profit as a part of the general balance in 2011y in comparison with the previous has increased by 1.05 % and from unrealized operations, accordingly, has decreased for 1.05 %.

It is reflex ion of that the is engaged only in an activity principal view - manufacture and production realization processing connection and is not engaged unrealized in activity, namely, has no individual share in other enterprises, has no securities, is not the lessor of fixed capital, etc.

Conditionally net profit is result of a deduction of an overhead charge and the sums of depreciation charges from total profit. This indicator is applied practically in all kinds of business. Its estimated cost is connected with aspiration of reduction of an overhead charge; therefore on the net profit received conditionally the sizes of awards to the higher supervising personnel are established. The net profit pays off under the formula 1.3 (it is specified in 1 head of the given diploma paper).

$$\begin{aligned}\Pi_{q2010} &= 7257440 - 4100949 - 579750 - 1814044 + 523110 = 1285807 \text{ thousand sums.} \\ \Pi_{q2011} &= 9745338 - 5684069 - 1197626 - 2352939 + 463494 = 974198 \text{ thousand sums.}^{17}\end{aligned}$$

After the calculation termination on total, base and net profit it is necessary to result generalizing total table and to draw conclusions. The data in dynamics for two years and rate from growth it is presented by table 2.4

Table 2.4

Total table on total, balance and net profit of the Joint Stock Company «MATBUOT TARKATUVC¹⁸HI» for 2010 2011 year, thousand sums., %¹⁹

Profit	2010y	2011y	Rate of increase
Base profit	7539607,0	10014753,0	133
Total profit	7257440,0	9745338,0	134
Net profit	1285807	974198	76

¹⁷ The used formulas were given in first Chapter which toke from the book of I. Bakayev A.S.annual the accounting reporting of the organization: approaches and comments to drawing up. - M: Accounting, 2009.-458c.

¹⁸ The profit indicators was got form the report of Economic rates of MT in the years 2010-2011 and calculation was done by the formulas which placed above in the first chapter.

¹⁹ The information given above is the basic part of financial rates of companies.

Having studied table 2,4 characterizing results total, balance and net profit in dynamics 2010 – 2011 year at Joint Stock Company «MATBUOT TARKATUVCHI» it is possible to draw conclusions. The financial position is stable; the profit has on the average increased by 33 %. However, net profit went down 24 %.

2.3. Factorial analysis and reserves of increase in profit at Joint Stock Company «MATBUOT TARKATUVCHI»

Basic part have arrived Joint Stock Company «MATBUOT TARKATUVCHI» receives for the account of realization of a commodity output. The sums of profit on commodity output realization for 2011y more than the same indicator in 2010y on 2487898 thousand sums.

Profit on commodity output realization depends on four factors of the first order: volume of realization of production; its structures; the cost price and level average realization the prices. The same factors are factors of the second order in relation to balance profit.

Initial data necessary for calculation of influence of these factors for the sums of profit, is placed in table 2.5.

Table 2.5

Initial data for the factorial analysis of profit on realization of a commodity output of the Joint Stock Company «MATBUOT TARKATUVCHI» for 2010-2011 year, thousand sums.²⁰

Indicators	2010y	2011y
Gain from realization (without the VAT, the excise and other deductions from a gain)	35851844,0	46645665,0
The full cost price of realised production	28594404,0	36900327,0
Profit on production realization	7257440,0	9745338,0

²⁰ The statistics was taken from the web-site of “Matbuot tarkatuvchi”, to be more precise www.akmt.uz. This report was checked by the auditors and published in that site. From those statistics it was calculated the profits.

The given indicators show that the symbols have risen significantly. For instance profit on production realization turned 9745338 from 7257440 thousand sums. It is indicated more exactly in the given diagram-6.

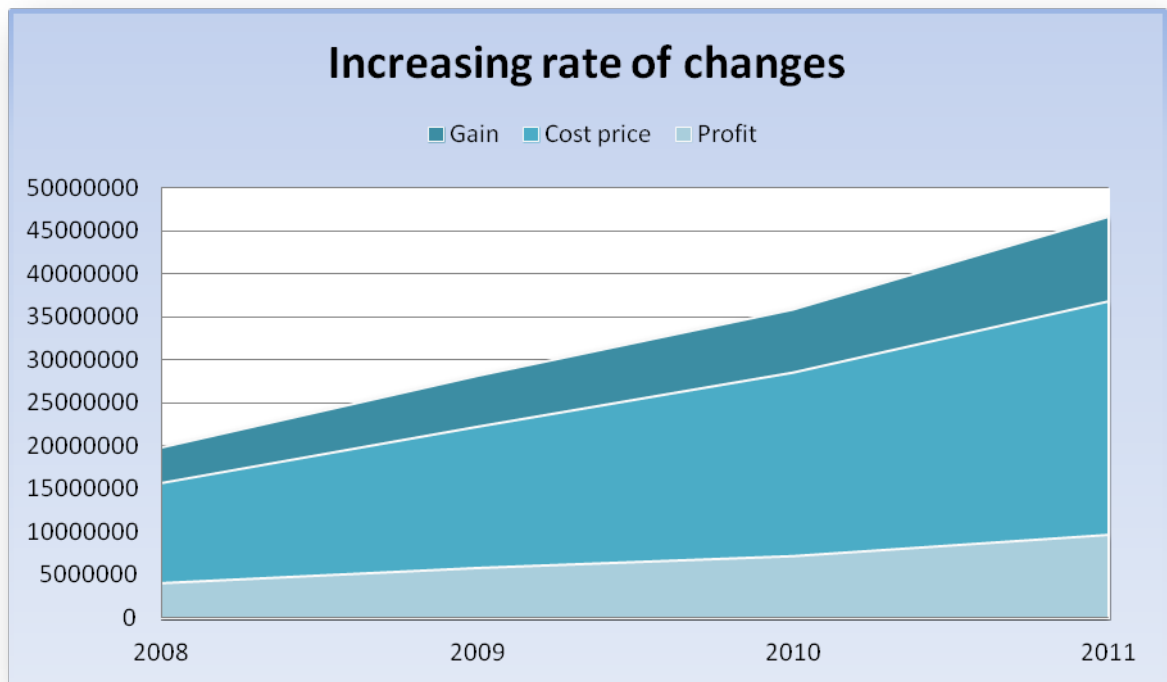


Diagram-6. Increasing rate of changes indicators over the 4 years²¹

Comparing the sums of the profit, previous and 2011y, we learn, on how many it has changed at the expense of volume and structure of realized production ($\Delta\Pi_{(v, p)}$). The general change of the sums of profit is estimated under the formula 1.10 (it is presented in chapter 1 of the given diploma paper).

$$(\Delta\Pi_{(v, p)}) = 9745338 - 7257440 = +2487898 \text{ thousand sums.}$$

To find influence only sales volume, we will increase the profit sums 2010y by percent of a gain of volume of realization in estimation under the cost price or in is conditional-natural expression and result we will divide on 100.

Gain of volume of realization is defined under the formula 1.11 (it is presented in chapter 1 of the given diploma paper).

²¹ The numbers were got from the report of Joint Stock company MT.

$$\Pi_{vp} = \frac{(36900327 - 28594404) \cdot 100}{28594404} = +29.05 \%$$

Influence of sales volume on the profit sums is calculated further under the formula 1.12 (it is presented in chapter 1 of the given diploma paper).

$$\Delta II_{(v)} = \frac{7257440 \cdot 29.05}{100} = +2108286 \text{ Thousand sums.}$$

Influence of the structural factor is defined under the formula 1.9 (it is presented in chapter 1 of the given diploma paper).

$$\Delta II_{(cmp)} = 2487898 - 2108286 = +379612 \text{ Thousand sums.}$$

Influence of change of the full cost price on the profit sums ($\Delta \Pi_{(c)}$) is established by comparison of the actual cost price of realised production in accounting 2011y with the same indicator in 2010y.

$$\Delta II_{(c)} = 36900327 - 28594404 = 8305923 \text{ Thousand sums.}^{22}$$

After carrying out of the factorial analysis of profit of the of Joint Stock Company «MATBUOT TARKATUVCHI» for 2010-2011 year it is possible to draw certain conclusions. The gain of volume of realization in 2011y in comparison with 2010y has made 29.05 %. On increase have arrived in accounting year other factors have affected also. Among them the factor of change of sales volume which has affected profit size positively – the profit has increased by 2108286 thousand sums. Change of structure of a commodity output in accounting 2011y has increased profit by 379612 thousand sums. The commodity output Cost price in 2011y has increased considerably - by 8305923 thousand sums. It speaks increase in volume of output, manufacture expansion. As a whole the profit has increased in accounting year on 2487898 thousand sums. It is the positive tendency connected with correctly picked up strategy of administration.

²² The used formulas were given in first Chapter which took from the book of I. Bakayev A.S. annual the accounting reporting of the organization: approaches and comments to drawing up. - M: Accounting, 2009.-458c.

Reserves of increase in profit at Joint Stock Company «MATBUOT TARKATUVCHI». Reserves of growth of profit is quantitatively estimative possibilities of its increase at the expense of growth of volume of realization of production, reduction of expenses by its manufacture and realization, a non-admission out of realized losses, perfection of structure of made production. Reserves come to light at a stage of planning and in the course of performance of plans. Definition of reserves of growth of profit is based on scientifically well-founded technique of their calculation, mobilization and realization. Allocate three stages of this work: analytical, organizational and functional.

At the first stage allocate and quantitatively estimate reserves; on the second develop a complex of the technical, organizational, economic and social actions providing use of revealed reserves; at the third stage practically realize actions and conduct control over their performance.

At calculation of reserves of growth of profit at the expense of possible growth of volume of realization results of the analysis of release and production realization are used.

The sums of a reserve of growth of profit at the expense of increase in volume of production pays off under the formula 1.4 (it is specified in 1 head of the given diploma paper). If the profit is calculated on commodity output sums, the sums of a reserve of its growth at the expense of increase in volume of realization is defined under the formula 1.5 (it is specified in 1 head of the given diploma paper).

Comparison of the possible sales volume established by results of marketing researches, to production potentialities allows predicting increase in volume of output and realization of production of Joint Stock Company «MATBUOT TARKATUVCHI» on 5 % next year.

Let's calculate a reserve of increase in profit for 2010y at the expense of increase in volume of release and realization of production of Joint Stock Company «MATBUOT TARKATUVCHI» under the formula 1.5

$$PV_{2010} = 35851844 \cdot 5 \% = 1792592 \text{ thousand sums.}$$

$$\Pi_{2010} = 7257440 \text{ thousand sums.}$$

$$V_{2010} = 35851844 \text{ thousand sums.}$$

$$P_{(v)2010}^{\Pi} = 1792592 \cdot \frac{7257440}{35851844} = 362872 \text{ Thousand sums.}$$

Now we will calculate a reserve of increase in profit for 2011y at the expense of increase in volume of release and realization of production of Joint Stock Company «MATBUOT TARKATUVCHI» in the similar way.

$$PV_{2011} = 46645665 \cdot 5 \% = 2332283 \text{ thousand sums.}$$

$$\Pi_{2011} = 9745338,0 \text{ thousand sums.}$$

$$V_{2011} = 46645665,0 \text{ thousand sums.}$$

$$P_{(v)2011}^{\Pi} = 2332283 \cdot \frac{9745338}{46645665} = 487267 \text{ Thousand sums.}$$

Thus, having increased output volume by 5 % the considered by us in 2010y could increase the profit by 362872 thousand sums, and in 2011y on 487267 thousand sums.

Important direction of search of reserves of growth of profit - decrease in expenses for manufacture and production realization, for example, raw materials, materials, fuel, energy, amortization of fixed capital and other expenses. After calculations the figures became bigger which shown diagram-7.

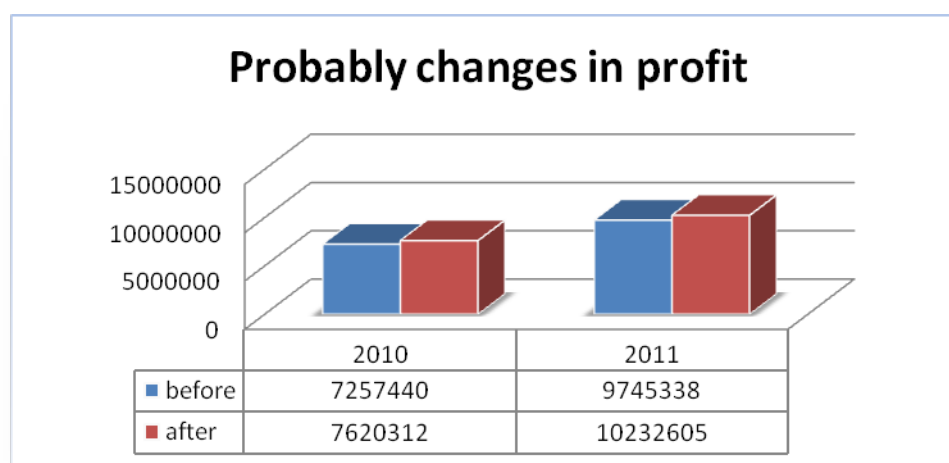


Diagram-7. Probably changes in profit after analysis

Expenses for manufacture and realization of made production as a whole and under articles for 2010-2011 year (actually and according to plan), are presented in table 2.5

Table 2.5

Expenses for manufacture and production realization, actually and according to plan at the Joint Stock Company «MATBUOT TARKATUVCHI» for 2010-2011 year, thousand sums

Articles of expenses	2010y		2011y	
	plan	fact	plan	fact
Materials, services	3420036	3850152	4623562	5984652
Transporting-Expenses	6322564	6921321	7752315	7955623
Salary of industrial workers (the basic and additional)	9780805	9952216	10055692	9856442
Other production costs	5393403	4772714	9423080	9038333
industrial cost price of production	24916808	25496403	31854649	32835050
Administrative expenses	512336	525686	601325	546237
Commercial expenses	2523301	2572315	3399631	3519040
full cost price of production	27952445	28594404	35855605	36900327

Having studied table 2.5 it is possible to draw conclusions. In 2010y expenses on transporting – procuring expenses have exceeded the sums defined by

the plan for 598757 thousand of sums. The Sums of expenses for commercial expenses also exceeds the plan for 49014 thousand sums.

Analyzing expenses 2011y it is possible to see that expenses on commercial expenses exceed again the plan for 827316 thousand sums. Also the sums of administrative expenses are considerably exceeded – All expenses set forth above are necessary for reducing to 75639 thousand sums.

Those expenses for manufacture and production realization under articles to result in comparable values, we will count them for 1 sums of made and realized production, using the formula 1.7 (it is specified in 1 head of the given diploma paper). Articles the expenses, counted for 1 sums of made and realised production are presented by table 2.6

Table 2.6

Expenses counted for 1 sums of a commodity output
Actually and according to plan at the Joint Stock Company «MATBUOT
TARKATUVCHI» for 2010-2011 year ²⁴

Articles of expenses	2010y		2011y	
	plan	fact	plan	fact
Materials, services	0.095	0.107	0.099	0.128
Transporting-Expenses	0.176	0.193	0.166	0.171
Salary of industrial workers (the basic and additional)	0.273	0.278	0.216	0.211
Other production costs	0.150	0.133	0.202	0.194
industrial cost price of production	0.695	0.711	0.683	0.704
Administrative expenses	0.014	0.015	0.013	0.012
Commercial expenses	0.070	0.072	0.070	0.075
full cost price of production	0.780	0.798	0.769	0.791

²⁴ The statistics was taken from the web-site of “Matbuot tarkatuvchi”, to be more precise www.akmt.uz. This report was checked by the auditors and published in that site.

As show given tables 2.6, in 2010y there are reserves of decrease in the cost price of production at the expense of reduction transporting - procuring and services expenses.

Possible decrease in expenses for commodity output sums in 2010y can be calculated.

$$3_{B2010} = (0.193+0.107) - (0.176+0.095) = 0,029 \text{ sums.}$$

As show given tables 2.6, in 2011y there are reserves of decrease in the cost price of production at the expense of reduction of transporting and commercial expenses.

In the similar way possible decrease in expenses for commodity output sums in 2011y pays off.

$$3_{B2011} = (0.075+0.171) - (0.070+0.166) = 0,01 \text{ sums.}$$

Expenses for commodity output sums in 2010y have made 0.798 sums. Decrease in this sums for 0, 02 sums will allow to increase the profit sums. We will calculate a reserve of increase in the sums of profit at the expense of cost price decrease under the formula 1.6 (it is specified in 1 head of the given diploma paper).

$P_{C2010}^{\Pi} = 0,029 \cdot (35851844,0+1792592) = 0,029 \cdot 37644436 = 1091689$ thousand sums.

Expenses for commodity output sums in 2011y have made 0.791 sums. Decrease in this sum for 0,022 sums will allow increasing the profit sums. We will calculate a reserve of increase in the sums of profit at the expense of cost price decrease under the formula 1.6 (it is specified in 1 head of the given diploma paper).

$$P_{C2011}^{\Pi} = 0.01 \cdot (46645665+2332283) = 0.01 \cdot 48977948 = 489779 \text{ thousand sums.}$$

Preceding from calculations it is possible to sums up. In 2010y reserves of decrease in the cost price of production at the expense of reduction transporting - procuring and service expenses made 1091689 thousand sums, and in 2011y, it is

possible to save at the expense of reduction of transporting and commercial expenses of 489779 thousand sums.²⁵

Let's sum up by calculations of reserves of increase in profit at the expense of increase in volume of release and production realization at 5 %. The enterprises considered by us in 2010y could increase the profit by 362872 thousand sums, and in 2011y on 487267 thousand sums.

Let's generalize all revealed reserves of growth of profit. If to consider both reserves in 2010y the profit could increase by 1454561 thousand sums, and in 2011y – 977046 thousand sums. Thus, at competent distribution of reserves of increase in profit it is possible to reach more the best financial results. After changing full cost price we can achieve given numbers which shown in diagram-8.



Diagram-8. Expecting changes after altering full cost price²⁶

If to consider both reserves in 2010y the profit could increase by 1454561 thousand sums, and in 2011y – 977046 thousand sums. Thus, at competent distribution of reserves of increase in profit it is possible to reach more the best financial results. Before the calculation the indicators of profit were 7620312 and 10232605 respectively, after that it rose to 9074873 and 11209651 accordingly.

²⁵ The used formulas was given in first Chapter which toke from the book of 1. Bakayev A.S.annual the accounting reporting of the organization: approaches and comments to drawing up. - M: Accounting, 2003.-458c.

²⁶ The figures of bar chart were got from the report of MT which printed between 2010 and 2011.

CHAPTER 3 ACTION FOR MOBILIZATION OF THE OPENED RESERVES OF INCREASE IN PROFIT

3.1. Directions on increase of efficiency in use reserves of increase in profit at the Enterprises

On the basis of the analysis of a reserve of increase in profit and profitability of the enterprises spent in the previous chapter of the given diploma paper, it is possible to draw conclusions that at the considered there are following reserves of increase in profit:

- Increase in volume of output and realization of let out production;
- Decrease in the cost price of let out production.

Also it is obviously necessary to make a number of offers on improvement of financial results of Joint Stock Company «MATBUOT TARKATUVCHI» which probably to apply both in short-term and intermediate term, and in the long-term period:²⁷

- Improvement of quality of let out production;
- To consider and eliminate the reasons of occurrence of the over-expenditure of financial resources on administrative and commercial expenses, and also on transporting – procuring expenses;
- To improve operation of business, namely:
- To allocate as a part of structural divisions and structural units of the the centers of expenses and the responsibility centers;
- Introduction at the enterprises system of the administrative account of expenses in a cut of the centers of responsibility, the centers of expenses and separate groups of a commodity output;
- To raise as a part of relative density realization мелкооптовой production;
- To carry out a timely markdown of the products which have lost initial quality;

²⁷ The recommendations were written after analyzing the conditions of Joint Stock Company «Matbuot Tarkatuvchi».

- To carry out the effective price policy differentiated in relation to separate categories of buyers;
- To improve advertising activity, to raise efficiency of separate publicity;
- To carry out regular control over work of the equipment and to make its timely adjustment for the purpose of a non-admission of decrease in quality and release of rejected production;
- At commissioning of the new equipment to give the attention suffices training and professional training, increase of their qualification, for an effective utilization of the equipment and a non-admission of its breakage because of low qualification;
- Improvement of professional skill of the workers, accompanied by labor productivity growth;
- To develop and enter effective system of material stimulation of the personnel, closely co-ordinated to the basic results of economic activities of the and economy of resources;
- To use systems disprizing workers at infringement or labor or technological discipline;
- To develop and carry out the actions directed on improvement of a material climate in collective, what finally to be reflected in labour productivity increase;
- To carry out constant control over storage conditions and raw materials and finished goods transportations.
- If Joint Stock Company «Matbuot Tarkatuvchi» will decide to use the second process of increasing reserve income which consists of reducing the full cost price, they must acknowledge that after decreasing transport expenses they should use marketing services in order to find the optimal areas to place “kyoski” which give more profits to the company.²⁸

²⁸ The recommendations were written after analyzing the conditions of Joint Stock Company «Matbuot Tarkatuvchi».

3.2. Calculation of economic efficiency from the offered actions

From the offers set forth above which allow mobilising a reserve and will increase profit we will calculate economy from production improvement of quality.

The considered of Joint Stock Company «MATBUOT TARKATUVCHI» lets out production of the first and second grade. Specificity of let out production, namely production processing connection, is that, what not always quality completely depends on the manufacturer. Quality of production is frequent depends on quality of raw materials. However observance of technological discipline control over work of the equipment and its timely adjustment, storage conditions and raw materials and finished goods transportations are the major factors of improvement of quality of a commodity output.

The reserve of increase in profit at the expense of improvement of quality usually is defined as follows: change of relative density of each grade is multiplied by cost price of a corresponding grade, results are summarized, and the received change of the average price is multiplied by possible volume of realization of production. The size pays off under the formula 1.8 (it is specified in 1 head of the given diploma paper).²⁹

In 2011y production of the first grade in total amount of realization of production of Joint Stock Company «MATBUOT TARKATUVCHI» made 65 %, the second grade - 35 %.

Production cost price processing tree the second grade on 20 % below the price of production of the first.

The enterprise has possibility to change production structure thus: by 5 % to increase relative density of production of the first grade and on as much to lower relative density of production of the second grade.

Let's calculate a reserve of increase in profit at the expense of such change of structure. The data for calculation is presented in table 3.1

²⁹ Given calculation was done by standard product unit.

Table 3.1

Calculation of a reserve of growth of profit at the expense of improvement of quality of production at Joint Stock Company «MATBUOT TARKATUVCHI», Conditional monetary unit

Production grade	Cost price for a standard unit	Relative density, %			Changes of the average price of realisation
		fact	Probably	Deviation	
first	100	65	70	+5	+5
second	80	35	30	-5	-4
Total:	-	100	100	-	+1

Average price of realization of a standard unit has increased on 1 conditional monetary unit. We will calculate, to that 1 conditional monetary unit is equal.

All volume of production we will accept for 100 standard units of quantity then the actual volume of production of the first grade will be equal 65 standard units of quantity, - the second grade - 35 standard units of quantity.

From realization it is possible to express the sums of a gain in standard units and to present in the form of the sums:

$$B_p = 100 \cdot 65 + 80 \cdot 35 = 9300 \text{ Standard unit A unit}$$

In too time the gain from realization of production taking into account possible increase in volume of output and production realization makes 46645665 thousand sums. Then 9300 conditionals monetary unit a unit = 46645665 thousand sums. We will settle an invoice one conditional monetary unit. Conditional monetary unit;

$$1 \text{ conditional monetary unit a unit} = \frac{46645665}{9300} = 5016 \text{ thousand sums.}^{30}$$

$$P_{(k)}^{II} = 5016 \cdot 100 = 501600 \text{ Thousand sums.}$$

³⁰ This calculations allow rising the total profit of Joint Stock Company «Matbuot Tarkatuvchi».

So, in connection with increase in relative density of production of the first grade at 5 % and reduction of relative density of the second grade the average price increases on 5016 thousand sums. For a quantity standard unit, and the profit sums for possible volume of realization increases by 501600 thousand sums. Now we can see the changes after analyzing the figures in calculation of a reserve of growth of profit at the expense of improvement of quality of production at Joint Stock Company «Matbuot Tarkatuvchi» at given diagram-8.

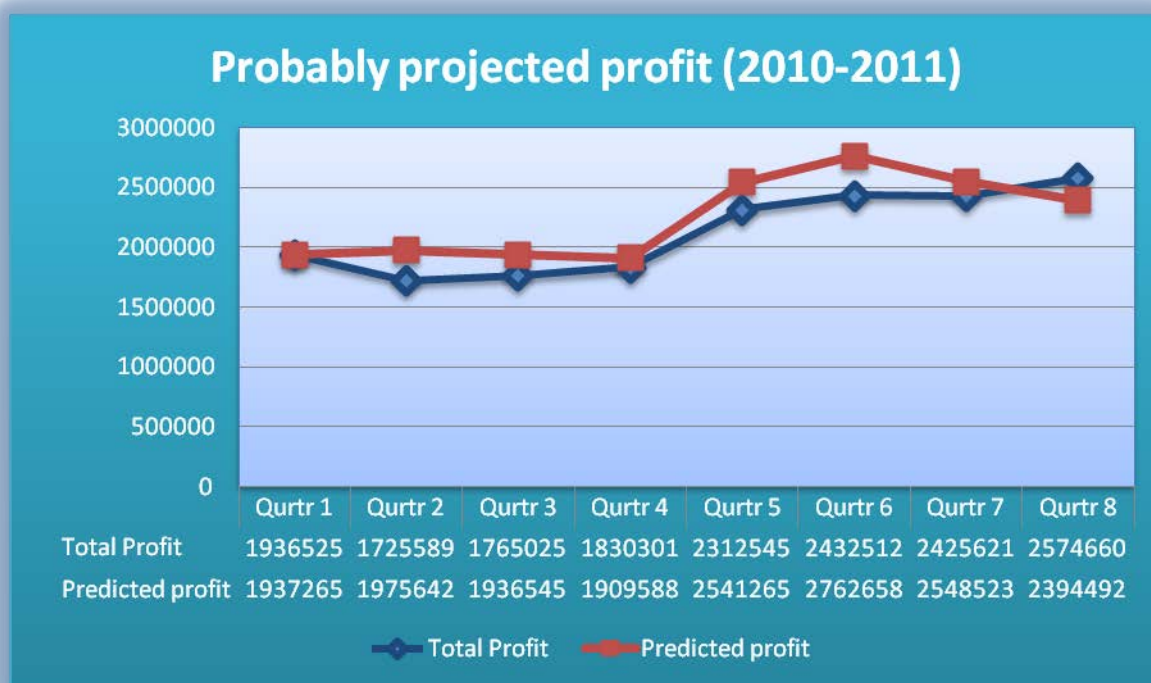


Diagram-8. Probably projected profit after improvement quality of production ³¹

It is commonly understood that after using given analysis, to be more exact improvement of quality of production the total profit of Joint Stock Company «MATBUOT TARKATUVCHI» has increased in each quarters, besides the last one. If we looked at from other side, we could see that the total profit of 2010 was 7257440, as a result it turned 7759040, and the profit of 2011 was 9745338 then became 10246938. It can be clearly seen that overall results have altered to positive side.

³¹ The given numbers are accounted from the report 2010-2011 of Joint Stock Company «Matbuot Tarkatuvchi»

CHAPTER 4 SAFETY OF VITAL ACTIVITY

4.1. Rational organization of work place

The complexity of production processes and equipment changed the functions of the person in modern industry: increased responsibility of tasks; increased volume of information perceived by the working and the performance of the equipment. A person's work has become more difficult, increased load on the nervous system and increased physical load. In some cases, the man has become the least reliable link of the system «man-machine». There is a task of providing reliability and safety of persons at work. Solves this task ergonomics and engineering psychology.

Ergonomics (from the Greek *ergon* work and *nomos* - law) is the scientific discipline that studies the human in terms of its activities related to the use of machines. The goal of ergonomics - optimization of conditions of work in the system "man-machine". Ergonomics defines the requirements of the person to technology and to the conditions of its functioning. The ergonomics of the equipment is the most generalized index of properties and other characteristics of equipment.

The connection of the man with the environment and the parameters of the workplace. Working place, this is the area in which the committed work of the performer or group of performers. Jobs may be individual and collective, universal, specialized and special.

General requirements, which must be observed when designing jobs, the following:³²

- adequate working space for the person;
- optimum position of the body of the worker;
- sufficient physical, visual and auditory communication between man and machine;
- optimal allocation of working space in the room;

³² 2.Belov S.V.health M: the Higher school. 2003.

- the permissible level of action of factors of production conditions;
- the optimal placement of the information and the motor field;
- availability of means of protection from hazards.

Design should provide the zone of optimum and easy reach of the motor field of the workplace and the optimal area of the information field of the workplace. Angle of view in relation to the horizontal should be 30-40 degrees. The choice of working arrangements should take into account the efforts expended by the man, the magnitude of the movements, the need for movement, the pace of operations. The choice of working postures should take into account the physiology of man and parameters of working places determined by the choice of the position of the body at work (standing, sitting, a variable). Jobs for work «sitting» are organized in an easy job and middle severity, and the severe - working posture - "standing".

In the design of equipment and organization of a job it is necessary to foresee the possibility of regulating the individual elements, in order to ensure the optimum position of the operator.

The design of the equipment must ensure that it meets the anthropometric and bio mechanical characteristics of the individual on the basis of accounting change dynamics of the amount of heat when you move, the range of motion in joints.

For the account in the design of equipment anthropometric data should:

- determine the contingent of people for whom is designed equipment;
- select a group of anthropometric characteristics;
- install the percentage of working, which must meet the equipment;
- determine the boundaries of the interval size (efforts), which should be implemented in the hardware.

When designing the use anthropometric dimensions of the body, and take into account the differences in the sizes of the body of men and women, nationality, age, professional. To determine the boundaries of the intervals, which take account of the percentage of the population, the system is used pertseteley.

Design of the equipment should provide the ability to use at least for 90% of consumers.

To work in a position "sitting" are used by various operating seats. Distinguish workers seat for long and short term use. General requirements for the seat of long use of the following: the seat should ensure position, minimizing the statistical work of muscles; create conditions the possibility of changes in working postures; not to obstruct the activities of the systems of the body; to ensure the free movement relative to the working surface, have adjustable parameters; have the floor upholstery. For short-term use is recommended hard chairs and a different type of stools.

In the conditions of growing mechanization and automation of production processes is of special significance means of display of the information about the object of management. Widespread use of the received information model, that is organized according to certain rules information about the status of the object of control.

The information models of the following requirements:³³

- The content of the information model should adequately display the object of management;
- Information model should provide the best information balance;
- The shape and composition of the information of the model must be consistent with the labor process and possibilities of man for the reception of the information.

Practice makes it possible to outline the sequence of the development of an information model: definition of the objectives of the system, the sequence of their decisions and sources of information; drawing up a list of control objects and their characteristics; the distribution of objects on the degree of importance; the distribution of functions between automation and man; the choice of coding of objects and drawing up of the overall composition models; determination of Executive actions of man.

³³ 1.Ecology and health and safety: the Manual for students of HIGH SCHOOLS / ред. L.A.Muravy, 2002

In the process of constructing information model are determined by the location of the media in the workplace, are selected dimensions of marks and the layout of. Displaying means are placed in the field of view of an observer with the account of optimum corners and observation areas. Dimensions signs monitoring are determined taking into account maximum accuracy and speed of perception of the information, as well as the brightness of the character, magnitude contrast, the use of color. Optimum brightness are considered to be the value at which the maximum contrast sensitivity. The value of it will be greater, the smaller the size of the object of discrimination. Optimal area size contrast is 60-90%. In the work of the eyes is a place of a certain inertia, which requires taking into account the time of exposure of the optic signal and the time intervals for the sense of separate signals the following one after the other. In most cases, the exposure time of the signal should be no less than 50 MS. Each variety of indicators has its area of use: indicators backlit used for the display of high-quality information that requires an immediate response of the operator; gauges are used for the reading of the measured parameters; integral indicators for combining information immediately on several parameters.

The structure and dynamics of the controlled object are usually with the help of a chip. In some cases the scoreboard used to display information and perception of the team of operators.

In the design of the workplace should take into account the rules of the economy's movements: when using two hands of their motion should be simultaneous and balanced; movement should be smooth and rounded, rhythmic and customary for working. The design of the equipment shall take into account the rules relating to the speed and accuracy of workers' struggles. For example, the most rapid movement to itself; in the horizontal plane of the hand speed more than in the vertical; the accuracy of movements better in a sitting position, than standing, etc. Controls, used in the workplace must comply with the General requirements of ergonomics: and direction of the management bodies must comply with the movement associated with him indicator; the compliance of the location

of the management bodies of the sequence of work of the operator; ease of use; the creation of the bodies of the Board of mechanical resistance and etc. In addition, for each type of bodies of pressure corresponds to a specific area of use and the special requirements of the size, form, effort, etc.

The automated workplace of the operator-Communicator (the operator in the control room) in the General case are used:

- means of mapping the information of individual use (imaging units, signaling devices, and so on);
- means of control and input of information (remote the display, keyboard control, separate controls, and so on);
- devices of communication and transmission of information (modems, telegraphic and telephone sets):
- the device documentation and storage of information (printing devices, magnetic recording and so on);
- auxiliary equipment (means of office equipment, the storage media, the device of local lighting).

At the automated working place should be provided with information and constructive compatibility used by technical means, of anthropometric and physiological characteristics of the person.

At optimization of the procedures of interaction between operators of telecommunications workers with technical means in the conditions of automation ergonomic factors act as the main determining the probability-time characteristics and the intensity of the work. These factors are sensitive to variations of individual properties of the operator.

Working the furniture should be comfortable for the execution of planned operations. The design of the working furniture: table, chairs is of great importance for the creation of healthy environments and highly productive work. Working the furniture is designed with consideration of anthropometric data of a human, technical, aesthetic and economic factors.

In the complete set of the working furniture of great importance is the design of the production of a chair, as it depends on the attitude of the employee and, therefore, energy consumption and the degree of its strain. Operating the seat must have the required dimensions, the relevant anthropometric data of the person and be flexible. The most comfortable chairs and seats with adjustable back tilt and height of seat. Changing the height of the seat from the floor and back angle, you can find the most appropriate labour process and the individual characteristics of the employee.

As a rule, all the surface of the written and desktops should be at the level of the elbow in the position of a person. When choosing the height of the table should be considered a man sits during work or stands.

The inconvenient of the table height reduces the efficiency of work and causes rapid fatigue. The lack of sufficient space for the knees and feet cause constant irritation of the employee. Minimum operating table height should be not less than 725 mm. As practice shows, for the working medium height the height of the desktop is accepted 800 mm. For the employee of another growth you can change the height of the working chair or the position of the boards so that the distance from the object processing before the eyes of the working height is equal to approximately 450 mm.

Accommodation of the technical means and the chair of the operator in the working zone should provide easy access to the main functional nodes and units of equipment for conducting technical diagnostics, preventive inspection and repair; the ability to quickly occupy and to leave the work area; the exception of accidental actuation means of control and input of information; comfortable working posture and position of rest. In addition, the scheme of accommodation should meet the requirements of integrity, compactness and technical and aesthetic expressiveness of the working postures.

The display must be placed on a table or stand so that the distance of observation on the screen does not exceed 700 mm (optimal distance of 450 - 500 mm). Display screen height must be located so that the angle between the centre of

the screen and horizontal line of sight was 200. Horizontal viewing angle of the screen should not exceed 600. The remote display to be placed on a desktop or stand so that the height of the keypad in relation to sex was 650 - 720 mm. When placing the remote control on a standard desktop height of 750 mm it is necessary to use the seat with height adjustable seat (450 - 380 mm) and the footrests. Document (form) for entry operator data it is recommended to have at a distance of 450 - 500 mm from the eyes of the operator, predominantly on the left, with the angle between display screen and the document in the horizontal plane shall be 30 40 degrees. The tilt angle of the keyboard should be equal to 15 degrees.

Display screen, documents and keypad display should be located so that the difference of brightness surfaces, depending on their location relative to the source of light, not more than 1:10 (the recommended value 1:3). At nominal values of brightness of the image on the screen 50 - 100 CD/m² illumination of the document should be 300 - 500 Lux.

Working place should be equipped in such a way that the movement of an employee would be the most efficient, least tedious.

The device documentation and other, rarely used by technical means, it is recommended to concentrate on the right from the operator in the zone of maximum reach and means of communication to the left, to free the right hand for the entries.

4.2. Emergencies

In theory SAFETY EMERGENCIAS - is a set of events, the result of the onset of which is characterized by one or more of the following signs³⁴

- a) Danger to life and health of a significant number of people;
- b) The material violation of the ecological balance in the area of the emergency;
- c) The failure of the life support systems and control, full or partial cessation of economic activities;

³⁴ 1.Ecology and health and safety: the Manual for students of HIGH SCHOOLS / L.A.Muravy, 2002.

- d) Significant material and economic damage;
- e) The need to involve large as the usually external to the area of emergency forces and means for the salvation of men and the elimination of consequences;
- e) Psychological discomfort for large groups of people.

It is characteristic that emergency arises outwardly suddenly, suddenly. Specification of definition of the emergency is achieved by introduction of quantitative measures of the dangers.

The classification of emergencies.

For reasons of emergencies are of natural, man-made, man-made, environmental, and social.

To the natural (natural) emergency situations are dangerous natural phenomena or processes that have extraordinary in nature and lead to a breach of everyday life more or less significant groups of the population, loss of life destruction of material values. These include earthquakes, floods, tsunamis, volcanic eruptions, mudflows, landslides, avalanches, hurricanes and Smer-Chi, massive forest and peat fires, snow and avalanches. The numbers of natural disasters are also droughts, long-term heavy rains, strong stable frosts, epidemics, epizootics, epidemics, mass distribution of pests of agriculture and forestry. Natural disasters can happen: as a result of rapid movement of the substance (earthquakes, landslides); in the release of enterprise within the earth's energy (volcanic activity earthquakes) at increasing the overall level of rivers lakes and seas floods tsunamis) under the influence of an unusually strong wind ahurricanes cyclones. Some natural disasters fires avalanches landslides, etc.. may arise as a result of the actions of the people themselves but their consequences are always the result of the action of the forces of nature. For each natural disaster characterized by the presence of intrinsic in the affecting factors, adversely affecting human health.

Natural disasters are a tragedy of the entire state and especially for those areas where they occur. As a result of natural disasters are affecting the economy of the country since the collapse of production of the enterprise the destruction of

material values and most importantly there are losses among the people killed their housing and property. In addition, natural disasters pose extremely adverse conditions of life for the population, which may be the cause of outbreaks of infectious diseases. The number of people affected by natural disasters can be considerable and the nature of the lesions is very diverse. Most people suffer from floods (40% of the total damage), hurricanes (20%), earthquakes and droughts (15%). About 10% of the total damage is on the other types of disasters.

A number of Soviet and foreign experts, citing data on the losses in major disasters assume that in the future in connection with the growth and concentration of population similar in the force of the disaster will be accompanied by an increase in the number of casualties in the tens of times.

Man-made emergency situations is considered a sudden failure of machines, mechanisms and units during their operation accompanied by serious violations of the production process the explosions the formation of fire radioactive chemical or biological infections of large territories a group of damage destruction of people. To technogenic emergencies are accidents at industrial facilities construction as well as on rail air road pipeline and water transport as a result of which there was the destruction of civil and industrial buildings a danger of radioactive chemical and bacterial contamination there was the spreading of the oil products and aggressive poisonous liquid on the surface of earth and water and there are other consequences endangering human health and the environment.

The nature of the consequences of technogenic catastrophes depends on the type of accident, its scale and characteristics of the enterprise, where the crash occurred (on the means of transport and the circumstances in which the accident occurred).

Anthropogenic emergency situations are the consequence of the erroneous actions of the personnel. This class of emergency can occur at the same objects that and man-made emergency situations. The difference consists only in the fact that man-made emergency situations are not connected with the human factor directly.

The emergency ecological character may include: intensive degradation of the soil and its pollution by heavy metals (cadmium, lead, mercury, chromium, etc.) and other harmful substances, polluting the atmosphere of harmful chemical substances noise electromagnetic fields acid rain the destruction of the ozone layer, etc.

To the social emergency relate the events taking place in the society (robbery violence) ethnic conflicts accompanied by the use of force contradictions between the States with the use of weapons.³⁵

³⁵ 2002. 1. Ecology and health and safety: the Manual for students of HIGH SCHOOLS / L.A. Muravy, 2002. 2. Belov S.V. health M: the Higher school. 2003.

The Conclusion

Search reserves of increase efficiency use of all kinds' available resources - one of the major problems of any manufacture. To reveal and practically to use these reserves it is possible only by means of the careful financial economic analysis.

As has shown the analysis of financial results of manufacturing of Joint Stock Company «MATBUOT TARKATUVCHI» the given successfully works in the organizations of the city of Tashkent and adjoining areas, it is competitive, and also in the considered period it has improved the financial results.

The given diploma paper contains 3 heads. In chapter 1 theoretical aspects of the analysis of financial results of activity they are considered. The concept of profit, a basis of its formation is opened, kinds are specified have arrived. Theoretical aspects of a technique of the analysis of profit and calculations of reserves of increase in profit are considered.

In the second chapter reserves of increase in profit of the Joint Stock Company « MATBUOT TARKATUVCHI » is estimated. Having studied the data it is possible to sums up. The balance profit in accounting year has increased by 2475146 thousand sums or on 33 % in comparison with previous year. The basic income receives from manufacture and production realization processing connection. A share of profit on realization as a part of balance profit – 96.29 %

The total profit has increased by 2487898 thousand sums, i.e. on 34 %. The Net profit has decreased on 25 %, as a whole activity passes unsuccessfully.

Also reserves of increase in profit at the expense of increase in volume of release and realization of production and at the expense of decrease in the cost price of production are revealed. In 2010y reserves of decrease in the cost price of production at the expense of reduction transporting - procuring and service expenses made 1091689 thousand sums, and in 2011y it is possible to save at the

expense reduction of transporting and commercial expenses of 489779 thousand sums.

Let's sum up by calculations of reserves of increase in profit at the expense of increase in volume of release and production realization at 5 %. The considered by us in 2010y could increase the profit by 362872 thousand sums, and in 2011y on 487267 thousand sums.

The greatest change of profit on production realization has occurred at the expense of change of structure of realised production. Relative density of more profitable production increases in structure of let out production. So, the faster rates increases manufacture of finished articles from wood, such as doors, frames, and door and window blocks, than raw saw-timbers.

In the third chapter actions for mobilisation of the opened reserves of increase in profit are offered. The offer on increase of a share of quality production in the general structure of the let out and realised goods is in more details considered. Also the economy from the aforementioned offer is calculated. They have possibility to change production structure thus: by 5 % to increase relative density of production of the first grade and on as much to lower relative density of production of the second grade. At introduction of this offer will save 501600 thousand sums.

In the given diploma paper the analysis of reserves of increase in profit of manufacturing of Joint Stock Company «MATBUOT TARKATUVCHI» has been carried out. The given analysis is retrospective since it is used the information of already come true facts of economic activities; internal, i.e. activity only one in dynamics for 2010-2011 year was studied; i.e. its maintenance studying of interaction of economic processes and financial results is financial and economic.

By the used technique the carried out analysis is comparative and factorial. On coverage of studied objects - selective and thematic, i.e. all parties of economic activities of Joint Stock Company «MATBUOT TARKATUVCHI», and only reserves of increase in profit of the given were considered not.

To sum up, in this given summary, all analysis were gathered in one point.

Estimation of reserves of increase in profit very important component of financial planning at any that the calculations resulted in the given diploma paper confirm. It will save considerable means and will increase the profit provided that in the activity will consider and analyze reserves of increase in profit.

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