STATE COMMITTEE FOR COMMUNICATIONS, INFORMATION AND TELECOMMUNICATION TECHNOLOGIES OF THE REPUBLIC OF UZBEKISTAN

TASHKENT UNIVERSITY OF INFORMATION TECHNOLOGIES

To prevent protection

Managingchair_____

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Final Qualifying work

On a theme:

“EVALUATION OF ECONOMIC EFFICIENCY OF ENTERPRISE DEVELOPMENT IN THE FIELD OF ICT”

Graduate _____Sagieva M.O.
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TASHKENT-2014

STATE COMMITTEE FOR COMMUNICATIONS, INFORMATION AND TELECOMMUNICATION TECHNOLOGIES OF THE REPUBLIC OF UZBEKISTAN

TASHKENT UNIVERSITY OF INFORMATION TECHNOLOGIES

Faculty of "Economics and Management in ICT sphere"

"Economics in ICT" department

Direction: 5340100 - Economics (communication and information)

CONFIRM

MANAGINGCHAIR_____

«____»_____ 2014 year

Student: Sagieva Moldir Orazbay qizi

"Evaluation of economic efficiency of enterprise development in the field of ict"

The theme for final qualifying work

TASK

The theme is confirmed by order on universityfrom December 30, 2013/№ 1323.

1. **Term of delivery of finished work:**29th of May 2014

2.The initial data to work: Decisions, decisions and work of the President of the Republic of Uzbekistan I.A.Karimov; decrees and resolutions of the Committee of communication, information and telecommunications technologies; economic literature on the topic studied.

3. Accountant is a content of written explanation:theoretical basis for economic development ventures in the field of information and communication technologies; evaluation of the main economic indicators of the branch TCTN of JSC "Uzbektelecom"; future ways to improve the financial condition of the branch TCTN of JSC "Uzbektelecom"

4.The table of graph materials: the organizational structure of the branch branch TCTN of JSC "Uzbektelecom"; financial indicators of thebranch TCTN of JSC "Uzbektelecom"

5.The date of delivery of the task on17th of January, 2014

The supervisor: _____

signature

Task has accepted:_____

signature

7. The advisers of some parts of work

The name of the sections	Consultant	Signature, data	
		The task was given	Task received
1.Theoretical basis for economic development ventures in the field of information and communication technologies	TuraevSh.Sh.	17.01.2014	17.01.2014
2.Evaluation of the main economic indicators of the branch TShTT of JSC "Uzbektelecom"	TuraevSh.Sh.	13.03.2014	13.03.2014
3. Future ways to improve the financial condition of the branch TShTT of JSC "Uzbektelecom"	TuraevSh.Sh.	25.04.2014	25.04.2014
4. Safety of vital activity		21.05.2014	21.05.2014

8.The schedule of performance of work

№	The names of diploma work's parts	Period of finishing	Head (sign)
1.	Theoretical basis for economic development ventures in the field of information and communication technologies	13.03.2014	
2.	Evaluation of the main economic indicators of the branch TShTT of JSC "Uzbektelecom"	25.04.2014	
3.	Future ways to improve the financial condition of the branch TShTT of JSC "Uzbektelecom"	21.05.2014	
4.	Safety of vital activity	27.05.2014	

Graduate _____ "___" June 2014
Signature

Head_____ "___" June 2014
Signature

ANNOTATION

In this final qualifying work questions the economic efficiency of enterprise development in the field of information and communication technology, also shown promising directs to improve the economic efficiency of the enterprise, as well as an evaluation of the performance of the branch TShTT of JSC "Uzbektelecom".

В данной выпускной квалификационной работе рассмотрены вопросы оценки экономической эффективности развития предприятия в сфере информационно-коммуникационных технологии, приведены перспективные направления повышения экономической эффективности предприятия, а также дана оценка показателей деятельности Филиала ТШТТ АК «Узбектелеком».

Ушбу битирув малакавий ишида ахборот коммуникация технологиялари сохасида корхона ривожланишининг иқтисодий самарадорлигини бахолаш масалалари куриб чиқилган, корхонанинг иқтисодий самарадорлигини оширишнинг истиқболлий йуналишлари келтирилган, шунингдек “Ўзбектелеком” АК ТШТТ фаолиятининг кўрсатгичларига баҳо берилган.

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INTRODUCTION

Currently, information and communication technologies are one of its public productions whose basis and its economy is being built and developed on the basis of objective laws and regularities.

Industry of information and communication technologies has great importance in the economic and social life of the state. Some production processes in other branches cannot be implemented, or are not carried out in full without the use of communication facilities. Telecommunication services sector is an integral part of the economic system of any country. Telecommunications and information technology are the link between industry and trade, agriculture and population. Therefore it is very important to develop this sector, investing in her investment. Thus understand the need and importance of telecommunications structures, both for business and for the economy as a whole.

International experience suggests that the rapidly evolving telecommunications system, the dynamic rising economy as a whole. Worldwide information and telecommunication companies have enormous power. The present stage of development of society, called the century of information, makes serious demands on the development of communication, on which depends the timely and high-quality transmission of information required in business and personal life.

Uzbekistan is part of the worlds' economy and clearly defines the scope of communication and information as a priority.

In this thesis work we evaluate the cost-effectiveness of enterprise development in the information and communication technology.

Production efficiency is one of the key categories of the market economy, which is directly linked to the achievement of development goals as each company individually and society as a whole. To evaluate and measure the effectiveness of the enterprise is used the concept of economic efficiency.

Economic efficiency is the ratio of useful results and costs of factors of production. This concept describes the impact of production and economic activity, which is determined by comparing the results obtained and the costs spent on achieving these results. Results in the economy mean the total use or application resources. Results appear in various forms: the creation of competitive products, revenue from increasing the volume of production, the number of new products.

Most economists believe that increasing production efficiency, competitiveness of products and services can be achieved on the basis of a systematic analysis of the economic activity of the enterprise. Analysis of the activity gives the opportunity to develop the necessary strategy and tactics of enterprise development, which is formed on the basis of the production program, identified reserves of increasing production efficiency.

Relevance of the topic of graduate study is that the study of indicators of economic efficiency in production activity can be used: as a tool to study the short-and long-term economic solutions, feasibility of investments; as a measure of skill and management efficiency; as a way to predict future results. Under the conditions of formation of the new features of the market organization of business demanded not only the introduction of fundamentally different ways of management, but also new factors evaluation criteria, if ignored, could lead to bankruptcy.

The subject of the research degree project isan organizational and economic relation ofeconomic efficiency improvement of the production and business activities.

Object of study of this thesis is a branch TShTT of JSC "Uzbektelecom".

The purpose of the graduation project is to develop proposals and recommendations to improve the economic efficiency of production and business enterprises.

Upon reaching this goal, it is necessary to solve the following set of interrelated tasks:

-discover the essence and significance of the economic performance of the enterprise, its performance;

-evaluate the effectiveness of utilization rates of capital and labor productivity;

-to develop ways to improve the economic efficiency of enterprises.

To solve the problems in this thesis work as one of the main methods used factor analysis to quantify the effect of factors on a given indicator.

During execution of the thesis, the following sources of information: balance sheets for 2011-2012, Reports on economic and financial performance for 2011-2012, Company's business plan, the charter company, the license issued by the enterprise to carry out activities, staffing job descriptions of employees.

1. THEORETICAL FOUNDATIONS OF ECONOMIC DEVELOPMENT COMPANIES IN INFORMATION AND COMMUNICATION TECHNOLOGY

1.1. Laws and regulations affecting the development of the information and communication technologies in Uzbekistan

Each country, realizing the importance of entering the information society develops its own "concept" implementation of this direction. In this case, the dominant factor is the legislation that not only reflects public policies, but also establishes rules of behavior of businesses and individuals throughout the country.

Proceeding from this, the efforts of the Government of our country aimed at ensuring transparency of lawmaking, right realizable activities, legal support processes of information, formation and implementation of a unified scientific-technical and industrial policy in this area.

Formed on today legal framework of Uzbekistan determines economic, legal and organizational framework for the information complex, its role and place in the Republic of Uzbekistan, regulates the relations of state power and administration, businesses and individuals - owners and users of information, regulates public relations in the creation, operation and development of telecommunications, etc.

Here we can distinguish, first of all, the laws of the Republic of Uzbekistan "On Telecommunications" and "On information that regulate issues such as:

-standardization of information;

-creation of a common information space and to ensure the accession of the republic in the world information community;

-certification established in the country and imported technology, software and information technology facilities and resources;

-the creation and implementation of new funds in the republic electronics, computers and communications equipment in the production, management, scientific and social fields;

-creating conditions for intensive development of information on the basis of preventing excessive concentration and monopolization in the information sphere, the transition from the state, centralized financing techniques and information management to the independence of the organizations and entrepreneurship;

-development and implementation of mechanisms for the protection of information and its processing in order to meet the interests of the Republic of Uzbekistan, the rights of legal entities and individuals associated with the creation and use of information resources;

-preservation, storage and efficient use of public information resources, etc.

Thus, in accordance with the Presidential Decree "On measures to reform and improve sector management information systems" from 23.07.1997 № UP-1823, in order to further improve the management of postal services, telecommunications and information systems, the development of market relations, the deepening process of denationalization and to attract foreign investment this area was formed Uzbek Agency for Post and Telecommunications. Presidential Decree "On further development of computerization and introduction of information and communication technologies" from 30.05.2002 № UP-3080 a Coordination Council for development of computerization and information and communication technology, which is the highest coordinating body in the field of computerization and information and communication technologies and the Uzbek Agency for Post and Telecommunications transformed into Uzbek Agency for Communication and Informatization. Coordinating Council, chaired

by the Deputy Prime Minister of the Republic of Uzbekistan, is the supreme body to coordinate the development of computerization and information and communication technologies. The main functions of this body is to develop ICT strategies; execution control programs for ICT development; definition of policies to create a favorable climate for the development of ICT; coordination of training and retraining of qualified personnel in the field of ICT; Fostering a competitive environment and support innovative businesses in the ICT sector; promote international cooperation and to expand access to educational institutions information networks.

In addition, special authorized body of state regulation in the field of telecommunications and ICT is the Uzbek Agency for Communication and Information (UzACI) converted to the State Committee communication, information and communication technologies of the Republic of Uzbekistan. The main tasks of this body are the organization of program development and ICT; deepening of economic reforms in the sphere of communication and information; regulation of the development of telecommunications infrastructure, the creation of a competitive environment, licensing and certification in the field of software and ICT; development and implementation of modern standards and requirements for telecommunications and information technology; coordination of practical activities of the ministries and departments on the creation and use of databases, networks, e-government; expertise created electronic information networks; implementation of measures to protect consumers' rights and information security in communication and ICT; drafting legislation and standards in the ICT field.

Presidential Decree of 30.05.02 "On further development of computerization and introduction of information and communication technologies" have been identified the problem of forming a national system of information, introduction and use of modern information technology, computer technology and telecommunications facilities in all sectors of the economy and society, further meet the increasing demands of citizens to information,

expanded entry into the global information society and use of global information resources.

Presidential Decree № UP-4475 October 16, 2012 was established State Committee for Communications, Information and Telecommunication Technologies of the Republic of Uzbekistan.

The main objectives and activities of the State Committee for Communication, Information and communication technologies are the Republic of Uzbekistan:

-Ensuring the implementation of the unified state policy in the field of information, the development and implementation of comprehensive national programs for the introduction of modern information and communication technologies, taking into account the level of development of the global information technology, protection and use of information;

-To develop proposals to improve the legislation and regulatory framework in the field of communication, information and telecommunication technologies, in accordance with generally accepted international norms and standards aimed at creating favorable conditions for the rapid development of the market information resources, information systems and networks, software and services, facilities and ensure their protection;

-Implementation of governance and control over the development and effective operation of the field of communications, information and telecommunication technologies, including through the implementation mechanisms of international and industry standards, criteria and indicators of assessing the level of informatization of industries and sectors of the economy, as well as the licensing of telecommunications ;

-Conducting a comprehensive system analysis and development of measures to improve the effectiveness of implementation and use of information and communication technologies in public administration, in the sectors of the economy;

-Participation in the formation of investment policy in the field of information, provision of attracting investment, especially foreign direct in the field of information and telecommunication technologies, the coordination of the design, implementation and development of investment projects related to the development and application of information technology and communications, including including government agencies, including within the public order;

ensuring the further formation of the national segment of the Internet, creating a modern domestic web resources with various themes, including network resources to meet the information and intellectual needs of the population, especially the younger generation;

Today with full confidence we can talk about the broad introduction of computer and information technologies in various spheres of life, management, business, science and education. For the population as all the conditions for a wide use of modern computers and information systems.

At the same time introducing advanced education system, based on the use of modern computer and information systems, as well as their active use in the educational process of schools, vocational colleges, academic lyceums and universities.

The rapid growth of computer technology opportunities, development of the Internet in Uzbekistan and further development of its optimistic forecasts dictate their demands, including the need to improve the regulatory framework of the industry.

1.2. Theoretical essence of economic efficiency and its performance evaluation in the modern period

Economic efficiency is among the most common, the central economic categories reflecting the relationship between resources and objectives of production and between creative human activity and its beneficial effect. In semantically associated efficiency, first, to performance or actions, and

secondly, with the economy, that is the minimum amount of costs for this work or action. However, neither one nor the second term cannot fully characterize the efficiency, since the minimum cost cannot be achieved the best results. Therefore, effectiveness is generally understood as the effectiveness of production and economic activity of the enterprise, which is determined by comparing the results obtained and the costs spent on achieving these results.

Efficiency problem - it is always a problem of choice. Regarding the choice of what to produce, what types of products, in what way, how to distribute them and what resources to use for current and future consumption.

Efficiency level has an impact on the decision of a number of social and economic problems, such as rapid economic growth, improving living standards, reducing inflation, improving the conditions of work and rest.

Initially, the concept of efficiency refers to the technique and technology. At the same time, effectiveness measure of the work performed in relation to the energy expended or the ratio between actual and potential output of any process. However, what is meant by work? The steam engine is considered less efficient than gasoline, because the former greater percentage of energy expended in vain. But from a physical point of view, too, lost energy is doing work that someone needs.

This means that efficiency is not purely objective or technological property, and inevitably depends on the assessment and evaluation is a category.

Later, it was applied to the concept of efficiency of economic activity, considering the efficiency of the production process as the ratio of what is produced to what is necessary for the production, in particular, the ratio of output to the cost of resources.

Efficiency of economic activities more clearly emphasizes the evaluative category "efficiency". It is always associated with a ratio value of the result to the value of costs and may vary with ratings.

Economic efficiency is the most important socio-economic category, which is characterized by the properties of dynamism and historicity. Efficiency of production characterized by a different level of development of the productive forces of each social formation. At all stages of the historical development of society has always been interested in the question: What price costs and resources, the final result of the production. Consequently, the initial model quantifying efficiency is the ratio between economic performance and cost resources.

Maximizing outcomes with unit costs and resources, or reduce costs and resources per unit of outcome-is the primary goal of society and in the workplace, the individual (employee). This objective, method of achieving it, and the way the reserves to increase economic efficiency (classification and quantification) are the content of economic science and economic disciplines (business and functional).

Initial production efficiency measurement principles for all social formations are similar. Certainly, there are differences due to place, time and purpose of the particular practical measurement method ultimately character-economic relations, including the organization of economic management.

In the transition to a market economy and its interpretation and formation changes the hierarchy of performance criteria, content and features. Since the basis of the market economy and entrepreneurship is profit, income, then as the primary criterion of economic efficiency advocates maximizing profit per unit costs and resources with high quality products and services, ensuring their competitiveness. In new conditions and national efficiency criterion: maximization of national income, gross national product per unit costs and resources at increasing the level of welfare of the people. Such a hierarchy of performance criteria is logical and reflects the situation in the market economy, for nationwide efficiency depends on the efficiency of the production activity of primary cell production (enterprises, associations, joint stock companies, joint ventures). The more efficient the production activity of primary units, the higher

the efficiency of the national economy as a whole, the more society and state resources to address social and economic challenges.

Distinguish total (absolute) and relative (relative) effectiveness. The overall efficiency is needed to assess and analyze the results and overall economic efficiency at various levels of the economy (macro and micro) for a certain period of time and dynamics to match the level of efficiency of the enterprises and regions.

Comparative effectiveness is calculated and analyzed in justifying taken industrial, economic, technical and organizational solutions for the selection of the alternatives best (optimal). This selection is based on the comparison (comparison) on the options of technical and economic parameters, calculate the payback period or efficiency ratio additional capital investment, the magnitude of economic benefit.

Summary economic efficiency along with its criteria is specified based on the classification of the economic effects (results), as well as the costs and resources.

The reality of information on the performance level of all connected with the classification and forms of expression of the economic effect. Assessment of the economic effect usually includes three groups of indicators: volume, finite and social outcomes.

Volume indicators are initial economic effect and include natural and values of the output of goods and services: the production volume in physical gauges, gross, marketable products, the volume of construction works, the standard cost of processing, etc.

The next group of indicators reflects the effect of the final results of industrial and economic activities at different levels of management, market needs, the qualitative structure of production. These include: national income, net output, gross domestic product, income, savings from cost reduction, sales in the relevant prices, commissioning of production facilities and funds, the quality of products and services.

Volumetric results included in the calculation of differentiated performance, and the final economic results, generalizing the calculation of (complex) performance.

Important role in assessing the effectiveness of production belongs to social outcomes, expressing the result with the industrial and economic activities social objectives of society, the collective, the priority of human (personal) factors in economic development. Sharing the results expressed everything connected with the life of people, both in production and beyond. Economic interests of producers are in close relationship with the social performance: the higher the economic results, the higher should be and social outcomes, and vice versa. Social outcomes are reflected in indicators such as rising living standards (wage growth, real income, subsistence, housing, health care level, general education level of workers and professional), free time and efficiency of its use, working conditions (reducing injuries, turnover , employment), the environmental situation and the impact of production on the environment in the country and region. It should be noted that the social outcomes and their impact on economic performance cannot always be accurately quantify their widespread indirect assessment, ranking purposes.

Classification of costs and resources in the world universal, there are the following main types of costs and resources: the cost of living labor (hours worked, payroll), material costs (costs raw materials, fuel, energy), productive assets (fixed productive assets, current funds, treatment), capital expenditures, investments (expenses for the expanded reproduction of fixed assets and working capital growth), natural resources (land, mineral resources, forests water), information resources (knowledge, research findings, inventions and rationalization proposals), while, as an economic category (working period, the production, the timing of investment, innovation, introduction of new technology). All costs and resources are divided into current (production and distribution costs) and lump sum (capital expenditure) costs consumed and used resources, individual and aggregate.

Costs - is consumed within a year of productive resources in the form of labor and material costs. Production resources - is accumulated over a number of years material and financial resources, assets (fixed assets and working capital), as well as potential human resources (labor) with the quantitative and qualitative characteristics.

Current costs are constant material costs and labor costs needed to produce goods and services during the year, one-time costs - is advanced by a number of years, the financial and logistical assets (investment) required for the expanded reproduction of productive assets, technical improvement of production. In contrast to the current costs that bring the effect is usually for a year, give the effect of non-recurring costs over a period of time, usually more than a year after entering production capacities.

Currently, a common system of performance indicators of production and economic activity of the enterprise is missing. To measure the effectiveness of the same measures used different techniques, sometimes unrelated, sometimes giving different results.

For assessment and analysis of the economic efficiency of production and apply differentiated summarizing performance indicators. Effectiveness of the use of any one type of costs and resources expressed in differentiated system performance. These include: productivity or complexity, or given materials consumption, capital productivity or capital intensity, capital intensity and on Capital.

Differentiated performance indicators are calculated as the ratio of output to certain types of costs or resources, or vice versa - the cost or resources to be produced.

To assess the economic efficiency of the whole country, the region, the company applied generalizing (complex, integral) performance indicators. These indicators provide a more complete and in relation to consider many factors and components that influence the level of efficiency and dynamics. In forming the basis of general indicators are two conditions: the final accounting, qualitative

result and reflection of the aggregate amount of costs and resources (production and distribution costs, the total value of production assets). The main summary measure of economic efficiency include: national income (NI), the gross national product (GNP) per capita; productivity of social labor, the coefficient of overall efficiency, cost 1sum marketable products, profit, profitability and product profitability.

Summarizing the main criterion for economic efficiency is the level of productivity.

Labor productivity is measured by the ratio of the income produced by the average number of workers employed in production sectors:

$$\mathbf{Lp = L / hr} \qquad \mathbf{(1)}$$

The most important indicators of economic efficiency are complexity, material consumption and capital intensity.

One indicator of the economic efficiency of production is labor-intensive products - the inverse indicator of living labor productivity, defined as the ratio of

the amount of labor expended in the sphere of material production, the total volume of output:

$$\mathbf{t = T / Q,} \qquad \mathbf{(2)}$$

T - amount of labor expended in the sphere of material production;

Q - total production (usually gross output).

Material-social product is calculated as the ratio of the cost of raw materials, fuel, energy, labor and other items to the gross social product. Material-products industry (associations, enterprises) is defined as the ratio of material costs to the total volume of output:

$$\mathbf{m = M/Q,} \qquad \mathbf{(3)}$$

where m - level materials consumption;

M - total material costs of production in terms of value;

Q - totalquantity of production (usually gross).

To a certain extent similar to each other indicators of capital intensity and capital intensity of production. Capital intensity of production index shows the ratio of capital expenditures to the designated growth of the volume of output:

$$KQ = K/DQ, \quad (4)$$

where KQ - the capital intensity of production;

K - total volume of capital investments;

DQ - increase the volume of production.

Capital intensity of production is calculated as the ratio of the average value of fixed assets of the enterprise to the total volume of output:

$$f = F/Q, \quad (5)$$

where f - capital intensity of production;

F - the average cost of fixed assets of the enterprise;

Q - total production (as a rule, the gross output).

As widely used indicators such as return on assets, return capital ratio indicator:

$$Fr = Q/F, \quad (6)$$

To differentiated performance indicators are also indicators that characterize the relative cost savings of individual species and resources. Thus, the relative savings of living labor (relative release of the number of employees (El)) determined by the formula:

$$El = Ne * Ip - Nr \quad (7)$$

where Ne-number of employees in the base period, Ip - the index of growth of production, works or services; Nr - number of employees in the plan or the reporting period.

By the same procedure is determined and the relative savings of material costs, production assets.

The most important outcome indicators and aggregate production efficiency in a market economy is profit and profitability (profitability). Profitability management (planning, study and analysis of control) are at the center of economic activities of enterprises operating in the market. The level of

profitability depends primarily on the size of the profit and the size and cost of resources used. Gains in market conditions - is the ultimate goal and motive in the undertaking. Optimal complement to the indicator of profit would be a selection including increasing the share of profits earned by reducing the cost. It should also be noted that as the formation of civilized market relations at the enterprise will be only one way to increase profits - increase in output, reduction of production costs.

The estimation of gross profit distinguishes (carrying) profit, sales income, net (estimated) profit.

Gross (book) income is determined by the results of the entire production - economic activity based on the balance of income and expenses as the algebraic sum of the profits from sales of products the main activity; Profit (loss) from the sale of goods and other services, products subsidiary agriculture, excessive implementation of inventory and sale of work and non-industrial services (transport, harvesting, sale of electricity on the side, etc.); Profit (loss) from operations, fines, penalties, losses from writing off bad debts, natural disasters, etc.; proceeds from the sale of securities (shares, bonds).

Sales profit is calculated as the difference between the value of sales in the current wholesale prices and the cost of its production and sales, which is included in the cost.

Net (estimated) profit remaining at the disposal of the enterprise, defined as the difference between net income and income from the sale of net rents, taxes and interest for the long-term loan.

Comprehensive, integral indicator of the economic efficiency of production and economic activity appears profitability.

Profitability expresses absolute or relative (percent) size of the profit on the 1 sum of current expenditures or 1 sum of resources used (fixed assets, working capital, equity and debt). The calculation is performed according to the formula:

$$\mathbf{P = F / O*100} \qquad \mathbf{(8)}$$

where P-profit; O - size of current outcomes or resources used.

Primarily distinguished general (total) and the estimated profitability. Gross margin is defined as the ratio of the balance sheet (gross) income to the cost of inputs (fixed assets and the normalized working capital), expected return - the net (estimated) profit to fixed assets and the normalized working capital. In addition, in the planning, evaluation and analysis of production efficiency calculated profitability of current costs, profitability used (accumulated) production resources, return on investments (investments).

Return on current costs (Ps) includes margins, as profitability on sales (turnover): P = 100*P / Op; profitability of individual products: Pi = 100*P / C; where P - profit from the sale, sum; Or the volume of sales, sum; C - cost of a single type of product, sum.

Returns on resources (Ror) reflects the effectiveness of the use of available production enterprise funds, property, equity and debt. This indicator is defined:

$$\mathbf{Pr = (P*100) / (CPA + FNL),} \qquad \mathbf{(9)}$$

where CPA - the average annual cost of fixed assets; FNL - an average of normalized working capital balances.

To evaluate the effectiveness of capital investments (investments) in the expanded reproduction of productive capital and new technology are the metrics return on investment (capital expenditure) - (Pu) and payback period (T):

$$\mathbf{EI= G /KI ; T = KI / G,} \qquad \mathbf{(10)}$$

where G - annual growth in net profit from the sale of investments, KI - capital investments in the appropriate technical and organizational measures.

Return on capital investment describe the size of growth in net profit at 1 sum of capital investments in the event, the payback period - the period during which capital investments are offset overlap annual growth in net profit. Net profit ratio of capital investments in order to justify their cost-effectiveness compared with the percentage of long-term bank deposits.

The above figures have limited use, all of them except the indicator of labor productivity and profitability, do not provide a complete, comprehensive view of the economic efficiency of production and costs and characterize only the use of a particular type of resource.

For a full presentation of the overall cost-effectiveness need generalized characteristic value and physical indicators. Serve this purpose general and comparative cost-effectiveness.

In planning and designing the overall economic efficiency is defined as the ratio of capital expenditure to the effect, and the relative - as the ratio of the difference between the current cost to the difference in capital investments on the options. The total and relative economic efficiency complement each other.

According to an economic complex, individual industries, as well as forms of reproduction of fixed assets total economic cost efficiency is calculated as the ratio of growth in profit or self-financing income (Dp) of capital investments to:

$$\mathbf{E = I / K,} \qquad \mathbf{(11)}$$

According to the newly built shops, businesses and individual performance indicator measures Ep defined as the ratio of profit to capital investments planned (estimated cost):

$$\mathbf{Ep = (P - C) / K,} \qquad \mathbf{(12)}$$

where K - the total price of the project under construction

P - annual production enterprises in wholesale prices

C - cost of production of the annual output after full implementation of the construction and development of capacity introduced.

When comparing the options of economic and technical solutions, business location and their complexes, new construction or renovation of old enterprises, etc. calculated the relative cost-effectiveness.

If one of the options compared to its implementation requires less capital investment and at the same time provides a lower cost, then ceteris paribus it is recognized more economical.

In this case, a double effect: the savings from cost reduction (current costs) and savings on capital investments. Often, however, increased productivity, cost savings, operating costs at the cost of additional capital investments. In these cases, the best option is selected on the basis of calculations of the payback period (T) or the coefficient of comparative effectiveness of additional capital investments (E) and their comparison with standard values:

T = (R2-R1)/(C1-C2)<Tn or E = (C1-C2) / (K2-K1)> En, (13)

when K2> K1 and C1 <C2, where K1, K2 - capital investments on options; C1, C2 - the cost of production or work on options; Tn, En - normative payback and normative coefficient of comparative effectiveness of capital investments.

At T <Ts or E> En optimal recognized alternative requiring additional capital investment (more capital), and, conversely, at T>Ts or E <En - less capital.

To assess the effectiveness of financial resources in the most frequently used the following indicators:

-solvency. In the process of production, investment activity of the enterprise is a continuous process of circulation of capital, change the structure of assets and the sources of their formation, the presence and the need for financial resources and as a consequence - the change in the financial condition of the company.

-efficiency investments. The estimate is derived by comparing the amount of income received from financial investments (different types of capital investments) with an average annual amount of this type of asset. To evaluate the effectiveness of debt capital used "leverage effect", which shows the percentage increase in the amount of equity capital by borrowing in turnover. The positive effect arises in cases where the total capital of the enterprise profitability above the weighted average price of borrowed funds.

-self-financing income. Self-financing ratio defined as the ratio between the volume of the formation of their own financial resources and the amount of asset growth and consumption of enterprise business profits. As its own financial

resources allocate to the income of the company, revenues, profits and depreciation.

-and financial independence. Factor independence characterizes the share of own sources of financing businesses in the total value of its assets (the ratio of debt and equity). Measure of financial independence is also a financial livering. It is measured by dividing the profit, net of income tax on the profit remaining at the disposal of businesses, net of annual fees and payments from it, do not depend on profit margins.

2. EVALUATION OF MAJOR ECONOMIC INDICATORS OF BRANCH «TOSHKENT SHAHAR TELEFON TARMOG'LARI» OF JSC "UZBEKTELECOM"

2.2. General information on economic developmentof branch TSHTT of JSC "Uzbektelecom"

Branch of "Tashkent Shahartelefontarmogi" JSC "Uzbektelecom" was established in accordance with the decision of the Supervisory Board of JSC "Uzbektelecom" from I February 2002, on the basis of the Cabinet of Ministers of 27 December 2001 № 488 "On measures to prepare privatization of JSC "Uzbektelecom".

In its activities, the Regulation on branch branch and the power of attorney "Uzbektelecom".

"Tashkent Shahartelefontarmogi" (branch "TSHTT"), being the largest branch of JSC "Uzbektelecom" provides businesses, organizations, institutions and the public capital services of local, national and international telephone communication services, data networking, Internet access etc.

As part of expanding the volume and types of services branch provides alternative long-distance and international communications IP-telephony and Internet access via prepaid universal cards, introduce service "Videophone". For the convenience of customers PSTN works around the clock information and reference service "09" and a number of additional services offered by digital switching exchanges.

In the structure of the branch operates six regional telecommunication units: Central, Mirabad, Yangiabad,Chilanzar,MirzoUlugbek and Shayxantaxur. Also in the branch includes Information and Computing Center interoffice

(Figure 1)[1]

telecommunications node

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[1]- Structure of branch «Toshkent Shahartelefontarmog'i» of JST «Uzbektelecom»

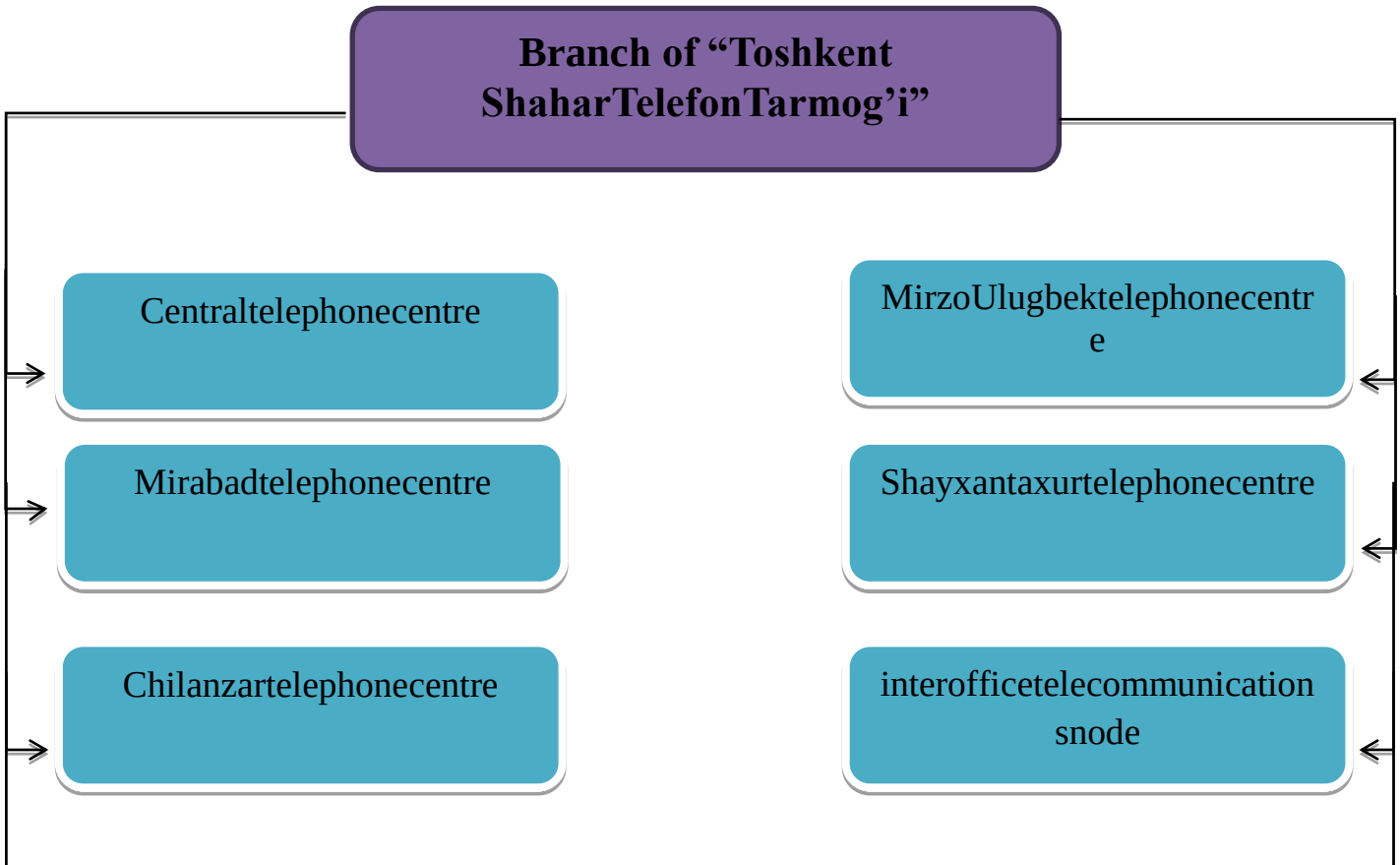


Figure 1.1. Structure of branch «Toshkent Shahartelefontarmog'i» of JST «Uzbektelecom»

In recent years, carried out modernization and expansion of urban telecommunication network based on modern equipment such leading brands as «Siemens», «Alcatel» and «Huawei Technologies Co. Ltd ». Telecommunications network branch TSHTT is 90 ATS, with a total capacity of about 650 thousands numbers. One hundred percent of the local telecommunications network digitalization will significantly improve communication and to provide subscribers with new types of services, organizing high-speed dial-up access to the Internet for wide range of users.

A growing number of additional types of service users, the most popular of which are "Abbreviated Dialing", "Diverting incoming calls", "International communication by password" and others.

As part of the modernization and development of the network in Tashkent branch TSHTT actively introducing subscribers Tashkent city multi-service, including a set of the most modern and high-quality services.

So, with the introduction of next-generation network equipment (NGN) branch since 2007 started providing services "Videophone", and since the beginning of 2008 started in test mode through a single cable to provide all kinds of services: voice (telephony), data (Internet) video (IP-TV), etc.

The main objectives of the Branch are:

-meeting the demand for telecommunication services, increasing their range and improve the quality of services provided;

-implementation of development, modernization and technical re-equipment and telecommunications networks through the construction of new and modernization of existing telecommunications networks, including through

the introduction of world achievements in the creation and operation of telecommunications systems;

-providing technical operation and maintenance of the main lines of communication, telecommunication equipment, buildings and other structures in strict accordance with the "Regulations for the Operation" and other normative documents and decisions "Uzbektelecom";

-software-development, reconstruction and modernization of telecommunication networks of the branch in accordance with the tasks "Uzbektelecom";

-providing quality telecommunications services in accordance with approved standards and requirements;

-implementation of measures for the protection of labor, ensure compliance with safety regulations, industrial hygiene, fire safety regulations, training of operating personnel safe work practices;

-conducting market research to assess the competitiveness of telecommunications services and preparing a business plan;

-study, selection and placement, training and business skills development, conducting jointly with NGOs cultural and educational work among the workers, the creation of conditions for workers;

-compliance with the prescriptions of the State Inspectorate of Communications (GIS) and other regulatory bodies.

Branch Director provides leadership, which, in accordance with the laws of the Republic of Uzbekistan, is responsible for the property transferred to branches, all of its activities, and report on the performance of the branch before "Uzbektelecom".

Functions of branch TSHTT:

-provides all kinds of existing and newly advanced telecommunications services, introducing new technologies in the field of telecommunications;

-analyzes the technical condition of equipment on telecommunication networks;

-interacts with other affiliates of the Company and companies providing telecommunications services in a single process on behalf of "Uzbektelecom", within the limits of freedom of contract and leads settlement with users as well as providers and telecommunications operators engaged in the provision of services across the network and technical capabilities Branch;

-examines the telecommunications market to meet demand, introducing new services, improves the quality of services and culture of customer service, advertises its services;

-has a universal and individual telecommunications services at tariffs regulated by the established procedure;

-organizes the logistics of their activities by obtaining resources from "Uzbektelecom", or purchase them on the market of goods and services on behalf of and with the consent of the Company;

-participates in the development of regulations on sharing networks and the provision of telecommunication services, interconnection networks, develop and implement measures to improve the reliability and stability of operation of communication facilities;

-provides services for operational and maintenance, installation, repair of telecommunications, fire and security automation.

In the organization operates linearly functional management structure.

Major decisions are taken at the Branch TSHTT level management staff of the company, and then communicated to the subordinate units, which is the most acceptable type of enterprise organization in the industry. Consulting and methodological functions are in the job descriptions of employees. For each executive position secured certain consulting and methodological functions.

Consider the human resources of the enterprise. Dynamics of average number of employees in the three years are presented in table 1.

Table 1

Dynamics of workers' quantity and wage fund of branch TSHTT

IndustrialProductionStaff	2011	2012	Dynamics

			Absolut (+;-)	Comparingly (%)
1. Averagenumberofemployees	2652	2645	-7	99,7
2.Wage fund (UZS)	17875131	20874263	299132	116,8
3.Average monthly wage per employee (UZS)	550,3	664,7	114,4	120,8

As we can see from Table 1, due to the reduction number of staff positions in the period from 2011 to 2012 decreased by 7 people. But despite this wage fund increased by 16.8%, as it increases the average wages of workers by 20.8%. Wage growth may help to stimulate the workers, thus lead to more efficient production process.

As a result of our analysis we conclude that the existing management structure of the organization is quite effective, as it allows a clear distinction between the competence of the service, to deepen their specialization, sensibly combine linear and functional relationships. Established contacts between units, allowing time to implement the necessary communication services for correct calculations and documentation in time to carry out work at the facilities, rational use of labor.

2.2. Analysis of the economic activities of the branch TSHTT of JSC "Uzbektelecom"

Economic analysis plays an important role in enterprise management system. The main sources of information support for the analysis of the economic condition of the company are the balance sheet (Form number 1), income statement (form number 2) and other financial statements.

Result of the economic analysis is to evaluate the economic efficiency of resource use, condition of the property and its sources, the rate of turnover of the total capital and parts thereof, yield means used.

Evaluation of industrial and economic activities of the branch TSHTT "Uzbektelecom" for 2011-2012 based on a review of the basic economic performance of the enterprise, presented in Table 2.

Table 2

Analysis of economic results of the branch TSHTT of JSC "Uzbektelecom"

Nameofindicators	2011. (thousand sum)	2012. (thousand sum)	Dynamics	
			Amount, th. sums	%
Revenues from sales	53091163	64582432	+11603559	1,21
Cost of services sold	36483309	41788264	+5304955	1,15
Grossprofitfromsales	16607854	22794168	+6186314	1,37
Expensesfortheperiod	14329073	24021210	+9692137	1,68
Incomefromoperations	1422053	2680587	+1258534	1,89
Incomefromfinancingactivities	1936991	392715	-1544276	0,20
Expensesfromfinancialactivities	4968609	1299047	-3669562	0,26
Incomefromgeneralactivities	669216	547213	-122003	0,81
Taxonprofits	592515	197851	-394664	0,33
Netprofit	76701	349362	+272661	4,55

Gross profit from sales of services increased by 6186314 thousand sum or by 15%. The increase in gross profit was influenced by changes in tariffs for services, change the volume, structure and range of services sold.

Despite the increase in gross profit, income from general activity decreased by 122003 thousand sums. This is affected by the increase of expenditure on a 9692137 thousand sums and reduced income from financial activities to 1544276 thousand sums.In 2012y reduced tax base. Due to this, in 2012y, compared with 2011, net profit of the company increased by 272 661 UZS or 4.5 times.

Analysis of the company's revenue.

Revenue - an accounting term that means the amount of money or other benefits received by the company for a certain period of its activity, mainly due to the sale of products or services to their clients. Revenue differs from profit as profit - is revenue minus expenses (costs) that the company incurred in the

manufacturing process of its products. In this enterprise activity can be characterized in several ways:

Revenue from operating activities coming from the sale of products (works, services).

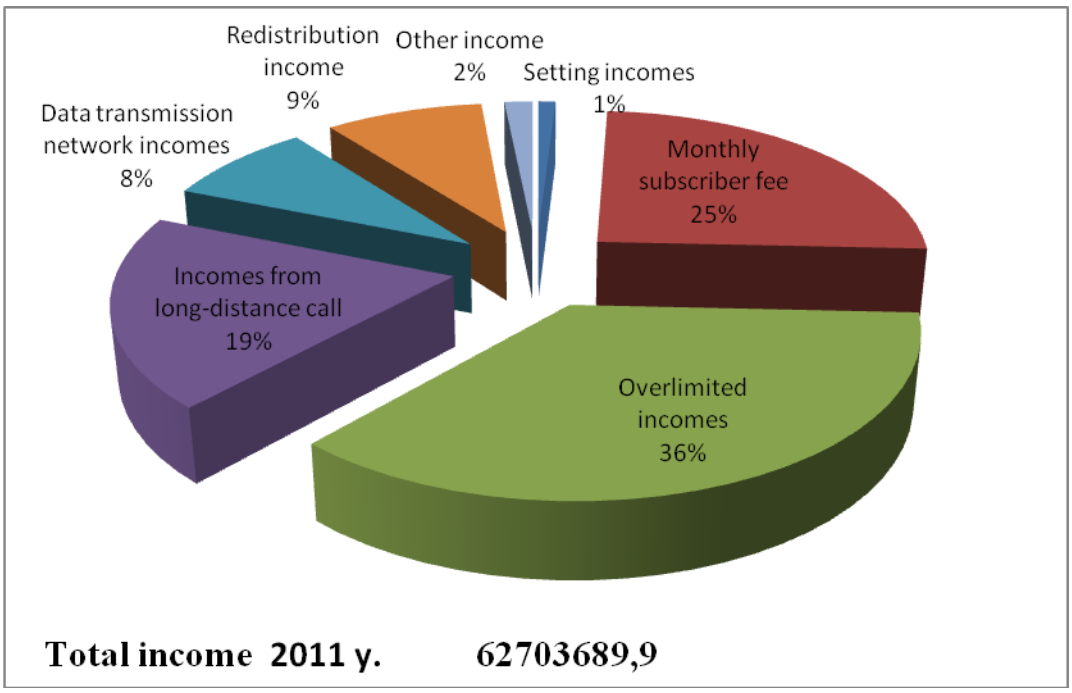
Revenue from investment activity, expressed as the financial result from the sale of non-current assets, the sale of securities; revenues from financial services

Total revenue consists of revenue in these three areas. However, the main value of it is given to revenue from operations, which determines the whole point of the company's existence.

For the analysis of industrial and economic activities of the Branch TSHTT "Uzbektelecom", analyze the balance sheets for 2011-2012. In particular, an analysis of the structure of the received funds from the sale of works and services, depending on the types of jobs and services, and other income of the organization.

As we can see from Figure 1.2, the majority of revenues (34-36%) of revenue from over limited incomes. Revenues from monthly subscription fees are

22-25% of total revenue. The remaining 29-34% of the income from the company receives incomes from long-distance call, data transmission network incomes, redistribution income, setting incomes and other income.



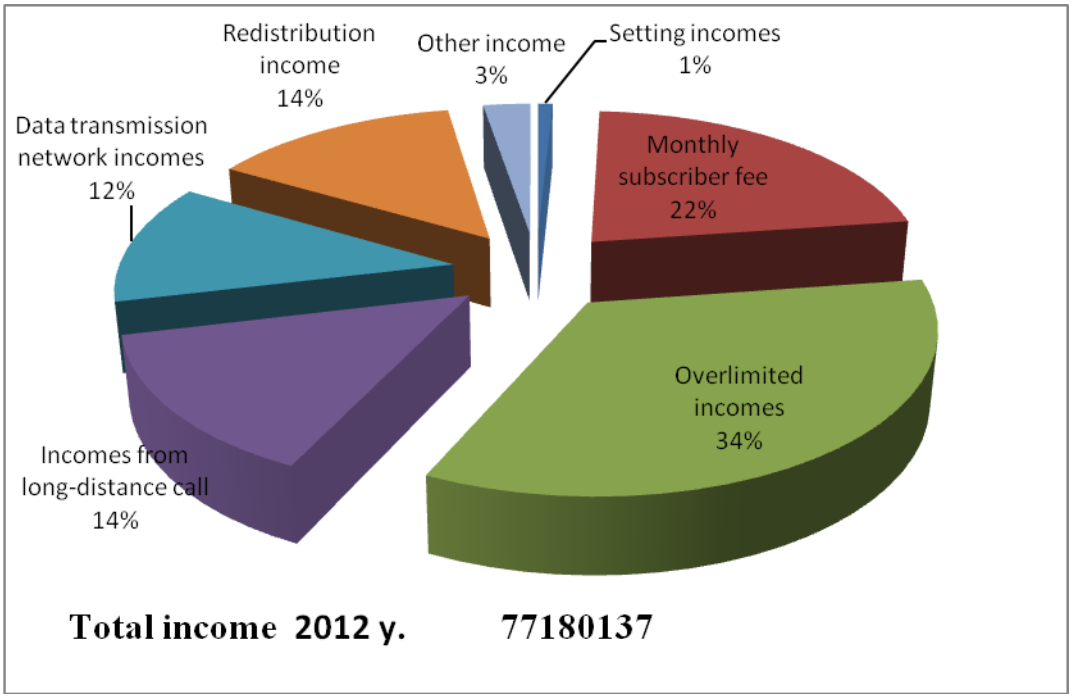


Figure 1.2. - Dynamics of revenue for 2011-2012y.

According to the analysis from table 3 of the main indicators of the enterprise's income to the following conclusions. In the reporting year (2012) there was a significant increase in revenue from data network 4096187.4 thousand sum, the revenue from over-limit traffic to 3843761.9 thousand sum or by 17%. Also, slightly increased revenue from installation on 23 thousand sums.

To 818.1, compared with 2011y. in 2012y., revenue from long-distance telephone services decreased by 1137345.3 thousand sums.

Table 3

Analysis of incomes for 2011-2012 years

Nameofactivities	2011 y.	2012 y.	Deviation	
			(+;-)	%
Settingincomes	609332,9	633151	23818,1	1,04
Monthlysubscriberfee	15514037	16919160	1405123	1,09
Overlimitedincomes	22594752,1	26438514	3843761,9	1,17
Incomes from long-distance call	12139416,3	11002071	-1137345,3	0,91
Datatransmissionnetworkincomes	5284612,6	9380800	4096187,4	1,76
Redistributionincome	5567453	10770048	5202595	1,94
Otherincome	994086	2036393	1042307	2,05
Totalincome:	**62703689,9**	**77180137**	**14476447,1**	**1,24**

Analysis of the economic condition of the enterprise is not only essential to know position in which the enterprise is located at one time or another part of time, but also for the effective management to ensure financial stability.

Dwell in more detail on the nature and method of calculating the indicators mentioned in Chapter 1 of Part 1.2 of this thesis.

Methods of calculating solvency ratios. Overall, the solvency is characterized by an enterprise in a particular moment of time settle with creditors payments on short-term own means.

$$\textbf{Absolute liquidity factor} = \frac{\textbf{bankrolls}}{\textbf{short} - \textbf{term debt}};$$

Intermediate

coefficientcover=

$$\frac{\textbf{bankrolls} + \textbf{short} - \textbf{term receivables} + \textbf{investments}}{\textbf{short} - \textbf{term debt}};$$

$$\textbf{Overall coverage ratio} = \frac{\text{current assets}}{\text{short} - \text{term debt}}$$

The company is considered insolvent if the figures do not go over frame of the following limits:

• absolute liquidity ratio - 0.2 - 0.25;

• intermediate coverage ratio - 0.7 - 0.8;

• overall coverage ratio - 2.0 - 2.5.

Analysis of this table 4 shows that the absolute liquidity ratio is very low and

the company does not meet the established standards. This suggests a low solvency.

Table 4

Analysis of liquidity activities

Name of activities	2011	2012
Absoluteliquidityratio	0.008	0.027
Interimcoverageratio	0.445	0.546
Overallcoverageratio	1.184	1.589

Financial soundness indicators characterize the degree of protectioncapital raised. These figures, like previous ones, calculated on the basis of balance sheet data of the enterprise.

There are a number of other indicators that characterize business activeness of the business. Business activity must visualize in coefficients. In countries with developed market economies the most important indicator of business activity set standards for the economy as a whole industry.

The main indicators of economic efficiency indicators include various asset turnover, receivables and payables, inventories.

Turnover ratios are important for assessing the financial situation of the company, since the rate of turnover, if their rate of conversion into money, has a direct impact on the solvency of the company. In addition, the increase in the

rate of turnover, ceteris paribus reflects an increase of production and technical potential of the enterprise. Calculate the following business activity branch TSHTT of JSC "Uzbektelecom":

Turnover of total assets.

Take over the base period data – 2011 y. During the reporting – 2012 y.:

In the base year:

$$Kta = \frac{5297887300}{10310446500} = 0{,}51$$

In the reporting year:

$$Kta = \frac{6458243200}{12778944200} = 0{,}50$$

This figure shows the deterioration of turnover, as says that in the reporting year, a significant proportion of the assets was not involved in comparison with the income from the sale of services.

Specific conclusions about the business activity must consider private turnover ratios.

2. Accounts receivable turnover.

Accounts receivable turnover measures the rate of collection of receivables organization, how quickly the organization receives payment for the sold goods (works, services) from its customers.

Accounts receivable turnover ratio shows how many times per period (year) the organization has received from the buyers cost of the average balance of the unpaid debt. The indicator measures the efficiency with customers in regard to the collection of receivables, and also reflects the policy of the organization in relation to sales on credit.

Rrt = service revenue / average receivables

In the base year:

$$Rrt = \frac{5297887300}{6350316000} = 8.34$$

In the reporting year:

$$Rrt = \frac{6458243200}{9146039000} = 7.06$$

This figure shows how many times a year to collect debts on receivables. In this case, the decrease of the turnover in the reporting year shows deterioration in the economic condition of the enterprise. The process of debt collection in 2012 occurs passive than in 2011y. This can lead to a decrease in the company's solvency.

3. Accounts payable.

In the base year:

$$Rtc = \frac{3648330900}{1450571900} = 2.52$$

In the reporting year:

$$Rtc = \frac{4178826400}{1763007400} = 2.37$$

This figure is also slightly reduced. But regarding accounts receivable turnover is considerably less. This figure shows that for the year 2012, the company has committed 2.37 speed he exhibited payment accounts.

Comparing the figures of turnover of receivables and payables can be concluded that in the branch TSHTT "Uzbektelecom" credit conditions significantly better than it provides customers with their services.

Operating cycle - the number of days required for the conversion of inventories and receivables into cash. The calculation results are summarized in Table 6.

According to the table we can say that the period of the operating cycle in 2012 year decreased. It says the acceleration rate of conversion of accounts receivable and inventory into cash.

Table 6

Economic indicators of economic activities of branch TSHTT

JSC "Uzbektelecom"

Indicators	2011	2012
1. Asset Turnover	*0,51*	*0,50*
2. Accounts receivable turnover, days	*8,34*	*7,06*
3. Accounts payable, days	*2,52*	*2,37*
Duration operating cycle, days	*201,77*	*136*

Ratio of return on Assets of branch TShTT JSC "Uzbektelecom"

The company's ability to earn more income and profits on investments is an indicator of its financial position and management efficiency. The most commonly used indicators of profitability are:

1. Return on Assets:

$$ROA = \frac{\textbf{net profit}}{average\ value\ of assets} * 100\%$$

In the base year:

$$ROA = \frac{7670_1 00_0}{9312138400_0} * 100\% = 0.1\%$$

In the reporting year:

$$ROA = \frac{34936_2 00_0}{11740425500_0} * 100\% = 0.3\%$$

This figure indicates how much net profit per 1 sum of used assets.

For branch TSHTT of JSC "Uzbektelecom" the figure in the reporting year increased by 3%, which characterizes the satisfactory use of investment in the enterprise. This is explained by the fact that the degree of asset turnover decreased significantly, so profit decreased due to higher costs to maintain a better balance of current assets.

2. Return on sales:

$$ROS = \frac{\textbf{net profit}}{revenues\ from\ services} * 100\%$$

In the base year:

$$ROS = \frac{7670100}{5309116300} * 100\% = 0.14\%$$

In the reporting year:

$$ROS = \frac{34985100}{6458243200} * 100\% = 0.54\%$$

This reflects how much the sum of net income brought every sum of sales. In this case, the index rose by 0.4%, which shows a trend of rising branch profitability TSHTT JSC "Uzbektelecom". This ratio is a key indicator of industrial activity, it helps to get an idea of pricing, cost structure and efficiency of the enterprise.

Increasing the profitability of sales was achieved by increasing prices for the services, as well as the relative cost reduction. If in structure of sold products increased proportion of more profitable types of products, this fact also raises the level of profitability of sales.

To increase the level of profitability of sales, the organization should focus on changes in the market, watch for changes in prices for services, continuous monitoring of the level of production costs and implementation services, and implement flexible and reasonable assortment policy in the field of production and sales.

3. FUTURE WAYS OF IMPROVING FINANCIAL CONDITION OF BRANCH TSHTT OF JSC "UZBEKTELECOM"

3.1. Basic actions aimed at increasing of economic efficiency of business enterprises in the ICT sector

The transition to a market economy requires profound changes in the economy - the decisive sphere of human activity. There needs to be a sharp turn to the intensification of production, refocus every business, organization, firm and full priority to the use of qualitative factors of economic growth. Should be provided with the transition to an economy of higher organization and efficiency with fully developed productive forces and production relations, economic well-established mechanism. Largely for this requirement creates a market economy.

When the justification and analysis of all indicators of economic efficiency factors are considered to improve production efficiency in key areas of development and improvement of production. These areas encompass the complex technical, institutional and socio-economic measures, on which the saving of living labor, costs and resources, improving the quality and competitiveness of products. The most important factors to improve production efficiency here are:

-acceleration of scientific and technological progress, improving the technical level of production, produced and mastered production (better quality), innovation policy;

-restructuring of the economy, its focus on the production of consumer goods, conversion of defense enterprises and industries, improving reproductive structure of capital investments (priority to the reconstruction and modernization of existing enterprises), the accelerated development of high-tech, high-tech industries;

-improving the development of diversification, specialization and cooperation, combining and territorial organization of production, improving the organization of production and labor in enterprises and organizations;

-denationalization and privatization of the economy, improvement of state regulation, economic calculation and motivation to work;

-Increasing social and psychological factors, the activation of the human factor on the basis of democratization and decentralization of management,

increase accountability and creativity of employees, full development of personality, enhance social orientation in the development of production (increase of general education and professional level of employees, improving working conditions and safety, increase culture production, environmental improvement).

Among the factors to improve efficiency and intensification of production decisive place belongs to privatization of the economy, scientific and technological progress and revitalization of human activity, strengthening the personal factor (communication, cooperation, coordination, commitment), enhancing the role of people in the production process. All other factors are closely linked to these crucial factors.

Depending on the location and scope of the implementation of ways to improve subdivided into national (state), industry, and company-internal territorial. In economics, countries with developed market relations these paths are divided into two groups-internal and external, or factors affecting the change in the profit and controlled by the company and uncontrollable factors, to which a firm can only adjust. The second group of factors - this specific market conditions, the prices of products, raw materials, energy, exchange rates, interest rates, the system of state orders, taxation, tax benefits, etc.

The most diverse group of internal production factors across the enterprise, association and firm. Their number and content specific to each company depending on its specialization, structure, operation time, current and future challenges. They cannot be standardized and uniform for all businesses.

Quantitative evaluation of internal production factors is given in terms of the technical and organizational processes improvement - reduction of labor and labor productivity growth, reducing material consumption and saving material resources, savings from lower production costs and increase revenue and profitability, increase production capacity and output, the economic effect of the implementation of activities as well as specific capital costs and timing of the events.

Methodological key to identify ways to increase the economic efficiency of production - is to ensure the growth of output or reduce costs, or both - and the result of growth, and reduce costs, which ultimately should lead to an increase in useful results on one set of resources expended. Therefore, the development of measures to improve the economic efficiency associated with the need to:

-do more with constant resource costs;

-get the same results while reducing the amount of resources;

-achieve a higher growth rate results compared with the growth rate of resource costs;

-to ensure the growth results while reducing costs.

Thus, there are two main ways to increase the economic efficiency of production:

-ensuring the growth of production of the final result - profit, production and sales of the product at the same cost and compliance with the quality requirements of products (works, services);

-providing resources to reduce costs per unit of outcome while improving the quality of products (works, services).

Implement ways to increase the economic efficiency of production associated with the economy of labor, material and financial resources. Save same resources, economic efficiency of use are determined by the following groups of factors:

-scientific-technical factors: technological change, automation, robotics, resource use and high technology, restructuring, etc.;

-organizational and economic factors: a modern economic structure, organized by prioritizing the development of science-intensive, import substitution, export-oriented sectors and industries; effective specialization and cooperation forces the system to improve the organization of production, labor and management of industrial and economic activities, science-based planning and economic incentives for cost savings;

-socio-psychological factors: educational and professional level of personnel, the formation of a certain style of economic thinking, moral and psychological climate in the workforce;

-foreign economic factors: the level of development of the international division of labor and cooperation, mutually beneficial cooperation between the countries, the development of foreign trade and its effectiveness;

-and financial factors: improving the structure and economic feasibility of the best financing options for innovation and investment, improve the tax, credit, pricing, structural policy.

Depending on the level of manifestation factors basic way to increase economic efficiency are divided into: national economy, industry and company-internal.

By national economic transformation paths are administrative-command system in socially-oriented economy, deregulation, privatization and restructuring of enterprises, restructuring of the national economy by ownership, industry production, the size of the enterprise, forms of social organization, to create a favorable investment climate and innovation, the formation of a rational tax, budget, credit, depreciation, price and social policy.

Ways to improve the industry include: the development of scientific applied research with branch value; development and introduction of innovations; improvement of production management in the industry, increased industry specialization and cooperation, harmonization and standardization.

Internal paths include activities that are implemented within the enterprise. Ways to improve the efficiency of production are reflected in terms of economic and social development of the enterprise and include innovation, improving the quality of products (works, services), mechanization and automation of production processes, the introduction of advanced technology and management, modernization and replacement of obsolete equipment, improve the use of fixed assets, raw materials, fuel, power, etc.

All variety of organizational and technical measures aimed at improving economic efficiency may be differentiated according to their target oriented into three groups:

1. The increase in production and sales of products based on:

-enhance the use of existing equipment on time; growth of heavy loading of the equipment; increase of production.

2. Improvement of existing technologies to:

-to increase the degree of utilization of raw materials, increase product quality and reduction in environmental pollution.

3. Rational use of waste produced on the basis of: application

-their partial replacement of primary raw materials in their own production targets products, implementation of waste on the side for their application in other enterprises, the organization of production of waste at the place of their education.

National economy, industry and company-internal ways of increasing the efficiency of production are closely linked. Greatest social and economic effect is achieved if the transformation within the enterprise measures correspond to its adaptation to environmental changes.

To achieve a high level of production efficiency is necessary to develop a program of activities that act as necessary for the effective functioning of the enterprise. Consider the logistic model improve the efficiency of production and business enterprises.

To select a system efficiency measures offered to analyze the external environment of the enterprise (competition, market infrastructure, tax policy, regulatory activities of organizations) and internal environment (financial position, the position of the enterprise market, the level of resource use, involvement and use of investment, innovation, structure and methods of management, information technology company).

Management efficiency and profitability of production in a market involves both the development and implementation of current plans and

forecasts the development, monitoring and analysis of their implementation. It is important to consider the factor of time: the time required to a new product or service entered the market; the time required to develop and implement new ideas, inventions and innovations, development of new products and its removal from the production and substitution of new or significantly upgraded products.

The transition to a market economy introduces some substantial changes in the theory and practice of economic efficiency evaluation, selection and implementation of optimal variants of industrial and economic decisions.

First, significantly increased economic responsibility for decisions production and business solutions compared to justify the effectiveness of decision-making in terms of total nationalization of the economy, where the prevailing grant funding and venture capital investments are essentially carried liability for the accuracy of the estimates and the actual performance of technical and organizational activities, compliance with design and actual effectiveness.

Completely different position in a market economy, where the owner of funds has full financial responsibility for the final financial results of operations, i.e. occurs personalization material and financial responsibility. Under these conditions, calculations and rationale of economic efficiency is not a formal nature, as was the case in the centrally managed economy when, as a rule, the design and the actual effectiveness of decisions do not coincide.

Secondly, increased responsibility for decisions and closely linked with the increased risk of investing activities and the development of production, when the regulator of production mainly serve market relations, there is a whole system of insurance is needed, an independent examination of the projects, the use of advisory services firms.

Third, given the dynamics of production and investment, increasing the importance of evaluating the time factor in justifying and achieving financial results on the basis of the discount (the formula of compound interest).

In the transition to a market economy, its initial stages are very important activities of scientific and technical nature. Collectives of enterprises, their

managers focuses on material incentives. Most of the profit after tax is directed to fund consumption. This situation is not normal. Obviously, with the development of market relations company will pay due attention to the development of production in the future and will send the necessary funds for new equipment, upgrading of production, for the development and production of new products.

Besides, you must create organizational preconditions, economic and social motivation for creative work of scientists, designers, engineers and workers. Radical changes in technology, the mobilization of all, not only technical but also organizational, economic and social factors create prerequisites for a significant increase in productivity. Will ensure the implementation of the latest techniques and technologies are widely applied in the production of advanced forms of scientific organization of labor, improve its valuation to achieve growth of the culture of production, strengthening order and discipline, stability of labor collectives.

3.1. Main directions of improving the economic efficiency of the financial condition of the branch TSHTT of JSC "Uzbektelekom"

During the analysis of production and business activities of the Branch TSHTT "Uzbektelecom" identified a number of strengths and weaknesses of the company, which in varying degrees affect its development. Thus, on the basis of this analysis, we determined the level of economic efficiency of enterprises, the level of use of certain types of costs and resources. Then you should create a feasibility study and choose the best (optimal) production and business solutions, ie identify ways to improve the economic efficiency of the enterprise.

Thus, among the strengths of the company can be attributed to a decrease in expenses sum revenue. This in turn leads to an increase of net profit, which is the main purpose of industrial and economic activity. Sufficiently high level of

profitability can also be attributed to the strengths of the production and economic activity, despite the fact that these figures are constantly changing. Just observed positive changes in efficiency of production assets - capital productivity growth performance and capital-, and declining capital intensity.

Weaknesses of the enterprise are the financial performance of the enterprise: the coefficient of availability of working capital, a ratio of financial liabilities assets. Despite their positive trend at the end of 2012, they still remain below acceptable values. This indicates that the company has a small share of equity in the total amount of funds advanced in his activities and, as a consequence - great payables. Indicator Working capital is also low, which affects the financial stability of the company. Large enough receivables enterprises also is the negative side of production and economic activity of the enterprise, as with increasing receivables observed increase in accounts.

As you can see, the strengths of the enterprise more than the weak. And it says that the economic condition of the company is quite stable. However, with proper analysis of weaknesses, you can identify the areas in which it is appropriate to carry out the necessary measures to improve the economic efficiency of enterprises. These events are important for the economy, improve the financial independence of the enterprise, as well as contribute to the development, expansion of works (services).

Sources of financing working capital for the enterprise in question are:

-agents who are constantly at the disposal of the company and formed its own resources (income, statutory fund);

-borrowed funds: bank loans are presented, accounts payable and other liabilities;

-borrowed funds are funds received from other companies for a specified period.

Rational and efficient use of working capital enhances financial stability and solvency. In these circumstances, the company promptly and fully performs settlement and payment obligations that can successfully engage in business activities.

One way to improve the economic efficiency of production and business activities of the company is to increase the share of working capital from its own resources by increasing the net income and the reduction of accounts payable, as a large proportion of borrowed funds adversely affects the financial independence of the enterprise. Foundation for achieving this task is to optimize the types of work - out of production of certain types of work to bring the lowest income in the total profits of the enterprise, and the cost of producing this type of work are the greatest. Consequently, you should consider options for re part of the financial resources to send them to increase the proportion of equity, reducing accounts receivable.

According to the survey results to improve the utilization of financial resources offered me the following activities:

1. Necessary to increase the turnover rate of the assets of the branch TSHTT JSC "Uzbektelecom", especially fixed assets due to increased sales of services, while maintaining the same level of assets. To do this, use the reserves to improve the quality of telecommunication services due to the introduction and rapid development of new technology, expand services, training of the employees and their consistency with the technical level of production. This will also help to increase the profitability of services and return on assets and equity.

2. Enhance profitability of sales of services due to the reduction of their cost, as well as the excess growth in sales volume growth services over costs.

3. Accelerate the turnover of capital, resulting in less required inventory, and consequently, money resources are released, previously invested in them.Thereby, improving the solvency and the creditworthiness of the company.

4. To improve the financial condition of the branch TSHTT of JSC "Uzbektelecom" care must be taken value of receivables and payables. Excess receivables create a threat to the financial stability of the company and makes it necessary to attract additional financial sources. It is also necessary to strictly control the status of payments on arrears. In an inflationary environment, the delay of payments leads to the fact that the company actually receives only part

of the cost of services performed. It is therefore necessary to extend the system of advance payments.

5. Conduct market research to expand the segment consumers engage in advertising to new types of telecommunication services.

This measures to improve the economic efficiency of production and business activities of the Branch TSHTT of JSC "Uzbektelecom", in my opinion, give the greatest economic benefit, which is expressed mainly in improving the financial stability, as well as in terms of profitability.

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:

• 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;

• 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:

• 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.

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 emergencies - is a set of events, the result of the onset of which is characterized by one or more of the following signso

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;

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 number 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 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 especiallyo 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 importantlyo there are losses among the peoplee 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 operationи accompanied by serious violations of the production processc 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 constructione as well as on railм airo roado pipeline and water transport as a result of which the firesa the destruction of civil and industrial buildingsa there was a danger of radioactive contaminationя chemical and bacterial contaminationт 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 is 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.

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CONCLUSION

Transition to a market system requires a radical transformation in all spheres of social life, the economy and politics, social and cultural spheres. Effective market economy does not allow for disparities in development of social production, requires that enterprises operated by the earnings and increases the return per unit of resources.

For effective performance of the enterprise in a market economy it is necessary to choose the most reliable and accurate way of development of production of capital investments, introduction of new technology, the scope of the most effective application of various forms of ownership.

Definition of efficiency in the economic analysis of enterprise development in the ICT sector should justify the need to accelerate the pace of development of the sector, the selection of the most effective ways to improve the management system, the structure of production in general. And it makes serious demands on the method of determining the efficiency of production.

The basis of assessing the effectiveness of telecommunications companies are the general principles that were developed taking into account the specifics of how unified communications infrastructure industry.

Known to increase the production, growth in services can be achieved in two ways:

- construction of new enterprises, creating new jobs, involvement in the production of a large number of employees. This extensive development, which was typical for the early stages of economic development

- rational use of established economic potential, increasing returns per unit of labor, material and financial resources, the rearmament of production on a new technical basis. This is an intensive way of development, which received much attention at the present stage of economic development.

Real prerequisites for improving production efficiency are created productive forces, the accumulated scientific and technical potential, improving industrial relations. However, there is considerable potential to improve production efficiency associated with deficiencies in the organization and development of production capacity, reduced long periods and reducing high absenteeism and equipment downtime, the accelerating pace of scientific and technological progress.

Improving the efficiency of the enterprise provides growth outcomes of industrial activity (volume of communication services, income from operations, profit) promotes an integrated economic performance (growth of labor productivity, profitability, capital productivity, reduce production costs and specific capital investments).

Analyzing the calculations can be learned about the economic efficiency of the branch TSHTT of JSC "Uzbektelecom". The fact that the company operates in the profit zone, already indicates the stability and economic development of the enterprise.

Although the calculation showed that during the study period costs and operating costs in general are rising at a faster rate compared to income from operations. This fact indicates that the company therefore necessary to revise the ongoing tariff policy (Application 1).

Thus, evaluation of the effectiveness of enterprise development communication is generally positive.

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Application 1

Prices for telecommunication services of branch TShTT JSC «Uzbektelecom»

since 01.10.2013

№	Typesofservices	Boardsize, insums					
		Organizations financed from the budget		Organizations are not funded from the budget		Population	
1.	Fee for access to the telephone network via a wired local loop by connecting the main telephone (when assign one number one user) not in telephone service areas	32635		39990		20700	
2.	The subscription fee for basic telephone sets for personal use included a wired subscriber line telephone network, per month						
	PSTN	2255	2200	4290	3035	2239	1700
	ruraltelephonenetwork	1067	737	2640	1870	1060	715

3.	Usage charges for each full or not full minute conversation, implemented a customer on the phone for personal use (enabled by wire subscriber line telephone network) over a certain amount of calls of 180 minutes per month and installed consumer fees for all categories of users, the sum	7,0