



ENTERPRISE REVOLVING FUNDS AND REVOLVING MONEY

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Annotation: This article provided various information on the working capital and circulating money of the enterprise. A lot of literature has been studied on the rotary backgrounds of the enterprise, analysis has been carried out on circulating money. The proposal to increase the working capital and working capital of the enterprise was given conclusions.

Keywords: Revolving funds, revolving production funds, circulation funds, reserves, production reserves, private revolving funds, borrowed revolving funds.

Introduction. Labor in the organization of production activities of enterprises in addition to weapons (basic funds) and labor, the turnover it is also necessary to have bombs with funds. Working capital to organize circulation funds and circulation funds the money raised consists of funds. Circulating funds, to the rule according to, in the account of the enterprise, cash is accumulated in the form of cash.

The working capital of each enterprise is the main fondling technical related to the status and product development program. Enterprise how big and the types of products it produces, circulating funds are required so much. To ensure the production of working capital and its continuity the material is the basis. "Working capital" in addition to the term" working capital the phrase has also been widely cited, mainly in economic theory and economics from foreign experience of keeping. In essence, the circuit capital is part of the production capital of an enterprise, and its the value was produced in each cycle of production it is transferred to the product and after the sale of this commodity to the enterprise returns. Working capital is often the cash of an enterprise to cash funds in the process of calculation or production is included among the assets of the rotating mover [1].



Economic nature, acting duties and production according to the term in the process, “working capital” and “working funds” there is no significant difference between [2]. Component of the fixed capital of the enterprise as they provide raw materials, fuel, energy resources, auxiliary and occurs in other materials, as well as the labor force as an advance (advance) to hire and pay their labor is given. Additional requirement for working capital from banks it is covered by the credits to be taken.

Turnover of enterprises in the conditions of a market economy have enough funds to operate their normal business in maintenance is a guarantee. It is also necessary to remember that the manufacturer raw materials, material spent per unit of output, without the impact of the amount of fuel and energy on the quality of the product the less, the cheaper the product, and the more circulating funds are spent less, and the efficiency of their use is higher. “Modernization of production, technical and technological re-equipment, the rapid renewal of the leading sectors of the economy continues consistently as the most important priority for us will be continued” [3].

The working capital of the enterprises is the working capital of the revolving funds and distribution to circulation funds. Such a distribution is their in addition to its materialized structure, on the basis of the production process and, in general, its participation in the economic activities of the enterprise is done. Also organize distribution planning production and non-production of the enterprise in qllish a large role in determining the need for working capital plays.

Revolving production funds-enterprise production part of its funds, during a single production cycle larflash also changes its natural shape, transferring its value to the cost of a full-fledged finished product. The circuit is therefore Production funds are mandatory for the production process element and is the bulk of production costs [4].

Among the enterprise's revolving production funds are raw materials and stock of materials, semi-finished products, fuel and energy resurs, packaging and packaging materials, spare parts, input of unfinished production and future cost can. To organize planning, systematic accounting and reporting for convenience, Rotary production funds are three divided into groups [5]:

1. Production reserves;
2. Unfinished production and semi-finished at the enterprise finished products;
3. Costs of the coming period.



Circulation funds create a ready-made stock of the enterprise funds intended for cash, as well as checks and bills, shareholder debt, various receivables, banking and it will consist of funds in the accounts of the cashier. Complex of circulation funds and circulating production funds, constitutes the working capital(capital)of the enterprise.

The volume of working capital engaged in production the main determining factors are the production of the product release cycle length, labor organization, technique and the level of development of technology, from Labor objects and weapons are the norms of use. The size of the working capital, as well as, product sales conditions, supply and product sales system will also be associated with the level of organization [6].

Working capital is fully revolving, producing and the time that goes through the circulation period of the circulating fund rotation period is called. This indicator is funds at the enterprise (or network) describes the average speed of movement. It offers a secret type of product does not correspond to the production and sales period. Working capital management minimum working capital the process of production and sale of products with funds it consists in ensuring continuity. It is the working capital of the enterprise in a suitable form for all stages of circular rotation, and the minimum but sufficient amount must be distributed denotes. Working capital is always circular at the same time will be available in all three stages of circulation and funds, materials, unfinished production, finished products manifest in appearance.

It is important to correctly determine the need for working capital in the current conditions in which enterprises are self-financing has. Market relations and almost all resource deficits working capital in the conditions, material resources in the first place each of the rational use and finding the formation reserves, it is an important task facing an enterprise. Reserve in this it is said that the improvement of material and monetary resources occurred or emerging but not yet used (complete or partial) it is necessary to understand the possibilities [7].

Technical and production of effective use of resources among the directions, in the production of primary raw materials quality preparation for use, machinery and equipment improving the structure, raw materials, material, fuels use of economical types, production output minimizing as well as maximizing secondary resources use and prevent loss of all kinds introduction of the introduction of new techniques and technologies that provide can. Revolving production funds of the working capital of



the enterprise its composition as the main and significant part consists of the following three parts consists of [8]:

- production reserves;
- finished production and semi-finished self-made products;
- expenses of the coming period.

Production reserves are the inclusion in the production process are labor objects prepared for. They are raw materials, basic and auxiliary materials, fuel, purchased semi-finished products and components, container and vessel materials, introduce basic funds consists of spare parts for repair. Unfinished developer semi-finished products made by itself-this is the manufacturer subjects of labor entering the process of release: materials, details, parts in the process of processing or assembly, as well as one of the enterprise the workshop was not produced until the end, and later of the same enterprise semi-finished products that should be used in other shops.

- unfinished production and prepared at the enterprise semi-finished products-this is, in the process of production in the process of commissioning and processing and assembly of which, but the production process was not fully completed labor that must be processed later at this enterprise objects;

- future period costs-this is the intangible of circular fundraising are elements, which were implemented in the current period, at the same time produced, but belonging to future products costs of preparing and mastering a new type of product (e.g. hardware rescheduling, product new expenditure on the preparation and design of types and others).

Structure of working capital of the enterprise economic Oti and in addition to its structure, ulami is used for manufacturing, reproducing and tracking at different stages of circulation has a huge impact. The roof rotation of the circular pool consists of three stages, in the process, the product is manufactured and sold.

Turnover of enterprises in different sectors of the economy to the features of the technological organization of the production of funds according, It is different from each other. This characterizing character developed the type and complexity of the product being released, in specialization it is explained by the conditions of realization and so on. Economic saving of revolving funds in the current conditions the significance is expressed as follows [9]:

- production of raw materials, material, reduction of fuel costs provides a large economic profit for release. This awalombor, produce more finished products than the amount of material resources available allows to extract;



- saving material resources, new to production, input in the process of reproduction to define a progressive ratio between individual industries, industry making it possible to achieve an excellent network structure of production gives;

- striving to save material resources to introduce new techniques and gives impetus to the perfection of the technological process;

- production of savings in the consumption of material resources to improve the use of quwats and live labor costs also leads to savings(transportation of material;

- storage the expended labor force is reduced);

- saving material resources cost of industrial production helps to reduce. Currently at the expense of material costs 3/4 of all production costs are correct. Next, the technical level of production is with growing the product has grown in total production costs the share of labor increases and, therefore, the subjects of Labor and labor improving the use of tools for social production is the main direction of saving costs;

- material that affects the decrease in the cost of products resource savings also have a positive effect on the financial condition of the enterprise makes.

Conclusion. No enterprise can operate without working capital. The availability of Their each production process is a mandatory element. The financial situation of the enterprise revolving from a lot of jiliat the use of funds will depend on the level and structure. This level is the material capacity of the product, the electrical capacity, the energy capacity, the material resource costs and the coefficient of its use describes an indicator such as. Use of working capital indicators are: coefficient of rotation, one rotation duration and load factor. Reducing the material capacity of the product at the enterprise is economical and it is of great social importance because it can refer to makes it possible:

- significant reduction in production costs;
- increase the amount of profit remaining at the disposal of the enterprise;
- improve product competitiveness;
- improving the financial situation of the enterprise.

At the enterprise, the material capacity of the product is due to can be implemented:

- machine and equipment more perfect build constructs;
- extensive use of artificial and synthetic materials;
- a wide range of low-output and generally non-output technologies usage;
- organization of the perfect regulatory framework at the enterprise;
- produce additional products from production output use in release;



- production combination;
- improve product quality.

Only permanent to the rational use of material resources at the enterprise deeply thought out storage of resource as a valid system can be achieved on the basis of the policy.

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