



PRIORITIES FOR THE DEVELOPMENT OF LABOR RELATIONS IN THE DEVELOPMENT OF SMALL BUSINESS AND PRIVATE ENTREPRENEURSHIP

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Abstract

The transition to a market economy requires the search for rational ways of doing business. This means saving and investigating materials and raw materials, better use of machine tools and equipment, increasing employee productivity, reducing the cost per unit of product, ultimately. the enterprise provides for an increase in profitability and profitability. All of the factors mentioned combine into the concept of achieving the economic efficiency of production. Comparison of the final result (profit) of the enterprise's economic activity with the resources spent on achieving it reflects the effectiveness of production.

Keywords; small business, labor relations, business, management, product.

An increase in efficiency is expressed in an increase in economic results per unit of expenditure. Efficiency economic management testifies to the level of improvement of the economy and the fact that the business is being carried out in the right direction. The basis of the definition of efficiency is the composition and volume of production costs. Costs are the reflection in money of the funds spent on the necessary factors (sarm tokens, m ehnat resources, natural resources, entrepreneurial activity) in the implementation of the production and commercial activities of the enterprise. They are manifested in the indicator of the cost of products and are an expression in money of all material costs, costs of production and sale of products, costs of paying labor. All production costs can be divided into two groups: fixed and variable costs. Such a division of production costs is necessary to determine various indicators of the effectiveness of the activities of enterprises. The method of determining the effectiveness of production consists in comparing um um iy expenses and certain types of them with the results of economic activities. Various indicators are used for this. In this case, it is advisable to combine all indicators into the following three groups:

- * indicators generalizing economic activity;
- * indicators of the effectiveness of the use of certain types of resources;
- * indicators evaluating financial activities.





Indicators generalizing the economic activity of small enterprises. The production and sale of products is the final result of the enterprise's activities. Sold for small enterprises (increased shipment to buyers and they were paid on the roof) in the volume of production allows you to compensate for the payment of money in the amount of taste, production costs and other necessary expenses. In addition, profit will also be present in the structure of cash receipts. It is used by the enterprise to expand production, create simple incentive funds in, fulfill obligations to the state budget. As a result of the sale of products, the consumer receives the necessary product in the form of means of production or consumer goods. Some disadvantages are also allowed when selling products of enterprises. In particular, in some cases there are cases of non-fulfillment of the plan for the delivery of certain types of products to buyers within the specified deadlines, accompanied by an increase in the sales plan. It causes damage to the enterprise itself (it does not pay penalties, and fines) and the buyer. Therefore, the implementation of the sales plan is analyzed taking into account the fulfillment of contractual obligations for the supply of products. This takes into account the fact that the increased implementation of the delivery plan to one buyer caused the failure of the delivery plan to other buyers. Therefore, the fulfillment of the contract obligations plan should not exceed 100%. The volume of sales depends on the production of the finished product and the correctness of its payment to sell it on time. The commodity product is reflected in the indicators of the sale of the product by a change in the variable balances of unsold products. To ensure the uniformity of sales of products, enterprises must have the necessary volume of finished products. But in practice, there are also cases when the actual remains of unsold products far exceed the normative ones. This leads to a significant reduction in the volume of sales of the product during the reporting period. M is a sufficiently high quality of products, m is a result of the production of products in one rhythm, the enterprise is not sufficiently supplied with transport for increased shipment of products, etc. are the reasons for such a situation. The sale of a product is carried out precisely by the consumer in the form of certain types of items. Suppliers, and buyers conclude an agreement on the supply of products. It provides for a list of items, quantity, delivery times and other conditions. In 2017, the share of small business and private entrepreneurship in the gross domestic product was 53.3% or 119301 billion soums. (In Japan - 55%, in Germany - 54%, in the USA - 52%, in Kazakhstan - 25.6%, in Russia - 20%).

78.3% of the occupied population in the country operates in small business, although in 2000 this figure was 49.7%.





The share of small business in the production of industrial products was 12.9% in 2000, in 2017 this figure was 39.6%, in agriculture-99%, in the construction sector-65.1%, in retail turnover - 88.4%. The share of small business in the country's total exports was 27%, in imports - 50%, and in investment - 32%.

According to the current legislation, the average annual number of employees is in rural, forest and fish farming - up to 50 people, depending on the type of activity in industry - from 100 to 270 people; in the field of trade and services - subjects with workers from 25 to 50 people belong to the classification of small enterprises.

The following conditions have been created for the development of small business and private entrepreneurship in our republic:

1. The registration time of small business entities is 30 minutes. To register as an individual entrepreneur, only one document is required, and when registering a small enterprise as a legal entity - two.
2. Small enterprises in almost all industries have a single tax payment rate, which is considered an important factor in creating favorable conditions for the development of small businesses, is 5% of the volume of realized goods and services. Alternatively, the current rate of a single social payment for small business entities is 15%.
3. Production enterprises with the participation of newly created foreign investment are given the right to apply the tax and mandatory payment rate on the day of their registration for five years. Since 2018, it has been established that small enterprises with more than 1 hectare of land will pay a single land tax.
4. Financial support of small business is carried out in the following ways: providing loans by banks at preferential rates; guaranteeing the state fund for entrepreneurship support in the amount of 50% of the loan funds provided for entrepreneurial activity and reimbursement of accrued interest costs on loans from commercial banks*.
5. The interests of business with the institution responsible for protecting the rights and legitimate interests of business entities are protected. In Uzbekistan, an unscheduled audit of the activities of small business entities has been canceled, as well as for the first time, for a financial and economic offense committed, business entities are exempted from all types of administrative fines**.
6. In all regions of the Republic, Centers for entrepreneurship support have been established in the centers operating under the single window providing public services to business entities. Business incubators have now been established for business entities to create their own business plans, provide legal and practical support, as well as obtain the necessary information for their activities.
7. Clusters were created for young entrepreneurs by conducting business training courses for entrepreneurs in the Republic, implementing projects on the basis of





privatized facilities, allocating land plots on a rental basis at a zero rate for a period of 5 years.

As of April 1, 2018, the number of small business entities operating in the Republic (except farmers and farms) was 238.5 thousand (in 2001 99.4 thousand). In particular, 8.2% of them are small enterprises and the remaining 91.8% are micro-enterprises.

If we analyze this indicator in the section of industries, we can see that 9.1 percent of small business entities operate in agriculture, 20.9 percent in industry, 11 percent in construction, 34 percent in trade and catering, 5.2 percent in freight transport and 19.7 percent in other industries.

If we see the share of small business entities in the regions in the industry, it was 71.3 percent in Tashkent, 68.4 percent in Namangan region, 61.3 percent in Jizzakh region and 55.5 percent in Samarkand region. The same figure was 29.6 percent in the Tashkent region, 23.1 percent in the Kashkadarya region, 18.8 percent in the Navoi region and 18 percent in the Republic of Karakalpakstan.

Alternatively, we should highlight the problems that prevent the full implementation of the potential of small businesses.

1. While more than 62 percent of small businesses are employed in individual entrepreneurship, only 16 percent are owned by small businesses and microenterprises. Low employment levels of small enterprises are in Navoi (11.3 %), Kashkadarya (12.4 %) and Tashkent region (13.2%).

In small business, 34.2 percent of items are employed in agriculture, 12.7 percent - in industry, 11.6 percent in construction, 13.4 percent in trade, and 28.1 percent in the services sector.

As can be seen from the analysis of the above points in the section of industries, we can see the relatively low position of small businesses in an industrial sector with a high efficiency of jobs being created compared to other sectors. The preservation of the current level of growth of this indicator may cause problems in the future with an increase in the real income of the population from wages and entrepreneurial activity. This situation can lead to the restriction of the social guarantees that the state allocates to the population.

3. The share of the number of subjects of small business in trade remains at a high level (26.7% of the total subjects of small business or 63.7 thousand subjects). In retail trade turnover, however, we can see that the share of individual entrepreneurs was 69.4%, while 20.2% was the share of small bisnes and microfinance, which negatively affects the cash flow to the banking sector and causes inconsistencies in the tax base of small business entities.



4. Looking at the number of subjects of small business in the region, the most subjects are Tashkent (22.6%), Tashkent (9.6%), Fergana (8.8%) and Andijan (8.7%) regions. These four regions carry out their activities around 50% of the total number of small business entities. It can be seen that in other regions of the republic, such as Syrdarya (3.2%), Navoi (3.3%) and Jizzakh (4.2%), the existing potential of small business entities is not used enough.

In the development of small business in our country, the production of construction and finishing materials, equipment, machinery spare parts and equipment, electrical engineering, chemical, pharmaceutical products, many types of consumer goods, etc. are highly potential industries.

We can see the increase in the contribution of small businesses to the country's economy, the creation of small industrial zones, the improvement of the investment environment and the competitive environment, the expansion of public procurement within the framework of public-private partnership with small business, strengthening mutually beneficial cooperation between large and small enterprises, attracting business entities to innovation processes.

It is also worth noting that the financial support of successful and promising small enterprises with sufficient export potential, but at the same time not having enough capital for further development, is of great importance.

These measures help to create more jobs in the productive small business sector, increase access to the world market, allowing mamkhalat to increase its export potential and increase the population's income.

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