



METHODS OF PLANNING AND STRATEGIC ANALYSIS OF THE SALES OF RICE PRODUCTS IN CHANGE OF MARKET CONJUNCTURE

Karjaubay Nurmanov

Independent Explorer of Tashkent State University of Economics,

ABSTRACT

This article provides a strategic analysis of income and expenses for the sale of rice products at agricultural enterprises. Based on the analysis of rice markets in Uzbekistan, factors influencing the increase in the profitability of rice cultivation have been identified. The methods of effective use of business planning of enterprise activity in the conditions of market conjuncture have been investigated.

KEY WORDS: *business planning methods, market conjuncture, strategic analysis, sales of rice products, income and expenses*

I. INTRODUCTION

The consequences of the coronavirus pandemic have had a significant impact on product sales volumes and prices in global consumer markets. One of the important tasks of agricultural enterprises producing rice products is to increase production efficiency. The requirements of modernization of the economy require a sharp increase in the volume of production and income per unit of cost, achieving the return of labor and material resources. As a result, it is possible to achieve a rapid increase in labor productivity in enterprises.

Market relations set the task of creating a modern economic mechanism of the enterprise. Such a mechanism should stimulate influential internal factors for enterprise development. It is necessary to encourage the consumer in the market to work, to save resources by all means, to widely use innovative technologies based on the achievements of science and technology. This mechanism is focused on a strategic goal and plan, which requires that the interests of the enterprise are harmoniously and closely linked with the interests of society.

In the analysis of the implementation of the production program in the practice of our country, a number of sources of information are used, in particular, financial reporting forms and statistical reporting form 1 labor (quarterly), 2 price form (monthly), 1 investment form (annual).

Development of production programs of agricultural enterprises is one of the components of strategic planning of enterprises.

Based on the annual volume of production and sales, nomenclature, market demand for goods and services, the production program includes a comprehensive plan describing the quality and timing.

Based on the supply and demand in the market, the needs of customers for goods, the existing portfolio of contracts, as well as the supply of products (works, services) form the basis of the production program of the enterprise.

Explaining the term demand, it is the need for goods, works, services, that is, first of all, the appearance of any goods in the market and its supply with money.

Supply is defined as the mass of goods that are available on the market or can be delivered to it in a given period.

Aggregate demand is the sum of all market demand. Aggregate demand occurs as a measure of the amount of goods that all consumers buy at a certain level of prices.

The total supply indicator is formed as the sum of supply in the market and is expressed in terms of the total goods to be sold.

II. LITERATURE REVIEW

Russian economist scientist T. Paramonova says: "A comprehensive approach to the study of market conditions includes the use of different, complementary sources of information; combining retrospective analysis with forecast indicators describing market conditions; the combination of



different methods of analysis and forecasting”.
[1.p.2]

European economist scientists calculate the profitability of businesses operating in the market as follows: “In modeling the retail and professional services market, we assume that firms are the same: the market profit of each firm together with N firms is calculated using the following formula:

$$\pi(N)=v(N)S-f$$

here:

v(N) is the variable benefit for each firm and each consumer,

S is the market size measured by the number of consumers

f - fixed production costs”. [2.p.11].

Market conjuncture - the economic situation in the market, expressing the situation, which is formed under the influence of the balance between supply and demand. It is also affected by factors such as population growth and per capita income, wage levels, and exchange rate fluctuations.

Features of the market situation are:

- instability, turmoil;
- The law of unity of contradictions and struggles.

In our opinion, the following factors can affect the market situation:

- level of innovation and technological development;
- the activities of monopolistic industries, sectors and enterprises in the country;
- economic policy of the state;
- economic problems;
- seasonality.

The market situation is also affected by non-permanent factors. These include:

- natural disasters;
- social conflicts;
- crises.

There are three economic stages (cycles) of conjuncture:

- high conjuncture phase (rise);
- recession phase (decline, sinking);
- Depression phase (decline in economic activity in the country).

Analyzes testify that the duration of these economic phases can be extended up to 5 years.

In market conditions, it is expedient to create a production program for economic entities to be reliable and competitive. These methods include level estimation, situational planning, linear programming, diversification (expansion) of product (work and service) types.

Prof. B. Khasanov commented on this problem as follows: “Level forecasting plans the expected volume of sales and profits on the maximum, possibly minimum points.

Situational planning, along with the formation of the enterprise production program, creates the opportunity to implement it in unstable market conditions.

Development of a production program, in practice, in three stages, the development of an annual production plan for the whole enterprise; setting priorities for the planned reporting period; distribution of the annual production plan by individual divisions or participants of the enterprise”. [3.p.185]

III. METHODOLOGY

This article uses the methods of analysis and synthesis, induction and deduction, grouping, financial analysis of scientific knowledge.

IV. ANALYSIS AND RESULTS

As stated in the Decree of the President of the Republic of Uzbekistan "On approval of the Strategy of agricultural development of the Republic of Uzbekistan for 2020-2030" dated October 23, 2019 PD-5853: "However, the lack of a long-term strategy for agricultural development land and water It hinders the efficient use of human resources, attracts large-scale investment in the sector, high incomes of producers and increase the competitiveness of products. [4.p.1].

The resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On measures to implement national goals and objectives in the field of sustainable development until 2030" sets the task "Strengthening food security, improving the diet and promoting sustainable development of agriculture." [5.p.4].

**Table 1 The main KEY INDICATORS to be achieved as a result of the implementation of the Strategy of Agricultural Development of the Republic of Uzbekistan for 2020-2030.**

№	Name of indicators	Basis (2018)	The goal for 2021	The target for 2025	The target for 2030
1.	Annual growth of value added in agriculture.	117.3 trillion soums (14 billion US dollars)	3%	5%	5%
2.	Growth in the number of jobs in agriculture and food sector: -Agriculture -Food industry -Textile industry	3 671 300 91 420 140 200	2% 3% 3%	1% 4% 4%	1% 5% 5%
3.	Increase the volume in exports of agricultural and food products.	2.3 billion USD	3.5 billion USD	10 billion USD	20 billion USD
4.	The share of malnourished people in the population.	6,3%	5%	3%	0
5.	Increasing labor productivity in agriculture (in dollars per worker per year).	3,960 USD.	4,300 USD	5,200 USD	6,500 USD
6.	Reduction of greenhouse gas emissions in agriculture.	15,740 gigagrams (2016)	10%	30%	50%

Source. [4.p.22]

The table shows that agricultural development in 2020-2030 is based on five key indicators, 2018, 2021; Development indicators for 2025 and 2030 are targeted. The strategy envisages an annual increase in value added in agriculture from 3% to 5% compared to 117.3 trillion soums (\$ 14 billion).

The growth of the number of jobs in agriculture and food sector is expected to increase by 1% compared to 3,671,300 people in agriculture, 3-5% compared to 91,420 people in the food industry, and 3-5% compared to 140,200 people in the textile industry. put

Exports are projected to grow from \$ 2.3 billion in 2018 to \$ 3.5 billion in 2021, \$ 10 billion in 2025 and \$ 20 billion in 2030.

Labor productivity in agriculture is estimated at \$ 3,960 per worker per year, \$ 4,300 in 2021, and \$ 5,200 in 2025. and an increase to \$ 6,500 in 2030.

Greenhouse gas emissions from agriculture will increase from 15,740 gigagrams in 2016 to 10% in 2021; The goal is to reduce it by 30% in 2025 and by 50% in 2030.

In accordance with the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated January 25, 2018 "On measures to introduce modern forms of organization of cotton and textile production", in 2018, 16 cotton and textile clusters were established in the country, covering more than 159,000 hectares. fields were attached. This year, it is planned to create 48 cotton-textile clusters in the

country to increase cotton production by at least 52%. [6.p.1]

At the same time, comprehensive development of grain and other legumes, fruit and vegetable clusters, its state support, including the simplification of the credit system and the stratification of interest rates on bank loans, subsidies from the state budget, reorganization of land allocation procedures review issues are also relevant.

It is expedient to use the wide range of strategic management accounting and analysis in the formation of accounting and analytical support in the effective management of agricultural enterprises. This determines the future direction of entrepreneurship and investment activities and provides flexibility to take advantage of these opportunities.

The use of strategic management accounting information allows the agricultural enterprise to adapt to changing conditions and competition in the market. The experience of developed countries shows the need to improve traditional accounting and analysis systems and adapt them to the needs of strategic management. Strategic management accounting and analysis allows the formation of accounting and analytical support of the management system and helps to implement the strategy of agricultural organization and the 80/20 principle (Pareto efficiency criteria).



One of the important ways to organize a strategic management account is the principle of ABC (Activity best cost) - Pareto rule, based on the method of effective type of activity (favorable valuation, optimal cost). This means that if we assume that all types of agricultural enterprise activities are 100%, 20% of them can be productive activities that generate income. This means that the remaining activities are also socially necessary and necessary products that are in demand and need by society. Thus, it is possible to meet the needs and requirements of consumers by increasing the quality and quantity of marketable and marketable agricultural products, which will increase the profitability of the enterprise.

As the object of the process of strategic management accounting and analysis, we must, firstly, take into account the real situation of consumers and competitors in the market, and secondly, the actual production, economic and financial potential of the enterprise in the production of product types.

An in-depth study of the above facilities will create an optimal production program, taking into account the market situation and the capabilities of the enterprise. Through the implementation of this program, the competitiveness and stability of the enterprise's products will be ensured. The main tasks of strategic management accounting and analysis:

- assessment of supply and demand for the company's products, analysis of the real basis of the production program;
- Analysis of the main factors affecting the demand for products manufactured at the enterprise;
- compiling a list of types, varieties and range of products that are not in demand in the market;

- analysis of market pricing and assortment policy;
- assessment and analysis of product quality, market position, competitiveness;
- Development of tactics and strategy of strategic management accounting.

The information support system of strategic management accounting and analysis will consist of internal and external sources. In the process of analysis, each of these departments participates as an independent information system. Internal sources of information include operational, production, technical, accounting and statistical reports of the enterprise. The system of external sources includes the foreign economic activity of the enterprise, the market and its infrastructure, the situation of buyers and suppliers, the actions of competitors, the measures taken by the state to regulate the market mechanism, etc. These sources are reflected in periodicals and special editions, statistical collections, bank and stock exchange bulletins, and reviews of research conducted by research institutions. Business plans, production programs, roadmaps, investment (innovation) programs are also used as sources of information for strategic management accounting and analysis.

Analysis of the economic literature and the activities of economic entities shows that in the planning process, various forms of programs and plans are being developed. However, the content, location, and goals of these programs and plans are not clearly defined. This leads to a certain difficulty and repetition in practice. Therefore, in order to clarify this issue in the research, comparative comparison measures were carried out (Table 2).

Table 2. A comparative description of the interrelationship of a production program with other programs used in planning.

№	The name of the document	The essence of the content	Purpose
1.	Production program	The production program includes a comprehensive plan describing the quality and timing, based on the annual volume of production and sales, nomenclature, market demand for goods and services.	In market conditions, it is expedient to create a production program for economic entities to be reliable and competitive.
2.	Business plan	It consists of planning, standardization and forecasting of all aspects of the enterprise on the basis of economic standards.	The main purpose of business planning is to plan the company's economic activities for the near and long term in accordance with market requirements and the availability of the necessary resources.
3.	Investment plan	An action plan or action plan aimed at directing available funds to assets in the financial market to ensure that the investor	Expansion of production through the purchase of new equipment, renewal of obsolete fixed assets in order to benefit



		achieves high returns.	from additional production, increase cost efficiency.
4.	Innovation plan	Innovative planning is a system of calculations aimed at selecting and justifying the development goals of an innovative enterprise and preparing the necessary solutions to achieve them.	The main goal of innovative planning is to occupy and improve competitive positions in the market, improve production and sales, increase the efficiency of job creation, improve the safety of human life and health, as well as reduce the negative impact on the environment .

Source. Author's development as a result of research.

It is known that in the strategic planning of the business entity is divided into operational, investment and financial activities. The operational (production) plan, in turn, consists of the following components: sales budget, production budget, finished goods inventory budget, procurement budget, period expenditure budget. In this case, the production budget consists of the production program (product composition). Hence, the production budget is the first step of the General Budget in terms of strategic management, which is the logical basis of all plans and programs.

Here is an abbreviated form of the production program on the costs and revenues of agricultural enterprises engaged in rice cultivation. (Table 3.)

According to the table, the average yield of grain in the districts of the Republic of Karakalpakstan was 50.6 quintals, the total yield was 126,547 tons. The share of total expenditures in total revenue was 89.8%, and the expected profit was projected at an average of 10.2%. This figure is not positive, indicating the potential to increase profits and profitability by up to 20 percent. It is obvious that the cost of growing rice in the industry and the cost of production is high, and one of the factors reducing it is the use of intensive technologies and the introduction of modern innovative methods in the industry. This means that there are untapped opportunities and internal reserves in the implementation of the production program for the cultivation of rice.

Table 3. Analysis of the implementation of the production program on the costs and revenues of rice cultivation in 2019 in the districts of the Republic of Karakalpakstan

№	Name of districts	Total crop area, hectare	Yield, centner / hectare	Gross yield obtained, tons	Total cost, mln. Soums	Total income, mln. Soums	Benefits, (+, -)	Profitability rate, %
1	Turtkul	900	52,6	4734	9412	10660	1248	13,3
2	Beruniy	900	52,9	4761	9492	10786	1295	13,6
3	Ellikqal'a	900	53,1	4779	9438	10763	1325	14,0
4	Amudaryo	1000	54,1	5410	10589	12336	1748	16,5
5	Khujayli	1300	53,6	6968	13683	15858	2175	15,9
6	Takhiatash	330	51,1	1686	3313	3664	351	10,6
7	Shumanay	1100	51,6	5676	11061	12224	1163	10,5
8	Qanlikul	2780	50,3	13983	28184	31462	3278	11,6
9	Kungirat	2860	49,8	14243	28879	32040	3161	10,9
10	Nukus	2900	50,1	14529	29224	32413	3189	10,9
11	Kegeyli	1400	48,6	6804	13639	14768	1129	8,3
12	Chimboy	2870	50,1	14379	28797	31241	2443	8,5
13	Qarauzak	2850	49,8	14193	28888	31928	3040	10,5
14	Takhtakupir	2550	49,7	12674	25838	28747	2909	11,3
15	Muynak	360	48,0	1728	3488	3819	331	9,5
	Total	25000	51,02	126547	253924	282709	28785	11,7

Source. Data from the Ministry of Agriculture of the Republic of Karakalpakstan. [7]

The annual production volume of an enterprise or its division is calculated by multiplying

the unit of output by the corresponding estimated market prices by the following formula:



$$M_0 = \sum_i^n M_n B_n + \sum_i^p M_p B_p + \sum_i^y M_y B_y$$

here:

M_0 - general production program of the enterprise, soums;

M_n, M_p, M_y - annual volume of products (works and services), pieces;

B_n, B_p, B_y - approximate market prices of units of products (works and services), soums / units;

n, p, y - nomenclature of products (works and services). [3.p.185]

Development of the production program of the agricultural enterprise is carried out through the formation of a sales plan. The sales plan reflects the volume of production by types and varieties of products, the future parameters of the enterprise.

The planned volume of sales in rice farms can be illustrated by conditional examples by market segments. (Table 4).

Table 4. Planned volume of sales of rice products by market segments in rice farms

Market segments by consumers	Unit of measurement	2018	2019		2020, in quarters			
			1st half	2nd half	I	II	III	IV
"Alanga" rice:								
- "Nukus dehqon bozori" Joint Stock Company	tons	371	1 830	1 220	788	832	601	721
- "Qo'yliq dehqon bozori" Joint Stock Company	tons	617	3 051	2 034	1313	1386	1001	1201
- "Eski juva dehqon bozori" Joint Stock Company	tons	247	1 221	814	524	554	400	480
Total:	tons	1 235	6 102	4 068	2 625	2 772	2002	2402
"Lazer" rice:								
- "Oloy dehqon bozori" Joint Stock Company	tons	265	1 308	872	563	594	429	514
- "Farhod dehqon bozori" Joint Stock Company	tons	158	784	524	337	356	257	309
- "Askiya dehqon bozori" Joint Stock Company	tons	106	523	348	225	238	171	206
Total:	tons	529	2 615	1 744	1 125	1 188	857	1029
All:	tons	1 764	8 717	5 812	3 750	3 960	2 859	3 431

Source. As a result of the research, conditional examples were compiled by the author.

The analysis shows that in 2018, the demand for Alanga rice was higher in the consumer market than for Laser rice. In the first and second half of 2019, we see an increase in product volume and consumer demand in the market. However, in the quarters of 2020, the volume of production is declining. Especially in the third quarter of 2020, when the total output amounted to 2,859 tons, we can see that this figure decreased by 20% compared to

the fourth quarter of the reporting year. So this table will allow monitoring the rice market segments and making the necessary management decisions.

V. CONCLUSION AND RECOMMENDATIONS

The importance of strategic planning in the management of agricultural enterprises is growing. This is due to the need for rapid, current and forward-



looking planning in monitoring changes in market conditions under the influence of the law of supply and demand in the market. At the same time, in the process of planning and analysis of operational (production) activities, it is important to draw up a sales budget, production budget, finished goods inventory budget, procurement budget, period expenditure budget. It should be noted that it is advisable to use the product sales plan as a quick and promising document.

One of the most effective ways to formulate a production program of an enterprise is through a comparative analysis of its market capacity and cross-segment distribution with the product produced as a result of marketing research.

A comparative analysis of the cash product in the finished goods warehouse and in demand in the market will allow management to create a logistics system for the supply of manufactured products.

LIST OF USED LITERATURE

1. Парамонова Т. Анализ конъюнктуры рынка. Управление финансами. – М.: 2016. <https://www.klerk.ru/boss/articles/452803/>
2. Martin Lábaj, Karol Morvay, Peter Silanič, Christoph Weiss & Biliana Yontcheva. Market structure and competition in transition: results from a spatial analysis. Journal. Applied Economics. Published by Taylor and Francis. United Kingdom. Volume 50, 2018 - Issue 15. Print ISSN: 0003-6846 Online ISSN: 1466-4283. <https://www.tandfonline.com/doi/full/10.1080/00036846.2017.1374535>
3. Хасанов Б.А., Хашимов А.А. Бошқарув ҳисоби. – қайта ишланган нашр. – Тошкент: Yangi nashr, 2011.
4. Decree of the President of the Republic of Uzbekistan. "On approval of the Strategy for the Development of Agriculture of the Republic of Uzbekistan for 2020-2030.". PD-5853-No23.10.2019. <http://www.lex.uz/pdfs/4567334>
5. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan. "On measures for implementing national goals and objectives in the field of sustainable development for the period up to 2030.". № 841 20.10.2018. <http://www.lex.uz/docs/4013356>
6. Мусаев А. Қишлоқ хўжалигида кластер тизими оммалашмоқда. <http://uza.uz/oz/society/ishlo-kh-zhaligida-klaster-tizimi-ommalashmo-da-14-01-2019>
7. Data of the Ministry of Agriculture of the Republic of Karakalpakstan
8. Khasanov B.A., Mukumov Z.A., Alikulov A.I., Djumanova A.B., Eshboev U.T., Hasanova R.B. Calculation of the invested capital profitability in the financial condition analysis process. *International Journal of Advanced Science and Technology*, Vol. 28, No. 14, (2019), pp. 42-48
9. Khasanov B.A., Yarkulova M.A. Methods of calculating the cost of products and the possibility of their application in the modern economy of Uzbekistan. *Asian Journal of Technology & Management Research [ISSN: 2249-0892] Vol.10 – Issue: 01 [Jun-2020]*
10. Bakhodir A. Khasanov, Tursun Shodiev, Akram A. Khashimov, Dilnavoz A. Abdiyeva, Golibjon B. Akramov. *The Impact of the Global Crisis on the Economies during the Corona Virus Pandemic and Mitigating Measures. Jour of Adv Research in Dynamical & Control Systems, Vol.12, No.7, 2020, DOI: 10.5373/JARDCS/V12I7/20202011, ISSN 1943-023X, Received: 10 May 2020/Accepted: 15 June 2020*
11. Khasanova R.B. Methodical issues of management accounting for segmental reporting at enterprises. "Sustainable agricultural development and regional cooperation for inclusive growth in Central Asia" International Scientific Online Conference, TSUE, 20-22 October, 2020