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EFFICIENCY INDICATORS OF SERVICE PROVIDING ENTERPRISES AND METHODS OF THEIR CALCULATION

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Abstract - The special importance is given to the place and role of the management of the enterprise in improving the efficiency of service delivery in this article. Each of the factors of increasing the efficiency of the enterprise was studied with the help of different forms and forms of operation, and the interrelationships of costs and resources underlying the production efficiency were studied with the help of analysis.

Keywords - Service, Efficiency, Quality Product, Production, Cost, Optimal, Production Process.

I. INTRODUCTION

The main goal of enterprises is to increase production efficiency in the enterprise. Efficiency improvement is done by increasing the company's profit, using certain opportunities, and reducing production costs. This is done by rational analysis of efficiency indicators in each enterprise. In service enterprises, as in other industries, objective analysis of performance indicators is important.

II. LITERATURE REVIEW

The following scholars have considered efficiency indicators of service providing enterprises and methods of their calculation in their research: J. Fayziev, J. Rakhmanov [3], Fayziev J.S., Rakhmonov J., Fayziev Sh., Mamarasulov Z [4].

III. RESEARCH METHODOLOGY

In presenting this article, methods of analysis, the comparative method, normative methods, methods of averages, index methods, inductive and deductive methods, methods of abstraction and specifics were used.

IV. ANALYSIS AND RESULTS

Improving service efficiency is a constant task of the company's management. Solving this task in practice depends on the following factors:

- choosing the optimal production process that provides the maximum volume of production with the lowest costs in the production of high-quality products that meet market requirements;
- selling products aimed at satisfying consumer demand and obtaining high income (profit);
- creation of optimal production reserves, which makes it possible to save working capital.

Each of the above-mentioned factors of increasing the efficiency of the enterprise is carried out with the help of different forms and forms of activity, taking into account the interrelationship of costs and resources underlying the production

efficiency. The following indicators are analyzed in order to increase the efficiency of service enterprises:

1. Indicators representing the effectiveness of the use of fixed assets. In the economic literature and in practice, three indicators representing the efficiency of the main funds are used. They are as follows:

- I. $MF_r = \frac{CT}{MF}$ (AF_r) the return on the main fund;
- II. $MF_c = \frac{MF}{CT}$ (AF_s) the capacity of the main funds;
- III. $MF_p = \frac{Px100}{MF}$ (AF_p) main funds profitability, in percent.

This where : CT - commodity turnover amount;

F – profit amount;

MF – is main funds amount.

2. Indicators representing the efficiency of working capital use. To determine the efficiency of the use of working capital, the following system of indicators is used:

1. Working capital (or average commodity stocks) times the turnover ratio (K_{wc} or K_{cs}):

$$K_{wc} = \frac{R}{WC} ; K_{cs} = \frac{R}{CS}$$

Here : R - retail circulation amount (per quarter or per year);

WC - average amount of working capital ;

CS - the average amount of stock .

2. The coefficient of turnover of own working capital (K_{owc}):

$$K_{owc} = \frac{R}{OWC}$$

First and second in clause indicators circulation funds, one on the other hand , one by one period use situation shows the second on the other hand , in the dynamic range analysis if done , from them use the effect too expression does.

3. Circulation profitability of working capital (or stocks of goods) (or yield) (PWC) is as follows is determined:

$$PWC = \frac{P \cdot 100}{WC \text{ (or } CS)} ;$$

$$PWC = \frac{I \cdot 100}{WC \text{ (or } CS)} .$$

Economic scientists according to the opinion, the financial of service enterprises of resources stability evaluation for the following indicators offer done and in practice is used . Ours we think it is k indicators service enterprises financial of resources stability including efficiency too evaluation enable gives.

1. Current liquidity coefficient (K_{cl}):

$$K_{cl} = \frac{\sum WC}{\sum ShTL}$$

This where : WC is working capital ; $ShTL$ - short-term (current) liabilities.

2. Coefficient of financial dependence or indebtedness, coefficient of funding (K_{fd}):

$$K_{fd} = \frac{\sum FD}{\sum PC}$$

Here: FD – borrowed capital; PC – private capital.

3. Financial stability coefficient (K_{fs}):

$$K_{fs} = \frac{\sum PC + \sum LTB}{\sum \overline{AV}}$$

Here: PC - private capital; LTB - long-term debts; $\overline{AV}$ – average annual value of assets.

4. Coefficient of property independence (K_{pi}):

$$K_{pi} = \frac{\sum PC}{\sum \overline{AV}}$$

Here: PC - private capital; $\overline{AV}$ – average annual value of assets.

5. Capital maneuver (mobility) coefficient (K_{cm}):

$$K_{cm} = \frac{\sum WC}{\sum PC}$$

Here : WC - working (in circulation) capital; PC - private capital.

6. Payment ability coefficient (K_{pa}):

$$K_{pa} = \frac{\sum OF}{\sum GO}$$

Here: OF - own funds; GO - general obligations .

7. Coefficient of coverage of commodity stocks with private capital ($K_{cs,pc}$):

$$K_{cs,pc} = \frac{\sum PC}{\sum CS}$$

Here: PC - private capital; CS - annual average commodity stocks.

8. Stocks into debt with capital received coverage coefficient ($K_{cs,bc}$):

$$K_{cs,bc} = \frac{\sum BC}{\sum CS}$$

Here: BC - borrowed capital; CS – annual average commodity stocks.

The efficiency indicators of labor resources are as follows:

1. Profitability of employees (P_e). If we consider the generated value as $T + V + m$, the profitability is expressed as:

$$P_e = \frac{m}{V}$$

T – constant work release tools ;

V – variable capital, work fee;

m – received profit.

2. M workers empty time (rest , study, qualification increase public work , children education , physical education and sport , cultural recreation , spiritual needs satisfy);

3. Displeasure of X people coefficient (from work gone and driven average divided by the number in the list);

4. X people acceptance to do coefficient ;
5. Labor productivity ;
6. Comparative indicator of labor productivity and average salary.

Stable economic development of service enterprises in the conditions of constantly changing market relations is based on the analysis of the efficiency of service activities.

Systematic analysis of service performance indicators allows:

- quick assessment of the effectiveness of the organization's service activities;
- timely determination of the factors affecting the profit received for specific types of provided services;
- identify costs (transaction costs) and their trends. In turn, it is necessary to determine the price of services and calculate profitability;
- to find optimal ways to increase the efficiency of service activities and obtain profit.

Profit is an important indicator of the efficiency of the work of a service organization. It reflects the structure of the volume of services provided, labor productivity, level of costs, non-production costs and losses, which are the results of the activity of the service organization. The amount of profit will depend on the increase of fixed assets and working capital, financial incentives for employees, payment of taxes, etc. The existence of a profit is evidenced by the fact that the costs of service organizations are offset by the income received from providing services to consumers. The profit of the service organization is calculated as the difference between all its revenues and costs.

V. CONCLUSION/RECOMMENDATIONS

In conclusion, the analysis of performance indicators in service enterprises leads to the improvement of not only the economic but also the social situation of the enterprise. As a result of the analysis of efficiency indicators, it is possible to reduce the production costs in the enterprise, but also to increase the profit, and to implement the correct distribution of income.

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