- МҲХСга ўтиш учун давлат иштирокидаги корхоналарда тегишли ички норматив ҳужжатларни (МҲХС буйича ягона ҳисоб сиёсати, лавозим йўриқномалари, функционал мажбуриятлар) қабул қилиш, қўшимча ва ўзгартиришлар киритиш;

- шўъба ва алоҳида балансга чиқарилган филиаллари мавжуд бўлган йирик корхоналарда МҲХС асосида тайёрланган консолидациялашган молиявий ҳисоботни халқаро аудиторлик тармоғига кирган аудиторлик ташкилотлари томонидан Халқаро аудит стандартлари (ХАС) талаблари асосида аудиторлик текширувидан ўтказиш;

- МҲХС асосида тузилган молиявий ҳисоботларни ва уларнинг аудиторлик хулосаларини ўз корпоратив веб-сайти ёки бошқа ОАВда эълон қилиб бориш амалиётини йўлга қўйиш.

Шундай қилиб, давлат иштирокидаги корхоналарда МҲХСни самарали жорий этиш уларни хорижий инвесторларга сотишда енгиллик ва шаффофликни, ташқи молия бозорларидан маблағлар жалб этиш имкониятини яратади. Бу эса, миллий иқтисодиётимизга кириб келадиган ташқи инвестициялар ҳажмини ошириш, халқаро алоқаларни мустаҳкамлаш, салоҳиятли инвесторлар гуруҳини шакллантириш, дунё миқёсида мамлакат нуфузини кўтаришга хизмат қилади.

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EVALUATION OF THE EFFICIENCY OF STANDARDIZATION IN COMPANIES

Abstract. The dissertation examined the theoretical foundations of standardization and certification of the activities of national companies of the Republic of Uzbekistan, as well as an analysis of the implementation of the principles of standardization, certification and product quality control at enterprises, presented the prospects for improving the organization of standardization, certification and quality control at enterprises of the Republic of Uzbekistan.

Key words: factors of production, standardization, specialization, distribution of economic resources, growth in demand, magnitude of demand.

It should be noted that it covers many objects as a regulatory activity. The expansion of standardization objects and their penetration into many areas of economic and social life requires the allocation of a large amount of resources for the development of standardization. But on the other hand, there is a growing need for rational use of resources, full provision of resources for various areas of development of standardization. In such cases, the calculation of the cost-effectiveness of standardization is of particular importance, since the effectiveness depends on many aspects, including:

-Assessing the prospects for the development of alternatives to standardization, i.e. solving important issues of standardization at the macro level;

- the feasibility of using standardization in some recurring event management processes;

- selection of a set of optimal parameters of the standardization object when solving problems of selection and optimization of the characteristics of standardization objects;

-Management assessment is carried out by standardization at different stages of the management cycle;

- Rational distribution of economic resources between the directions of development of standardization.

Overcoming the natural diversity, complexity and randomness of material objects and processes, standardization introduces the necessary orderliness, uniformity and simplicity. According to foreign experts, in the conditions of market relations, the effectiveness of standardization is manifested through its three main functions: economic, social and communicative.

The economic function of standardization is implemented in such areas as:

- providing reliable information about products. In agreements (contracts) and trade, standardization facilitates the choice of goods. Information about the product (service, process) is presented in a convenient form, allowing you to reduce trading costs and optimize capital costs;

- introduction of new technology. Through standards, information is disseminated about new product properties, modern test methods, technological achievements of leading enterprises, which contributes to their wide use in industry. Standardization avoids duplication of development of similar technology;

- increasing the serialization and scale of production, giving it a mass character, which reduces the cost and increases labor productivity;

- promotion of competition. Thanks to the standardization of test methods and the main parameters of products, it becomes possible to compare them objectively, and on this basis, fair competition develops;

- interchangeability and compatibility. Standardization ensures that the dimensions and tolerances of individual parts match, the possibility of sharing different types of products without interfering with each other;

- manufacturing control. Standardization of production processes creates the necessary prerequisites for achieving a given level of quality.

The definition of cost-effectiveness of standardization is based on a number of common systems that are unique in standardization, as well as in the performance of work to improve product quality. Their unity is based on the fact that they represent a specific form of introducing the achievements of science and technology, so the economic efficiency of standardization is part of the economic efficiency of the development of science and technology or the effectiveness of new technology. At the same time, the new methodology should be considered quite broadly.

The priority of the general economic interest means that the evaluation of the effectiveness of a particular standard or system of standards should be carried out throughout the entire life cycle of the entire product. If the standard is general technical or organizational and methodological, then the assessment of its effectiveness should be based on general economic interests. There may be cases where adherence to standards for individual references, for example for a manufacturer, can lead to both negative results and positive results for buyers. In this case, the assessment should be made in the form of an algebraic sum of effects over the entire life cycle of the product. For a variable process within a manufacturing enterprise, it is sufficient to carry out evaluation work without leaving the enterprise. Therefore, the scope of standards will be the basis for applying a general economic or commercial approach to it.

Depending on the specific need, one of the cost-effectiveness indicators listed above may be considered necessary. For example, the average annual performance should take into account how they change over the years. In the first year of production, the process of developing products will be less profitable due to the fact that the capacities of the enterprise are not fully used when releasing a new type of product; in the second and third years, the yield is the highest; efficiency has been declining in recent years due to the emergence of competing options.

The integrated effect more fully describes the performance of the new product. When calculating these indicators, it is necessary to take into account a large number of factors, such as the volume of production by years, the service life of products manufactured each year, and changes in efficiency over time. In general, the integral performance indicator summarizes all the factors when deciding to launch a new product.

The obtained production and financial results largely depend on how accurately they are predicted at the feasibility study stage, i.e. how realistic are the performance indicators of the innovation project.

Let's take a closer look at this issue. Efficiency is understood as profitability, and economic efficiency is understood as profitability expressed in monetary terms, i.e. in sums.

If we focus on the programs of standardization of organizational systems, then it is necessary to limit them to the effectiveness of systems in their development and subsequent use. For example, a company is implementing a comprehensive product quality management system. In this case, the problem of determining the effectiveness of spending for these purposes arises. After the decision on its implementation is made, it will be applied for several years with improvements and corrections. In this case, the question arises of determining the effect of the operation of this system.

The same approach applies to other systems, for example, technological, design, pre-production, setting the product at the stages of production. In addition to overall economic efficiency, financial efficiency is also an important element.

In an enterprise, these systems are a direct source of efficiency gains by reducing wasteful costs and increasing profits.

A difficult methodological issue in determining the effectiveness of systems is to obtain directly the effectiveness of the system. From a logical point of view, systematization, that is, the fact that work is strictly regulated, brings additional benefits. His pure distinction would make it possible to determine the efficiency of any arbitrary system.

The complexity of these issues makes it impossible at present to isolate this net effect, and it finds inefficient expression in system performance.

One of the most important cases is the comparison of the accepted basis and accepted options in terms of quality. The ability to compare options in terms of quality is the total cost of making a decision in favor of one or another option. It is carried out in accordance with accepted quality indicators.

The determination of the quality level is based on a comparison of the quality indicators of the base product, which is taken as the basis for comparing the quality indicators of the evaluated product.

The application of a system of processes in an organization along with their identification and interaction, as well as the management of processes, can be considered a “process approach”. The advantage of the process approach is the continuity of control that it provides at the junction of individual processes within their system, as well as in their combination and interaction. When applied to a quality management system, this approach highlights the importance of:

1. understanding and fulfilling the requirements;
2. the need to consider processes in terms of added value;
3. achieving the results of the implementation of processes and their effectiveness;
4. continuous process improvement based on objective measurement.

This model shows that consumers play a significant role in determining the input. Monitoring customer satisfaction requires evaluating information about customers' perceptions of meeting their requirements. In addition, the “Plan - Do - Check - Act" cycle can be applied to all processes, which can be briefly described as follows:

1. planning (plan) - develop the goals and processes necessary to achieve results in accordance with customer requirements and organizational policy;
2. implementation (do) - implement processes;

3. check (check) - constantly monitor and measure processes and products against policies, goals and product requirements and report the results;

4. action (act) - take actions to continuously improve the performance of processes.

In the new version of the ISO 9000 series of standards, the conceptual basis is clearly stated in the form of eight principles that define the “spirit” of these standards. The conceptual basis of standards can be “projected” onto Russian management in the following way.

1. Orientation to the consumer. Organizations depend on their customers and therefore must understand their current and future needs, meet their requirements and strive to exceed their expectations.

2. Leadership of leaders. Leaders ensure the unity of purpose and direction of the organization. They should create and maintain an internal environment in which people can be involved in solving the problems of the organization.

3. Employee involvement. Employees at all levels form the backbone of an organization, and the full involvement of employees makes it possible to capitalize on their capabilities.

4. Process approach. The desired result is achieved more efficiently when activities and related resources are managed as processes.

5. System approach to management. The identification, understanding and management of interrelated processes as a system contributes to the effectiveness and efficiency of the organization in achieving its objectives.

6. Continuous improvement. Continual improvement in the performance of the organization as a whole should be seen as its permanent goal.

7. Making decisions based on facts. Effective decisions are based on the analysis of data and information.

8. Mutually beneficial relationship with the supplier. An organization and its suppliers are interconnected, a relationship of mutual benefit enhances the ability of both parties to create value.

The listed principles are a reflection of radical changes in the world market and the attitude of producers of products and services towards it.

I would like to emphasize that the realization of the potential of quality systems depends not only on the fulfillment of all the requirements provided for in these standards. After all, the rationality and validity of decisions made related to the improvement of processes and product quality are not established by standards, and cannot be established, since these decisions are the result of a creative process.

In recent years, the scope of activities has significantly expanded, which is defined by the concept of metrological support for the development, production, testing and operation of products, scientific research, etc. The expansion of the automation of production processes and the introduction of automated control systems, a significant intensification of the modes of technological processes caused a significant increase in the volume of controlled parameters. The requirements for measurement accuracy have increased.

One of the solutions to this problem is to train specialists in metrology issues, improve their skills, and equip the enterprise with modern metrological equipment.

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