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Moreover, the widespread use of water and energy-saving technologies (drip irrigation, digital monitoring systems) in agriculture will help reduce production costs and increase the yield of export-oriented ecological products. It is necessary to reduce losses in the export chain and maintain product quality by developing storage, refrigeration, logistics and packaging systems. In addition, increasing environmental requirements in international markets are creating the need to change the structural structure of agricultural exports. The transition from raw material exports to processed, certified and environmentally friendly products will increase export revenues and contribute to the sustainable development of the national agricultural sector. In this regard, the agricultural export model, based on the principles of a green economy, is an important strategic direction for Uzbekistan to strengthen its competitiveness in foreign markets.

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WAYS TO IMPROVE THE ENTERPRISE MANAGEMENT SYSTEM BASED ON MODERN MANAGEMENT MODELS

ZAMONAVIY BOSHQARUV MODELLARI ASOSIDA KORXONA BOSHQARUV TIZIMINI TAKOMILLASHTIRISH YO‘LLARI

ПУТИ СОВЕРШЕНСТВОВАНИЯ СИСТЕМЫ УПРАВЛЕНИЯ ПРЕДПРИЯТИЕМ НА ОСНОВЕ СОВРЕМЕННЫХ МОДЕЛЕЙ УПРАВЛЕНИЯ

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Abstract

This article scientifically analyzes the issues of improving enterprise management systems based on modern management models. The study examines the opportunities for increasing enterprise efficiency through the application of strategic management, innovative management, digital management systems, and corporate governance models. In addition, the article highlights the importance of implementing modern management approaches to enhance competitiveness, optimize management processes, and ensure efficient use of resources. As a result of the research, scientifically grounded proposals and recommendations for modernizing enterprise management systems have been developed.

Keywords: modern management, enterprise management, strategic management, innovative management, corporate governance, digital transformation, management efficiency.

Ushbu maqolada zamonaviy boshqaruv modellari asosida korxona boshqaruv tizimini takomillashtirish masalalari ilmiy jihatdan tahlil qilinadi. Tadqiqotda strategik boshqaruv, innovatsion boshqaruv, raqamli boshqaruv tizimlari va korporativ boshqaruv modellarini qo‘llash orqali korxona samaradorligini oshirish imkoniyatlari o‘rganilgan. Shuningdek, zamonaviy boshqaruv yondashuvlarini joriy etishning raqobatbardoshlikni oshirish, boshqaruv jarayonlarini optimallashtirish va resurslardan samarali foydalanishdagi ahamiyati yoritilgan. Tadqiqot natijasida korxona boshqaruv tizimini modernizatsiya qilish bo‘yicha ilmiy asoslangan taklif va tavsiyalar ishlab chiqilgan.

Kalit so‘zlar: zamonaviy boshqaruv, korxona boshqaruvi, strategik boshqaruv, innovatsion boshqaruv, korporativ boshqaruv, raqamli transformatsiya, boshqaruv samaradorligi.

В данной статье научно анализируются вопросы совершенствования системы управления предприятием на основе современных моделей управления. В исследовании рассматриваются возможности повышения эффективности предприятий посредством применения стратегического управления, инновационного управления, цифровых систем управления и моделей корпоративного управления. Также подчеркивается значение внедрения современных управленческих подходов для повышения конкурентоспособности, оптимизации управленческих процессов и эффективного использования ресурсов. В результате исследования разработаны научно обоснованные предложения и рекомендации по модернизации системы управления предприятием.

Ключевые слова: современное управление, управление предприятием, стратегическое управление, инновационное управление, корпоративное управление, цифровая трансформация, эффективность управления.

In modern economic conditions, enterprise efficiency largely depends on the effectiveness of its management system. Global economic integration, increasing competition, and rapid technological development make it necessary to continuously improve management approaches, especially in the context of the digital economy. Therefore, enterprises must organize their management systems based on strategic planning, innovation, corporate governance, and digital technologies. Modern management theory emphasizes the importance of strategic management, innovation, and corporate governance in ensuring competitiveness and sustainable development. These approaches help enterprises use resources efficiently, improve decision-making, and adapt to changes in the external environment.

In addition, digital transformation plays a key role in modern management systems. The use of information systems such as ERP and CRM improves transparency, accelerates decision-making processes, and increases overall management efficiency.

Thus, improving enterprise management systems based on modern management models is essential for enhancing efficiency, ensuring competitiveness, and supporting long-term sustainable development. The improvement of enterprise management systems is one of the most widely researched areas in economics and management. Modern management theory has been shaped by numerous scholars who have studied strategic planning, organizational efficiency, and innovative development. One of the key contributors is Peter F. Drucker, who emphasized the importance of strategic goal-setting and effective decision-making in enterprise management. He argued that enterprises must not only manage internal resources efficiently but also adapt to changes in the external environment to achieve high performance [1].

Michael E. Porter developed strategic management theories focused on competitiveness. His “Five Forces Model” highlights the importance of industry structure analysis and strategic positioning to gain competitive advantage [2].

Henry Mintzberg contributed to understanding strategy as both planning and adaptation, stressing the need to align internal capabilities with external environmental changes [3].

Corporate governance is also a critical component of modern management. Robert A. Monks and Nell Minow emphasized its role in ensuring transparency, protecting investors, and improving control mechanisms within enterprises [4].

With the development of digital technologies, Kenneth C. Laudon and Jane P. Laudon highlighted the importance of information systems in accelerating decision-making and improving management efficiency [5].

Among Uzbek scholars, A. V. Vahobov noted that effective enterprise management depends on strategic planning, innovation, and investment policy [6]. Sh. Shodmonov and U. Gafurov also stressed the importance of rational resource use and proper production organization [7].

S. S. Gulomov emphasized innovative approaches and modernization in enterprise management, while B. Yu. Khodiev linked management efficiency with national economic development and investment processes [8, 9].

Q. Abdurahmonov highlighted the role of human capital and managerial competence in ensuring effective management systems [10]. N. M. Mahmudov focused on strategic planning and continuous market analysis as key factors of enterprise sustainability [11].

Finally, A. S. Bekmurodov emphasized institutional development and corporate governance improvements as essential for effective enterprise management in a market economy [12].

In conclusion, the reviewed studies show that modern management systems rely on strategic planning, innovation, digital technologies, and strong institutional frameworks to improve enterprise efficiency and competitiveness.

This study is based on a qualitative research approach aimed at analyzing modern management models and their impact on enterprise management system efficiency. The research methodology includes comparative analysis of scientific literature, synthesis of theoretical concepts, and evaluation of existing management practices in enterprises. In addition, system analysis is used to identify the interrelationship between strategic management, innovative management, digital transformation, and corporate governance models. The conclusions are developed through logical generalization of theoretical findings and interpretation of secondary data from academic sources. This methodological approach ensures the reliability and scientific validity of the proposed recommendations.

In modern economic conditions, enterprise efficiency largely depends on the level of development of its management system. Global economic integration, technological progress, and increasing competition require the introduction of modern approaches and effective management models. Therefore, applying modern management models is essential for improving efficiency, optimizing resources, and strengthening competitiveness.

The strategic management model plays a key role in improving enterprise management systems. It enables organizations to define long-term goals, analyze the external environment, and create competitive advantages through effective resource utilization. Michael Porter, in his work *"Competitive Strategy,"* emphasizes the importance of industry analysis and scientifically grounded strategic decisions to ensure competitiveness [13]. The main advantage of strategic management is its ability to support long-term planning and adaptation to changing external conditions.

At the same time, innovative management is an important component of modern management systems. It focuses on introducing new technologies, improving production processes, and enhancing product and service quality. Peter F. Drucker considers innovation a key factor in modern enterprise development, noting that effective innovation management ensures sustainable competitiveness in the market [14].

In the context of the digital economy, the role of information technologies in enterprise management systems is highly significant. Modern information systems enable the automation of management processes, fast data processing, and more effective decision-making. Kenneth C. Laudon and Jane P. Laudon emphasize that information systems are a key tool for improving enterprise management efficiency [15]. In particular, the use of ERP, CRM, and other corporate systems ensures transparency and supports efficient resource utilization.

The corporate governance model also plays an important role in improving enterprise management systems. It ensures transparency in operations, protects investor interests, and strengthens overall management efficiency. Robert A. Monks and Nell Minow highlight that corporate governance serves as an essential institutional mechanism for supporting strategic enterprise development [16].

The impact of modern management models on enterprise performance is summarized in the table below.

Table 1. The impact of modern management models on enterprise efficiency

Management Model	Main Focus	Impact on Enterprise Activities
Strategic Management	Development of long-term development strategy	Increases competitiveness, ensures strategic stability
Innovative Management	Introduction of new technologies and innovations	Improves production efficiency
Digital Management	Use of information systems and digital technologies	Automates management processes
Corporate Governance	Monitoring enterprise activities and ensuring transparency	Enhances investor confidence

As shown in Table 1, the implementation of modern management models in enterprise activities significantly improves management system efficiency. In particular, the integration of strategic management, innovative management, and digital transformation is essential for maintaining competitiveness in the market.

The analysis shows that modern management models contribute to optimizing enterprise management systems, accelerating decision-making processes, and ensuring efficient use of resources. In addition, modernization of management systems enables enterprises to improve economic performance, enhance production processes, and achieve sustainable development.

Thus, the application of modern management models is a key factor in increasing economic efficiency, improving management processes, and strengthening competitiveness. Therefore, integrating strategic management, innovation, and digital transformation is of crucial importance for enterprise development.

In conclusion, improving enterprise management systems in modern economic conditions is essential for enhancing efficiency and ensuring competitiveness. Global economic processes, technological progress, and rapidly changing markets require enterprises to organize their management systems based on modern management models. Therefore, strategic management, innovative management, corporate governance, and digital management systems are key factors of sustainable development.

The study shows that the implementation of modern management models improves decision-making, ensures effective resource utilization, and optimizes production processes. In particular, strategic management is important for long-term development planning, innovative management increases efficiency through new technologies, digital management enhances transparency and information exchange, and corporate governance strengthens control mechanisms and investor confidence. Overall, the integrated use of modern management models supports the modernization of enterprise management systems, increases economic efficiency, and ensures sustainable development in competitive conditions. Therefore, continuous improvement and wide adoption of modern management approaches remain an important scientific and practical task for enterprises.

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KORXONALARDA BO‘NAK TO‘LOVLARI HISOBINING MOLIYAVIY HISOBOTGA TA’SIRI VA ULARNI OPTIMALLASHTIRISH BO‘YICHA TAHLILIY YONDASHUVLAR

ВЛИЯНИЕ УЧЕТА АВАНСОВЫХ ПЛАТЕЖЕЙ В ПРЕДПРИЯТИЯХ НА ФИНАНСОВУЮ ОТЧЕТНОСТЬ И АНАЛИТИЧЕСКИЕ ПОДХОДЫ К ИХ ОПТИМИЗАЦИИ

IMPACT OF ADVANCE PAYMENT ACCOUNTING IN ENTERPRISES ON FINANCIAL REPORTING AND ANALYTICAL APPROACHES TO OPTIMIZATION

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Annotatsiya

Ushbu maqolada korxonalarda bo‘nak (avans) to‘lovlari hisobining moliyaviy hisobot shakllanishiga ta’siri hamda ularni optimallashtirish bo‘yicha zamonaviy tahliliy yondashuvlar o‘rganiladi. Bo‘nak to‘lovlarining buxgalteriya hisobi, aktivlar va majburiyatlar tarkibidagi o‘zgarishlarga ta’siri, shuningdek, moliyaviy natijalar ishonchliligini oshirishdagi o‘rni tahlil qilinadi. Tadqiqotda xalqaro moliyaviy hisobot standartlari (IFRS) va milliy buxgalteriya tizimi o‘rtasidagi uyg‘unlik masalalari ham yoritiladi. Bundan tashqari, bo‘nak to‘lovlarini samarali boshqarish orqali korxona likvidligi va moliyaviy barqarorligini oshirish yo‘llari taklif etiladi.

Kalit so‘zlar: bo‘nak to‘lovlari, avans hisob-kitoblari, moliyaviy hisobot, buxgalteriya hisobi, likvidlik, aktivlar, majburiyatlar, IFRS, optimallashtirish, moliyaviy tahlil.

В данной статье исследуется влияние учета авансовых платежей в предприятиях на формирование финансовой отчетности, а также современные аналитические подходы к их оптимизации. Анализируется влияние авансов на структуру активов и обязательств, а также