

INNOVATION SCIENCE AND TECHNOLOGY

ISSUE 7, PART 1 / JULY 2026

 Acceptance of papers



**Acceptance of
papers**

Published monthly



Topics

economics,
technology, social
sciences



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THE SCIENTIFIC-POPULAR ELECTRONIC
JOURNAL **"INNOVATION SCIENCE AND
TECHNOLOGY"** HAS BEEN REGISTERED
UNDER THE NUMBER **C-5669633** BY THE
AGENCY FOR INFORMATION AND MASS
COMMUNICATIONS (AOKA) OF THE
REPUBLIC OF UZBEKISTAN, EFFECTIVE
FROM OCTOBER 9, 2024.

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The scientific electronic journal "Innovation Science and Technology" has been included in the list of scientific publications recommended for the publication of main scientific results of dissertations for the award of PhD and DSc degrees in economics and technical sciences, in accordance with the Resolution No. 370 of the Presidium of the Higher Attestation Commission of the Republic of Uzbekistan, dated May 8, 2025.

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ANALYTICAL ASSESSMENT OF THE BUSINESS ACTIVITIES OF BUILDING MATERIALS MANUFACTURING ENTERPRISES

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Abstract: This study examines the theoretical and practical aspects of economic analysis of the economic activities of enterprises producing building materials. During the study, based on modern methods of economic analysis, factors affecting the efficiency of the activities of enterprises in the building materials industry were studied and methodological approaches to their assessment were improved. The results of the analysis showed that in order to increase economic efficiency, rational use of resources, strengthen financial stability and enhance competitiveness in enterprises producing building materials, it is important to digitize the economic analysis system, improve cost control mechanisms, increase the level of utilization of fixed assets, optimize working capital, and make management decisions based on the results of economic analysis. The developed scientific proposals and practical recommendations can serve to increase the efficiency of the activities of enterprises in the building materials industry and ensure their sustainable economic development.

Keywords: building materials industry, business analysis, economic analysis, production efficiency, product cost, financial stability, liquidity, asset turnover, profitability, working capital, fixed assets, economic efficiency, resource utilization, management decisions, digital economy, investment efficiency.

Annotatsiya: Ushbu tadqiqot qurilish materiallari ishlab chiqaruvchi korxonalar xo'jalik faoliyatini iqtisodiy tahlil qilishning nazariy va amaliy jihatlarini o'rganishga bag'ishlangan. Tadqiqot davomida iqtisodiy tahlilning zamonaviy usullari asosida qurilish materiallari sanoati korxonalari faoliyati samaradorligiga ta'sir etuvchi omillar o'rganilib, ularni baholashning uslubiy yondashuvlari takomillashtirildi. Tahlil natijalari shuni ko'rsatdiki, qurilish materiallari ishlab chiqaruvchi korxonalarda iqtisodiy samaradorlikni oshirish uchun resurslardan oqilona foydalanish, moliyaviy barqarorlikni mustahkamlash va raqobatbardoshlikni kuchaytirishda iqtisodiy tahlil tizimini raqamlashtirish, xarajatlarni nazorat qilish mexanizmlarini takomillashtirish, asosiy vositalardan foydalanish darajasini oshirish, aylanma mablag'larni optimallashtirish hamda boshqaruv qarorlarini iqtisodiy tahlil natijalariga asoslangan holda qabul qilish muhim ahamiyat kasb etadi. Ishlab chiqilgan ilmiy taklif va amaliy tavsiyalar qurilish materiallari sanoati korxonalari faoliyati samaradorligini oshirish hamda ularning barqaror iqtisodiy rivojlanishini ta'minlashga xizmat qiladi.

Kalit so'zlar: qurilish materiallari sanoati, biznes tahlili, iqtisodiy tahlil, ishlab chiqarish samaradorligi, mahsulot tannarxi, moliyaviy barqarorlik, likvidlik, aktivlar aylanuvchanligi, rentabellik, aylanma mablag'lar, asosiy vositalar, iqtisodiy samaradorlik, resurslardan foydalanish, boshqaruv qarorlari, raqamli iqtisodiyot, investitsiya samaradorligi.

Аннотация: В данном исследовании рассматриваются теоретические и практические аспекты экономического анализа хозяйственной деятельности предприятий по производству строительных материалов. В ходе исследования на основе современных методов экономического анализа изучены факторы, влияющие на эффективность деятельности предприятий промышленности строительных материалов, а также усовершенствованы методические подходы к их оценке. Результаты анализа показали, что для повышения экономической эффективности, рационального использования ресурсов, укрепления финансовой устойчивости и повышения конкурентоспособности предприятий по производству строительных материалов важное значение имеют цифровизация системы экономического анализа, совершенствование механизмов контроля затрат, повышение уровня использования основных средств, оптимизация оборотного капитала и принятие управленческих решений на основе результатов экономического анализа. Разработанные научные предложения и практические рекомендации могут способствовать повышению эффективности деятельности предприятий промышленности строительных материалов и обеспечению их устойчивого экономического развития.

Ключевые слова: промышленность строительных материалов, бизнес-анализ, экономический анализ, эффективность производства, себестоимость продукции, финансовая устойчивость, ликвидность, оборачиваемость активов, рентабельность, оборотный капитал, основные средства, экономическая эффективность, использование ресурсов, управленческие решения, цифровая экономика, эффективность инвестиций.

INTRODUCTION

In the conditions of modern economic relations, the effective organization of the activities of production enterprises is determined not only by the rational use of available resources, but also by the ability to quickly adapt to changes in the external economic environment. The activities of enterprises producing building materials are also being transformed under the influence of these processes, and the importance of economic analysis in their management system is increasing. The deepening of market relations, the improvement of the investment climate, and the increase in the share of the private sector in the economy are increasing the need for an objective assessment of the economic activities of enterprises.

Analysis of economic activity is not only a tool for assessing the results of the past period, but also an important element of strategic planning. Modern analytical methods allow for a preliminary assessment of the internal capabilities of the enterprise, competitive advantages, weaknesses, as well as economic risks that may arise under the influence of the external environment. This allows making informed management decisions on planning production volumes, selecting investment projects, forming a product range, and effectively distributing financial resources.

The qualitative implementation of economic analysis depends, first of all, on the completeness and reliability of information provision. In this regard, the mutual integration between accounting, financial reporting, management accounting, statistical data and the internal control system is of great importance. The digitalization of the information base allows automating the analysis process, quickly processing large amounts of data and increasing the accuracy of the analysis results.

The building materials industry is a highly capital-intensive industry. This sector requires large investments to create and modernize production facilities. Therefore, it is scientifically important to assess the efficiency of using fixed capital, analyze the economic return on investments, and determine the effectiveness of capital investments. Analysis of economic activity is aimed at solving these tasks.

In modern management, not only net profit or profitability indicators are widely used to evaluate the performance of an enterprise, but also indicators such as Economic Value Added, Return on Invested Capital (ROIC), Return on Assets (ROA), and Return on Equity (ROE). This requires improving the methodology for analyzing the activities of enterprises producing building materials based on modern economic approaches.

In addition, digital transformation processes are fundamentally changing the content and form of economic analysis. As a result of the introduction of ERP, CRM, SCM and other corporate information systems in enterprises, large volumes of economic data are being generated in real time. For the effective use of this data, modern methods of economic analysis, including business analytics, forecasting models and integrated use of performance indicators, are of great importance. In this regard, this topic is also inextricably linked with the processes of digitalization of the economy.

Also, the possibilities of using the results of economic analysis in improving strategic planning, budgeting, internal control, cost management, and performance evaluation systems in building materials manufacturing enterprises have not yet been sufficiently explored. This creates the need to combine theoretical approaches with practice, integrate analysis results into management decisions, and develop methodological support in the field.

The above factors indicate the need for a comprehensive economic analysis of the economic activities of enterprises producing building materials, improving its methodological foundations, assessing efficiency indicators taking into account the characteristics of the industry, and conducting scientific research aimed at improving the quality of management decisions based on the results of the analysis. These circumstances once again confirm the theoretical and practical relevance of this research topic.

REVIEW OF LITERATURE ON THE SUBJECT

The issue of analyzing the economic activities of enterprises producing building materials is a complex object of research formed at the intersection of such scientific areas as economic analysis, industrial economics, management accounting, corporate finance, and production efficiency. Therefore, scientific works devoted to this topic cover not only the methodology of economic analysis, but also the issues of strategic development of industrial enterprises, efficient use of resources, supply chain management, and sustainable development.

In foreign scientific literature, not limited to traditional financial indicators, great attention is paid to factors such as resource efficiency, supply chain integration, innovative activity, and environmental sustainability.

In particular, Douglas T. Hicks, in his studies in the field of management accounting and strategic cost analysis, justifies the need to analyze costs in connection with the process of value creation, and not only from an accounting point of view, when evaluating enterprise efficiency. According to the scientist, the analysis of production costs in a functional section increases the accuracy of management decisions.[1]

Robert S. Kaplan and Anthony A. Atkinson developed modern methods of economic analysis in the field of management accounting and performance evaluation. They propose the integrated use of cost management, activity-based costing, and performance indicators.[2]

Michael E. Porter, in his theory of competitive advantage, put forward the concept of the value chain, emphasizing the need to analyze the efficiency of the enterprise for each business process. This approach allows for a separate assessment of the economic efficiency of raw material supply, production, logistics, and sales processes in building materials companies.[3]

In his research on strategic management and the implementation of the Balanced Scorecard system, Paul R. Niven proposes to evaluate the performance of the enterprise by combining financial and non-financial indicators. He believes that relying only on profit and profitability indicators does not fully reflect the true economic condition of the enterprise.[4]

In recent years, foreign scholars have also been actively studying the relationship between sustainable development and economic performance in the construction sector. In particular, studies conducted on the example of Serbia have noted that consumer behavior, price changes, and the use of sustainable materials in the building materials market have a significant impact on economic performance. The authors emphasize the need to evaluate financial indicators in conjunction with environmental factors.[5]

The scientific works of local economists also widely cover the issues of analyzing the activities of industrial enterprises. In particular, Sh.N. Shahazami, studying the factors of increasing the competitiveness of industrial enterprises in the context of economic modernization, emphasizes that economic analysis is the main source of information for management decisions.[6]

In his research on industrial economics and enterprise efficiency, B.B. Berkinov substantiates the impact of capacity utilization, labor productivity, and innovative development on economic growth.[7] However, this approach limits the analysis of energy efficiency and resource efficiency indicators, which are important for enterprises producing building materials.

A review of the literature shows that most of the existing scientific research is devoted to covering specific areas of economic analysis. Some works specialize in financial analysis, others in management accounting, and still others in sustainable development or supply chains.

From this point of view, the scientific novelty of this study is explained by the fact that it is aimed at combining traditional methods of economic analysis with modern management concepts, digital analysis instruments and sector-specific efficiency indicators in enterprises producing building materials.

RESEARCH METHODOLOGY

The methods of systematic analysis, historicism and logic, induction and deduction, analysis and synthesis, comparative and selective research, monographic analysis and grouping were used to analyze the economic activities of enterprises producing building materials.

ANALYSIS AND RESULTS

Factors affecting the economic activities of enterprises producing building materials are multifaceted. Among them, the location of the raw material base, the level of development of transport infrastructure, energy supply, the qualification of labor resources, the volume of capital investments, the use of innovative technologies, marketing policy and the situation in foreign markets play an important role. Each of these factors has a different impact on the results of the enterprise's activities, and their comprehensive assessment is one of the main tasks of economic analysis.

The theoretical foundations of the use of horizontal, vertical, trend, factor, comparative and coefficient analysis methods of economic analysis in assessing the economic activities of enterprises producing building materials are highlighted. It is also argued that the mutual compatibility of these methods is of great importance in comprehensively assessing the activities of the enterprise, identifying internal and external factors affecting economic results, and determining future development opportunities.

When assessing efficiency, it is necessary to analyze indicators such as asset utilization rate, working capital movement, product cost, profit volume, sales profitability, and return on capital in an interrelated manner. In this regard, a dynamic analysis of the activities of three building materials manufacturing LLCs operating in the Kashkadarya region was carried out.

In general, the results of the table confirm that a consistent increase in the asset turnover ratio in building materials manufacturing enterprises is closely related to the efficient use of production resources, optimal management of working capital, and increased economic return on investment (Figure 1).

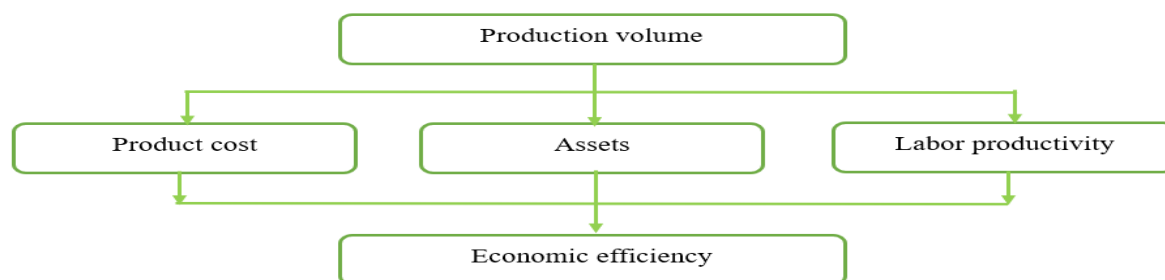


Figure 1. Comprehensive Framework for Assessing the Economic Efficiency of Building materials Manufacturing Enterprises¹

As the figure shows, economic efficiency is not influenced by a single factor. High financial results are achieved only when increased production volume is combined with cost management, increased labor productivity, and efficient use of assets.

In the analysis of economic activity, an important role is played by the assessment of the financial condition of the enterprise. The growth of production volumes does not always mean the financial stability of the enterprise. Therefore, a comprehensive analysis of the structure of assets, sources of capital, liquidity, financial independence and profitability indicators was carried out.

The analysis of the obtained coefficients showed that there is a strong correlation between the financial stability and economic efficiency of enterprises producing building materials. In particular, the improvement of liquidity ratios, an increase in the share of private capital, a steady increase in ROA, ROE and ROS indicators indicate an increase in the efficiency of using investment resources at enterprises. According to the results of the comparative analysis, "Karshi Cement Materials" LLC took the leading position in all key financial criteria, while the other two enterprises have opportunities to further improve economic results through innovative investments and improving the capital structure. These conclusions confirm the need to further develop a system of strategic financial management and economic analysis at enterprises in the building materials industry.

CONCLUSIONS AND SUGGESTIONS

This study studied the theoretical and methodological foundations of economic analysis of the economic activities of enterprises producing building materials, and a comprehensive analysis was carried out on the example of LLCs operating in the Kashkadarya region based on modeled data on economic indicators for 2015 – 2025. The results of the study showed that there are broad opportunities for improving production efficiency and financial stability by improving the economic analysis system at enterprises in the building materials industry.

The analysis revealed that the growth of production volumes in enterprises producing building materials is not the only criterion of economic efficiency, but that sustainable economic development is ensured only when this growth is combined with cost reduction, effective use of assets, increased labor productivity, acceleration of the movement of working capital and improvement of financial results. In this regard, it was justified that the organization of economic activity analysis based on a comprehensive approach is of great importance in the strategic management system of enterprises.

Horizontal, vertical, trend, coefficient and comparative analyses conducted during the study showed that there was a trend of economic growth in all three enterprises. However, it was found that the rate of economic growth and the level of efficiency were formed differently.

The results of the study showed that when organizing economic analysis in enterprises producing building materials, it is necessary to not be limited only to financial reporting data, but also to comprehensively assess indicators related to production indicators, technological processes, resource consumption, energy efficiency, and market conditions. This serves to ensure the scientific basis of management decisions.

Also, based on the analysis of financial ratios, the study found that liquidity, financial independence, return on assets (ROA), return on equity (ROE), return on sales (ROS), asset turnover, and debt burden have improved over the years. This indicates an increase in the efficiency of investment policy and financial management systems in building materials manufacturing enterprises.

The economic-mathematical approaches and integrated assessment methods used in the study served to increase the reliability of the results of the economic analysis. Based on the results of the comprehensive analysis, it was justified that it is appropriate to integrate the integral efficiency index, resource utilization efficiency, return on capital, working capital movement and profitability indicators into a single analysis system

¹ Source: Developed by the author.

to assess the economic condition of enterprises producing building materials.

It is necessary to introduce digital platforms for economic analysis and form a real-time economic monitoring system in building materials manufacturing enterprises.

In order to reduce production costs, it is necessary to widely use energy-saving technologies, automated control systems, and resource-saving equipment.

To increase the efficiency of the use of fixed assets, it is advisable to regularly analyze the level of utilization of production capacities and improve the mechanisms for their full use.

It is necessary to reduce receivables, optimize reserves, and effectively plan cash flows by improving the working capital management system.

In order to increase the export potential of enterprises, it is necessary to produce products in accordance with international standards, expand marketing research, and strengthen brand positions in foreign markets.

The economic efficiency of management decisions can be increased by integrating the results of business analysis with strategic planning, investment decision-making, and the internal control system.

It is advisable to introduce a performance evaluation system based on KPI (Key Performance Indicators) in enterprises and combine it with the results of economic analysis.

It is necessary to develop a forecast analysis and risk assessment system based on the use of artificial intelligence, Big Data, and Business Intelligence technologies.

In general, the results of this study will serve to further improve the theoretical and practical foundations of economic analysis of the economic activities of enterprises producing building materials. It is expected that the implementation of the developed proposals and recommendations will have a positive impact on increasing the efficiency of resource use, reducing product costs, strengthening financial stability, enhancing competitiveness, and ensuring the sustainable development of the building materials industry.

The scientific significance of the research is manifested in the development of methodological approaches to improving complex economic analysis methods and adapting them to the characteristics of the industry in assessing the economic activities of enterprises producing building materials, while the practical significance is explained by the fact that the developed analytical methods and recommendations can be used by enterprise managers, economic services, investors, and state bodies governing the industry in the process of making strategic and operational decisions.

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Proofreader: Zokir ALIBEKOV

Layout and Designer: Oloviddin Sobir ugli

2026. № 7

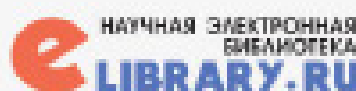
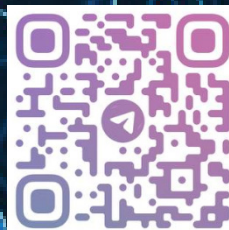
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