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SOME FEATURES OF THE DEVELOPMENT OF A BUSINESS PLAN FOR SMALL BUSINESSES

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In modern market relations, competent planning of the economic activity of entrepreneurial organizations is an important prerequisite for their development, ensuring the effective distribution and consumption of production resources. Business planning, performs a number of important functions in the system of entrepreneurial activity, among which the following are of the greatest importance: 1. Initiation – activation, stimulation and motivation of planned actions, projects and transactions. 2. Forecasting is the foresight and justification of the desired state of the company in the process of analyzing and taking into account a set of factors. 3. Optimization – ensuring the choice of an acceptable and best option for the development of an enterprise in a specific socio-economic environment. 4. Coordination and integration-taking into account the interrelation and interdependence of all structural divisions of companies with their orientation to a single overall result. 5. Management security-providing information about possible risks for the timely adoption of proactive measures to reduce or prevent negative consequences. 6. Ordering - creating a single general order for successful work and responsibility. 7. Control - the ability to quickly track the implementation of the plan, identify errors and possible adjustments to it. 8. Education and training – the favorable impact of samples of rationally planned actions on the behavior of employees and the possibility of teaching them, including on mistakes. 9. Documentation - presentation of actions in a documentary form, which can be proof of successful or erroneous actions of the company's managers.

When developing business plans, it is necessary to observe the fundamental principles of planning that create prerequisites for the successful operation of an enterprise in a specific economic environment: necessity, continuity, elasticity and flexibility, unity and completeness (consistency), accuracy and detail, efficiency, optimality, communication of management levels, participation, holism (a combination of coordination and integration). A business plan is an important control element in the production management system. The business plan acts as a tool for attracting investment, and the basis of intra-company planning. The sequence of drawing up and the principles of detailing a business plan for different companies and projects do not coincide. However, there is an internal logic of the business plan structure and generally recognized principles of its development.

A business plan is a document that describes all the main aspects of a future enterprise, analyzes all the problems that it may face, and also defines ways to solve these problems. Therefore, a properly drawn up business plan, ultimately, answers the question: is it worth investing money in this business at all and will it bring income that will pay off all the costs of effort and money?

Business plans are usually made for the following reasons: - for external use; - for internal use. This business plan is constantly used as a management tool.

First of all, a business plan is a system that represents a set of interrelated elements, principles, functions, criteria, organizational, legal, financial and economic means. The starting point for its formation is the definition and structuring of the goals that should be achieved as a result of functioning.

The main task of creating and putting into operation such a system at the enterprise is the implementation of the structural restructuring of the enterprise in accordance with the needs of the market. To solve this main task, a certain sequence of subtasks is implemented, such as: - preventing the bankruptcy of the enterprise and its social consequences; - carrying out rehabilitation measures; - liquidation of an unpromising and not having real opportunities to restore the solvency of the enterprise.

The central function of modern enterprise management is planning and its modern element is business planning. Business planning as a management function has a significant impact on both the quality of management of an industrial enterprise and the quality of its investment activity. The main subjects of economic activity are economic entities, which can be investors, as well as enterprises interested in attracting capital for the reconstruction of existing production facilities or the construction of new ones.

The interaction of economic entities is the central link of economic activity. Optimization of such interaction will help to increase the trust of partners and reduce the risks of projects.

The prolonged transition from socialist forms of economic management to market ones, the lack of proper state control over the reform processes and the practical absence of independent control of the commercial activities of economic entities widely used abroad were the reasons for the slowdown in the integration of Russia and Uzbekistan into the world economic community. To a certain extent, this is also the reason for the loss of confidence on the part of partners of modern enterprises in economic activities in the economic justifications of business projects of Russian and

Uzbek organizations. Another reason, which, in our opinion, is due to the distrust of potential partners in business plans, is the combination of negative aspects in the organization of the domestic system of assistance in the preparation of business projects. Therefore, as the main problem that needs to be worked on in the field of business planning at an industrial enterprise, it is necessary to highlight the further development of the theoretical and methodological apparatus designed to ensure the reliability and transparency of information at all stages of its formation and movement.

A business plan is used as the main management document used in the current activities of a modern enterprise. The business plan is an integral element of enterprise management and includes the supporting and functional parts. The supporting part of the management consists of subsystems of organizational, methodological and regulatory support. The functional part of the management combines the functions of crisis management. It is a complex of economic and organizational methods that provide diagnostics of the financial condition of the enterprise, control and timely prevention of approaching crisis situations, financial recovery and overcoming the state of insolvency.

The main tasks of the process of diagnosing crisis situations and the state of bankruptcy:- analysis of the financial condition of the enterprise and the forecast of its condition for the upcoming period; - timely detection of the causes of the main factors contributing to the development of crisis situations; - monitoring of the external and internal environment of the enterprise and the forecast of its development; - detection of previously unnoticeable signs of the future well-being of the enterprise.

World practice shows that these tasks can be solved if the following conditions are met: 1. Establishing stable, uniform and reliable commercial relationships, rights and obligations for all economic entities in the situation of insolvency of the enterprise; 2. Providing debtors who fulfill their obligations with the opportunity to resume activities; 3. Introduction of security measures in case of bankruptcy and economic downturn; 4. Creation of a system of measures for business revival; 5. Creating a mechanism for regulating financial affairs for debtors who fulfill their obligations in order to improve their firms without curtailing business; 6. Creating legal and commercial systems to encourage the work of reliable partners and form an acceptable procedure for resolving financial disputes; 7. Protecting legal and administrative structures from the possibility of accelerating the process of collapse of enterprises, planting disputes and lawsuits; 8. Preserving promising enterprises with financial difficulties, in cases where it is possible and economically feasible; 9. Creation of such mechanisms that will represent and reliably protect the interests of all participants in the system, anti-crisis management in the event of liquidation of bankrupt enterprises and allow fair distribution of the debtor's assets.

Thus, the management system should be protective in nature and be aimed at supporting an enterprise that has at least some chances of survival and adaptation to the needs of the market.

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