

# MUHANDISLIK

## & IQTISODIYOT

# №4

ijtimoiy-iqtisodiy, innovatsion texnik,  
fan va ta'limga oid ilmiy-amaliy jurnal

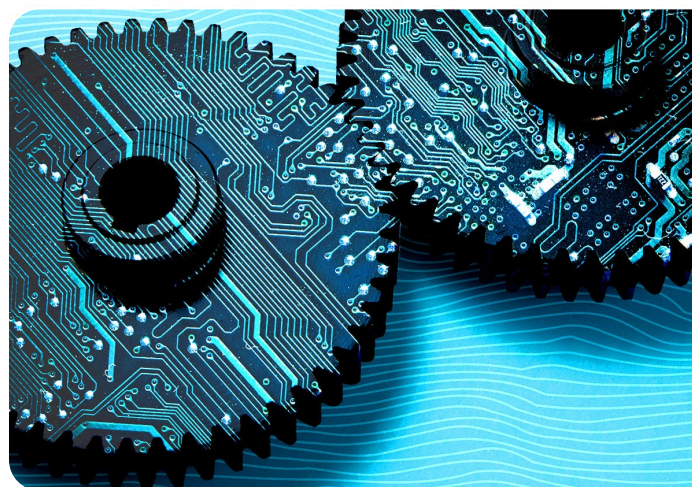
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08.00.00 - Iqtisodiyot fanlar



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# **muhandislik** **& iqtisodiyot**

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- 05.01.00 – Axborot texnologiyalari, boshqaruv va kompyuter grafikasi  
05.01.01 – Muhandislik geometriyasi va kompyuter grafikasi. Audio va video texnologiyalari  
05.01.02 – Tizimli tahlil, boshqaruv va axborotni qayta ishlash  
05.01.03 – Informatikaning nazariy asoslari  
05.01.04 – Hisoblash mashinalari, majmualari va kompyuter tarmoqlarining matematik va dasturiy ta'minoti  
05.01.05 – Axborotlarni himoyalash usullari va tizimlari. Axborot xavfsizligi  
05.01.06 – Hisoblash texnikasi va boshqaruv tizimlarining elementlari va qurilmalari  
05.01.07 – Matematik modellashtirish  
05.01.11 – Raqamli texnologiyalar va sun'iy intellekt  
05.02.00 – Mashinasozlik va mashinashunoslik  
05.02.08 – Yer usti majmualari va uchish apparatlari  
05.03.02 – Metrologiya va metrologiya ta'minoti  
05.04.01 – Telekommunikatsiya va kompyuter tizimlari, telekommunikatsiya tarmoqlari va qurilmalari. Axborotlarni taqsimlash  
05.05.03 – Yorug'lik texnikasi. Maxsus yoritish texnologiyasi  
05.05.05 – Issiqlik texnikasining nazariy asoslari  
05.05.06 – Qayta tiklanadigan energiya turlari asosidagi energiya qurilmalari  
05.06.01 – To'qimachilik va yengil sanoat ishlab chiqarishlari materialshunosligi  
05.08.03 – Temir yo'l transportini ishlatish  
05.08.06 – "G'ildirakli va gusenisali mashinalar va ularni ishlatish" (texnika fanlari)  
05.09.01 – Qurilish konstruksiyalari, bino va inshootlar  
05.09.04 – Suv ta'minoti. Kanalizatsiya. Suv havzalarini muhofazalovchi qurilish tizimlari  
10.00.06 – Qiyosiy adabiyotshunoslik, chog'ishtirma tilshunoslik va tarjimashunoslik  
10.00.04 – Yevropa, Amerika va Avstraliya xalqlari tili va adabiyoti  
08.00.01 – Iqtisodiyot nazariyasi  
08.00.02 – Makroiqtisodiyot  
08.00.03 – Sanoat iqtisodiyoti  
08.00.04 – Qishloq xo'jaligi iqtisodiyoti  
08.00.05 – Xizmat ko'rsatish tarmoqlari iqtisodiyoti  
08.00.06 – Ekonometrika va statistika  
08.00.07 – Moliya, pul muomalasi va kredit  
08.00.08 – Buxgalteriya hisobi, iqtisodiy tahlil va audit  
08.00.09 – Jahon iqtisodiyoti  
08.00.10 – Demografiya. Mehnat iqtisodiyoti  
08.00.11 – Marketing  
08.00.12 – Mintaqaviy iqtisodiyot  
08.00.13 – Menejment  
08.00.14 – Iqtisodiyotda axborot tizimlari va texnologiyalari  
08.00.15 – Tadbirkorlik va kichik biznes iqtisodiyoti  
08.00.16 – Raqamli iqtisodiyot va xalqaro raqamli integratsiya  
08.00.17 – Turizm va mehmonxona faoliyati

Ma'lumot uchun, OAK  
Rayosatining 2024-yil 28-avgustdagi 360/5-son qarori bilan "Dissertatsiyalar asosiy ilmiy natijalarini chop etishga tavsiya etilgan milliy ilmiy nashrlar ro'yxati"ga texnika va iqtisodiyot fanlari bo'yicha "Muhandislik va iqtisodiyot" jurnali ro'yxatga kiritilgan.

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# STRATEGIC INTEGRATION OF BUSINESS PLANNING AND FORECASTING IN INDUSTRIAL ENTERPRISES



**Sharipov K.A.**

Doctor of Technical Sciences, Professor



**Ismatullayev T.R.**

Master's student

**Abstract.** In the context of increasing market uncertainty and growing competition, the integration of business planning and economic forecasting becomes a key factor in improving the efficiency of industrial enterprises. This study examines the interaction between these processes using the case of UzAuto Motors. The research analyzes the company's organizational and economic characteristics, sales dynamics, financial performance, and the structure of revenues and costs. Particular attention is paid to the role of forecasting accuracy in shaping financial results and ensuring consistency between market demand and operational decisions. Based on the analysis, the study proposes key directions for improving business planning, including the integration of scenario-based forecasting, expansion of digital tools, and diversification of revenue sources. The results contribute to the development of more adaptive and effective management approaches in industrial enterprises operating under conditions of economic transformation.

**Keywords:** business planning; economic forecasting; industrial enterprises; financial performance; digitalization; scenario forecasting; management efficiency; automotive industry.

**Annotatsiya.** Bozor noaniqligining ortishi va raqobatning kuchayishi sharoitida biznes-rejalashtirish va iqtisodiy prognozlashning integratsiyasi sanoat korxonalarini samaradorligini oshirishda asosiy omilga aylanadi. Ushbu tadqiqot UzAuto Motors misolida ushbu jarayonlar o'rtasidagi o'zaro ta'sirni o'rganadi. Tadqiqotda kompaniyaning tashkiliy va iqtisodiy xususiyatlari, savdo dinamikasi, moliyaviy ko'rsatkichlari, daromadlar va xarajatlar tuzilishi tahlil qilinadi. Moliyaviy natijalarni shakllantirishda va bozor talabi va operatsion qarorlar o'rtasidagi muvofiqlikni ta'minlashda prognozlash aniqligining roliga alohida e'tibor qaratiladi. Tahlil asosida tadqiqot biznes-rejalashtirishni takomillashtirishning asosiy yo'nalishlarini taklif qiladi, jumladan, stsenariyga asoslangan prognozlashning integratsiyasi, raqamli vositalarni kengaytirish va daromad manbalarini diversifikatsiya qilish. Natijalar iqtisodiy o'zgarishlar sharoitida faoliyat yuritayotgan sanoat korxonalarida yanada moslashuvchan va samarali boshqaruv yondashuvlarini rivojlantirishga hissa qo'shadi.

**Kalit so'zlar:** biznes-rejalashtirish; iqtisodiy prognozlash; sanoat korxonalarini; moliyaviy ko'rsatkichlar; raqamlashtirish; stsenariy prognozi; boshqaruv samaradorligi; avtomobilsozlik sanoati.



**Аннотация.** В условиях растущей рыночной неопределенности и усиления конкуренции интеграция бизнес-планирования и экономического прогнозирования становится ключевым фактором повышения эффективности промышленных предприятий. В данном исследовании рассматривается взаимодействие этих процессов на примере компании «УзАвто Моторс». Анализируются организационно-экономические характеристики компании, динамика продаж, финансовые показатели, а также структура доходов и расходов. Особое внимание уделяется роли точности прогнозирования в формировании финансовых результатов и обеспечении соответствия между рыночным спросом и оперативными решениями. На основе анализа предлагаются ключевые направления совершенствования бизнес-планирования, включая интеграцию сценарного прогнозирования, расширение использования цифровых инструментов и диверсификацию источников дохода. Результаты способствуют разработке более адаптивных и эффективных подходов к управлению на промышленных предприятиях, работающих в условиях экономической трансформации.

**Ключевые слова:** бизнес-планирование; экономическое прогнозирование; промышленные предприятия; финансовые показатели; цифровизация; сценарное прогнозирование; эффективность управления; автомобильная промышленность.

## INTRODUCTION

In the context of increasing market competition, economic uncertainty, and rapid technological transformation, the effectiveness of management systems in industrial enterprises has become a critical factor of sustainable development. Under such conditions, traditional approaches to planning are no longer sufficient, as they often fail to account for the dynamic nature of external environments and the growing complexity of business processes. This has led to a growing emphasis on the integration of business planning and economic forecasting as complementary tools for improving managerial decision-making and organizational performance.

Business planning is widely recognized as a key element of strategic and operational management, enabling organizations to coordinate resources, set objectives, and evaluate expected outcomes. At the same time, economic forecasting provides a probabilistic assessment of future conditions, forming the analytical basis for planning decisions. Modern research highlights that the effectiveness of business planning largely depends on the accuracy and relevance of forecasting, as well as on the ability of organizations to adapt their plans to changing market conditions [10; 13; 16]. The integration of these two processes allows enterprises to reduce uncertainty, improve resource allocation, and enhance overall performance.

The Republic of Uzbekistan represents a vivid example of an economy undergoing structural transformation and active industrial development. Regulatory reforms aimed at supporting entrepreneurship and increasing economic efficiency, including the Laws “On Entrepreneurship” and “On Guarantees of Freedom of Entrepreneurial Activity,” as well as strategic initiatives such as the “Uzbekistan–2030” development strategy, emphasize the importance of improving management practices and introducing modern planning tools [1; 2; 3]. In this context, industrial enterprises are required to enhance their ability to adapt to changing conditions and ensure the sustainability of their operations.

A relevant case for studying these processes is UzAuto Motors, the largest automotive manufacturer in Uzbekistan. The company operates in a rapidly evolving market environment characterized by increasing competition, growing import volumes, and changing consumer behavior. These factors significantly affect demand patterns and create additional complexity for business planning and forecasting processes. At the same time, the company is undergoing a transformation of its business model, including the development of a dealer-based sales system and the gradual implementation of digital management tools.

Despite the existence of extensive research on business planning and forecasting, the issue of their practical integration in industrial enterprises under conditions of market uncertainty and digital transformation remains insufficiently explored. In particular, there is a need to analyze how forecasting can be effectively embedded into planning processes and how this integration influences organizational performance.

The purpose of this study is to examine the strategic integration of business planning and forecasting in industrial enterprises and to develop practical recommendations for improving their effectiveness based on the case of UzAuto Motors. To achieve this objective, the study analyzes the company’s organizational and economic characteristics, evaluates its financial performance, examines the structure of revenues and costs, and assesses the impact of forecasting accuracy on business outcomes.

## REVIEW OF LITERATURE ON THE SUBJECT

The issues of business planning and economic forecasting have been widely studied in both classical and contemporary economic literature, where they are considered as key elements of effective management



systems. In the works of Philip Kotler and Keller, business planning is viewed as a tool for aligning marketing and financial decisions aimed at achieving competitive advantage [8]. Similarly, Grant emphasizes its role in strategy implementation and resource allocation within organizations [9]. The concept of business models developed by Alexander Osterwalder highlights the importance of integrating planning processes with value creation mechanisms [10].

A significant contribution to understanding the link between planning and performance has been made by Robert Kaplan and Norton, who underline the necessity of translating strategic goals into measurable indicators and coordinated managerial actions [11]. At the same time, Mintzberg points out the limitations of rigid planning approaches and stresses the importance of flexibility and adaptability in conditions of uncertainty [13]. These ideas are further supported by Christensen's theory of disruptive innovation, which demonstrates how rapidly changing environments require organizations to continuously revise their strategic and planning frameworks [14].

The role of forecasting as a fundamental component of business planning is emphasized in the works of Chuprov and Demidov, who consider forecasting and modeling as essential tools for decision-making [12]. Modern studies, including those by Petropoulos et al., highlight the probabilistic nature of forecasting and its importance in managing uncertainty and improving the quality of managerial decisions [15]. In the context of developing economies, researchers such as Juraev, Akhmedov, and Bosymbekova focus on the practical aspects of integrating planning and forecasting to enhance business performance and financial stability [16–18].

Despite the substantial body of research, the problem of effective integration of forecasting into business planning systems in industrial enterprises, particularly under conditions of market transformation and digitalization, remains insufficiently explored. This study aims to contribute to this area by examining the interaction between these processes using the case of UzAuto Motors.

## RESEARCH METHODOLOGY

This study is based on a combination of qualitative and quantitative research methods aimed at analyzing the integration of business planning and forecasting in industrial enterprises. The methodological approach includes the use of general scientific methods such as analysis, synthesis, comparison, and systematization, as well as elements of financial and economic analysis. The empirical basis of the research consists of data from the financial statements and annual reports of UzAuto Motors, industry statistics, and analytical materials. The study applies a case study approach to examine the company's business planning and forecasting system, allowing for an in-depth assessment of its performance under real market conditions. Additionally, elements of comparative and structural analysis are used to evaluate revenue and cost composition, while the assessment of forecasting impact is carried out through logical and analytical interpretation of observed financial trends.

## ANALYSIS AND RESULTS

UzAuto Motors is the largest automotive manufacturing enterprise in the Republic of Uzbekistan and occupies a key position within the national industrial system. The company specializes in the production and distribution of passenger vehicles, forming a significant share of value added in the manufacturing sector and exerting a multiplier effect on related industries such as metallurgy, chemical production, logistics, and services. The scale of operations and systemic importance of the enterprise predetermine increased requirements for the quality of managerial decision-making, particularly in the areas of business planning and forecasting.

The legal status of UzAuto Motors as a joint-stock company defines the specifics of its corporate governance and strategic management processes. In accordance with the legislation of the Republic of Uzbekistan, including the Law "On Joint-Stock Companies and Protection of Shareholders' Rights," such enterprises are required to ensure transparency, efficiency, and sustainability of their financial and operational activities [4]. At the same time, the presence of state participation in the company's capital increases the responsibility for achieving not only commercial results but also broader socio-economic objectives, including employment generation, localization of production, and export development.

The institutional environment in which the company operates is shaped by national regulatory acts aimed at supporting entrepreneurial activity and strengthening economic stability. In particular, the Laws "On Entrepreneurship" and "On Guarantees of Freedom of Entrepreneurial Activity" establish the independence of business entities in decision-making and assign responsibility for financial outcomes, thereby increasing the importance of substantiated planning and forecasting [2; 3]. Furthermore, strategic development priorities defined in the Presidential Decree "Uzbekistan–2030" emphasize the need to enhance productivity, ensure sustainable growth, and implement modern management approaches and digital technologies in the real sector

of the economy [4]. Additional regulatory initiatives, including Decree No. UP-50 (2025), focus on improving planning mechanisms and increasing the adaptability of enterprises to changing market conditions [4].

Within this institutional framework, UzAuto Motors functions not only as a commercial entity but also as an important instrument for implementing state industrial policy. The development of the automotive industry is recognized as one of the strategic directions of Uzbekistan’s economic growth, which determines the external guidelines for the company’s medium- and long-term planning. As a result, the effectiveness of business planning at the enterprise level is closely linked to the alignment of corporate objectives with national development priorities.

The organizational structure of UzAuto Motors is built on a functional basis and includes production units, sales and logistics divisions, as well as financial, analytical, and administrative departments. A key role in the management system is played by financial and planning units responsible for developing business plans, preparing budgets, and monitoring their execution. Through these units, coordination between production, sales, and financial flows is ensured, which allows the company to maintain consistency between strategic goals and operational activities.

Business planning within UzAuto Motors is characterized by an integrated approach that encompasses all major areas of activity. UzAuto Motors represents a complex, multi-level production and economic system operating under conditions of increasing market competition and institutional transformation. The company’s scale, organizational complexity, and strategic importance necessitate the development of advanced business planning and forecasting mechanisms capable of ensuring sustainable growth and improving overall performance.

Figure 1 illustrates the structure of new passenger car sales, providing a visual representation of the relative distribution of demand across different categories (Figure 1).

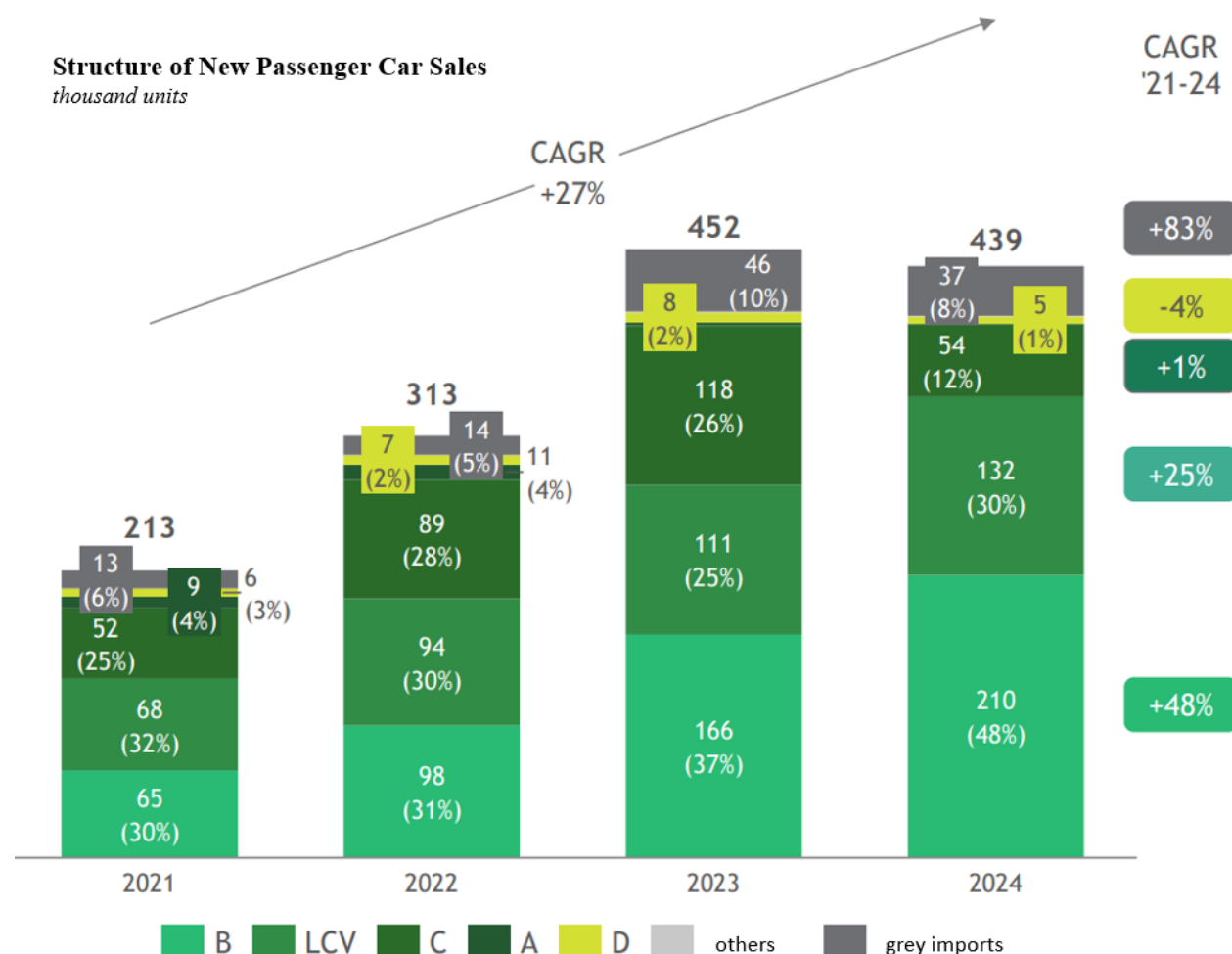


Figure 1. Structure of New Passenger Car Sales [19]

The presented structure indicates that certain segments dominate the market, while others demonstrate either moderate growth or stagnation. This uneven distribution suggests that business planning should not rely



solely on aggregate indicators but must incorporate segment-level analysis. Failure to account for such structural differences may lead to imbalances in production volumes, inefficient allocation of resources, and reduced financial performance. These findings are consistent with modern approaches to strategic management, which emphasize the importance of market-oriented planning and customer value creation [9; 11].

In addition to internal market dynamics, external factors play a critical role in shaping the operating environment of the company. One of the most significant trends in recent years has been the increasing volume of imported vehicles, which intensifies competition and affects the company's market share. The liberalization of the automotive market in Uzbekistan has facilitated the entry of foreign manufacturers, thereby increasing product variety and price competition.

The dynamics of car imports are presented in Figure 2 (Figure 2).

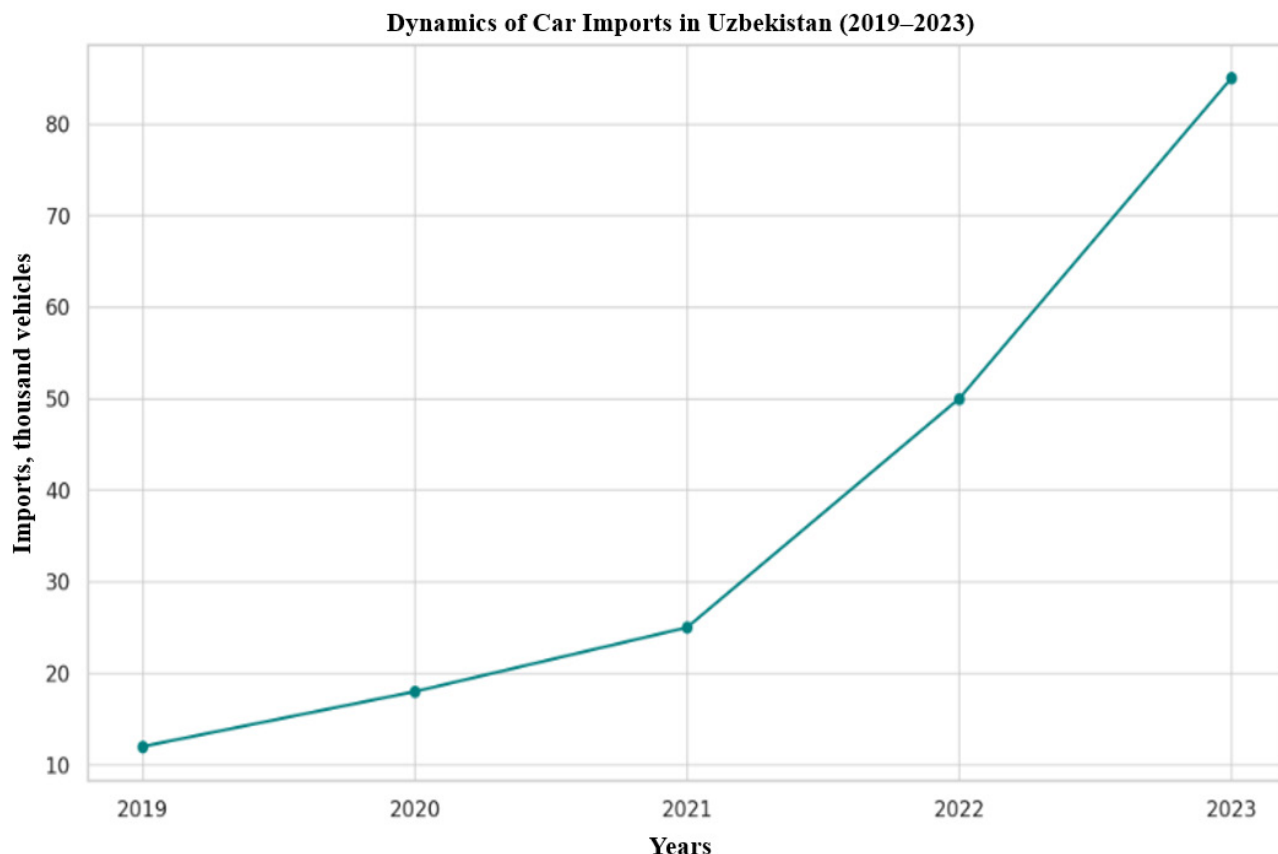


Figure 2. Dynamics of Car Imports in Uzbekistan [19]

The observed growth in imports reflects both institutional changes and rising consumer demand for alternative products. For UzAuto Motors, this trend creates additional challenges in maintaining its competitive position, as imported vehicles often offer different price-quality combinations and technological features. As a result, forecasting demand becomes more complex, requiring the consideration of not only internal production capabilities but also external competitive pressures.

Moreover, the increase in imports affects the elasticity of demand and enhances the sensitivity of consumers to price and quality parameters. This necessitates a more flexible approach to business planning, where production volumes, pricing strategies, and marketing efforts are continuously adjusted based on updated market forecasts. The importance of such adaptability is emphasized in the literature on forecasting and strategic management, which highlights the need to incorporate uncertainty and alternative scenarios into planning processes [12; 14].

The analysis of financial performance provides a critical basis for assessing the effectiveness of business planning and forecasting in industrial enterprises. In the case of UzAuto Motors, financial results are highly sensitive to changes in sales volumes, cost structure, and external market conditions, which makes their evaluation essential for understanding the strengths and limitations of the existing planning system.

The key financial indicators of the company for the first half of 2024 and 2025 are presented in Table 1 (Table 1).

**Table 1. Key Financial Performance Indicators of UzAuto Motors (2024–2025)**

Indicator	30.06.2024	30.06.2025	Absolute Change	Economic Interpretation
Revenue from contracts with customers	1,868,937	1,643,727	-225,210	Main source of income generation
Cost of sales	1,568,822	1,452,038	-116,784	Production and procurement costs
Gross profit	300,115	191,689	-108,426	Financial result of core operations
General and administrative expenses	31,962	31,763	-199	Administrative costs
Selling expenses	53,065	49,567	-3,498	Costs of product distribution
Recovery / (loss) on credit risks	(9,181)	11,602	+20,783	Quality of receivables
Other operating income	2,138	11,325	+9,187	Additional sources of income
Operating profit	203,621	133,787	-69,834	Result of core business activities
Financial income	29,671	44,227	+14,556	Income from financial operations
Financial expenses	24,003	22,940	-1,063	Cost of borrowed capital
Net foreign exchange gain (loss)	(4,634)	15,841	+20,475	Currency-related effects
Profit before tax	204,655	170,915	-33,740	Result before tax expenses
Income tax expense	27,952	24,326	-3,626	Tax burden
Profit for the period	176,703	146,589	-30,114	Final financial result
Total comprehensive income	163,273	168,563	+5,290	Result including other comprehensive income

The data demonstrate a decline in the company's core financial results during the analyzed period. Revenue from contracts with customers decreased significantly, indicating a reduction in sales volumes. This decline reflects both external market pressures and internal challenges related to demand forecasting and sales management. Given that revenue constitutes the primary source of income, its reduction has had a direct negative impact on overall financial performance.

At the same time, certain positive developments can be observed in non-operating components of financial performance. Improvements in credit risk provisions and an increase in other operating income partially offset the negative impact of declining sales. In addition, financial income increased, while financial expenses slightly decreased, contributing to a more balanced financial result. Exchange rate gains also played a significant role, reflecting the influence of external financial factors on the company's performance.

Despite these compensating factors, profit before tax and net profit both declined compared to the previous period. This indicates that the positive effects of financial and non-operating activities were insufficient to fully counterbalance the decrease in operating profit. At the same time, the total comprehensive income showed a slight increase, suggesting that certain elements of financial performance not directly related to core operations had a stabilizing effect on overall results.

An important insight from the analysis is the high dependence of financial performance on sales volumes. The observed decline in profitability indicators, including gross and operating margins, demonstrates that even moderate changes in revenue can lead to disproportionately large reductions in profit. This relationship underscores the critical role of accurate demand forecasting and effective sales planning in ensuring financial stability. Similar conclusions are supported by studies emphasizing the link between financial planning, forecasting accuracy, and business performance [18; 19].

Overall, the financial analysis reveals a decrease in operational efficiency and profitability, combined with a growing reliance on external and non-operating factors in shaping financial results. These findings highlight the need to improve the integration of forecasting into business planning processes, enhance cost flexibility, and strengthen the alignment between sales, production, and financial management.

The structure of revenues and costs plays a decisive role in shaping the financial sustainability and efficiency of industrial enterprises. For UzAuto Motors, the composition of income sources and expenditure elements determines not only current profitability but also the sensitivity of financial results to fluctuations in market demand.

The distribution of revenues across the main areas of activity is illustrated in Figure 3 (Figure 3).

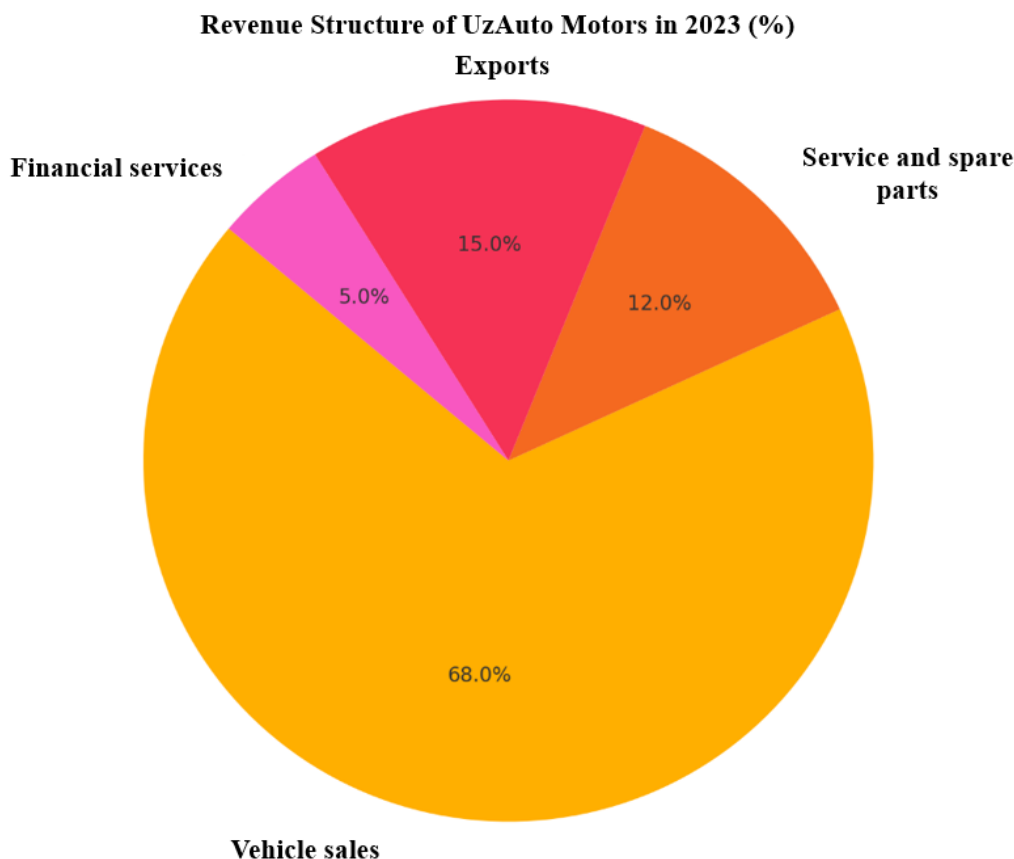


Figure 3. Revenue Structure of UzAuto Motors

The presented structure demonstrates that the dominant share of the company's revenue is generated from the sale of passenger vehicles. Other sources of income, such as after-sales services, spare parts, and additional operations, account for a significantly smaller proportion. This indicates a relatively low level of diversification in the revenue base, which increases the company's dependence on the volume of core product sales.

Such a concentration of income sources creates heightened vulnerability to changes in market conditions. Any decline in demand for vehicles directly affects total revenue and, consequently, overall financial performance. In contrast, a more diversified revenue structure could provide a stabilizing effect by compensating for fluctuations in the primary market segment. The importance of diversification and value creation across multiple business components is emphasized in modern business model theory, which highlights the role of complementary revenue streams in enhancing organizational resilience [11].

In addition to revenue structure, the composition of costs represents a critical factor influencing financial outcomes. The cost structure of UzAuto Motors is characterized by a predominance of production-related expenses, particularly the cost of goods sold. This is typical for capital-intensive industries such as automotive manufacturing, where a significant portion of total costs is associated with raw materials, components, and production processes.

The high share of production costs implies that profitability is strongly dependent on economies of scale. When sales volumes decline, fixed and semi-fixed costs are distributed over a smaller output, leading to an increase in unit costs and a reduction in margins. This effect was observed in the financial analysis, where a decrease in revenue was accompanied by a disproportionate decline in gross profit. Such dynamics indicate limited cost flexibility and highlight structural constraints within the company's operational model.

At the same time, administrative and selling expenses constitute a smaller but relatively stable portion of total costs. Their limited variability in response to changes in revenue further contributes to the rigidity of the overall cost structure. As a result, the company faces difficulties in rapidly adjusting its expenditures to match changing market conditions, which negatively impacts operational efficiency. These findings are consistent with research on production planning and cost management in industrial enterprises, which emphasizes the challenges of adapting cost structures in capital-intensive sectors [7; 13].

The interaction between revenue concentration and cost rigidity forms a key structural challenge for the company. On the one hand, the dominance of vehicle sales in the revenue structure increases exposure to

demand fluctuations. On the other hand, the high proportion of fixed and production-related costs limits the ability to mitigate these fluctuations through cost adjustments. This combination amplifies the impact of external shocks on financial performance and increases the importance of accurate forecasting and flexible planning.

Furthermore, the relatively low contribution of service-related revenues suggests untapped potential for improving financial stability. Expanding after-sales services, spare parts distribution, and other complementary activities could enhance revenue diversification and reduce dependence on primary product sales. From a strategic perspective, this approach aligns with contemporary views on sustainable business models, which emphasize the integration of product and service offerings to create long-term value [10].

The effectiveness of business planning in industrial enterprises is largely determined by the quality and accuracy of economic forecasting. In the case of UzAuto Motors, forecasting plays a central role in aligning production volumes, sales plans, and financial outcomes. Given the high dependence of financial performance on sales dynamics, even minor deviations between forecasted and actual demand can lead to significant discrepancies in key performance indicators.

The conceptual basis of economic forecasting is presented in Figure 4 (Figure 4).

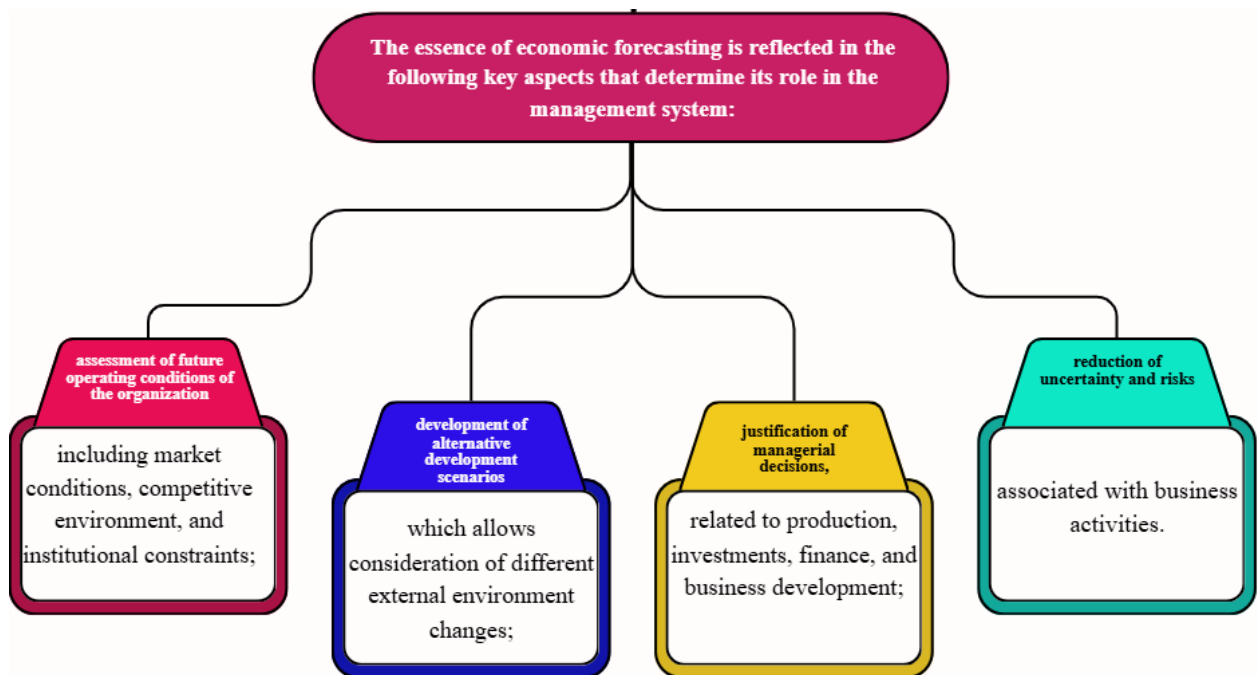


Figure 4. Essence of Economic Forecasting

As illustrated, forecasting represents a probabilistic assessment of future developments rather than a precise prediction. It is based on the analysis of historical data, market trends, and external factors, allowing organizations to anticipate possible scenarios and prepare appropriate managerial responses. This probabilistic nature is particularly important in conditions of market uncertainty, where rigid planning approaches become ineffective and require continuous adjustment [16].

In practice, forecasting serves as the starting point of the managerial cycle, forming the foundation for setting objectives and developing business plans. The logical sequence “forecast → goals → plan → implementation” reflects the transformation of analytical expectations into concrete operational decisions. Within this framework, demand forecasting is of critical importance, as it directly determines production volumes, pricing strategies, revenue projections, and resource allocation. Inaccurate demand forecasts may result in either overproduction, leading to increased inventory costs, or underproduction, causing lost sales opportunities and reduced market share.

The financial analysis presented in the previous sections confirms the strong relationship between forecasting accuracy and business performance. The observed decline in revenue and profitability indicates that existing planning mechanisms may not fully account for changes in market demand and external conditions. In particular, the inability to promptly adjust production and sales plans in response to declining demand has contributed to a disproportionate reduction in profit indicators. This demonstrates that forecasting errors can amplify the negative effects of market fluctuations, especially in industries characterized by high fixed costs and limited operational flexibility.



Moreover, forecasting inaccuracies affect not only quantitative indicators but also the structural balance of business activities. Misalignment between expected and actual demand can distort the optimal product mix, disrupt supply chain coordination, and lead to inefficient utilization of production capacities. These issues ultimately reduce overall operational efficiency and increase financial risks. The importance of integrating forecasting into decision-making processes is widely emphasized in the literature, which highlights its role in improving the consistency and reliability of managerial actions [13; 18].

Under conditions of increasing uncertainty, traditional forecasting methods based solely on extrapolation of past trends become insufficient. The volatility of market conditions, the growth of competition, and the influence of external shocks require the adoption of more flexible and adaptive approaches. One of the most effective tools in this context is scenario-based forecasting, which involves the development of alternative projections reflecting different possible future states of the market. This approach allows organizations to prepare for a range of outcomes and adjust their plans accordingly, thereby reducing the risk of incorrect decisions [14].

In addition, the integration of forecasting with digital technologies significantly enhances its effectiveness. The use of advanced analytical tools, real-time data processing, and customer behavior analysis enables more accurate and timely forecasts. However, as indicated in previous sections, the current level of digital integration in UzAuto Motors remains limited, which constrains the potential for improving forecasting accuracy and responsiveness.

Overall, the analysis demonstrates that forecasting accuracy is a key determinant of business performance in industrial enterprises. For UzAuto Motors, improving forecasting practices is essential for ensuring the alignment between market demand, production planning, and financial outcomes. Enhancing the role of forecasting within the business planning system can significantly contribute to increasing operational efficiency, reducing risks, and achieving more stable and sustainable performance.

The conducted analysis demonstrates that the performance of UzAuto Motors is significantly influenced by both internal structural factors and external market conditions. The company operates in an increasingly competitive and dynamic environment, where changes in demand structure, growing import pressure, and evolving consumer preferences complicate the process of business planning and require greater managerial adaptability.

The financial analysis revealed a decline in key performance indicators, including revenue, gross profit, and operating profit, which indicates a decrease in the efficiency of core business activities. At the same time, the structure of revenues is characterized by a high dependence on vehicle sales, while the cost structure remains relatively rigid due to the dominance of production-related expenses. This combination increases the sensitivity of financial results to fluctuations in demand and limits the company's ability to quickly adapt to market changes.

A key finding of the study is the critical role of forecasting accuracy in ensuring effective business performance. The results show that inconsistencies between forecasted and actual demand lead to significant deviations in financial outcomes, highlighting the need for deeper integration of forecasting into the business planning system. In conditions of uncertainty, traditional planning approaches prove insufficient, emphasizing the importance of scenario-based forecasting and more flexible decision-making mechanisms.

Overall, the analysis confirms that improving the quality of business planning and forecasting is essential for enhancing the efficiency and sustainability of industrial enterprises. For UzAuto Motors, this requires not only methodological improvements but also the development of digital tools, better coordination between functional areas, and a stronger focus on market-oriented planning.

## CONCLUSIONS AND SUGGESTIONS

The study confirms that the effectiveness of business planning in industrial enterprises is closely linked to the quality of economic forecasting and the ability to adapt managerial decisions to changing market conditions. The case of UzAuto Motors demonstrates that the current planning system faces a number of structural challenges, including a high dependence on sales volumes, limited flexibility of the cost structure, and insufficient integration of forecasting into decision-making processes. In addition, the growing complexity of the external environment, driven by increased competition, market liberalization, and changing consumer behavior, further complicates the achievement of stable financial results.

The analysis showed that inaccuracies in demand forecasting lead to significant deviations in financial performance, while the dominance of core product sales in the revenue structure increases vulnerability to market fluctuations. At the same time, the limited use of digital tools and analytical systems constrains the company's ability to respond promptly to changes in demand and to improve the quality of planning decisions.

To address the identified problems and enhance the effectiveness of business planning and forecasting, the following key directions are proposed.



- First, it is necessary to strengthen the integration of forecasting into the business planning system through the use of scenario-based approaches, which allow for the consideration of alternative market developments and reduce decision-making risks.

- Second, the digitalization of planning and sales processes should be expanded by implementing advanced analytical tools, integrating CRM and ERP systems, and improving data management, which will increase forecasting accuracy and coordination between functional areas.

- Third, it is important to diversify the revenue structure and improve the flexibility of the cost system by developing service-related activities and optimizing resource allocation, thereby reducing dependence on core product sales and enhancing financial stability.

Overall, the implementation of these measures will contribute to improving the adaptability, efficiency, and sustainability of industrial enterprises. The results of the study highlight the importance of a systematic approach to integrating business planning and forecasting, which can serve as a foundation for achieving long-term competitive advantages in a dynamic economic environment.

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# **muhandislik** **& iqtisodiyot**

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**Ingliz tili muharriri:** Feruz Hakimov

**Musahhih:** Zokir Alibekov

**Sahifalovchi va dizayner:** Abdurahmon Qurbonov

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