



WAYS TO IMPLEMENT AND INTERPRET MARKETING ANALYSIS AT THE
MICRO LEVEL ON THE EXAMPLE OF FAMILY BUSINESSES

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Annotation: *This article describes the ways of implementing and interpreting marketing analysis at the micro level on the example of family enterprises.*

Keywords: *Reading the financial report, horizontal analysis, vertical analysis, trend analysis, comparative analysis, financial ratios, factor analysis.*

Marketing plays a critical role in any business. It's used to create brand awareness, nurture prospects, turn leads into customers and build brand loyalty. While there are many marketing theories businesses can implement to create their strategies, two angles are common: macro marketing and micro marketing. While approaching marketing differently, both these theories work hand in hand to help businesses reach their marketing objectives.¹

The following can be included in the methods of analysis that determine the ways of obtaining objective information about the financial status of family enterprises.

- reading the financial report;
- horizontal analysis;
- vertical analysis;
- trend analysis;
- comparative analysis;
- financial ratios;
- factor analysis.

We conducted an audit of family enterprises at the micro level, mainly using trend analysis.

The content of the trend analysis was written by prof. E. Akramov explains as follows. "Trend analysis describes the study of the system of indicators of the financial state of the enterprise at a sufficient level, in the general trend of changes over time. Summarizing the above ideas, the following conclusion can be drawn: Trend analysis is the study of changes in financial indicators compared to the base period and previous years."²

The task of the marketer was to use the annual report forms in the enterprise, and the activity of the family enterprise was chosen as the direct object to perform the trend analysis.

"Komfort textle" enterprise mainly implements new production technologies at the expense of increasing the volume of exports in the economy of Uzbekistan, fills the

¹ <https://smallbusiness.chron.com/macro-micro-marketing-planning-strategies-3239.html>

² <http://arm.sies.uz/wp-content/uploads/2020/12/2-Iqtisodiyot-subyektlari-moliyaviy-holatining-tahlili.-Oquv-qollanma.-2013.pdf>



domestic market with consumer goods, and also provides various commercial services, as a result of which the founders benefit from profit consists of.

1-table

Trend analysis of the asset composition of the accounting balance in the family enterprise "Komfort textle".

№	Indicators	Beginning of the year		End of the year		distinction	
		thousand soums	%	thousand soums	%	thousand soums	%
1	Value of fixed assets	65496,8	1,25	52968,0	0,91	-12528,8	-0,34
2	Value of intangible assets	-	-	-	-	-	-
3	Inventory	1169800,0	22,48	2936756,99	50,69	1766956,99	28,21
4	Debt obligations	3309502,8	63,62	2736905,75	47,25	-571080	-16,37
5	Funds	656900	12,62	65820	1,14	-591080	-11,48
6	Total on balance sheet assets	5201699,7	100	5792450,74	100	59075,04	0

The trend analysis of the indicators of the accounting balance in the enterprise was as follows.

The following changes occurred in the trend analysis of the accounting balance asset indicators. The main fund's the indicator was equal to 65496,8 thousand soums at the beginning of the year, and by the end of the year it decreased to 52968,0 thousand soums this indicator decreased by 12528,8 thousand soums compared to last year. As a result, the share of fixed assets in the total balance was 1,25% at the beginning of the year, and 0,91% at the end of the year. This share decreased by 0,34%.

The value of inventory at the enterprise was 1169800,0 thousand soums at the beginning of the year, and 2936756,99 thousand soums by the end of the year. As a result, this indicator increased by 1766956,99 thousand soums.

The share of this indicator in the total balance was equal to 22,48% at the beginning of the year and 50,69% by the end of the year. As a result, it can be seen that this indicator has increased by 28,21%.

At the beginning of the year, the amount of receivables in the enterprise was equal to 3309502,8 thousand soums and by the end of the year it was equal to 2736905,75 thousand soums. As a result, this indicator decreased by 572597, 05 thousand soums.

The share of the indicator in the total balance was equal to 63,62% by the beginning of the year, and 47,25% by the end of the year, as a result, this indicator decreased by 16,37%.

The value of funds in the enterprise at the beginning of the year was equal to 656900 thousand soums and by the end of the year it was equal to 65820 thousand soums. As a result, it can be seen that this indicator is equal to 591080 thousand soums. As a result, it was determined that the share of this indicator in the total balance decreased by 11,48% by the end of the year compared to the indicator at the beginning of the year. Based on the above analysis, the total assets of the enterprise (total balance amount) equaled 5201699,7



thousand soums by the beginning of the year, and 5792450,74 thousand soums by the end of the year. As a result, it can be seen that this indicator has increased by 590751,04 thousand soums.

2-table.

Trend analysis of the structure of liabilities of the accounting balance in the family enterprise "Komfort textle".

№	Indicators	Beginning of the year		End of the year		distinction	
		thousand soums	%	thousand soums	%	thousand soums	%
1	Authorized capital	1200,0	0,02	1200,0	0,02	0	0
2	Reserve capital	569200,0	10,94	-	-	-569200,0	-10,94
3	Retained earnings	1265152,9	24,32	1565152,9	27,02	300000	2,7
4	Future period costs	3300800,0	6,36	-	-	-3300800,0	-6,36
5	Current liabilities	3035346,8	58,35	4226097,84	72,95	1190751,04	14,6
6	Total on balance sheet liabilities	5201699,7	100	5792450,74	100	59075,04	0

The trend analysis of the liabilities of the accounting balance in the enterprise was as follows. The amount of reserve capital in the enterprise was equal to 1200,0 thousand soums.

By the beginning of the year, the amount of reserve capital in the enterprise was equal to 569200,00 thousand soums. By the end of the year, the company had no reserve capital.

The amount of undistributed profit in the balance sheet of the enterprise was equal to 1265152,9 thousand soums by the beginning of the year, and 1565152,9 thousand soums by the end of the year, as a result, this indicator increased by 300000 thousand soums. The share of this indicator in the total balance at the beginning of the year was 24,32%, and its share at the end of the year was equal to 27,02%. As a result, it can be seen that this indicator has increased by 2,7%.

The amount of current liabilities in the enterprise was equal to 3035346,8 thousand soums at the beginning of the year, and 4226097,84 thousand soums at the end of the year. As a result, it can be seen that this indicator has increased by 1190751,04 thousand soums.

The share of these indicators in the total balance sheet liabilities of the enterprise was equal to 58,35% at the beginning of the year, and 72,95% by the end of the year. As a result, this indicator increased by 14,6%. At the beginning of the year, the total amount of balance sheet liabilities in the enterprise was equal to 5201699,7 thousand soums, and by the end of the year it was equal to 5792450,74 thousand soums. As a result, it can be seen that this indicator increased by 590751,04 thousand soums.



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