

SOCIAL AND ECONOMIC INDICATORS OF EVALUATING THE EFFICIENCY OF SERVICE ENTERPRISES

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Abstract

This article aims to develop a classification of criteria and indicators for evaluating the activities of enterprises based on the rapid expansion of the service sector and the diversification of modern service types and forms based on digital technologies.

Keywords: service sector enterprises, efficiency, service efficiency, economic efficiency, social efficiency.

The new socio-economic relations emerging as a result of socio-economic reforms currently being carried out in our country create favorable opportunities for the development of the service sector. The ongoing structural changes create conditions for the development of business entities in the service sector, the emergence of modern forms, types and styles of service. Today, the transformation of the economy is leading to the wide spread of digital services along with traditional types of services. Therefore, on the basis of the rapid expansion of the service sector and the diversification of modern service types and forms based on digital technologies, it is of particular importance to develop a classification of criteria and indicators for evaluating the activities of enterprises.

In developed countries, at the stage after industrial development, special attention is paid to researching issues of evaluating the efficiency of service sector enterprises with the application of service economy. We also focus on these issues in the research process. For this purpose, first of all, it is appropriate to pay attention to the essence of the efficiency category.

Key performance indicators are quantitative indicators of activity that help measure the degree to which goals are achieved or the optimality of processes.

It is important to determine the general state of efficiency, including socio-economic efficiency. Socio-economic efficiency is the improvement of the social, economic, socio-economic level of the population, achieved by rational use of limited resources. Work is seen in the growth of human maturity, material and social well-being, cultural and spiritual development. The higher the human well-being and maturity, the higher social and economic efficiency will be achieved.

The economic efficiency of the service sector is a structural element of social labor efficiency and is expressed by certain criteria and indicators.

Approaches to determining service efficiency have been studied by many economists. Therefore, G.A. Avanesova divides efficiency into the following groups:

- ✓ cost-resource (economic efficiency);
- ✓ goal orientation (effectiveness). Survival in the competitive environment, leadership in the fight against competitors, growth of economic potential, growth of production and sales volume, maximization of profit and minimization of costs are evaluated in terms of achieving goals;
- ✓ conducting an economic analysis, evaluating the results achieved based on the results of the analysis,

determining the changes in its factors, potential opportunities and reserves for their improvement;

- ✓ management efficiency;

In the framework of this approach, I.A. Dudakova and Yu.V. Gladkova distinguish the following indicators of efficiency: volume of provided services; realization of profits, investment projects; availability of reliable partners; the presence of a customer base (group of regular consumers); participation in social and state programs; reputation and image of firms; lack of personnel; number of lawsuits with clients.

Service efficiency can be classified into economic indicators, organizational indicators, social indicators and individual-psychological indicators.

There are different methodological approaches to the problem of determining the efficiency of the service industry, and services can be divided into the following groups:

- ✓ increasing the efficiency of service delivery based on the effective use of resources and fully satisfying consumer demand by providing quality services;
- ✓ increase in efficiency through an increase in the ratio between the achieved results and the expenditure on various resources;
- ✓ efficiency of services in terms of satisfying market entities;
- ✓ goal orientation approach.

In the first approach, according to the authors, the essence of improving the efficiency of the service sector is that the needs of the population are fully met by reducing the costs of social funds and ensuring the high quality of services and culture through the effective use of labor and resources.

In our opinion, service efficiency is determined by achieving maximum results in the interests of society with a minimum amount of means of production and labor. However, the effectiveness of services cannot be attributed only to the increase in the services provided and the decrease in costs. An important role in determining efficiency is related to its social consequences. Depending on this, we can talk about the socio-economic efficiency of service organizations.

In our study of the methodological problems of the analysis of the state of the service industry, most economists pay attention to the following aspects of efficiency analysis (efficiency criteria):

- ✓ the dynamics of changes in relative costs for the provided services;
- ✓ provision of services with financial means;
- ✓ changes in payables and receivables;
- ✓ analysis of price formation for definitions and services;
- ✓ the share of population payments in the payment of services.

The second approach to evaluating the efficiency of the service sector describes the ratio between the achieved results and costs (resources) at the disposal of society (cost-resource approach). This approach to evaluating the efficiency of services is expressed in the views of classical economists on production efficiency. It covers "cost-production" problems that reveal the relationship between production results and costs. The greater the amount of products produced per unit of time, the higher the economic efficiency.

The third approach considers the effectiveness of services as the level of their satisfaction. Each subject of the market presents its demand for service efficiency in different forms. On the one hand, the consumer considers their quality as the main indicator of the effectiveness of the services consumed. On the other hand, manufacturers refer to technical and economic indicators as efficiency criteria, i.e. quality modified on the basis of consumer-based socio-economic indicators.

Also, management of service efficiency consists in coordinating the provided parties, achieving an optimal ratio between them.

The fourth, goal-oriented approach allows you to compare the extent to which the company has achieved its originally set goals. Typically, a list of such goals will include:

- ✓ to survive in competitive conditions;
- ✓ leadership in the fight against competitors;
- ✓ avoidance of major financial failure and losses;
- ✓ acquiring a stable state of positive image;
- ✓ increase in economic potential;
- ✓ increase in production (service) volume;
- ✓ cost reduction and profit increase;
- ✓ increase in the profitability of the enterprise.

Scholars often study the problems of evaluating and improving efficiency in relation to a particular type of service.

Given the variety of types of services, it is very difficult to evaluate the effectiveness of their individual types. Targeted indicators for one type of service may not accurately represent the performance of other types. In order to form generalized methods of evaluating the effectiveness of services, it is necessary to classify them according to their target indicators (Table 1).

Table 1. Performance indicators of the enterprise

№	Classification symbols	Indicator group
1.	by level of management	Global
		Local
2.	on the content of expenses	Expenditure
		Resourceful
3.	on a full account of results and costs	Summarizing
		Private
4.	according to the object of calculation	The effectiveness of the total activities
		resource utilization efficiency
		capital investment efficiency
		efficiency of new techniques
		efficiency of operations (transactions).
5.	according to the stage of calculation	Projected
		Planned
		In fact
6.	according to the method of calculation	Directly
		The opposite
7.	according to general characteristics	Resource-expenditure approach
		goal orientation approach

In the process of efficiency analysis, it is necessary to take into account internal and external factors affecting the enterprise. Internal factors include: enterprise property, personnel, etc. External factors are determined by various groups (local authorities, banks and financial institutions, tax authorities, consumers, partners, etc.) that depend on the enterprise's activities.

The goals of the representatives of these groups are usually different, and they contribute to the stability and effective formation of the enterprise. At this time, each group will have a specific expected result from the effective work of the enterprise.

The multidimensional dynamic model of service enterprise performance evaluation includes:

- productivity (level of resource minimization in achieving efficiency);
- efficiency (the level of satisfying the expectations and needs of consumers during the service process, that is, the development of the right product at the right place at the right time);
- flexibility - the flexibility of service processes with the aim of adapting them to the needs of consumers in the future.

It should be noted that most services are performed by people, so the consumer and the service provider are forced to interact. The result obtained depends on their overall actions and the perception of the buyer. For example, a beauty salon, law firm, or consulting firm provides services that are different for each client.

On the one hand, this means that even if one service provider provides exactly the same service to several customers, different customers may have different impressions of what they get. Therefore, they have different feelings about meeting their needs. On the other hand, while providing the same service, an employee may change their actions with each individual instruction. In this, his professional knowledge, physical and psychological condition, which cannot be the same every day, play an important role.

The main consequence of this is that most services are not amenable to standardization attempts, because if each customer differs in their preferences both before and during the service, it is impossible to standardize the final product. In most cases, the way the service is delivered is determined by the person providing it (for example, a consultant, realtor, or doctor): the person providing the personal service must first focus on the needs and wants of the client.

The study of socio-economic efficiency leads to the understanding of multi-process and multi-faceted relations in the "service provider - service consumer" system. This, in addition to social and economic indicators, requires social, organizational and psychological characteristics that determine the multifaceted activity of a service enterprise.

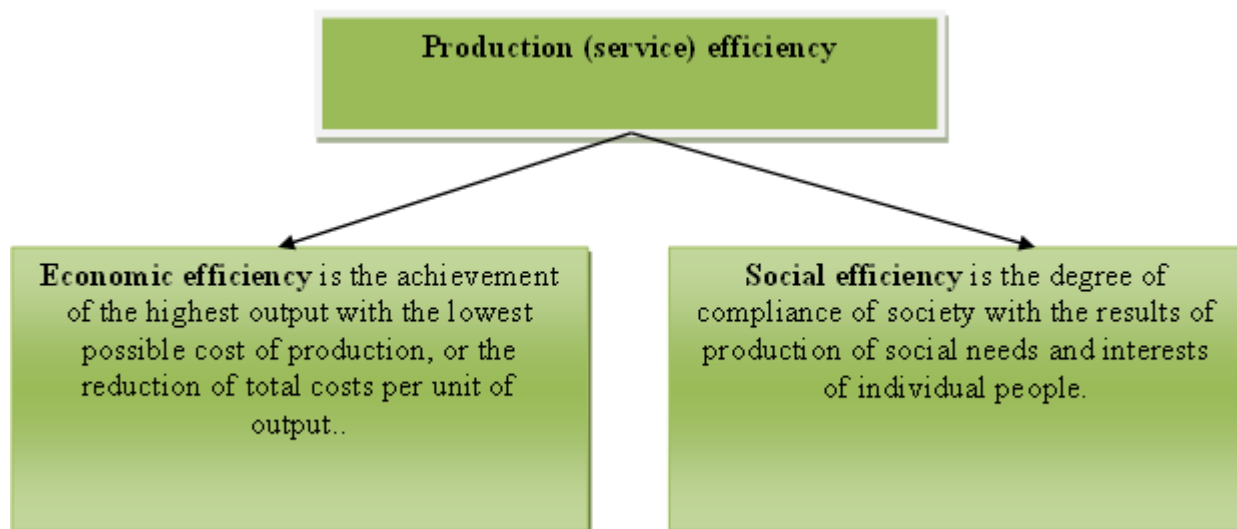


Figure 1. Classification of production efficiency

According to the classification of production efficiency, it is divided into indicators of economic efficiency and social efficiency (Fig. 1). Economic efficiency is the achievement of the highest output with the most cost-effective and tangible product or the reduction of total costs per unit of output. Social

efficiency is the degree of compliance of society with the results of production of social needs and interests of individual people.

Within the framework of the third methodological approach to the problem of determining the efficiency of the service sector, it is possible to distinguish the social component of service efficiency indicators.

The social efficiency of the service sector means the full satisfaction of the population's need for services.

However, it should be noted that the quality of services and the assessment indicators of their social effectiveness have not been fully studied.

The methodology for evaluating the effectiveness of services provided by the consumer includes the following indicators: the quality of service, which should be focused on the values of consumers at all stages of the life cycle of services, the quality of after-sales service, the quality of administrative relations, the quality of commercial relations, the ease of access to information that enables the implementation of all stages .

It is necessary to include a comprehensive methodology for evaluating the efficiency of services provided by enterprises whose activities are regulated at the regional level in the quality management system and be an indicator for evaluating management efficiency.

The increase in the socio-economic efficiency of the service sector allows the growth of a certain region to be ensured through the following indicators: regional gross product; tax revenues to the budget; salary of the self-employed population; ensuring the employment of able-bodied people.

Successful management of the activities of service enterprises, based on the characteristics of their formation, requires the systematization of directions, criteria and comprehensive evaluation indicators for increasing socio-economic efficiency, as well as grouping and classification according to specific characteristics. This creates conditions for effective use of real and potential opportunities of its quantity and quality indicators based on the development of conclusions and recommendations on increasing the efficiency of the use of economic resources in the process of service delivery, ensuring the optimality of the service delivery process.

In our opinion, the criterion of the efficiency of business entities in the service sector determines the nature and main tasks of increasing efficiency.

Evaluation of the efficiency of business entities in the service sector is divided into social and economic criteria (Table 2). In the study of socio-economic efficiency in the field, it is important to determine its essence and classify its criteria and indicators.

Table 2. Description of the main criteria for determining socio-economic efficiency in the service sector

№	Performance Description	Criteria Description
1.	The main criteria of economic efficiency in the service sector.	Improving service efficiency based on the effective use of resources.
		Increasing the profitability of economic entities in the service sector.
		Increasing labor productivity in enterprises.
		A decrease in the relative level of service (production) costs.
2.	The main criteria of social efficiency in the service sector	Fully satisfy consumer demand by providing quality services
		Ensuring the effectiveness of services in terms of satisfying market entities
		Increasing the meaningfulness of work in the process of providing services.
		Development of human capital in the service sector

In our opinion, economic efficiency in enterprises indicates the effectiveness of their activities, and social efficiency means the social efficiency of enterprises, their impact on various aspects of society's life, and the full satisfaction of society's needs. Socio-economic efficiency are interrelated concepts. Achieving social efficiency in enterprises serves to improve people's social lifestyle, increase its level, and ensure economic efficiency.

The new essence of organization and management of activities in the service system can be given as follows: increasing efficiency is determined on the basis of its economic and social indicators. These indicators have a wider meaning compared to the indicators representing the economic efficiency of the enterprise. As a result of the change of the qualitative indicators that determine the efficiency, it is necessary to evaluate the efficiency of the enterprises. In assessing social efficiency in enterprises, it cannot be reduced to a precise quantitative measure. In this case, efficiency is determined only by its economic nature in a traditional way, and it is more complicated to evaluate its social and economic aspects with quantitative indicators. This approach is currently widespread in economics. Also, researches on evaluation of socio-economic efficiency in the service economy are particularly relevant.

In order to comprehensively and comprehensively analyze the performance of service enterprises, together with its private indicators, generalized indicators are used. Generalized indicators in the economic literature include indicators such as: enterprise profitability, relative level of expenses, efficiency of fixed and circulating funds, fund efficiency of all spent resources.

An important criterion of social efficiency in the field of service provision is the reduction of consumption costs, which indirectly affect the achievement of production (service) efficiency.

Indicators that describe more complete satisfaction of consumer needs are as follows: amount of gross services per capita; volume of services per capita; growth rate of services; the coefficient of reduction of time spent by consumers in service enterprises and organizations; indicators describing service time reduction; the time spent by each consumer to return to the service establishment; time spent per consumer.

Indicators representing the nature and conditions of work in service enterprises include: automation of labor processes (modern technical and technological level); meeting the requirements of production funds; education and professional qualification level of employees employed in the service sector; level of use of advanced methods and techniques; technical-technological level; effectiveness of the system of training qualified personnel in the service sector.

If one of these indicators is implemented, it does not represent the overall efficiency. Because any indicator represents a smaller direction of social efficiency. If all these indicators are used, it will be possible to comprehensively assess the social efficiency of enterprises.

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