ABSTRACT

The issue of improving the mechanisms to ensure the sustainable development of textile enterprises on the basis of a flexible management system has been studied.

KEYWORDS

Flexibility, flexible management system, textile enterprise, sustainable development, mechanism.

INTRODUCTION

In a market economy, the rational use of all available resources and the achievement of savings are among the factors of sustainable development. In the context of rapid reforms in Uzbekistan, special attention is paid to improving the management mechanism and increasing the efficiency of textile enterprises on the basis of modern management principles. From raw cotton to the production of finished products, it is possible to bring high income with added value to any textile enterprise. Successful solution of such priorities requires improvement of the formation of the strategy of sustainable development of textile enterprises of the Republic of Uzbekistan and improvement of mechanisms to ensure its implementation. In this regard, the development of proposals and recommendations aimed at improving the mechanism to ensure the sustainable development of textile enterprises is a topical issue.
ANALYSIS OF THE RELEVANT LITERATURE

In the economic literature, the term “mechanism” is used in a variety of terms. Thus, to describe the activities of the enterprise, they use the concepts of "economic mechanism", "financial mechanism", "management mechanism", "economic mechanism" and others. In these terms, a mechanism is sometimes understood as a set of system states or a key element of development, a tool, in particular:

- "financial mechanism" (a set of financial instruments and holders) [1];
- "control mechanism" (the most effective component of the management system, which affects the factors that depend on the effectiveness of the state level of control object) [2].

The category of "sustainability" has been closely studied for centuries. This category was first used in economics in the second half of the 19th century - the first quarter of the 20th century, during the period of rapid development of capitalist relations in Western Europe. The theory of "Sustainability of small farms" was formed. According to this theory, a small economy had an advantage over a large economy. With the transition to machine production, the theory of "Sustainability of small farms" was replaced by the theory of "Sustainability of family farms (farms)."

Sustainability is embedded in international instruments (such as the Rio Declaration on Environment and Development [3], the 21st Century Agenda [4], as well as the adoption of specific issues of global importance on the basis of conventions and multilateral agreements. and the ability of the system to continue to operate at the normative level within the framework of adoption.

Sustainability requires a balance between population and available natural resources. The needs of an industry and the number of products produced in the relevant industries should be taken into account, but the needs of future generations should not be neglected. Authors such as T. Malthus [5], L. Valras [9], K.Ya. Kondratev [7] and others have devoted their research to aspects of stability at this level.

Isaev R.A. The study of issues of sustainable development of textile clusters in the Republic of Uzbekistan focuses on strategic management [8].

RESEARCH METHODOLOGY

The research methodology is a dialectical method and methods such as selective observation, comparison, and expert evaluation were used in the research process.

ANALYSIS AND RESULTS

The growing demand for textile products, the huge and growing scale of textile enterprises, the need to maintain a strict technological regime, the complexity of working conditions and management structure, increasing responsibility for business results, environmental and social consequences - all create a holistic system of resource conservation, requires improvements in management practices at all levels. Although the development of the problems of economic sustainability of balanced growth is more active today, ensuring the economic stability of business entities is one of the most important tasks of any economy [9].
The concept of cost management of textile enterprises defines cost management approaches in the current and medium term, focusing on the sustainable development strategy of the enterprise. At the same time, in the concept, as far as its purpose is concerned, management tasks are formed in a sufficiently general form that they are generally universal and require the definition of the rules of the concept in relation to each enterprise.

Sustainable development of textile enterprises is ensured by minimizing the cost of production of textile products by improving production in the following three areas:

1) Alternating production process management.

As the latest advances in technology, more advanced and scientific methods of organizing production and labor are applied to production, the cost of production decreases, and this is related to the reduction of living and material labor costs per unit of output [10].

2) Efficient use of financial and material resources.

As a result of the reduction in the cost of production, profits increase primarily and the profitability of enterprises increases. In turn, this will lead to an increase in financial resources for the implementation of expanded reproduction in the country, the creation and development of material and technical base.

Reducing the cost of production is achieved through more efficient use of raw materials, materials, fuel, energy, more efficient use of production capacity. As a result, it will be possible to increase industrial production without attracting additional material and technical and labor resources.

3) Ensuring the reliability of equipment of textile enterprises.

The sustainable development of the organizational and economic system of the textile industry is a process in which random influences result in minimal deviations from the set parameters due to the characteristics of division, stockpiling and reliability. Maximum current efficiency should be in the area of minimum costs, taking into account the sustainable development of the system [11].

To solve this problem, a regression analysis method was used, which allows to determine the impact of certain factors on the financial results of the organization's activities.

Sustainability is a dynamic category. It is therefore necessary to consider a series of indicators in dynamics.

We present the concept of stability limit.

If the value of the indicator does not exceed the specified limit, then we can talk about the stability of the economic indicator.

Otherwise, the indicator will be unstable over a period of time. It is required to specify the methodology for constructing the sustainability corridor and the appropriate criteria for determining the size of the sustainability corridor.
1. The trend of the indicator is determined on the basis of the selected indicator-indicator \((Y_i)\) data graph.

The trend can take any form. If we accept the trend in the form of a straight line equation, the calculations will be easier to understand:

\[ (t) = a + b \times t. \]

2. The values of the initial indicator and the values of the trend are compared accordingly. At each point in the dynamics, the average value of the absolute difference between the initial value and the trend value can be used as a comparison base:

\[ \Delta = \frac{\sum \text{abs}(Y_i - Y(t))}{t}. \]

(1)

3. The lower and upper limits of the stability corridor of the indicator under consideration are:

\[ \text{Min} = Y(t) - \Delta; \]

\[ \text{Max} = Y(t) + \Delta \]

(2) (3)

4. A more detailed analysis of the dynamics of the economic indicator for stability is carried out, taking into account the obtained stability limit.

All calculations are automated and visualized in an MS Excel spreadsheet environment.

To solve this problem, we used the regression analysis method, which allows us to determine the impact of certain factors on the financial performance of a textile enterprise.

In addressing the issue of finding a limit to the level of sustainability of the development of FULL COTTON LLC, we took as a basis the trend of change in the total revenue of this textile enterprise from sales in 2016-2020. Based on the graph results, it can be observed that in 2019 and 2020 there were significant deviations from the trend. This leads to the conclusion that the management of FULL COTTON LLC has not been able to adapt to external and internal changes, which has led to such "jumps", in fact, deviation from the trend is a manifestation of management failure.

**CONCLUSIONS AND SUGGESTIONS**

Using the recommended method allows you to evaluate the actual management organization yourself without resorting to costly expert services. In addition, the work of narrowing the corridor will certainly force the top management of textile enterprises to move away from outdated authoritarian management methods and increase the interdependence of individual employees and departments in their own interests by creating the necessary self-regulatory mechanisms. In addition, if management thinks about long-term sustainability, it also thinks about the factors that weaken or strengthen it. This allows you to create a structured list of goals and objectives needed for a strategic plan. The textile enterprise receives reliable guidance for its development, free from current subjective preferences.

Assessing the quality of management of a textile enterprise on the indicator of stability threshold allows you to quickly and, most importantly, accurately and objectively assess the perfection of the enterprise and at the same time its evolutionary level without entering into the management organization of a particular enterprise. Only then can we
seriously consider the need to develop a project for the reorganization of management and the textile enterprise in general, with clear requirements for the final result. That is, a strategic plan is set that best suits the situation of a particular textile enterprise and its resources. However, designing and implementing a reorganization with high reliability to obtain the expected result will be possible if management does not act in the usual “trial and error” manner.

REFERENCES