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Table 1

A system of eight indicators for assessing export potential [1]

The indicator	Calculation algorithm	Indicator Property
Efficiency of export production	$E_{i/ch} = \frac{N_{EI}}{T_{EM}}$ Here: N_{EI} - The cost of exported products at domestic prices, thousand soums; T_{EM} - The cost of these export products, thousand soums.	Describes the production efficiency for the exporting enterprise. The higher this indicator, the more profitable it is to produce this type of product.
The share of profit from the export of products in the total profit of the enterprise	$Fe_u = \frac{R_e}{R_U}$ Here: R_e - Profit from the export of products, thousand soums; R_U – Total profit of the exporting enterprise, thousand soums.	Indicates the share of profit from the export of products in the total profit from the sale of products by the exporting company. The higher this indicator is, the more important the export of this type of product is.
Profitability of export sales	$P_e = \frac{R_e}{D_e}$ Here R_e profit, money from the export of products. units; Ve - Revenue from the sale of products for export, thousand soums	This shows the profitability of exporting products. The higher the indicator, the more profitable it is for the company to export this type of product.
The share of exports in total sales of the company's products	$Se_u = \frac{X_e}{X_U}$ Here X_e - объем экспорта продукции, деньги. единство; X_U- общий объем продаж, тыс. сум	It characterizes the export orientation of the enterprise's production. The higher the indicator, the more important the export direction of product sales is for the company.
Manufacturer's competitiveness	$K = \frac{De_s}{(X_{\frac{i}{ch}} + X_{tb})}$ Here De_s - Revenue from the sale of products for export, thousand soums; $X_{\frac{i}{ch}}$ - Production-related costs, thousand soums; X_{tb} – Expenses for the sale of products on foreign markets, thousand soums.	If K > 1, the export will be profitable. The higher the indicator, the stronger the company's competitive position.
Percentage of products certified according to international standards	$S_{mu} = \frac{n_{sm}}{n_{mu}}$ Here n_{sm} - the number of certified products, pcs.; n_{mu} - total number of products, pcs.	Determines the export capabilities of the enterprise, since exports to foreign countries can only be carried out with international certificates.
The share of innovative products	$I_{mu} = \frac{n_{im}}{Q_u}$ Here n_{im} - number of innovative products; Q_u - total number of products	Determines the ratio of innovative products to the total number of products produced
The share of products shipped to foreign countries	$J_{mu} = \frac{Q_{em}}{Q_u}$	Determines the ratio of exported products to total output

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	Here Q_{em} - quantity of goods exported; Q_u - total number of products	

Table 2

Characteristics of the level of development of the export potential of enterprises[2]

The indicator	Characteristics and functional purpose of the indicator	Calculation of the indicator based on the accounting data of the company
1. Specifics of the scale of the company's export potential development (R_m)		
1.1. Net export income of the enterprise	Describes the excess of export revenue (Te) over the company's export expenses (Xe)	$D_e = T_e - X_e$
1.2. Average annual export volume	Reflects the volume of products sold on the foreign market, in physical or monetary terms	$V_{exp} = \sum q_n p_n$
1.3. Average annual cost of working capital	Reflects the value of the operating assets of an enterprise with one production cycle.	Balance – F. No 1 (1195- paper, k. g. + 1195-paper k. g.) / 2
1.4. Average annual value of the company's assets	Reflects the value of the entire set of assets of the enterprise as an integral property complex.	Balance – F. No 1 (paper 1300 for the current year + paper 1300 for the current year) / 2
1.5. Average annual cost of fixed assets	Reflects the value of the operating assets of an enterprise with a long production cycle of use	Balance – F. No 1 (paper 1011 for the current year + paper 1011 for the current year) / 2
1.6. The cost of export products	Reflects the amount of resources spent on the production of exported goods in monetary terms.	Form No. 2 " Profit and Loss Statement "2050
1.7. Average number of employees	Reflects the total number of employees involved in the implementation of export contracts	It is determined by the labor intensity of the export
2. qualitative characteristics of the development of the company's export potential (R_q)		
2.1. The level of profitability of the company's exports	Shows the amount of profit (Fh) received depending on the size of the company's assets (A)	$R_a = F_h / A$
2.2. Coefficient of innovation (technology)	Reflects the share (Vi) of innovative products in the total volume of exports of the company (Vum).	$k_i = V_i / V_{um}$
2.3. Asset capitalization ratio	It reflects the ratio of the market (Vp) and book value (Vb) of the company's assets.	$k_k = V_p / V_b$
2.4. Export diversification coefficient (index)	Describes the share of the main export (Vas) in the total volume of exports of the enterprise (Vum)	$k_d = V_{as} / V_{um}$
2.5. The coefficient of depreciation of fixed assets	Describes the amount of expenses (A) incurred as a result of the operation of fixed assets (Sp).	$kz = A / S_p$

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