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Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

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IMPLEMENTATION OF PARETO ANALYSIS, SENSITIVITY ANALYSIS AND CVP MODELING TOOLS AT SATURN METAL LLC



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Abstract. This article discusses modern methods for analyzing the efficiency of an enterprise based on ABC analysis, Pareto analysis, sensitivity analysis, and CVP modeling, forecasting the main factors affecting financial results, and recommendations for implementing a flexible budgeting system.

Keywords: Enterprise, analysis, modeling, result, budgeting, efficiency.

Annotatsiya. Ushbu maqolada ABC tahlili, Pareto tahlili, sezgirlik tahlili va CVP modellashtirish asosida korxonada faoliyatini tahlil qilishning zamonaviy usullari, moliyaviy natijalarga ta'sir qiluvchi asosiy omillarni bashorat qilish va moslashuvchan budjet tizimini joriy qilish bo'yicha tavsiyalar ko'rib chiqiladi.

Kalit so'zlar: Korxonada, tahlil, modellashtirish, budjetlashtirish natijalari, samaradorlik.

Аннотация. В данной статье рассматриваются современные методы анализа эффективности деятельности предприятия на основе ABC-анализа, анализа Парето, анализа чувствительности и CVP-моделирования, прогнозирование основных факторов, влияющих на финансовые результаты, а также рекомендации по внедрению системы гибкого бюджетирования.

Ключевые слова: предприятие, анализ, моделирование, финансовые результаты, бюджетирование, эффективность.

INTRODUCTION

In the Republic of Uzbekistan, the study of budgeting and control issues is becoming particularly relevant in connection with the implementation of state programs in the field of industries that create high added value — electronics and electrical engineering, biochemistry and polymer production, pharmaceuticals, mechanical engineering — an increase in the sphere of high-income services such as IT, artificial intelligence, fintech, consulting, transport and logistics, the widespread and active use of bioengineering in agriculture, advanced agricultural technology and water-saving methods that increase crop yields, the transition to “green” energy, waste-free production, digital transformation of the economy, and increased competitiveness of domestic enterprises. Accelerated development of the manufacturing sector requires improved financial planning and control mechanisms to ensure the sustainable development of organizations and the rational use of resources.

LITERATURE REVIEW

The development and improvement of budgeting in management accounting systems have been addressed in the works of many foreign and domestic researchers. Significant contributions to the theoretical and methodological foundations of budgeting have been made by C. Horngren, J. Foster, S. Datar, J. Hope, R. Fraser, R. Kaplan, R. Cooper, and other scholars.



Issues of budgeting, financial planning, and management control have also been addressed in the works of K. Urazov, M. Pulatov, S. N. Tashnazarov, N. B. Abdusalomov, D. R. Rofeev, V. A. Hasanov, A. A. Hashimov, and other researchers. Despite a significant number of scientific publications, many issues related to adapting modern budgeting methods to the operating conditions of domestic manufacturing enterprises remain understudied and require further research.

RESEARCH METHODOLOGY

The study used a systematic approach, methods of economic analysis, and digital indicators. Mass observation methods were used to collect and analyze data from social media platforms.

ANALYSIS AND RESULTS

One of the most well-known analytical tools in economic research is Pareto analysis. Proposed in the early 20th century by the Italian scientist Vilfredo Pareto, the 80/20 ratio became popular due to its potential applications in various fields of science.

Saturn Metal LLC conducts transactions with a large number of counterparties. With so many clients, cash flow management becomes challenging, as each counterparty has a varying impact on revenue generation. On the other hand, revenue budgeting becomes unpredictable because we cannot accurately determine who our clients will be for the coming year. Therefore, it becomes necessary to identify only those clients that have the greatest impact on sales volume and revenue. This allows us to develop strategic measures to retain top clients, which gives us more predictable results for the future.

To better understand the share of our most important counterparties, we can use grouping or classification methods. By grouping customers, we can identify strategic goals for optimizing the client portfolio, managing accounts receivable, and improving the accuracy of financial planning.

Previously, we described ABC analysis in the composition of activity-based budgeting (ABB). ABC analysis is also widely used with Pareto analysis. This method helps identify the most important customers and categorizes them by importance. The essence of the Pareto method is that a relatively small number of customers can generate a significant share of a company's revenue. Therefore, to visually identify these companies, they are divided into corresponding groups A, B, and C using the ABC method.

Within ABC analysis, clients are distributed as follows:

Group A represents the company's largest customers, its top clients. They account for the majority of revenue, between 60 and 80%. According to the Pareto principle, this category includes a small number of clients.

Group B is the second largest. These are clients with a medium level of importance. Even if their contribution is less than that of Group A, they play a significant role in the company's success.

Group C consists of companies with minor significance. When considered individually, they account for the smallest share of revenue, but their combined impact should not be underestimated, as it can represent a significant portion of the customer base.

Let us consider the implementation of Pareto analysis using expense registers from 2023 to 2025 for the company Saturn Metal LLC.

Table 1.
Pareto Analysis of Top Clients for 2023¹

No	Top Clients	Sum	Share	Group
1	MIRANKUL CONSTRUCTION MATERIALS LTD	1,200,000,000.00	7.9%	A
2	Shashlik Uz	1 196 703 250,00	7.9%	A
3	JAVOHIR BAKERY SHOP	1,000,000,002.16	6.6%	A
4	ENTER ENGINEERING	860,530,000.00	5.6%	A
5	WOODLANDS	857,360,000.00	5.6%	A
6	SHOXRUXJON SERVICE	798,387,000.00	5.2%	A
7	INNOCRAFT	732,760,000.00	4.8%	A
8	MIXT ROYAL PALACE MCHJ	600,000,000.00	3.9%	A
9	Stainless Steel Samarkand	516,935,001.62	3.4%	A
10	SABRINA VISOL SERVICE	429,650,000.02	2.8%	A

¹ Source: compiled by the author.



11	XUDOYORXON SHAMS XK	400,000,000.00	2.6%	A
12	GRAND SAMARKAND SUPERIOR	311,860,000.00	2.0%	A
13	ENTER ENGINEERING PTE.LTD	302,980,000.00	2.0%	B
14	GASHSAN-LAZIZ	300,000,000.00	2.0%	B
15	TA`MINOT SERVIS BUXORO	299,635,000.00	2.0%	B
16	SHAXZOD PLAZA	284,760,000.00	1.9%	B
17	ENTER ENGINEERING PTE. LTD.	249,190,000.00	1.6%	B
18	MIRONKUL GROUP TOWER	238,400,000.00	1.6%	B
19	GENESIS EDUCATION	211,000,000.00	1.4%	B
20	NAVOBOD NASLLI PARRANDA	183,000,000.00	1.2%	B
21	MCHJ INNOCRAFT	160,703,357.95	1.1%	B
22	SAMARQAND MINTAQAVIY YO`LLARGA BUYURTMACHI XIZMATI	157,000,000.00	1.0%	B
23	MCHJ TOSH-ARIQ QURILISH SERVICE	150,000,000.00	1.0%	B
24	AFROSIYAB CHOYHONASI	150,000,000.00	1.0%	B
25	YAPP UBK AUTO SYSTEM	120,000,000.00	0.8%	B
26	BUNYOD CAPITAL INVEST SERVICE	112,970,000.00	0.7%	B
27	BOYOVUT TECHNO CLUSTER	112,130,000.00	0.7%	B
28	MCHJ 7-SONLI MEXANIZASIYALASHGAN KO`CHMA KOLONNA	112,000,000.00	0.7%	B
29	SPB Parliament	110 160 000,00	0.7%	B
30	PULSAR GROUP BREWERY	108,468,000.00	0.7%	B
	Other:	2,967,710,555.07	19%	C
	Total:	15,234,292,166.82	100%	

Here, Pareto analysis is applied only to the classic 80/20 ratio and to the modified 60/40 ratio. The table shows that in 2023, 12 of the largest clients accounted for approximately 60% of Saturn Metal LLC's total revenue. Therefore, these clients were classified in Category A and considered top clients. Group B is shaded yellow. A total of 18 clients fell into this category, accounting for over 22% of total revenue. Group C comprises all remaining companies with a share of less than 0.6% of total revenue. In total, there were 76 such clients in 2023, and, as can be seen, their combined impact was 19%, which is also significant.

This analysis allows Saturn Metal LLC to identify its most important clients and focus more on them, optimizing its work with them.

It is also useful to consider Pareto analysis over several years and analyze the dynamics of changes in the revenue structure. Such an analysis allows us to understand which customers maintain their positions in Group A and stable purchases, and which, conversely, lose their ranking and move into Categories B and C. The opposite trend may also occur, with Group B and C customers subsequently becoming top customers.

The same analysis for 2024 and 2025 is presented below:

Table 2.
Pareto Analysis of Top Clients for 2024²

No	Top Clients	Sum	Share	Group
1	QORAKO`L STROY GROUP	1,500,007,872.00	16.8%	A
2	SAMARQAND XOLIS FAYZ SAVDO	1,500,000,000.00	16.8%	A
3	INTERACTIV PLANET	800,000,000.00	9.0%	A
4	HENGYUAN CEMENT	429,122,000.00	4.8%	A
5	DILKASH-SHIRIN-TAOM	353,300,000.00	4.0%	A
6	REIKARTZ U	335,050,500.00	3.8%	A
7	MEBEL-D	325,301,040.00	3.6%	A
8	SCHELKOVO AGROHIM-O`ZBEKISTON	314,526,000.00	3.5%	B
9	AZAM JAMSHID TAOMLARI MCHJ	300,000,000.00	3.4%	B

² Source: compiled by the author.



10	SOLOMON	288,205,000.00	3.2%	B
11	Shashlik Uz	228 333 333,00	2.6%	B
12	SILK ROAD K OILAVIY KORXONA	200,000,000.00	2.2%	B
13	HAVAND-BEGZAD-KUNGRAD	185,000,000.00	2.1%	B
14	SUNNY VILLAGE	175,800,000.00	2.0%	B
15	NARPAYTEX	125,664,000.00	1.4%	B
16	Stainless Steel Samarkand	111,916,400.22	1.3%	B
17	SAMARKAND TOURISTIC CENTER MCHJ	109,539,997.94	1.2%	B
18	ZAMIN-TRAVEL	104,880,000.00	1.2%	B
19	MARKAZIY BANK SAMARQAND VILOYAT BOSH BOSHQARMASI	99,770,006.00	1.1%	B
20	NARZIKULOV DJURABEK MEBELLARI	70,000,000.00	0.8%	B
21	SHAXZOD PLAZA	60,000,000.00	0.7%	B
22	CHET EL KAPITALI ISHTIROKIDAGI «HAMKORBANK	53,500,000.00	0.6%	B
23	OQDARYO PLANKTON	53,000,000.00	0.6%	B
24	GO'SHT-SIFAT	52,362,000.00	0.6%	B
25	GENESIS EDUCATION	50,000,000.00	0.6%	B
26	FIBREGLASS	42,450,000.00	0.5%	B
27	SAM DILFIN	42,000,000.00	0.5%	B
28	SAMARKAND DIYORA LUX	40,000,000.04	0.4%	B
29	SAM VERO GROUP 999	40,000,000.00	0.4%	B
30	PURI AUTHENTIC GEORGIA BAKERY	35,900,000.00	0.4%	B
	Other:	908 309 109.01	10.2%	C
	Total:	8,933,937,258.21	100%	

First of all, it should be noted that the composition of large clients belonging to Group A has changed constantly every year. This may indicate that Saturn Metal LLC works with different market segments and that the structure of its client portfolio changes over time. (See Table 2)

In 2024, there were significant changes in the composition of top clients. For example, while the largest clients in 2023 were Mirankul Construction Materials, Shashlik Uz, and Javohir Bakery Shop, in 2024, the top ranks were occupied by completely different companies, such as Qorakol Stroy Group, Samarqand Xolis Fays Savdo, and Interactiv Planet. It is also worth noting that only a small number of clients who worked with the company in 2023 maintained their business relationship and continued purchasing in 2024. A list of these companies can be found in the table below. (See Table 3)

Table 3.
Comparative analysis of the company's top clients and changes in their ABC groups in 2023–2024³

No.	Top Clients	2023 Sum	2024 Sum	2023 Share	2024 Share	2023 Group	->	2024 Group
1	Shashlik Uz	1 196 703 250	228 333 333	7.9%	2.6%	A		B
2	Stainless Steel Samarkand	516 935 002	111 916 400	3.4%	1.3%	A		B
3	SHAXZOD PLAZA	284,760,000	60,000,000	1.9%	0.7%	B		B
4	GENESIS EDUCATION	211,000,000	50,000,000	1.4%	0.6%	B		B
5	SAM VERO GROUP 999	29,250,000	40,000,000	0.2%	0.4%	C		B
6	ENTER ENGINEERING	860,530,000	34,000,000	5.6%	0.4%	A		C
7	DAKA-INTEX	21,000,000	17,882,000	0.1%	0.2%	C		C
8	MIRANKUL FOODS	48,825,000	17,175,000	0.3%	0.2%	C		C
9	CENTRAL ASIAN STAR	13,700,000	8,000,000	0.1%	0.1%	C		C

3 Source: compiled by the author.



This table not only gives us a list of stable clients but also helps us understand how the importance of these clients has changed, what role they play now, and what category they now belong to. Several conclusions can be drawn from this table. The most obvious changes include the positions of companies that were in Group A in 2023. Shashlik Uz and Stainless-Steel Samarkand, which were among the company's most significant clients, moved from Group A to Category B in 2024. This indicates that either the volume of purchases by these companies decreased or that other, much larger clients emerged. In this case, both explanations are plausible, as an analysis of the client base structure shows that these two factors are simultaneously at play. However, a significant decline in client activity can also be identified. For example, Enter Engineering, a top client in 2023, significantly reduced its purchases and fell into Group C in 2024.

Shaxzod Plaza and Genesis Education maintained their positions in Group B, while Daka-Intex, Mirankul Foods, and Central Asian Star remained with a small contribution to sales volume, falling back into Category C. Sam Vero Group 999 was the only company to increase its importance in 2024, moving from Group C to Category B.

Table 4.
Pareto Analysis of Top Clients for 2025⁴

No.	Top Clients	Sum	Share	Group
1	SADRIDDIN	1,848,350,000.00	31%	A
2	NAVOBOD NASLLI PARRANDA	300,000,000.00	5%	A
3	STDHEALTHMED	278,990,000.00	5%	A
4	SANEG MART	264,000,000.00	4%	A
5	SAKINA RAXMON XAYOT	247,715,000.00	4%	A
6	RADIUS SERVICE	247,715,000.00	4%	A
7	SAMYAK	185,000,000.00	3%	A
8	REGISTON PLAZA	181,609,000.00	3%	A
9	SUNNY VILLAGE	169,810,000.00	3%	B
10	ZAMIN-TRAVEL	151,003,000.00	3%	B
11	ALEXANDER HOTEL	132,000,000.00	2%	B
12	NURSHOD OSHXONASI	125,500,000.00	2%	B
13	DIDI GROUP FOODS	125,000,000.00	2%	B
14	TOLIB BOBO AKT	108,790,000.00	2%	B
15	MAXSUS SUV QURILISH INVEST	105,397,300.00	2%	B
16	SAM-FERRE	102,250,580.00	2%	B
17	MALAXIT PLUS	100,000,000.00	2%	B
18	JIZZAX KELAJAK MAKTABI	98,560,000.00	2%	B
19	Stainless Steel Samarkand	96,934,000.00	2%	B
20	DILKASH-SHIRIN-TAOM	82,000,000.00	1%	B
21	NET PRODUKT LUX	80,700,000.00	1%	B
22	OHANGARON RISING SCHOOL	60,000,000.00	1%	B
23	HMC U	51,025,000.00	1%	B
24	XATAMOVA FAYYOZA UKTAM QIZI	50,000,000.00	1%	B
25	YAKUBOVICH PRODUCTS	47,120,000.00	1%	B
26	OLIY SIFAT PROM STROY	47,000,000.00	1%	B
27	MO'MINJON MA'RUFJON	39,000,000.00	1%	B
28	SHAMPOOR	33,075,000.00	1%	B
29	QADIROV MAMUR KARIMOVICH	33,000,000.00	1%	B
30	YUSUPOV TEHRON AZIZJON O'G'LI	33,000,000.00	1%	B
	Other:	576,443,920.00	9.6%	C
	Total:	6,000,987,800.00	100%	

4 Source: compiled by the author.



Continuing our analysis of the customer base structure for 2025, we obtain roughly similar results. Pareto analysis for 2025 yields new results, and, as we can see, the top customers have changed again. In 2025, Sadridin became the largest client, accounting for 31% of total revenue. This indicates a relatively high concentration of revenue in one client and should be considered when assessing financial stability and sales risk. However, this should be assessed in relation to the overall revenue structure. In this case, most companies have reduced their share of total revenue, and their purchases are considered significantly smaller compared to the new major customer.

Table 5.
Comparative analysis of the company's top clients and changes in their ABC groups in 2024–2025⁵

No.	Top Clients	2024 Sum	2025 Sum	2024 Share	2025 Share	2024 Group	->	2025 Group
1	SUNNY VILLAGE	175,800,000	169,810,000	2.0%	2.8%	B		B
2	ZAMIN-TRAVEL	104,880,000	151,003,000	1.2%	2.5%	B		B
3	Stainless Steel Samarkand	111 916 400	96,934,000	1.3%	1.6%	B		B
4	DILKASH-SHIRIN-TAOM	353,300,000	82,000,000	4.0%	1.4%	A		B
5	EL-AZIZ	20,000,000	28,238,000	0.2%	0.5%	C		C
6	SOLOMON	288,205,000	26,000,000	3.2%	0.4%	B		C
7	ISTIQBOLLI TA'LIM	28,800,000	19,200,000	0.3%	0.3%	C		C
8	SAMARKAND QUALITY PRINT	2,050,000	6,050,000	0.0%	0.1%	C		C
9	ZILOL BAXT	28,775,600	5,520,000	0.3%	0.1%	C		C
10	SAMARKAND TOURIST CENTER	109,539,998	4,800,000	1.2%	0.1%	B		C
11	MUMIN OTA 1954	10,650,000	3,048,000	0.1%	0.1%	C		C

Of the 143 customers who made purchases in 2024, only 11 made repeat purchases in 2025. Most companies maintained their positions in their previous categories, but some switched from one group to another. (See Table 5)

One of the top clients in 2024, Dilkash-Shirin-Taom, moved from Group A to Category B. Additionally, companies such as Solomon and Samarqand Touristic Centre moved from the medium client category (Group B) to Group C, indicating a significant decline in their contribution.

Based on the results, it can be understood that ABC analysis plays a key role in the budgeting process because it helps identify the most significant clients over a period and assess their actual contribution to revenue generation. Based on this analysis, a company can determine which clients generate the majority of revenue, which clients require greater focus, and where to focus more marketing and management efforts.

Group A customers account for a substantial share of Saturn Metal LLC's revenue and therefore represent a strategically important segment for the company. The primary goal is to convert top customers into loyal clients, rather than simply accepting one-time purchases. Therefore, when budgeting and planning expected revenue, Saturn Metal LLC makes a strong case for focusing primarily on this customer group. This strategy allows for realistically assessing future revenue and making revenue forecasts. Furthermore, there is a chance that Group B customers could become major buyers by improving terms, expanding the product range, and enhancing service quality.

CVP Modeling

CVP (Cost-Volume-Profit) modeling is considered a key tool in budgeting for setting target indicators, as it allows for the calculation of the minimum acceptable revenue level to cover all costs and the threshold at which a company achieves profitability. Unlike traditional budgeting, CVP modeling helps demonstrate the relationship between revenue, fixed and variable costs, and profit.

The essence of CVP modeling is that profit depends on three main factors: revenue, variable costs, and fixed costs. Revenue must first cover variable costs. After variable costs are covered, marginal revenue remains, which is used to cover fixed costs. Then, once all expenses are covered, every unit sold generates profit.

Let us look at the mathematical basis of the model. We will use the cost method since we do not know the price or sales volume. So, first, let us consider the break-even condition:

5 Source: compiled by the author.



$$P \times Q - VC_{unit} \times Q - FC = 0$$

where P is the price,
Q – quantity of products sold,
 VC_{unit} – variable costs per unit of output,
FC – fixed costs
Derivation through marginal revenue:

$$Q \times (P - VC_{unit}) - FC = 0$$

And as a result, we obtain the break-even point in units of production:

$$Q_{bep} = \frac{FC}{P - VC_{unit}}$$

Next, you can move on to cost indicators:

$$S_{bep} = \frac{FC}{\frac{P - VC_{unit}}{P}} = \frac{FC}{\frac{Revenue - VC_{total}}{Revenue}} = \frac{FC}{kMR}$$

In this formula, S_{bep} is sales at the break-even point in monetary terms, and is the marginal revenue ratio. Using the data provided by Saturn Metal LLC for 2023–2025, the critical points are calculated these critical points necessary for budgeting for the upcoming year (Table 6). Using this data, we can assess the dynamics of Saturn Metal LLC's financial stability through CVP analysis.

Table 6.

Calculation of the break-even point and financial safety margin of Saturn Metal LLC for 2023-2025⁶

Indicator	2023	2024	2025
1. Revenue (S), thousand soums	7,255,707.00	13,613,929.00	7,971,075.00
2. Variable costs (VC), thousand soums	6,423,656.00	12,463,398.00	7,196,327.00
3. Fixed costs (FC), thousand soums	750 206.00	913 223,00	786,643.00
4. Marginal Revenue (MR), thousand soums	832,051.00	1,150,531.00	774,748.00
5. Revenue Margin Ratio (kMR)	11.47%	8.45%	9.72%
6. Break-even point S_{bep} , thousand soums	6,541,996.74	10,805,926.21	8,093,457.94
7. Margin of financial safety (MFS), %	10.91%	25.99%	-1.51%

In 2024, there was a sharp increase in the break-even point from 6,541,996.74 to 10,805,926.21 thousand soums. This was due to a significant increase in fixed costs to 913,223 thousand soums, as well as a decrease in the marginal revenue ratio (MRR) to 8.45%. However, even under these conditions, revenue in 2024 was significantly higher than the break-even point, providing a record margin of safety of 25.99%.

From 2023 to 2025, Saturn Metal LLC was in a safe operating zone. However, in 2025, the situation changed, and the financial safety margin became negative (-1.51%). This indicates that revenue in 2025 fell below the break-even point by 122,382,940 soums.

CONCLUSION AND SUGGESTIONS

In conclusion, building a CVP model into a budgeting system makes the planning process much more flexible and predictable. This model helps us set clear safety margins, rather than relying on subjective assumptions. It provides an understanding of the sales volume required for the company to continue operating. Furthermore, its visualization helps clearly identify the safety margin. If the gap between actual revenue and the break-even point on the graph is narrowing, this serves as a direct signal to management. Most importantly, the CVP model plays a key role in creating the income and expense budget (I&E), cost optimization budget, and sales budget.

⁶ Source: compiled by the author.



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