

# METHOD OF DISCOUNTS AND BONUSES IN ENTERPRISES

**Eraliyev Alisher** - Assistant of the SamIES  
**Madaminjon Mamadiyarov** – Student of the SamIES

**Abstract.** This article is about the use of "bonus" and "discount" method in enterprises and organizations. a brief description, advantages and disadvantages of these methods are explained. And together with this, cases of application, methods are taught.

**Keywords:** Bonuses, discounts, seasonal goods, accounting, goods, bonus set, seasonal set of goods.

**Enter.** Every business entity, regardless of whether it is a small enterprise or a large campaign, tries to support many ways in order to further develop and thereby obtain greater profits. It is also important to fully satisfy customer demand through quality and to pay great attention to marketing. Currently, it is seen in world experience that one of the main links of marketing is bonuses and discounts. Bonuses and discounts mainly contribute to relatively higher sales of goods. In this case, it is clear that the profit from one unit of these goods will be less than before, but the total profit will be large due to the fact that they are sold a lot. That is why most of the entities that support the accelerated process use this direction.

**Analysis of literature on the topic:** if we pay attention to the scientific theories formed on the basis of world trade experiences, including the experiences of developed European countries and the United States of America in this regard, for example; Business scientific sites such as [www.businesstoday.in](http://www.businesstoday.in), [www.bloomberg.com](http://www.bloomberg.com), <https://thebusinessmagazine.co.uk> have emphasized and proven that the use of "bonuses" leads to marketing and competitive advantage as a result of experiments.

**Research methodology:** The study of the contribution of the "bonus" system to the trade sector, the formation of new "bonus" and "discount" systems and the stages of further improvement of this sector.

**Analysis and results:** Bonus and Discount are considered two different concepts. "Bonus" is the addition of any other goods, additional goods, or any material, financial value, without changing the given price, during the sale of goods or products.

"Discount" is a reduction of a certain amount (mainly in the form of a percentage) from the specified price of the goods or products being sold.

We will consider the "Bonus" method according to the above. In this case, instead of selling each product individually, we will create a convenient bonus package for the buyer. For example: (1) We offer Blender as a gift to a customer who bought a TV and a refrigerator. (2) We offer Multivarka as a gift to the customer who bought an air conditioner and a washing machine.

Here, our three products are (1) 9.372 million and (2) 11.845 million, respectively. So, when we sell these three products, we get 15% profit, i.e. (1) 1.406 million and (2) 1.78 million. (Of course, this 15% is formed on the basis of the cost and markup calculated separately for the sale.) In this case, we determine the total price of the two products minus the markup of the third product. In this case: (1) 1.406 million - 0.975 and (2) 1.78 - 0.12 million are determined. Then the trading company sells three products but makes a profit on two products. The benefit for this enterprise is the quick sale and circulation of goods, it allows to sell seasonal goods even after the season has passed.

We will consider it as above in the "Discounts" method. In this case, we make an account in a suitable way to sell a single product at a "discount", that is, the discount should benefit both the consumer and us. However, it should be mentioned that the discounts were announced only in order to accelerate the sale of goods that are sold less often and to win the competition. So, we set this discount package at a certain percentage, and we set our own conditions for participation in the "discount". For example (1): We set a price that is higher than the average price of our two products, and we offer a 10% discount to the customer when he trades at the specified price and higher.

It can be seen that benefiting from the "bonus" and "discount" methods, even if the goods were sold at a relatively low price, but in accounting, there will be no discounts in the process of tax calculation. That is, when discounts are given, there are no benefits in the tax account.

In the process of using these methods in the enterprise, this process is also reflected in accounting, as every other operation is reflected in accounting.

Dt; 5110 Kt; 9050

**Conclusions and suggestions:** In conclusion, I can say that not only trade enterprises, but also manufacturing enterprises, carefully studying and applying these methods will be one of the contributing factors for the development of their activities. The factors underlying these opinions are that these methods are widely used by

entrepreneurs of all developed countries and show good results.

However, these methods are not always considered necessary for the enterprise, that is, the use of this method does not bring a relatively large difference in income. However, in certain situations, it is effective in improving the situation of the enterprise. I will list these cases:

- When the activity starts a new job,
- When changing seasons for seasonal goods,
- To win the competition
- When changing the type of activity

In such cases, it is appropriate to use it.

#### **List of used literature.**

1. Decision No. 939 of the Cabinet of Ministers of the Republic of Uzbekistan "On measures to ensure safe tourism in the cities of Bukhara, Samarkand, Khiva and Shahrisabz". 23.11.2017 // <https://www.norma.uz>

2. International financial site [www.businessstoday.in](http://www.businessstoday.in)

3. Richards, G. (1996) Cultural Tourism in Europe. CABI, Wallingford. [1, p. 45]

4. International tourism will decrease to the level of 1990 in 2020. <https://www.interfax.ru/>

5. [www.stat.uz](http://www.stat.uz) - State Statistics Committee of the Republic of Uzbekistan.

6. Пўлатов, Х. (2024). САВДО КОРХОНАЛАРИДА ЧЕГИРМАЛАР ҲИСОБИНИ ТАКОМИЛЛАШТИРИШ. *Iqtisodiy taraqqiyot va tahlil*, 2(4), 485-491.

7. Пўлатов, Х. (2024). САВДО КОРХОНАЛАРИДА ЧЕГИРМАЛАР ҲИСОБИНИ ТАКОМИЛЛАШТИРИШ. *Iqtisodiy taraqqiyot va tahlil*, 2(4), 485-491.

8. Пўлатов, Х. У. (2023). САВДО КОРХОНАЛАРНИ СОЛИҚҚА ТОРТИШДАГИ МУАММОЛАР. *Экономика и социум*, (6-2 (109)), 925-927.

9. Shirinov, U. (2023). IMPROVING SEGMENT ANALYSIS IN COMMUNICATION ENTERPRISES. *The Journal of Economics, Finance and Innovation*, 211-217.

10. Уразов, К. Б., & Широно, У. А. (2023). ХИЗМАТЛАР СОҲАСИ СУБЪЕКТЛАРИДА БУХГАЛТЕРИЯ ҲИСОБИНИ ТАКОМИЛЛАШТИРИШНИНГ АСОСИЙ ЙЎНАЛИШЛАРИ. *Экономика и социум*, (6-2 (109)), 1025-1028.