ECONOSCITECH INTEGRATION

ISSUE 10

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

TASHKENT STATE UNIVERSITY OF ECONOMICS

American University of Technology
Powered by Arizona State University®

ISSN: 3060-5075



Acceptance of articles
PUBLISHED MONTHLY

ARTICLE CONTRIBUTORS
PROFESSORS, SCHOLARS, SPECIALISTS, AND RESEARCHERS



Google scholar

OpenAIRE

ISSN INTERNATIONAL STANDARD SERIAL NUMBER DENMARK

CONTACT: +998 94 3540880 https://econoscitech-integration-journal.uz

2026



EDITOR-IN-CHIEF:
Zufarova Nozima Gulamiddinovna
DSc., Dean of Tourism Faculty, TSUE

DEPUTY EDITOR-IN-CHIEF:
Makhmudov Nosir Makhmudovich
DSc., Prof., Academican

DEPUTY EDITOR-IN-CHIEF:
Suyunov Dilmurod Xolmurodovich
Doctor of Economics (DSc), Professor,

DEPUTY EDITOR-IN-CHIEF:
Allayarov Shamsiddin Amanullayevich
doctor of economics (DSC), professor

RESPONSIBLE SECRETARY:
Otaboyev Axmed Maxsudbek o‘g‘li
TSUE independent researcher

THE SCIENTIFIC-POPULAR ELECTRONIC JOURNAL **"ECONOSCITECH-INTEGRATION"** HAS BEEN REGISTERED UNDER THE NUMBER C-5669651 BY THE AGENCY FOR INFORMATION AND MASS COMMUNICATIONS (AOKA) OF THE REPUBLIC OF UZBEKISTAN, EFFECTIVE FROM OCTOBER 9, 2024.

In accordance with Resolution No. 384/6 dated April 10, 2026, issued by the Presidium of the Supreme Attestation Commission under the Ministry of Higher Education, Science and Innovation of the Republic of Uzbekistan, this journal is included in the list of recommended international scientific publications for publishing the primary research findings of doctoral dissertations in the field of Economic Sciences.

Partners: Tashkent State University of Economics / American University of Technology in Tashkent (AUT)

Electronic publication. Issue 10. 500 pages.
Approved for publication in October 2026.

Editorial Board Members:



Sharipov Kongratbay Avezimbetovich,
Doctor of Technical Sciences (DSc), Professor



Teshabayev To‘lqin Zakirovich,
Doctor of Economic Sciences (DSc), Professor



Said Irandoust,
Doctor of Chemical Engineering Sciences, Professor



Abdurakhmanova Gulnora Kalandarovna,
Doctor of Economic Sciences (DSc), Professor



Khudoykulov Sadirdin Karimovich,
Doctor of Economics, (DSc), Professor



Tokunaga Masahiro,
professor, PhD of Economics of the Faculty of Business and Commerce



Debasis Das,
professor Department of Computer Science



Nitin Goje,
professor and Program Lead - Computer Science



Nargizakhon Shamshieva
Doctor of Economic Sciences, Professor



Rakhmonov Norim Razzakovich,
Doctor of Economic Sciences (DSc), Professor

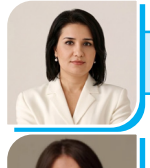
Bayxonov Bahodirjon Tursunbayevich
Doctor of Science (DSc), Professor



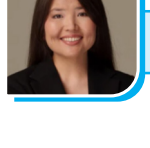
Shomurodov Ravshan Tursunkulovich,
PhD, Associate Professor



Boymuratov Abduraxmat Djumayevich
Doctor of Philosophy (PhD) in Economics



Sharopova Nafosat Radjabovna
DSc, Associate Professor



Sultanova Kamila Mukhtorali Kizi
Master of Science

CONTENTS

DEVELOPMENT OF AN IMPROVED METHODOLOGY FOR ASSESSING THE PERFORMANCE OF SMALL BUSINESS ENTITIES 28
Mavrulov Ravshan Nematjonovich

METHODOLOGICAL ASPECTS OF ASSESSING AND ANALYSING AGGLOMERATION DEVELOPMENT 33
Shokhrukh Mardonov
Nigora Makhmasobirova
Sevara Kulsakhatova

IMPROVING INTERNAL STANDARDS AND AUDIT QUALITY MANAGEMENT MECHANISMS AT PF MAC ALLIANCE AUDIT ORGANISATION: A PILOT CASE STUDY 39
Bobonarova Kamola

ASSESSING THE LEVEL OF DIGITAL DEVELOPMENT AND DEVELOPING AN ARTIFICIAL INTELLIGENCE-BASED MECHANISM FOR IMPROVING THE EFFICIENCY OF INDUSTRIAL ENTERPRISES 46
Rashidov Hasan Shirinboyevich

REASSESSING CORPORATE FINANCIAL STABILITY IN THE CONTEXT OF SUSTAINABLE ECONOMIC GROWTH: A COMPARATIVE EVALUATION OF ASSESSMENT METHODS AND THEIR APPLICABILITY TO TELECOMMUNICATIONS COMPANIES 52
Odilov Dilshod Qudratilla o‘g‘li

MONETARY POLICY TRANSMISSION, EXCHANGE RATE VOLATILITY, AND LABOUR MARKET RESILIENCE: EMPIRICAL EVIDENCE FROM UZBEKISTAN 59
Sayipov Begzod Rahimovich

A PROCEDURAL METHOD FOR GENERATING PBR TEXTURE MAPS FROM HISTORICAL GEOMETRIC PATTERNS 66
Beknazarova Saida Safibullayevna
Yunusova Dilnoza Alimjan qizi

HISTORICAL EVOLUTION OF TAX POLICY REFORMS IN THE CONTEXT OF WTO ACCESSION: THE EXPERIENCES OF KYRGYZSTAN, KAZAKHSTAN, AND TAJIKISTAN 72
Saitkulov Sukhrob Shavkatovich

THE ECONOMIC MECHANISM OF STATE REGULATION OF THE RAILWAY TRANSPORT SYSTEM IN UZBEKISTAN 79
Mekhrangiz M. Khudayarova

PUBLIC TRUST AND EXECUTIVE ACCOUNTABILITY: PRIORITIES FOR PARTICIPATORY BUDGETING AT A NEW STAGE OF DEVELOPMENT 85
Saparov Ilyos Khudaymuratovich

INTEGRATING ISO 50001 AND KAIZEN APPROACHES INTO STRATEGIC ENERGY RESOURCE MANAGEMENT 89
Najmiddinov Yahyo Fazliddin ugli

ЭКОНОМЕТРИЧЕСКОЕ МОДЕЛИРОВАНИЕ И ПРОГНОЗИРОВАНИЕ ФИНАНСОВОГО ПОТЕНЦИАЛА ПРЕДПРИЯТИЯ (НА ПРИМЕРЕ АО «УЗБЕКУГОЛЬ») 96
Жуманов Азизбек Исакбой угли

STRENGTHENING FINANCIAL CONTROL OVER THE USE OF STATE BUDGET FUNDS 104
Gofurov Bekzod Fayzulla Ugli

METHODS FOR ATTRACTING EXTERNAL INVESTMENT RESOURCES TO THE AGRICULTURAL SECTOR: RISK PREMIUMS AND GUARANTEE INSTRUMENTS 109
Amirov Lochinbek Fayzullayevich

CONTENTS

THE ROLE OF FESTIVALS IN ATTRACTING TOURISTS TO UZBEKISTAN: THE CASE OF SAMARKAND 116
Rukhshona Rakhmatova Rashidovna

ECONOMIC-GEOGRAPHICAL SIGNIFICANCE OF CITIES AND URBAN AGGLOMERATIONS IN REGIONAL DEVELOPMENT 121
Maxammadjonova Moxlaroy Zokirjon Qizi

ASSESSING THE SCALE OF THE SHADOW ECONOMY IN THE REPUBLIC OF KARAKALPAKSTAN AND IMPROVING MECHANISMS FOR ITS REDUCTION 126
Atadjanov Kadambay Sapayevich

ECONOMETRIC MODELLING OF THE RELATIONSHIP BETWEEN ELECTRICITY CONSUMPTION AND INDUSTRIAL OUTPUT DYNAMICS AT THE REGIONAL LEVEL 133
Khodjaeva Feruza Komilovna

FINANCIAL MECHANISMS FOR CREATIVE SECTOR DEVELOPMENT IN EMERGING ECONOMIES: EVIDENCE AND POLICY IMPLICATIONS FOR UZBEKISTAN 142
Kamila Rustamovna Ermanova

STRATEGIC DIRECTIONS AND IMPLEMENTATION MECHANISMS FOR SUSTAINABLY ENHANCING POPULATION WELL-BEING IN UZBEKISTAN 147
Norqobilov Nusratilla Norsaitovich

METHODOLOGICAL APPROACHES TO ASSESSING AND MANAGING THE EFFICIENT UTILISATION OF PRODUCTION RESOURCES IN THE TEXTILE INDUSTRY 152
Yusupova Orzugul

MODERN MODELS OF INNOVATION-DRIVEN TOURISM DEVELOPMENT: A HYBRID FRAMEWORK FOR UZBEKISTAN 159
Umirova Dilnoza Safarovna

IMPLEMENTATION OF IFRS 9 IN COMMERCIAL BANKS OF UZBEKISTAN: CURRENT PRACTICES AND DEVELOPMENT PRIORITIES 170
Aminov Shovkat Uktam Ugli

METHODOLOGICAL FOUNDATIONS OF THE RECOGNITION AND MEASUREMENT OF ACCOUNTING ELEMENTS IN PRIVATE HIGHER EDUCATION INSTITUTIONS 178
Saidova Kamolat Farhodovna

ECONOMIC SHOCKS: THEIR NATURE AND THE IMPORTANCE OF INCORPORATING THEM INTO ECONOMIC GROWTH ANALYSIS 183
Rasulov Jamshid Shokir ugli

APPROACHES TO ENSURING SUSTAINABLE DEVELOPMENT THROUGH IMPROVEMENTS IN HUMAN CAPITAL QUALITY 189
Shermuhammedova Madina Mirshod qizi

THE USE OF KEY PERFORMANCE INDICATORS (KPIS) IN ENTERPRISE COMPETITIVENESS MANAGEMENT 198
Umarova Nilufar Abdukakhor kizi

THE USE OF KEY PERFORMANCE INDICATORS (KPIS) IN ENTERPRISE COMPETITIVENESS MANAGEMENT



Umarova Nilufar Abdukakhor kizi
PhD, Senior Lecturer,
Department of Innovation Management
Tashkent State University of Economics
ORCID: 0009-0009-0646-4184
E-mail: n42361502@gmail.com
Tel.: +998 97 447 88 69

Abstract. This article examines the theoretical and practical aspects of using Key Performance Indicators (KPIs) in enterprise competitiveness management. It focuses on the role of KPIs in translating strategic objectives into measurable outcomes, integrating financial and non-financial indicators, and supporting the development of sustainable competitive advantages. A step-by-step model for developing an enterprise KPI system is proposed, encompassing financial stability, customer-related performance, internal business processes, innovation activity, and employee development. Particular attention is given to the measurability of objectives, the allocation of responsibility, the reliability of data, and the regular review of performance indicators. The practical application of the proposed approach can contribute to improving strategic control, the quality of managerial decision-making, and the overall effectiveness of enterprise competitiveness management.

Keywords: enterprise competitiveness, management, Key Performance Indicators (KPIs), performance indicators, strategic management, competitive advantage, Balanced Scorecard, performance evaluation.

Аннотация. В статье исследуются теоретические и практические аспекты использования ключевых показателей эффективности (KPI) в системе управления конкурентоспособностью предприятия. Особое внимание уделяется роли KPI в преобразовании стратегических целей в измеримые результаты, интеграции финансовых и нефинансовых показателей, а также их значению для формирования устойчивых конкурентных преимуществ. Предложена поэтапная модель формирования системы KPI предприятия, включающая показатели финансовой устойчивости, взаимодействия с клиентами, эффективности внутренних бизнес-процессов, инновационной активности и развития персонала. Особое внимание уделяется измеримости целей, распределению ответственности, достоверности данных и регулярному пересмотру показателей эффективности. Практическое применение предложенного подхода может способствовать повышению качества управленческих решений, эффективности стратегического контроля и общей результативности управления конкурентоспособностью предприятия.

Ключевые слова: конкурентоспособность предприятия, менеджмент, ключевые показатели эффективности (KPI), показатели эффективности, стратегическое управление, конкурентное преимущество, Balanced Scorecard, оценка эффективности.

INTRODUCTION

In the modern market environment, an enterprise's competitiveness is determined not only by its production volume or financial performance but also by the value created for customers, the efficiency and speed of business processes, product quality, innovation activity, and the effective utilisation of human capital. Therefore, the systematic measurement of strategic objectives and the monitoring of their implementation are of particular importance within the enterprise management system. Competitive advantage can be sustained when an enterprise's value-creating activities are managed in an integrated and coordinated manner[5].

The Key Performance Indicator (KPI) system provides an effective framework for linking management objectives with specific and measurable indicators. However, the effectiveness of a KPI system depends not merely on the number of indicators used but on their alignment with the strategic priorities of the enterprise. Clearly defined responsibilities, regularly updated data, and strategically relevant indicators can enhance the role of KPIs as an effective management and control instrument[1]. Therefore, the integration of KPIs into the enterprise competitiveness management system represents a relevant issue from both scientific and practical perspectives.

The aim of this study is to systematise the theoretical foundations for the use of KPIs in enterprise competitiveness management and to propose a practical KPI model for enterprise management. To achieve this aim, the study defines the conceptual foundations of KPIs, groups the key indicators associated with enterprise competitiveness, develops criteria for their selection, and identifies directions for improving managerial decision-making through the effective application of KPIs.

LITERATURE REVIEW

Neely, Gregory, and Platts, in their research on enterprise performance measurement, emphasise the importance of viewing a performance measurement system not as a collection of separate indicators but as an integrated management system linked to the enterprise's strategy and external environment. Their approach highlights the importance of the content of performance measures, the interrelationships among them, and their alignment with the operating conditions of the enterprise[2].

The Balanced Scorecard concept developed by Kaplan and Norton proposes assessing customer-related performance, internal business processes, and learning and development alongside traditional financial indicators. This approach facilitates the alignment of strategy with day-to-day activities and enables KPIs to focus not only on final financial outcomes but also on the underlying factors that contribute to those outcomes.

In their subsequent work, Kaplan and Norton further developed the Balanced Scorecard as an instrument for strategy implementation and the establishment of a strategic management system. Their approach emphasises the importance of establishing clear cause-and-effect relationships among strategic objectives, performance indicators, initiatives, and expected outcomes.

Parmenter emphasises the importance of distinguishing KPIs from conventional statistical or operational indicators. According to his approach, KPIs should be directly linked to an organisation's critical success factors, support managerial decision-making, and be monitored regularly. The author also highlights the importance of maintaining an appropriate and manageable number of KPIs, selecting relevant performance measures, and ensuring that indicators serve as practical management instruments rather than being used primarily for reporting purposes.

Porter associates competitive advantage with the activities undertaken throughout an enterprise's value chain. From this perspective, the KPI system should be designed to measure how such areas as cost management, product quality, logistics, marketing, customer service, and other business processes contribute to the enterprise's competitive position[3].

From a quality management perspective, ISO 9001:2015 identifies the monitoring, measurement, analysis, and evaluation of organisational performance as important components of the management system. This principle further reinforces the role of KPIs in supporting evidence-based managerial decision-making[4].

RESEARCH METHODOLOGY

The study employed a systems approach, comparative analysis, grouping, logical analysis, expert evaluation, and indicator generalisation methods. To provide a comprehensive assessment of enterprise competitiveness, KPIs were classified into five principal groups: financial performance, customers and market performance, internal business processes, innovation activity, and human capital. This classification enables the KPI system to capture not only performance outcomes but also the key factors associated with the achievement of those outcomes.

Five principal criteria were used for selecting KPIs: direct alignment with strategic objectives; measurability and accuracy of calculation; reliability of data; responsiveness to managerial decisions; and the possibility of regular monitoring at a specified frequency. For each indicator, the target value, actual value, deviation, and

1 Parmenter D. Key Performance Indicators: Developing, Implementing, and Using Winning KPIs. 4th ed. Hoboken: John Wiley & Sons, 2019. 384 p.
2 Neely A., Gregory M., Platts K. Performance measurement system design: A literature review and research agenda // International Journal of Operations & Production
3 Porter M.E. Competitive Advantage: Creating and Sustaining Superior Performance. New York: Free Press, 1985.
4 ISO 9001:2015. Quality management systems — Requirements. Geneva: International Organization for Standardization, 2015.

responsible organisational unit are determined. When analysing deviations, attention should be given not only to whether actual performance is above or below the target value but also to identifying the factors associated with the observed deviation.

To provide an integrated assessment of KPI performance, the following composite index can be applied:

$KPI\ Index = \Sigma (w_i \times R_i)$

where w_i represents the strategic weight assigned to the *i-th* indicator, and R_i represents the degree of target achievement for that indicator. The sum of all indicator weights must equal 1:

$\Sigma w_i = 1$

This index makes it possible to integrate performance results across different areas into a single overall assessment. However, the composite KPI index should be used in conjunction with qualitative managerial and expert assessment, thereby providing a more comprehensive basis for evaluating enterprise performance and competitiveness.

Statement on the Use of Artificial Intelligence. In the preparation of this study, artificial intelligence (AI) tools were used to a limited extent, accounting for approximately 10% of the overall research process. Their use was primarily confined to language refinement, technical editing, and structural support. The selection of research methods, collection and analysis of empirical data, interpretation of the findings, formulation of scientific conclusions, and development of practical recommendations were carried out and verified by the author.

ANALYSIS AND RESULTS

In developing a KPI system for enterprise competitiveness management, it is advisable to begin with the formulation of a clearly defined strategic objective. Each strategic objective should subsequently be linked to a set of measurable indicators that enable management to assess progress towards its achievement.

For example, the strategic objective of “increasing market share” can be linked to such indicators as customer growth, the share of repeat purchases, customer satisfaction, and sales conversion. Similarly, the objective of “cost reduction” can be assessed through indicators such as production costs, unit costs, resource efficiency, and the defect rate. Establishing such relationships between strategic objectives and measurable KPIs contributes to aligning operational activities with the enterprise’s broader competitiveness objectives (Table 1).

Table 1

Key Performance Indicators for Enterprise Competitiveness Management[5]

KPI Group	Key Indicator	Impact on Objectives	Recommended Frequency
Financial	Profitability, ROA, cost growth	Financial stability and investment capacity	Monthly/Quarterly
Customer and Market	Market share, customer satisfaction, repeat purchases	Customer value creation and market position	Monthly/Quarterly
Internal Processes	Cycle time, defect rate, labor productivity	Cost and quality advantage	Weekly/Monthly
Innovation	Share of new products, implementation of new ideas	Long-term competitive advantage	Quarterly/Annually
Human Capital	Employee turnover, professional development, KPI achievement	Development of knowledge and competencies	Monthly/Quarterl

As shown in the table, a comprehensive assessment of enterprise competitiveness requires consideration of indicators beyond profitability alone. Financial results are generally lagging indicators, reflecting the outcomes associated with previous managerial decisions. By contrast, indicators such as customer satisfaction, order fulfilment time, the share of innovative projects, and employee qualifications can serve as leading indicators associated with future performance. Therefore, maintaining an appropriate balance between lagging and leading indicators is important when developing a KPI portfolio.

The recommended model for integrating KPIs into the management system consists of three stages. At the first stage, the strategic objectives of the enterprise and the principal factors contributing to its competitive advantage are identified. At the second stage, one to three key KPIs are selected for each strategic objective,

5 Author’s development.

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

and the calculation formula, data source, target value, and responsible person or organisational unit are specified for each indicator. At the third stage, KPI results are regularly monitored, factors associated with deviations are analysed, and appropriate managerial measures are developed where necessary.

An important aspect of the KPI system is the alignment of performance indicators with both employee incentives and the strategic interests of the enterprise. Focusing employee rewards predominantly on a single indicator may reduce attention to other important dimensions of performance. For example, an excessive emphasis on rapidly increasing sales may be accompanied by reduced attention to customer service quality or an increase in accounts receivable. Therefore, KPIs should be mutually balanced, while the incentive system should incorporate qualitative criteria alongside quantitative performance outcomes.

The integration of KPIs into digital management dashboards also provides important opportunities for strengthening enterprise competitiveness management. When data obtained from Enterprise Resource Planning (ERP), Customer Relationship Management (CRM), and other information systems are consolidated within a unified dashboard, management can identify significant deviations and monitor performance in near real time. The effectiveness of digitalisation in this context can be further strengthened by ensuring data accuracy, a unified measurement methodology, and consistent definitions of indicators across organisational units.

Within the proposed KPI system, a Corporate Competitiveness Index (CCI) can also be developed to provide an integrated assessment of enterprise competitiveness. Under this approach, different weights are assigned to the financial, customer and market, internal process, innovation, and human capital dimensions. For illustrative purposes, the financial dimension may account for 25% of the overall index, customer and market performance for 20%, internal processes for 25%, innovation for 15%, and human capital for 15%. These weights should not be interpreted as a universal standard; rather, they may be determined through expert evaluation according to the enterprise's industry characteristics, strategic priorities, and competitive environment (Table 2).

Table 2

Proposed Structure and Weighting of the Corporate Competitiveness Index (CCI)[6]

Dimension	Weight, %	Sample KPI	Assessment Focus
Financial	25	Profitability, ROA	Sustainable profitability
Customer and Market	20	Market share, customer satisfaction	Market position
Internal Processes	25	Cost, cycle time, defect rate	Operational excellence
Innovation	15	Share of new products	Future competitive advantage
Human Capital	15	Qualifications, employee turnover, productivity	Competencies

The analysis indicates that the KPI system can contribute to addressing three key management objectives simultaneously: translating strategy into measurable tasks, aligning the activities of different organisational units with common strategic objectives, and enabling timely managerial adjustments based on performance results. The effectiveness of the system can be further strengthened by maintaining an appropriate number of strategically relevant KPIs, selecting indicators on the basis of their managerial significance rather than solely their ease of measurement, balancing quantitative targets with qualitative performance criteria, and ensuring a high level of data quality.

The integration of the KPI system with digital management dashboards enables management to identify significant deviations promptly and respond to changes in performance indicators in a timely manner. In this context, particular attention should be given to ensuring the accuracy and consistency of data obtained from systems such as Enterprise Resource Planning (ERP) and Customer Relationship Management (CRM), applying a unified measurement methodology, and clearly defining areas of responsibility. KPIs should encourage employees to focus not only on quantitative results but also on quality, strategic priorities, and long-term objectives, thereby supporting a balanced improvement in performance across different areas of enterprise activity.

6 Author's development.

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

CONCLUSIONS AND RECOMMENDATIONS

The use of Key Performance Indicators (KPIs) in enterprise competitiveness management provides a framework for linking strategic objectives with measurable results, supporting data-driven managerial decision-making, and systematically monitoring the key factors associated with competitive advantage. By extending beyond financial performance to incorporate customer and market, internal process, innovation, and human capital indicators, the KPI system contributes to a more comprehensive assessment of an enterprise's long-term competitiveness.

Based on the findings of the study, several practical recommendations can be proposed. First, each enterprise should establish a focused and prioritised KPI portfolio aligned with its strategic objectives. Second, a structured KPI profile should be maintained for each indicator, specifying its calculation formula, data source, target value, monitoring frequency, and responsible organisational unit. Third, an appropriate balance between lagging and leading indicators should be maintained to enable the assessment of both achieved results and factors associated with future performance. Fourth, KPI results should serve as an analytical basis for developing appropriate managerial measures and supporting timely decision-making. Fifth, KPIs should be reviewed periodically, and at least annually, to maintain their alignment with the enterprise's strategic priorities and evolving market conditions.

Overall, the KPI system should be regarded not merely as a monitoring mechanism but as a practical instrument of strategic management. Its effectiveness is determined primarily by the extent to which indicators are aligned with strategic objectives, the reliability and consistency of the underlying data, and the effective integration of performance results into managerial decision-making. This approach can contribute to aligning an enterprise's internal capabilities with market requirements and creating favourable conditions for the sustainable strengthening of its competitiveness.

Based on the findings of the study, the following practical recommendations are proposed:

1. Develop a strategically aligned and balanced KPI portfolio. Enterprises should select a focused set of KPIs that directly reflect their strategic objectives and cover the key dimensions of competitiveness, including financial performance, customer and market performance, internal business processes, innovation, and human capital. An appropriate balance between leading and lagging indicators should be maintained to support both current performance assessment and forward-looking management.

2. Establish a standardised KPI monitoring and responsibility framework. Each KPI should have a clearly defined calculation methodology, data source, target value, monitoring frequency, and responsible organisational unit. This approach can strengthen data consistency, clarify managerial responsibility, and provide a reliable basis for evaluating progress towards strategic objectives.

3. Integrate KPI monitoring with digital management systems. Enterprises should consider integrating KPI data from ERP, CRM, and other corporate information systems into unified digital dashboards. Such integration can facilitate timely performance monitoring, support the identification of significant deviations, and provide managers with relevant information for evidence-based decision-making.

4. Introduce a regular KPI review and improvement mechanism. KPI portfolios should be reviewed periodically, and at least annually, to maintain their alignment with changes in the enterprise's strategy, market environment, technological development, and competitive priorities. The results of KPI assessments should be incorporated into managerial decision-making, resource allocation, employee development, and strategic planning.

REFERENCES

1. ISO 9001:2015. Quality Management Systems — Requirements. – Geneva: International Organization for Standardization, 2015.
2. Kaplan R.S., Norton D.P. The Balanced Scorecard: Measures That Drive Performance // Harvard Business Review. – 1992. – Vol. 70. – № 1. – P. 71–79.
3. Kaplan R.S., Norton D.P. The Balanced Scorecard: Translating Strategy into Action. – Boston: Harvard Business School Press, 1996. – 322 p.
4. Neely A., Gregory M., Platts K. Performance Measurement System Design: A Literature Review and Research Agenda // International Journal of Operations & Production Management. – 1995. – Vol. 15. – № 4. – P. 80–116. – DOI: 10.1108/01443579510083622.
5. Parmenter D. Key Performance Indicators: Developing, Implementing, and Using Winning KPIs. – 4th ed. – Hoboken: John Wiley & Sons, 2019. – 384 p.
6. Porter M.E. Competitive Advantage: Creating and Sustaining Superior Performance. – New York: Free Press, 1985.

Proofreader: Xondamir Ismoilov

Layout and Designer: Hasan Maqsudov

2026. № 10

© When materials are reproduced, the ECONOSCITECH-INTEGRATION journal must be cited as the source. Authors are responsible for the accuracy of the information in materials and advertisements published in the journal. Editorial opinions may not always align with those of the authors. Submitted materials will not be returned to the editorial office.

To publish articles in this journal, you may submit articles, advertisements, stories, and other creative materials through the following links. Materials and advertisements are published on a paid basis.

You may subscribe to the journal at any time using the following details. Once subscribed, please send a screenshot or photo of your payment confirmation to our Telegram page @iqtisodiyot_77. Based on this, we will send the latest issue of the journal to your address each month.

Our address: Tashkent city, Yunusobod district, 19th block, House 17.