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Stages of Planning and Forecasting in the Management System

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Abstract; One of the main issues is to assess the need for changes in the existing economic mechanism or its individual elements (taking into account the new needs, motivations and reactions of economic entities to these changes) in order to ensure the maximum efficiency of economic development and management of the country. Then this process moves from the stage of assumptions to the stage of forecasting possible development and achieving the established development guidelines, provided that the appropriate resources and means of implementation are provided. At this stage, various scenarios are considered, the choice of a more realistic scenario can be considered a transition to the next stage of final specification of goals and parameters, the choice of a strategy reflected in the developed concepts, programs and development plans.

At the same time, the creation of new mechanisms and tools for the implementation of the chosen strategy (or the modification of existing ones) is envisaged. Then, in the context of managing the macro level of the economic system, the process enters the implementation stage, which begins with changes in the regulatory and legislative framework, the creation of new motivational incentives for subjects, after which current planning comes into force as a regulatory, coordinating and control tool.

Individual enterprises, organizations, firms representing the micro level are in the sphere of regulatory influence of state bodies. The main development parameters, operating within the macro area specified in the macro-foresight process, try to adapt to the emerging economic environment and use it to implement changes in its conditions.

Keywords: *organization, process, forecast, motivation, planning*

Introduction

Analyzing and monitoring information about the expected directions of the country's development, the situation in world markets, economic entities, along with making assumptions about possible changes in the external sphere, predict the options for their own behavior in the future. With the determination of development directions and mechanisms for implementing strategies (developed at the macro level), an appropriate response from the business sector of the economy arises (Isakov 2010).

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At the level of economic entities, specific development strategies are described in detail in a certain direction: unproductive activities are limited or narrowed, promising areas are expanded, new types and forms of economic activity are created, the behavioral tactics of economic entities change. Here, at the stage of implementing the selected strategy, current (operational) planning becomes the main function of internal management (Ismayilov 2019).

Thus, the interaction of macro and micro systems of foresight is manifested, first of all, in the guiding influence of the first (through the scientific determination of the goals of future development, the development of mechanisms ensuring their achievement), the first. In addition, the purposeful and rational motivation of the activities of economic entities, their vision of their own development paths cannot go beyond the framework of the national foresight system. Taking into account the interests of economic entities in the conditions of market relations is one of the fundamental provisions of the macro-foresight system (Mirzazadeh 2025).

The reliability of target parameters in macro and micro systems of the forecast is an indispensable condition for obtaining a positive result in the development process. It is determined by the accuracy of the initial calculations carried out at various stages of forecasting and planning, ensuring the balance of natural-material and financial-value flows, the interaction of production factors, resources spent and expected results. In such calculations, indicators are used and determined that reflect a complex and interconnected set of norms and standards. They become the main regulators of both the forecasting system and the entire development management system, since they are called upon to regulate economic processes, to subordinate them to scientifically based laws (Zubareva, Pilipenko, 2016).

In general, given the insignificant difference between these categories, one can agree with this argument. Without paying attention to the nuances that are insignificant in a meaningful analysis of these concepts, we note that both of them constitute the essence of the normative method - from the nature of their impact (directive or indicative) on the economic system (Shchevyev, Bykov, Zyablitseva 2020).

With directive planning, norms and standards set from above played the role of the most important regulator of the economy. The dominance of directives in society led to the fact that they began to have a legal and economic character, since they were elevated to the rank of law and provided for liability for non-fulfillment. Although in modern conditions there are a number of economic norms, non-compliance with them threatens with serious consequences for subjects (environmental standards, standards in force in the use of budget funds, tax rules, etc.). However, researchers state that with the expansion of the independence of the rights of commodity producers during the transition to the market, directive planning is being replaced by the "concept of metrological regulation". The complexity, diversity and unity of the process of repeated production necessitated the systematization of economic norms and standards, which, in turn, perform the function of regulating these processes. Norms and standards are combined into subsystems and complexes serving technical, technological, organizational, social and other areas of the reproduction process, are formed on the basis of the existing relationship between them and are used at various levels of

management, as well as constitute their basis. Thus, the activities of individual spheres or subsystems of the economy are based on the use of the corresponding system of norms and standards (Vodyasov, 2016).

Methodology

There are a number of approaches to the classification of the entire variety of economic norms and rules. One approach involves the construction of a classification system based on interrelated features. It begins with the main feature, which expresses the belonging of norms and standards to the main relations arising in the sphere of production. The norms and standards grouped on this basis are systematized according to the following (in order of importance) attribute - belonging to the objective laws and regularities that determine these relations, then follows the feature of belonging of norms and standards to the sphere.

From the point of view of production management and its environment, the groups are divided into subgroups, and such a classification system is closed by the feature of belonging of norms and standards to specific tasks of production management and its environment: planning, accounting, control, analysis, evaluation, decision-making. Such a systematization characterizes norms and standards as belonging to the relationship - to the whole and to the relationship and interaction. However, it is impossible to build on other features that are not essentially important for determining the systemic nature of norms. For example, classification of norms and norms by types, principles and methods of formation, etc (Dewanta, Sidiq, 2023).

Within the framework of another approach, the classification allows taking into account various features of norms and standards, where the construction of features does not correspond to any pattern, but is simply listed in an arbitrary order. For example, by adding a number of other features to the classification of norms and standards of intra-farm planning and organization of agricultural production, a new one can be obtained, covering most of these norms and standards. In addition, it provides the breadth of search in organizational and methodological work when creating autonomous reproduction systems in accordance with real conditions for solving specific problems. This is especially important in the transition period, when the center of gravity in the macroeconomic management process shifts from tools to the object of management (Mirzazada, 2025).

It is clear that the same indicators included in a certain classification group are simultaneously taken into account in another group of norms and standards. The connection and interaction between them are accepted as an objective fact (without regularizing and systematizing these relations). For example, norms and standards classified by the object of regulation, indicators of labor instruments, labor objects, living labor are also included in one of the groups classified by the direction of movement of resources (consumption norms) and belong to one of its subsystems - production consumption norms. Some norms from the group of exchange indicators (some types of prices, tariffs), as well as from the group of distribution norms (taxes, norms of formation of various funds, etc.) belong to the group of general economic norms. Indicators from the group of prospective ones, by definition, belong to the groups of forecast and planned norms and standards (they can be in both at the same time), while current and operational indicators belong to the group of actual indicators - differing in

their validity or scope, in terms of objects of normalization, in terms of methods of formation, in terms of detail, etc (Ekimova, 2013).

A regulatory system or a system of norms and standards is understood as a set of scientifically substantiated material, labor and financial norms and standards, their formation, updating and development of forecast and planning documents. A normative base is understood as a set of norms and standards used for planning, forecasting, analysis and accounting, regulation, organization and control of production, distribution and exchange, as well as methodological provisions and recommendations, updating and application, programs for automated calculation of various instructions, standards, coefficients, normative indicators.

Thus, it is clear that the normative base is part of a regulatory system that, in addition to the normative base as an information element, includes a number of other organizational and management elements. This also emphasizes the definition of the concepts of a normative system and a normative economy by some researchers. They distinguish three elements of a normative economy: a normative-legal basis, a material and technical basis of the norm, and a subsystem for managing the development process of improving the normative and material and technical bases of the norm (Amrahov, Mahmudov, Aliyev, Hajiyeva 2022).

Results

The use of the term normative economy is justified by the fact that it would be incorrect to use the concept of a normative system for local studies of a set of norms and standards serving a specific area, sector of the economy. Therefore, the use of the concept of normative economy allows us to specify the object of research. Consequently, the normative system defines a broad concept of information and organizational and management (including material and technical) elements of the complex of norms and standards, while normative economy is more limited.

The main principles of the formation of the regulatory and legal framework are the principles of progressivity of norms and standards, their comparability, complexity and compliance with the conditions of the existing economic system. The principle of progressivity means taking into account the requirements of scientific and technical progress, using its achievements in the process of developing norms and standards. That is, improving regulatory systems from these positions allows us to achieve maximum results in the rational use of resources, increase the efficiency of public production. Comparability is also the most important condition for achieving goals and standardization. Without comparing normative indicators, finding the optimal ratios between production factors, comparing costs and production results, and conducting economic analysis in dynamics becomes more complex.

The principle of complexity is that the regulatory legal framework used in managing the economy should take into account the requirements of all its areas. The principle of compliance with the conditions of the existing economic system means that regulatory systems are not stationary, but well-established. Changes in the country's economy directly and indirectly affect the regulatory legal

framework, its content, and development (Ariabod, Moghaddasi, Zeraatkish, Mohammadi Nejad, 2019).

A number of regulatory indicators are automatically removed from newly created regulatory systems, since they are no longer needed. The nature of regulation is changing, its subjects, objects, goals and objectives, a regulatory economy is taking place, which allows norms and standards to maintain the function of a management tool at all stages of the development of the economic system. For example, during the transition period of the economy, the nature of regulation changed from decentralized to metrological. The enterprise determines its own regulatory legal framework, which is aimed at internal coordination and simplification of the activities of the economic entity, covering the objects of interest to it. A number of public state norms and standards are of a regulatory nature (Uskova, Selimenkov, Anishchenko, Chekavinsky, 2014).

The modern regulatory framework of any economic entity consists of external and internal standards. External, in turn, is divided into mandatory and advisory (informative). Mandatory norms are related to the protection of the interests of the entire society, and therefore their formation and maintenance are within the competence of the state. The purpose of mandatory regulation is to ensure the fulfillment of the most priority social tasks: safety of human life, labor protection, environmental protection, saving all types of resources, safety of economic facilities in connection with the possibility of emergency situations, etc. This includes various state standards for products, works, services, economic standards, minimum wages, rates of allocation to extra-budgetary funds, etc.

Recommended norms and standards are only of a guiding nature, their task is to inform economic entities about the situation in the national economy or the world economy, possible and desirable changes. They are developed by the following institutions (Amrakhov, 2022):

1. International organizations (these are various types of international standards, development indicators, etc.). For example, the International Organization for Standardization, the United Nations Economic Commission for Europe, the World Health Organization, the World Trade Organization, and others.

2. Government bodies (state recommended standards, current and projected indicators of socio-economic development, etc.).

3. Non-governmental organizations. For example, standards developed by technical and technological scientific and technical societies, experimental laboratories. The group of internal standards is formed within the framework of external mandatory standards and should not contradict them. This is the most active part of the regulatory system, which directly performs the function of production management. The enterprise itself develops technological norms of the production process, regulates the requirements for purchased raw materials, determines the volume of the consumption fund, the accumulation fund, etc.

According to researchers, the ratio of external mandatory and internal norms and standards in the total set characterizes the management of the economy. In market conditions, the scope of mandatory norms is limited to the limits that confirm the principle of freedom of management and

entrepreneurship. However, the right to independence of enterprises does not mean permissiveness in decisions, but is conditioned by the need to study and adopt common "rules" for all, aimed at achieving maximum efficiency of the interaction of all its participants. The mandatory implementation of norms is based not on blind compulsion for their implementation, but on equal relations with the state, the result of which is the mutual obligations of the state to business entities. The dynamics of the regulatory system, in terms of the ratio of obligations and independence, most clearly reflects the development of its component - the standardization system. Standardization in the form in which it existed in the planned economy did not correspond to the new economic conditions and did not allow the country to fully integrate into the world economic space. The objective need for changes in the field of standardization led to the creation of laws and regulations that included a number of fundamentally new provisions (including the division of state standards into mandatory and regulatory), new categories and terms.

The forms of application of international and regional standards have been formulated in a new way. The harmonization of local standardization rules with international standards has opened up wide opportunities for the active activity of manufacturers in world markets. With the increase in the degree of participation of the country in the international division of labor, the intensification of foreign trade activities of its subjects, a number of international standards of an advisory nature are moving to the category of mandatory ones, therefore their coordination is extremely important (Yermekova, Romanenko, Zhanibekova, Aitzhanova, Apakhayev, 2024).

One of the important issues is the harmonization of changes in the standards system with the world standardization experience. The new standardization system allows enterprises, organizations, consumers, public organizations to participate in the process of creating standards as interested parties and interact with it. For example, standards of scientific-type public associations are an important source of scientific knowledge, an important source of information about advanced achievements, and can be used on a voluntary basis to develop enterprise standards (Amrakhov, Karimov, Karimova 2022).

In general, the development of standardization and norms in general should correspond to the changes taking place in the socio-economic life of society, and also try to foresee them, so that norms, rules, standards are in a state. This allows them to fully, valuablely serve reproductive processes to promote sustainable economic growth.

Such a state is achieved through continuous monitoring of the state of regulatory and legal bases, coordination of research work on the development and updating of methodological materials, and the development of software for the modernization of the material and technical base of regulation (Amrahov, Narimanov, Hajiyeva, Mirzazadeh, Ismayilova, Osmanova, 2025).

These forms of management of the regulatory system are directly related to the management systems of reproductive processes of the corresponding levels, and are also their components. This applies more to forecasting and planning. Researchers emphasize that the role of norms and standards in any type of human activity in managing the economy does not decrease.

Thus, the above becomes part of the foresight system. It can be interpreted as a check of the readiness of the regulatory framework for changes in the external environment and involves the approval of the existing set of norms and standards in forecasting-planning models and development scenarios. In the economic literature, there is a concept of verification that can determine this approval process. Here we are talking about the verification of the model itself. The main thing is that it is appropriate to use the concept of partial verification of norms and standards in predictive development models to indicate the verification of the adequacy of the regulatory framework, which is to assess its functional completeness. Its essence lies in the fact that in the foresight system, along with the main processes of formulating hypotheses, building predictive models and drawing up plans, another process takes place - the compliance of the original, existing regulatory framework with the possible state of affairs. At the same time, in order to ensure sufficient completeness of the regulatory and legal framework, a mandatory condition must be met for the requirements to be taken into account in the norms and standards of all areas of economic management.

Discussion

The processes of forming regulatory frameworks to serve the economy occur by selecting the most acceptable norms and standards from the existing set and covering them with new normative indicators (including borrowing from other normative bases or calculations). In forecasting, this is called normative forecasting. In fact, this is a target forecast. Here, normative indicators reflecting the desired state of the object in the future are determined to achieve the set goals, and the list of norms and standards (including resource use norms) whose implementation is determined as a way is specified. However, it should be taken into account that specifying the degree of probability of obtaining certain results is also a normative process (for example, threshold values of probability can be determined, etc.). Unlike forecasting, where norms and standards are applied only in individual cases, planning, regardless of their type and form, involves the comprehensive use of normative systems. They are checked for compliance with specific development directions of economic systems. This is due to the specific nature of planning, the greater specificity of the goals set, the implementation of certain control functions through planning when comparing actual and planned indicators. Thus, production standards at the enterprise are used as a calculation basis for planning production, its organization, based on technical and economic standards, the basis for accounting and control over the use of resources, the future need for equipment, materials, tools is determined. Labor standards allow you to plan the size of the wage fund, rational reserves of production resources are also planned according to the standards (Gazizov, 2014).

At each stage of planning, the quality of the norms is carefully analyzed. Outdated norms are replaced by new ones. Internal planning takes into account both internal and external regulatory standards. The latter cannot change under the influence of internal management, they are only indicators of the external environment that are most sensitive to changes. Monitoring the state of the enterprise, they determine the tactics and strategy of its behavior and development (Omoshev, Zhoroeva, Abyshov, Kaparova, Mamyrkulova, 2024).

Macroeconomic planning operates with external norms and rules. Some of them serve as benchmarks, while others act as methods and ways to achieve development benchmarks (taxes, price ceilings, tariffs and depreciation norms, norms for the formation of various funds, state standards, etc.).

Thus, there are permissible limit values for development indicators approved on the basis of the system of international indicators adopted by the UN, and the main indicators include (Mirzazada, Camalov, 2025):

1. Expenditures on scientific research, % of GDP.

2. Average hourly wage.

3. Ratio of income of 10% of the population with high wages to 10% of the population with low wages.

4. Differentiation of the population by the subsistence minimum.

5. Share of the processing industry in industrial production, %.

6. Volume of investments, % of GDP.

7. Share of imports in food consumption.

Taking into account the traditional logic of planning, two approaches should be distinguished. between which there are not only significant differences, but also certain commonalities. The commonality of these approaches includes the main purpose of the qualitative characteristics in their specific relationship. Unlike these characteristics, many other indicators are either constant or are determined on the basis of slight growth and structural transformation (Vartanova, 2016).

A certain dynamism of such economic indicators, direct calculations to justify the volume of production and sales of products do not allow them to be considered limiting in a complex system of planning. Therefore, the characteristics of factors that have a special status in the planning system have been and remain. These processes include several stages.

At the first stage, calculations are carried out on the basis of appropriate methods and information technologies. At the second stage, the characteristics of the unit cost of a specific type of product are justified in an automated mode. For this, the corresponding cost standards are determined: conditionally constant, not related to production volumes and calculated absolutely; as well as conditional variables per unit of a specific product. Taking into account them and the total savings, direct calculations determine the necessary costs for the planned production (Mirzazadeh, Zeynalli, 2024).

At the third stage, a quantitative forecast is carried out, taking into account the expected sales volumes, market conditions and contracts, in accordance with a certain methodology. These calculations allow determining the amount of expected income from the sale of products (Amrahov, 2014).

The essence of the fourth stage consists in the consolidated direct calculations (based on information technologies) of the economic results of production, including gross and marginal revenue, profit.

Their relationship with resources and production costs determines the break-even points and economic safety zones for the production of a particular product, various characteristics of economic efficiency, private (labor productivity, etc.). At the fifth stage, the needs for planned resources within the framework of classical intra-enterprise planning can be specified, and organizational and economic management tools within the framework of an indicative approach.

In the new economic conditions, only the nature of planning should change, it should be improved taking into account new opportunities and needs arising in the economic system. First of all, this process is associated with a change in the role of the state in the economy, an increase in its active influence on the basis of the expansion of regulatory instruments that are no longer strictly directive in nature, but rather directional, indirect in nature, which is more effective as an integral part of the complexity of relations between economic entities (Amrahov, Mirzazadeh, Taghiyev, Muradov, Hamidov, Karimova, 2023).

However, there are still individual sectors and areas where directive planning is an objective necessity (including in the sphere of spending budget funds). In fact, even within a separate enterprise, a number of planned indicators can be directive in nature. Therefore, when forming strategic plans for the development of micro- or macroeconomic systems, it is necessary, first of all, to determine the characteristics of the areas, certain structural elements, forms and methods of appropriate approaches, planning (Amrahov, Huseinov 2015).

The modern concept of strategic planning involves the creation of a certain logical chain in a single model of a strategic plan. Its structural elements are as follows:

- determination and formation of the goal or system of goals of the strategic planning subject in the planning period;

- analysis and clarification of the initial level of development of the strategic planning object in the pre-planning period, the parameters of the achieved level and its structure at the beginning of this period;

- determination of the volume and structure of the needs of society in the planning period;

- determination of the volume and structure of resources existing at the beginning of the planning period and newly created during the planning period;

- balancing the needs and resources of socio-economic subsystems of different levels by eliminating temporary contradictions and inconsistencies, on the basis of the preparation of management decisions in the form of strategic forecasts, programs and plans.

This arrangement of the links of the logical chain is not entirely correct. The point is that if you follow the logic of an integral strategic management system, which is projected into its individual components, including planning, then the starting point here is the analysis of the external and internal environment, and only then the mission, goals of the organization are determined and other structural elements are implemented.

The importance of the analysis is due to the fact that it provides clarity of information, signals changes in the parameters of the internal and external environment, which, of course, is of great importance not only at the beginning of the management process, but also in all its processes. Therefore, it can be said that it, as it were, permeates the entire strategic management system. Based on this, it would be fair to say that the logical chain of strategic planning is also based on the analysis of the internal and external environment, since planning is not just the determination of a set of indicators, but a complex system of preliminary measures, including a system of preliminary measures. Thus, the revised elements of the strategic planning logic represent a system of interconnected stages and actions (Amrahov, Mirzazadeh, Guliyeva, Gazanfarova, 2024):

- analysis of internal and external environmental factors in dynamics, determination of the resource and organizational potential of the planning object;

- conceptual studies with consideration of alternatives and determination of the main parameters of development;

- clarification of the goals of the system, the goals of the planning subject, taking into account the volume and structure; simultaneous balancing between socio-economic (micro and macro systems) levels, coordination of needs, resources, interests;

- search for ways and means of implementing the planned tasks;

- systematization of the targets set for the current planned indicators, justification of the mechanism for implementing the planned activities.

An integral part of the strategic planning methodology, along with its logical sequence, are principles that reflect the most important properties, regularities, directions and opportunities of the planning process. The principles of strategic planning formulated in the economic literature are distinguished as follows (Amrahov, 2015):

- the principle of science. It is based on the use of knowledge about the laws of social development, achievements of scientific and technical progress, means increasing the reliability of planned data, correct calculations;

- the principle of unity, firstly, implies the systemic nature of planning and is implemented through the coordination of elements (establishment of functional interaction of one level of management) and integration (interlevel coordination of plans), secondly, taking into account interests;

- the principle of proportionality and balance - implies issues of achieving rational relationships between resources and needs, demand and supply, equivalence of commodity exchange;

- the principle of efficiency, ensuring the achievement of the planning goal at the lowest cost and has a positive effect on its types during the implementation of the strategic plan;

- the principle of priority, requiring the separation of leading links based on the ranking of goals and objectives in order of importance;

- the principle of coordination of short-term and long-term goals and objectives - allows to achieve their consistency during the implementation of the strategic plan, and also implies the comparability of planned indicators;

- the principle of adaptation, which implies the possibility of adjusting planned indicators and maneuvers in operational planning in conditions of variability in external conditions - this means that as the processes of reproduction intensify, economic relations become more complex, it is necessary to improve planning technology, replace outdated indicators with qualitatively new ones, that is, the planning system should be in a state of consistent search.

Conclusion

In the economic literature, due to the changing nature of planning in modern conditions, it is often identified with forecasting. Indeed, these categories have many common features. For example, the main goal of both forecasting and planning is to build a model of the future state of the object. In addition, some of their principles are common (scientific, proportional, balanced, adaptive, etc.).

Continuing the comparative methodological analysis of planning and forecasting, we can also note their commonality in a number of applied methods, which are methods for developing forecast and planning documents and indicators. For example, the forecasting process may include general scientific methods (system analysis and synthesis, deduction, induction, analogies, comparisons, experiments), economic and mathematical analysis methods (correlation and regression analysis, mathematical modeling), etc. However, some of them may be acceptable in one case and unacceptable in another, taking into account the purpose, task and type of these processes. Thus, from an economic point of view, individual methods based on constructs are generally acceptable for forecasting as the first stage in a unified forecasting process, while planning is the second stage of this relationship, involving the use of methods that establish strict relationships between taxes.

The set of methods directly used in planning can also vary depending on its form, type, and purpose. In the conditions of the administrative-distributive system of the economy, methods were used that allowed for capture, based on directive central planning. It combines all processes related to the formation and distribution of resources at both the macro and micro levels into a single system. The main ones here were balance and normative methods, extrapolation and mathematical modeling methods, etc. The essence of these methods predetermined their choice (Amrahov, Rahimli, Mirzazadeh, Ibrahimli, Valizadeh, 2023).

The balance method has a universal meaning, allows you to implement the main principle of any type of planning. With the help of the balance method, the proportions of reproduction in the economy are regulated, the necessary connection is established between sources of income and directions of resource expenditure, and in general, the interaction of all stages and aspects of extensive reproduction is achieved.

The normative method allows you to determine planned indicators on a direct basis. In addition, the introduction of norms and standards replaces the determination of absolute indicators, that is, volumes. With directive planning, norms and standards have become the most important means of regulating the economy, in most cases acquiring a legal and economic nature, that is, their non-compliance threatened with serious consequences for performers. The normative method (as well as the balance method) regulates the relationship between economic indicators and processes. The extrapolation method is used when the stability of the system, the stability of events, the dynamics of processes and indicators in the future are determined by their tendencies to change in the past. It is assumed that development proceeds uninterruptedly, smoothly, the forces of the past can control the future. Indeed, in conditions of relative certainty of development, only minor adjustments are needed for deviations detected when correcting and smoothing the indicators of retrospective time series.

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