



**Improving The Methodology Of Cost Accounting In Motor Transport
Enterprise**

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Abstract: The article were entitled "Improving the methodology of cost accounting in motor transport enterprises" describes the features of the organization of cost accounting in motor transport enterprises, directions for improving the information supply in obtaining information related to accounting in the enterprise, and the method of distribution of indirect costs.

Key words: methodology, indirect costs, conductors, raw materials.

Introduction

The use of scientifically based classification is of great importance in order to rationally organize the accounting of the direct expenses of the motor transport enterprise related to the provided services. When determining the cost of the product and evaluating the net profit, it is necessary to separate the direct costs from the total costs. These include expenses that are integral to the provision of transportation and other types of transportation services. The amount of direct costs for a specific unit of transport is almost irrelevant to the volume of production (service), and these costs can be reduced only by expanding the scope of activity.

In motor transport enterprises, they include:

wages of car drivers and bus conductors;

material costs (car fuel, lubricants and other operational materials, wear and tear of car tires and repairs);

allowances for social needs;

depreciation of rolling stock;

vehicle maintenance and servicing;

other direct costs.

Inventory is one of the main costs of road transport costs. Motor transport enterprises have the following main groups that are part of them:

fuel (oil products, liquefied gas and electricity);

spare parts;

lubricants and cleaning materials (antifreeze, brake and other liquids);

car tires.

20-30% of the assets of the enterprises included in the JSC "Toshshahartranskhizmat" JSC, whose activity was studied, are made up of the above-mentioned inventories. In terms of inventories, their gross volume (according to the data of the studied enterprises) is distributed as follows.

The composition of the elements in the inventory of a motor vehicle enterprise This diagram shows the availability of inventory at the average price at the beginning and end of the period for medium and large enterprises, it is not considered appropriate to keep these elements in small enterprises, and accordingly, their share in all assets is on average 4 -6%.

Fuel products in transport enterprises are transferred to BHMC with 21st zone, in the Inventory department in the account 1030-"Fuels". Depending on the type of fuel used and its location, we believe that enterprises should keep separate records in the context of analytical calculations. They ensure that each type of fuel product is controlled by a specific unit of measure (in terms of gasoline - in liters; natural gas - in cubic meters), by addresses and materially responsible persons. It is recommended to open working accounts for this. In the course of the research, in order to clarify the composition of expenses in autotransport enterprises, we included "Energy (Fuel) expenses" in section 1030 "Fuel", 1031-"Natural gas expenses", 1032-"Gasoline and diesel fuel expenses",

1033-"Electricity expenses" we proposed to improve the account by opening additional working accounts.

Finding ways to reduce fuel costs for the useful operation of an individual transport unit is extremely important in controlling its economical use. The amount of fuel used for the useful operation of a specific transport is determined in relation to the volume of fuel released at the expense of the enterprise, and in this process, its lost, leaked amount, non-production costs, indicators of freight turnover in ton-kilometers are also taken into account. The results are compared with the network averages. If the comparative indicators are higher than the control criteria, this indicates the need to conduct comprehensive and large-scale inspections. Such a situation can be caused by neglecting organizational issues, technical malfunctions, and shortcomings in the use of active content.

In the course of the research, in the analysis of the economic control implemented in the studied enterprise (Middle Asia Trans JSC), we found out the presence of the following cases of additions and forgeries:

exaggeration of the transportation distance and the weight of the transported cargo;

issuance of false goods transport documents;

calculate the weight of the transported cargo not by its actual weight, but by the car's carrying capacity;

overstating the number of flights.

In order to eliminate these situations, an offer was made to digitize the data that makes up the initial accounting by drivers in the activities of the joint-stock company "Middle Asia Trans", and the online platform (Avto-stat.uz) began to be used in test mode. This provides for quick acquisition, processing and calculation of fixed (daily, monthly) income in real values and ensuring the reliability of information.

Rolling stock tires are a complex technical structure and have various characteristics. Therefore, we believe that quantitative accounting for individual groups of tires should be carried out in the warehouse for individual parts (tires, tubes) within each group.

Car tires in stock and in circulation are accounted for in the "materials" account No. 10, in the working account No. 1040 "spare parts", in which spare parts intended for repair and replacement of obsolete vehicles are accounted for. However, in our opinion, due to the unique nature of analytical data, enterprises should additionally open 3 more "car tires" working charts. (For example, 1041

receiving a tire in its original state, 1042-depreciated old tires, 1043-recycled tires) This provides complete information about the availability of tires in the organization. Using this account allows you to get as detailed information as possible about car tires by quantity, size, type, price and classification groups. In addition, car tires can be recycled after use, so this account should contain the following analytical information: "spare car tires", "car tires on the back" and "car tires under repair". Recycled tires approved for operation should be returned from working account 1070 to working account 1043.

A motor vehicle enterprise can set a standard based on the mileage of the vehicle with the mandatory registration of the internal order. In this case, the norms can be determined by the formula:

It is necessary to pay attention to the specific characteristics of the reflection of seasonal tires, their account is kept in a separate analytical account. Putting them into service is not considered a repair and cannot be immediately written off to production costs. Therefore, write-off of their value is carried out only if there are documents confirming their use (certificate of obsolescence).

In the accounting activity of motor transport enterprises, the capital repair costs of fixed assets are reflected in the administrative expenses in the profit and loss report. It is worth noting that the calculation of depreciation is not suspended regardless of the period of repair. On the contrary, according to the requirements of our national accounting standards, during the period of repair, the depreciation calculation is suspended for the fixed assets carried to capital investments and undergoing capital repair. In addition, if the costs of capital repair of fixed assets are financed at the expense of credit and debt funds, the interest costs calculated as the principal part of credit and debt funds are added to the value of fixed assets until the end of the repair period. Interest expense accrued on loans and borrowings is recognized as interest expense in the statement of profit and loss when the fixed assets are returned to service.

At the same time, the company has additional payments and allowances related to the payment of wages to drivers, which are as follows:

- 1) additional salary;
- 2) additional payment for working at night;
- 3) additional payment for working in several jobs;
- 4) category award;
- 5) additional payment for dividing the working day into parts.
- 6) other types of rewards and incentives.

According to the current legislation, the employer has the right to introduce any forms of additional wages, the introduction of additional payments and allowances for budgetary purposes is provided only within the framework of the approved wage fund for the year. In our opinion, it is necessary to enter working account 8920-"Reserve for drivers' expenses related to work leave" in order to create a reserve fund for the expenses of drivers related to work leave and keep an analytical account.

Conclusions on this chapter: the amount of direct costs charged per unit of transport in motor transport enterprises is related to the volume of services, and the expansion of the scope of these costs

is shortened by; in the issue of digitalization of accounting for cost management in motor transport enterprises, it was suggested that the data constituting the initial accounting be sent by the drivers through an online platform; In order to clarify the composition of costs in auto transport enterprises, it was proposed to introduce additional working accounts, the share of car tires in the cost of motor vehicle inventory was studied, and an analysis of tire accounting was carried out.

Conclusion

The following conclusions were formed as a result of the research conducted on the improvement of accounting of expenses in motor transport enterprises:

1. In the course of the study, the increase in the need for analytical support of the cost management system in motor transport enterprises is related to the development of market relations, which means that the leaders pay more attention to solving economic problems of a tactical and strategic nature. Among them, it is necessary to highlight the stable growth of activity efficiency, orientation to the needs of the transport services market, consideration of the existing competition, attraction of investments and their use, etc. At the same time, the methodology and organization of cost management should provide a mandatory study of the efficiency of a certain type of transport service provided.

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