



Analysis, Dynamics and Audit of Production Reserves in Rail Transport

Mukhamedova Sitora Ilhomovna

Assistant-teacher of the Department of accounting and auditing in other fields, Samarkand institute of economics and service

Abstract: on the basis of new regulatory documents, this article scientifically analyzes the organization of accounting of production reserves at railway transport enterprises, its peculiarities, in particular, the dynamics of production reserve costs at the cost of freight, passenger, baggage and Mail transportation, changes in the amount spent. The article also covers the issue of the structural structure of production reserves, their role in the cost of Transportation, their supply, types of activities, measures to spend material resources at the standard level.

Key words: production reserves, composition and dynamics of production reserves, costs of production reserves, cost of Transportation.

In assessing the results of the activities of rail transport enterprises, the grouping by the economic content of production reserves is of particular importance, the composition of which provides information about the material resources spent. In the transport of goods, passengers and baggage by rail, the following production reserves are spent: raw materials and materials, components, fuel, spare parts, building materials, container and container materials, inventory and farm equipment and other materials.

The peculiarity of the accounting of production reserves in the activities of rail transport is reflected in the fact that they are carried out in a centralized order of supply, in the nomenclature of costs, in the process of transportation of network enterprises of rail transport, given the composition of the materials they spend.

The costs of production reserves affect the cost of transportation by rail transport, and the cost affects the income of the enterprise. For this reason, it is important to take them into account correctly.

For this purpose, it is important to directly determine and establish internal opportunities for saving material resources, to the level of security of the enterprise, the state of their effective use, the importance of proper management of wealth in the cultivation of the volume of products.

It should encourage the rational use of accounting information materials to reduce the cost of products by reducing cost norms, maintaining their materials wisely and ensuring their integrity. The costs of production reserves have a significant jump in the costs of the main activities of rail transport.

Analysis of the composition and dynamics of production reserves is covered by the example of the enterprise of the Uztemiryolyuktor branch.

The rail transport network is of particular importance. Because the main purpose of the activities of this economic entity is the preparation of passenger cars for commuting and passenger service, the maintenance of passenger cars. According to the table, the enterprise spent mainly on building

materials, raw materials and materials, fuel, special clothes and materials that were given to processing to another party.

In the second stage, they are involved in the production process and at its conclusion are added to the value of the product produced. At the third stage of the production process, the product is sold, material reserves are again manifested in the form of money. In this case, material reserves are involved in the profit of the enterprise. Therefore, it is necessary to develop measures to increase the turnover of production reserves. It is advisable to pay special attention to the provision of material reserves at the enterprise.

Table 1. The composition of production reserves at the VCHD-2 branch and dynamics analysis (sum):

Specification	2020 year	2021 year	2022 year	Absolute change	
				2022 as of 2020	2022 as of 2021
1. Building materials	312 251	167 788	214 469	- 97 782	46 681
2. Raw materials and materials	1 231 445	1 498 726	1 565 828	334 383	67 102
3. Fuel	726 916	352 764	912 587	185 671	559 823
4. Other materials	15 230 961	33 760 092	22 431 704	7 200 743	-11 328 388
Including: special clothes	191 512	383 086	234 830	43 318	-148 256
Materials given to processing to the other side	2 950 170	26 704 338	9 515 557	6 565 387	-17 188 781
Total:	17 501 573	35 779 371	25 124 588	7 623 015	-10 654 783

These production reserves are the most spent reserves in their composition . The cost of building materials was 97,782,000 less in 2022 than in 2020, and 46,681,000 more in 2022 than in 2021. This was due to the fact that the volume of repair work at the enterprise was more planned in 2022 than in 2021. Fuel consumption at the enterprise increased from year to year.

To the passenger transport process, as you know, fuel consumption is one of the main indicators. Custom clothing consumption in 2022 decreased by 148,256,000 compared to 2021, which is due to the fact that special clothing is given to working employees within the prescribed period.

Compared to the sum of material reserves, in 2022 it was observed that 10,654,783 thousand soums were spent less than in 2021, a decrease mainly due to materials given to processing to the other side. This indicator is not considered negative, since the Enterprise did not have the need to give it to another party for processing.

Material resource costs of the VCHD-2 branch are carried out only at the cost of passenger transportation. In this regard, it is advisable to reduce the cost of material, since the income from passenger transport does not cover the cost of passenger transport. At the time of purchase of materials, fuel, inventory, tools and other material assets necessary for production, material reserves begin to circulate in the form of money at the first stage.

The most used materials in the enterprise are special clothes, diesel fuels, various types of blanks used in documentation, etc. If these types of material reserves are not provided in time, it negatively affects the interruption of work, which leads to income, profit, indicators.

This is due to the fact that at the enterprise, according to the amount of material reserves used in the past year, measures are developed to provide the warehouses of the production departments of the enterprise with material reserves. Unnecessary, excess material reserves also negatively affect the financial condition of the enterprise.

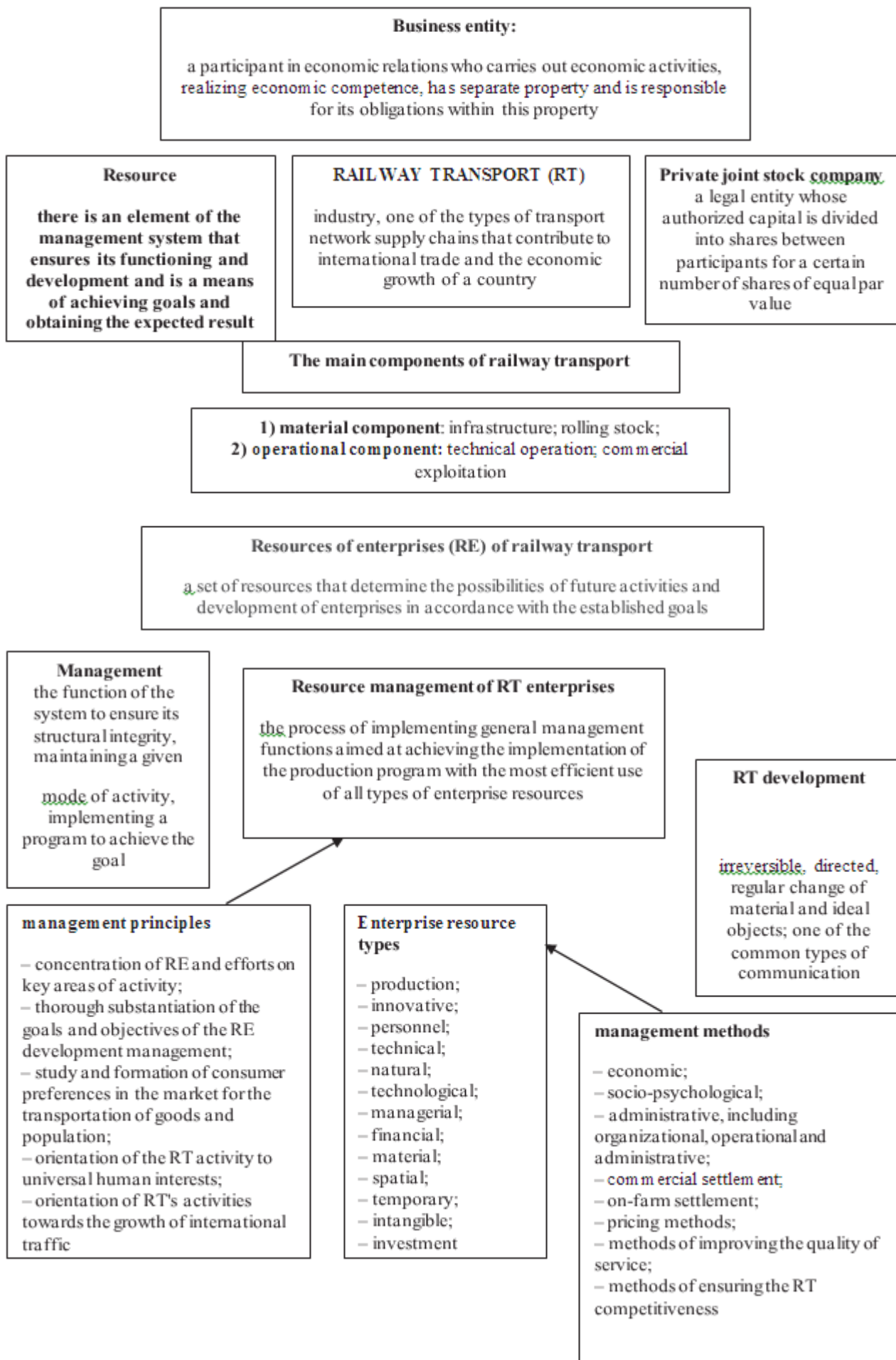


Fig. 1. Theoretical research platform (developed by the author based on the data

Therefore, it is advisable for the economists of the enterprise to develop a standard of material reserves for a certain period. When normalizing material reserves, the demand for them is determined. They are carried out by developing regulatory documents of material reserves. Material reserves are the minimum volume of needs per unit of the indicator of production activity, corresponding to materials, fuel reserves and other types of materials.

To achieve the set aim of research, an ordered sequence of components of the economic mechanism for managing the resources of railway enterprises was formed, which is shown in Fig. 5.

To ensure sustainable development of railway transport enterprises, the process of resource management should concern all its types, which together form the resource potential. One of the main tasks of resource management of railway transport enterprises is to determine the required level of its effectiveness. For this, it is proposed to calculate the integral indicator according to the following formula:

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$$\sqrt[m]{\prod_{j=1}^m \left| \alpha_q \left(1 + \frac{\Delta R_{iq}}{R_{iq}^i} \right) \right| \cdot \left| \beta_f \left(1 - \frac{\Delta R_{jf}}{R_{jf}^i} \right) \right|}$$

Experts select indicators that are the basis for constructing an integral indicator of the effectiveness of enterprise resource management. For railway transport enterprises, experts can choose, for example, indicators such as:

- ✓ return on assets;
- ✓ return on equity;
- ✓ annual volume of transported goods;
- ✓ the number of passengers carried;
- ✓ net financial result (net profit);
- ✓ level of qualifications of managers;
- ✓ coefficient of profitability for transportation;
- ✓ innovative activity;
- ✓ return on assets;
- ✓ capital investments;
- ✓ investments in infrastructure overhaul;
- ✓ investments for overhaul of traction rolling stock, etc. The list of local indicators-destimulants includes such as:
- ✓ degree of wear of the fixed assets of the enterprise;
- ✓ costs of goods movement (as a percentage of the volume of goods or the number of transported passengers);
- ✓ unit costs of fuel and energy resources;
- ✓ degree of environmental pollution;

- ✓ reduction of operating costs due to the prudent use of material resources;
- ✓ duration of the turnover of working capital.

Strengths. The strengths of the study and application of modeling the resource management process of railway transport enterprises is that, in comparison with other approaches to the implementation of the proposed methodology, it allows to operate with tempo local indicators. On their basis, an integral indicator of the effectiveness of resource management was synthesized. The advantages of using tempo indicators in the process of applied analysis of economic data are as follows:

- increasing the reliability of the information received, has a strategic focus in the activities of enterprises;
- a simplified procedure for calculating both local rate indicators and the desired integral indicator of the effectiveness of enterprise resource management.

Weaknesses. The weaknesses of the implementation of this development are seen in the following. There is a high probability of voluntaristic selection of local estimates. These are indicators that reflect the specifics of the activities of railway transport enterprises. Specificity concerns both the material component (infrastructure, rolling stock) and the operational component (technical operation, commercial operation).

Opportunities. The functional purpose of the study is to assess the level of effectiveness of resource management of railway enterprises. Structural affiliation – higher and middle management level, the composition of users – management of enterprises, shareholders, top managers. However, the uniqueness of the proposed development opens up the possibility of introducing industrial enterprises into the sphere of management, regardless of ownership and size, subject to a careful selection of estimated local indicators that are specific to enterprises of a particular industry affiliation.

Threats. Threats to resource management of railway enterprises include the following:

- the risk of a low level of professionalism of enterprise managers may have a negative impact on the implementation of the research results;
- the qualitative result of the implementation of the proposed development depends on the scientifically grounded selection of experts for calculating estimates of the significance of local indicators. This means that the coefficient of concordance must correspond to the condition $W > 0.5$. Otherwise, the results of assessing the integral indicator of the effectiveness of resource management are not adequate.

All this can influence the false strategic orientation of enterprises in a competitive unstable environment.

Conclusions.

1. Trend watching of the main indicators of the activities of railway transport enterprises is conducted. It is shown that the dynamics of changes in the main indicators – the volume of freight traffic and the number of transported passengers over the years is characterized by a negative trend. Such dynamics is an indicator of the need to make managerial decisions to improve the situation in managing the resources of railway transport enterprises.
2. A theoretical platform is developed, which constitutes the theoretical basis of the study and is the basis for the formation of an economic mechanism for managing enterprise resources.
3. An ordered sequence of components of the economic mechanism of enterprise resource management is formed. It provides for the calculation of an integral indicator of the effectiveness of resource management of railway transport enterprises. The success of the implementation of the economic mechanism depends on the competence of executive managers.
4. A mathematical model is developed for calculating the integral indicator for assessing the effectiveness of resource management of railway enterprises. This simplifies the procedure for

assessing the integral indicator – a criterion for assessing the effectiveness of managing the totality of resources of each enterprise. This indicator is one of the key success factors for business entities. Its use in strategic management is recommended.

As a result of the effective use of material reserves, the average costs or costs of the product being produced decrease. As a result of this, the net profit from transportation increases.

The Enterprise pays special attention to the provision of material reserves based on long-term business plans in order to ensure the effective development of its production in one standard. The production activities of enterprises can remain standing due to the lack of material reserves or the fact that they are not brought in on time.

Particular importance should be paid to the following issues in order not to exceed the norm of costs of production reserves at the cost of transportation in this area:

- the correct distribution of materials spent on the calculation of the cost of the product between the objects of calculus;
- assessment of the implementation of the material resources supply plan; - development of resources and normatives on them;
- assessment of the level of material resources and their effective use; - study the circulation of material working capital, material resources;
- factor analysis of important efficiency indicators and their variations;
- study of factors related to material assets that affect the change in the volume of products;
- the structure of production costs includes such as the study of the salutary indicators of their material wealth.

The study on the composition of production reserves provides information about what types of material the enterprise spent on the work and services performed.

In recent years, structural changes in material resources have been influenced by the volume of cargo and passenger transport, the volume of work, the change in price and the stability of a number of factors. In the context of the liberalization of the economy, rail transport enterprises also began to participate in free competition. All this requires improving the accounting of production reserve costs in conditions of deepening market relations at rail transport enterprises.

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