

# PASSENGER TRANSPORTATION VEHICLE TRANSPORT OF ENTERPRISES IN WORK ACTIVITY ACCOUNTING AND ANALYSIS

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**Abstract:** In our country in the area improvement and analysis of accounting in business activities of enterprises engaged in passenger transportation activities. Improvement of initial documents, account registers, financial and statistical reports in the work of enterprises engaged in passenger transportation activities.

**Keywords:** Passenger, vehicle, waybill, initial documents, account registers, financial and statistical reports.

The automobile industry occupies a special place in the economy of our country. Due to the geographic location of our country, natural and climatic conditions, lack of rivers and sea routes connecting it with other countries of the world, as well as other objective and subjective conditions, road transport occupies a special place in the transport network of our country. For example, 85% of the volume of cargo transported in our republic, 96% of the volume of passenger transportation corresponds to motor transport. This, in turn, means that enterprises providing motor transport services are of great importance in the economy of our country, and that they are one of the important subjects of accounting and auditing.

The increasing demand for the volume of passenger transportation and the quality of motor transport services requires continuous improvement of the operation of motor vehicles, increasing their efficiency. This, in turn, leads to the perfect accounting of the work of motor vehicles in motor transport enterprises.

The research shows that at the moment, due to the lack of accounting records in motor transport enterprises, the work of ATVs is not analyzed in depth. In accounting, the main attention is focused on determining and evaluating the reality of the general financial indicators, such as income, expenses, tax payments, assets, liabilities and private capital elements, which are reflected in the financial reporting forms of motor transport enterprises. Naturally, this approach does not fully allow to reveal the existing problems of active and effective use of each ATV, which is very important for the management system of motor transport enterprises, and accordingly, to make effective management decisions.

In enterprises specializing in passenger transport services, along with accounting reports, in our opinion, it is necessary to include the following issues in addition to financial reporting items:

- in cars passenger transportation organization improvement ways showing to give

- Lines of vehicles \_\_ exit coefficient increase ways showing to give
- Vehicles around the clock \_ work opportunities to determine
- City dweller in motor vehicles and everyone \_ passenger transportation development and efficiency increase opportunities designation and others \_

Passenger vehicle in front of enterprises standing this and another current issues of execution important conditions in motor transport enterprises vehicles status and to the movement circle initial documents right and own in time official gone , they work activity account and internal control good to the road being placed is considered

Vehicles status and action , they work activity account conduct and control do , fit respectively them auditing from the inspection transfer and analysis in doing main information sources considered initial documents in turn the following includes :

- road sheet ;
- vehicles repair for from the warehouse to be given caution parts and materials according to drawing cards ; \_
- in tanks fuel the remains measure documents ;
- Technical service of motor vehicles document ;
- fuel distribution return ;
- lubrication materials spending registration ;
- Cars from the account release document ;
- ATVs work activity cards ;
- Tires work activity account hat \_
- Accumulator batteries work activity account cards ;
- Vehicles fuel spending account cards ;
- Technical maintenance of motor vehicles and to be repaired account cards and others \_

Yu is in the snow initial from documents except Vehicles \_ work activities auditing from inspections transfer and analysis done increase for the following account of registers information important source being is :

- Vehicles movement safety according to instructions account journal ;
- flights took drivers medical transfer account journal ;
- road leaflets to give and acceptance to do account journal ;
- Vehicles work activity account journal ;
- motor vehicles in tanks fuel remains and speedometer readings account book ;
- dispatching journal ;
- from the garage exit and to the garage return account book .

Also , in the maintenance of accounting records in motor vehicle enterprises the following financial and statistical reports maybe \_ importance occupation will :

- Form 1 - transport ( annual ). Automobile transport and economy highways length about report ;

- Form 1- transport ( quarterly ). Car transport work about report ;

Below is the work of ATV activities expressive some amount and quality from the audit of indicators transfer and ta hlil to do procedures as well auditing recommendations in motor transport enterprises to apply how effect to give passenger transport in the case of circulation ( passirooborot ). seeing we go out

Passenger transport of circulation national in currency amount from motor transport services received income , that is income represents \_ Overall enterprise according to revenue amount in it all Vehicles one kind of contribution added means not \_ Usually , some Vehicles according to passenger transport capacity top , head qa some of them according to while this indicator be very low can \_ Therefore \_ and from motor transport services fell income each one vehicles in the section their passenger transport capacity use level looking to determine they are according to b lost revenue amount evaluation enable gives \_ This is his in turn , less effect giving vehicles according to belongs to management decisions acceptance to do , in the end whole enterprise according to passenger transport efficiency to increase take will come

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