

SOME ISSUES OF ACCOUNTING IN ENTERPRISES PROVIDING LOGISTICS SERVICES

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Abstract: the article introduces new information related to the directions of development of logistics and transport infrastructures in our country. Also, instructions are given on some issues of accounting in entities providing logistics services.

Key words: logistics, transport infrastructures, action strategy, road transport, modernization, digital development, costs, tax benefits, cargo transport operator activities, forwarding companies, warehouse complexes, distribution centers, terminals

Enter. Logistics and transportation entities such as airlines, ocean liners, railroads, and trucking companies face a number of accounting and operational issues that can affect their net income. Therefore, it is essential to follow good accounting practices to manage cash flow and liquidity.

In the new development strategy of Uzbekistan for the period of 2022-2026 for the development of our country, in the section on the development of the market and infrastructure of transport and logistics services, "Development of the concept of development of transport and logistics services; 18 large, 22 medium and 80 small cities" development of the transport-logistics system and infrastructure between establishment of a network of logistics centers; international freight electronic transport documents ("e-Permit", "e-TIR", "e-CMR") for transportation step-by-step transfer to the view; reduction of cargo transportation costs up to 30%; development of existing container terminals on the basis of public-private partnership; increase of the share of container transportation by railway at least 2 times.

Analysis of literature on the topic: Features of accounting of enterprises providing services in the field of transport and logistics and its theoretical and methodological issues. Economic scientists of our republic Q.A.Dadabayev, J.R.Kulmukhammedov, M.M.Aripjanov, K.M.Nazarov, F.R.Mirzayev in their scientific works accounting in enterprises providing logistics services have conducted many studies on some issues, but in the current economic diversification, the problems of the service sector have not been sufficiently studied in a holistic, comprehensive manner. This necessitates the need to carry out scientific research in this direction.

Research methodology: In the preparation of this article, the experience of foreign countries in the field of logistics in business activity was theoretically studied, opinions related to this process were studied, and statistical data analysis was carried out.

Expert evaluation, statistical grouping, comparative and structural methods of research methodology were used in these processes.

Analysis and results. As a result of the analysis and study of the results conducted by economists of developed foreign countries and our republic, the development and growth of the country's economy directly depends on logistics services.

Logistics companies have always had to deal with uncertainties in operating costs. Fluctuations in oil prices and freight rates can have a major impact on their profit margins and the profitability of their freight quotes. The Covid-19 pandemic has potentially accelerated the movement towards online shopping, which will lead to increased demand for goods that can be delivered on short notice. caused.

Based on these, today the successful implementation of all our plans to modernize and renew our country, create a new Uzbekistan, form a qualitatively new, modern structural structure of our economy, comprehensive development of our regions, and improve road transport and communication infrastructure networks. is inextricably linked to development with horses.

In Uzbekistan in recent years, the issues of rapid development of logistics, clusters, innovative activities, digitalization have become one of the priorities of the state economic policy. With the decision on diversification measures, tax and customs benefits were provided to car carriers and logistics companies. At the same time, the increased money should be used to expand the company's fleet of vehicles, modernize production facilities, create modern warehouse terminals, and close bank loans. , loading and unloading equipment, aggregates, spare parts and other products not produced in Uzbekistan were exempted from customs duties.

Conclusions and suggestions: In conclusion, it should be said that the need to increase the efficiency of using the potential for the development of transport-logistics clusters in our country is one of the priority directions for increasing the competitiveness and diversification of the economy. The leading role in this process is played by transport logistics clusters, which should be created at the intersection of international transport corridors at border railway stations to move goods to alternative modes of transport. The main goal of the cluster policy in the field of transport infrastructure is to increase competitiveness in the domestic and global market of transport and logistics services by uniting various structures specializing in storage, transportation, export and delivery of goods, as well as infrastructure and other organizations. The transport-logistics cluster, as a specific organizational form, contributes to the development and growth of the logistics potential of a specific region, solving the problem of increasing the efficiency of managing the technological chains of the movement of cargo flows from suppliers of raw materials, production structures to consumers. does. The formation of transport-logistics clusters effectively solves a number of tasks, optimizes the circulation of goods, including ensuring the rational construction of forwarding and terminal warehouse

complexes, rationalization of cargo transportation processes related to several types of transport, development of transit potential and its effective use. , formation of an operational interaction system, planning, coordination and regulation of dispatching activities in transport centers, providing optimal service to commodity flows, logistics information that ensures effective exchange of information between cluster members system should be developed.

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