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THEORETICAL FOUNDATIONS FOR RESEARCH OF ACCOUNTING IN MOTOR TRANSPORT ENTERPRISES

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***Annotation.** The article discusses the place of accounting in motor transport enterprises and the scientific and theoretical foundations of its research, as well as studies the accounting of motor transport enterprises that provide transport services to the population of Uzbekistan, its organizational and legal foundations, the specifics and problems of the transport economy of New Uzbekistan.*

***Key words:** wages, accounting, audit, management processes, production costs.*

ТЕОРЕТИЧЕСКИЕ ОСНОВЫ ИССЛЕДОВАНИЯ УЧЕТА АВТОТРАНСПОРТНЫХ ПРЕДПРИЯТИЯХ

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***Аннотация.** В статье рассмотрены вопросы место бухгалтерского учета на автотранспортных предприятиях и научно-теоретические основы его исследования, а также изучены бухгалтерский учет автотранспортных предприятий, оказывающих населению Узбекистана транспортные услуги, его организационно-правовые основы, специфика и проблемы транспортного хозяйства Нового Узбекистана.*

***Ключевые слова:** заработная плата, учет, аудит, процессы управления, себестоимость продукции.*

In the context of integration into the global economy, the geography of clients is rapidly expanding due to routes beyond state borders, and transport is increasingly of an export-import nature. There is a growing need to formulate financial indicators in a unified system. In this regard, the application of IFRS (international financial reporting standards) in the accounting of transport companies becomes a necessary condition.

Theoretically, standard production costs should be included in the cost, but in practice there are excess costs for raw materials, fuel and spare parts. As in all industries, for the correct determination of the cost of services at motor transport

enterprises and the correct organization of their accounting, the correct identification of cost points and responsibility centers is important. Therefore, at motor transport enterprises, the formation of costs and accounting at the point of origin of expenses should be organized on the basis of studies.

Taking into account the specifics of motor transport enterprises, before studying the costs and their composition, especially the costs that form the cost of services, let us dwell on the points where costs arise. In any business entity, the correct identification of cost points and responsibility centers is of great importance. Correct determination of cost points not only provides an economic benefit to the enterprise, but also ensures correct, accurate and timely execution of accounting work. In this regard, the work examines general provisions for cost points and specific provisions directly related to the specifics of motor transport enterprises.

In general, the main purpose of accounting for costs at the point of their occurrence is the correct organization of their management and accounting. In our opinion, cost management is the application of procedures, requirements, norms and methods that arise on the basis of knowledge about the effective saving of enterprise resources in order to benefit from them at a higher level.

Taking into account the statistical indicators of the participation of motor transport enterprises in the total volume of passenger and cargo transportation, it can be seen that over the past five years it remains one of the main indicators and occupies a dominant position in the passenger transportation sector.

As can be seen from the table, over the past five years, the demand for transport services has had a wide range between freight and passenger transportation. For example, you can see an increase in cargo transportation volumes

railway (107.6%) and road transport (114.4%) and a sharp reduction in the volume of cargo transportation by air

(-131%). This is due to the fact that air freight prices have increased and large exporters and importers prefer to transport goods by rail.

Passenger transportation services have also shown partial growth over the past five years. Thus, passenger transportation by air increased by 157.7%, and metro transportation by 196%.

In recent years, passenger transportation by rail has decreased and amounted to -245%. This is primarily due to the epidemiological situation and the fact that more cargo is being transported by rail.

Conclusions from the first chapter: this industry occupies a key place in the sustainable growth of the economy, meeting the social needs of the population in transport, as well as in the country's GDP; the organization, maintenance of accounting records in motor transport enterprises and the preparation of reports are regulated by the current legislation on accounting and regulatory documents of government bodies. In addition, taking into account the characteristics of motor transport enterprises, the requirements of internal departmental documents can also be included in the accounting policy. The accounting policies of motor transport

enterprises should specifically establish methods for recognizing indicators that reflect income from the performance of work (provision of services) by transport, expenses for them and final financial results, as well as accounting.

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