

IMPROVEMENT OF ACCOUNTING IN CAR SERVICE ENTERPRISES

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Abstract: The article covers the issues of organization of accounting in car service enterprises, recognition of services and their correct reflection in the accounts.

Keywords: accounting, car service services, financial results, recognition, financial statements.

The increase in the demand for cars, as well as the number of individuals and legal entities who have the opportunity to buy them, leads to the rapid development of the field of automobile manufacturing, car sales and service provided to them in our republic.

The increasing volume of production and sale of cars leads to the rapid development of the field of service provided to them in our republic. It is natural that the further development of this service sector in our republic will be one of the priority tasks in the near and long future.

The priority of further development of the field of car servicing makes it an objective necessity to solve various current issues of accounting in the subjects of this field.

One of the important current issues of the accounting of servicing services provided to cars is the creation of a scientifically based definition and classification and descriptive basis of them as accounting objects. Below we will focus on the need to solve this urgent issue and its importance in accounting.

The importance of solving the actual issue of creating a scientifically based definition and classification and descriptive basis of the accounting of service services provided to cars as accounting objects is directly reflected in the following.

First, in the literature, the concepts of service and service services are defined as a process, activity, event, business operation. The definitions given in this content to service and service services, of course, directly apply to the services provided to cars. Fully agreeing with the given definitions, we are in favor of calling the services provided to cars - car service services.

Secondly, car service is a business activity that takes place in space and time like other services, and is rapidly developing. This business activity is performed by companies specializing in special car service services to other legal entities and individuals who own cars by making payments in cash, money

transfers and plastic cards. The number of enterprises providing auto service services in our republic is increasing year by year. For example, this type of service forms the basis of the main activity of "Avtotexkhizmat" regional joint-stock companies, more than 50 "Avtosavdo" limited liability companies in 12 regions of our republic. In addition, in our republic, quality technical services for MAN cargo vehicles are provided through 9 dealerships and service centers of this vehicle manufacturer in the cities of Tashkent, Samarkand, Andijan, Ko'kan, Namangan, Bukhara, Navoi and Urganch. 5 more such dealerships and service centers are expected to be opened in other cities of our republic in the near future.

Thirdly, car service as a business activity and process differs from other types of services in various aspects. For example, this activity includes various services and types of work, such as technical inspection and diagnostics of cars, filling and changing of oil and other fluids, current and major repairs of cars, and others. Therefore, these types of services and work are performed on cars during their sale, as well as during their use (exploitation) after sale. These services should meet the aesthetic and moral requirements of the car owners, as well as the requirements to ensure the correct and safe movement of the cars.

Fourthly, car service services as a business activity bring income to the entities that provide them. They also require the implementation of various material, labor and other costs.

All of the above indicates that car service is an important object of accounting of services. As a management tool, accounting should reflect the information about the car service services, the income received from them, the expenses incurred and the final financial results in a single monetary unit of measurement, as well as provide this information to the relevant users in a timely manner.

Based on their above features, we believe that it is appropriate to define auto service services as an object of accounting as follows.

Auto service services are a complex of various service services provided to legal entities and individuals during the sale of cars, as well as during their use (exploitation) after sale.

It is very important to classify business activities, as an object of income and expenses, in accounting, according to the time of the car service, the nature of the services, the time spent, whether they bring income or not, who covers the expenses.

The service provided during the purchase of cars is understood as the service provided during the sale of cars to buyers. These services, in turn, are divided into the following two groups according to the type of payment:

- (1) services provided without additional fees;
- (2) services provided for additional fees.

Service services provided to buyers at the time of purchase of cars at no additional cost include preparation of cars for sale, preliminary inspection, replacement of damaged, broken or non-functioning parts, and service services for marking relevant notes and recommendations in the service book.

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