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MANAGEMENT ACCOUNTING AT ROAD TRANSPORT ENTERPRISES AND ISSUES OF ITS IMPROVEMENT

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УПРАВЛЕНЧЕСКИЙ УЧЕТ НА ПРЕДПРИЯТИЯХ АВТОМОБИЛЬНОГО ТРАНСПОРТА И ПРОБЛЕМЫ ЕГО УЛУЧШЕНИЯ

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Abstract. Management accounting, types of road transport services, road transport enterprises, enterprise costs and their types, direct costs and indirect costs, determining the cost of services provided, cost norms in road transport enterprises, cost accounting in national and international financial reporting standards, their general aspects and differentiation is highlighted.

Аннотация. В статье описывается управленческий учет, виды автотранспортных услуг, автотранспортные предприятия, затраты предприятий и их виды, прямые и косвенные затраты, определение стоимости оказываемых услуг, нормы затрат на автотранспортных предприятиях, хозрасчет в национальном и международном масштабе. Освещаются стандарты финансовой отчетности, их общие аспекты и различия.

Keywords: management accounting, road transport, types of transport services, costs, types of costs, direct costs, indirect costs, cost of services rendered.

Ключевые слова: управленческий учет, автомобильный транспорт, виды транспортных услуг, затраты, виды затрат, прямые затраты, косвенные затраты, стоимость оказываемых услуг.

Introduction

During the years of independence, Uzbekistan has created a stable legal framework that strengthens the priority of private property, which is the basis of a market economy. A favourable business environment and reliable legal guarantees have been created for the sustainable development of the country's economy, the creation of new jobs and the rapid development of small business and private entrepreneurship, which are important factors in increasing the income of the population. In particular, in recent years, extensive work has been done to improve the economy of the republic and the provision of road transport services to the population.

At the same time, necessary measures are being taken to make full use of the existing opportunities and resources for the rapid development of the transport services sector, to modernize the transport sector, to meet modern requirements, to introduce advanced information and communication technologies and intelligent transport systems. Further improvement of the road transport management system, ensuring the safety of road transport and the formation and development of the market of road transport services, simplification of working conditions in the

field of road transport, reducing the shadow economy in the field, road transport To further renew and modernize the vehicle fleet, create a favourable competitive environment for local carriers, as well as maintain a positive trend in the development of international road transport, the President of the Republic of Uzbekistan dated March 6, 2018 "On measures to further improve road management" No. PQ-3589 of May 7, 2021 "Further simplification of the regulation of passenger transport activities Resolution No. PQ-5108 of August 19, 2021, and "On Additional Measures to Support Carriers in Road Transport" No. PQ-5225 [1].

Transport services, including road transport, play an important role in the volume of services provided in our country. In 2020, the total volume of services provided amounted to 219978.5 billion soums, of which transport services amounted to 53662.9 billion soums, including motor transport services amounted to 28474.1 billion soums [2].

Material and research methods

Expenses are the decrease in assets or increase in liabilities during the reporting period. Costing includes costs associated with the management of property, production, and the sale of goods, works, services, and losses. They are usually in the form of the disposal or use of assets such as cash, inventories, buildings, equipment, and so on. The cost is reflected in the statement of financial performance in the event of a measured decrease in the future economic fund due to a decrease in assets and an increase in liabilities and can be measured reliably. This means that the reflection of expenses occurs at the same time as the increase in liabilities or the decrease in assets (1).

Revenues and expenses are recognized following accounting standards for the period in which they are incurred, regardless of when they were paid and the date on which they were received. The two main areas of accounting are financial accounting and management accounting. The cost account is part of the management account. Management accounting is used to provide management and employees with daily business accounting information. Management and employees are internal users of accounting information. The responsibility of internal users is to ensure the effective organization of organizational policies [1].

The requirements for accounting in the management system of enterprises are growing. In particular, the centres of responsibility for making operational management decisions are not only financial information but also normative (plan) and actual indicators describing the activities of the enterprise in quantitative and qualitative terms, detailed information about their deviations, ie separate units, the processes that take place, the products that are created, the work that is performed and the services that are rendered, the costs that are incurred in them, and many other aspects.

One of the most important tasks of enterprises in the process of deepening market reforms is to correctly determine the cost of production. The cost of a product is the sum of the direct costs of producing it. Product costing and cost accounting are some of the key elements of management accounting [5]. In accounting practice, there are the calculation and calculations of the term. Costing is the determination of the monetary value of all tangible assets, including the costs incurred in producing the goods, performing the works and services, purchasing the tangible assets and selling the goods. The calculation is a method of finding the true cost of a unit of material value. By dividing all costs by the total amount of tangible assets, the actual cost of valuing the tangible assets is found [4]. However, with the rapid development of today's economy, there are problems in the organization of business accounting, cost accounting, collection and processing of detailed analytical data on the activities of all responsibility centres and their results.

The single methodological basis for determining the costs of production and sale of products (works, services) of legal entities in our country, as well as individuals engaged in entrepreneurial activities without a legal entity is approved by the Cabinet of Ministers of the Republic of Uzbekistan dated February 5, 1999 No 54. The structure of the costs of production and sale of works, services) and the procedure for the formation of financial results.

The classification of expenses in the charter is primarily aimed at accurately and completely reflecting the costs in the accounting, as well as determining the financial results (profit or loss) of the business entity to prepare financial statements.

In enterprises, cost accounting is performed by the management account, which is part of the accounting records, to determine the cost of services rendered and to make management decisions. The cost and calculation of costs in enterprises, methods of calculating the cost of production are carried out in the manner prescribed by national standards. Resolution of the President of the Republic of Uzbekistan No. 4611 of February 24, 2020 "On Additional Measures to Transfer to International Financial Reporting Standards" will organize accounting based on IFRS and from the end of 2021 will prepare financial statements based on IFRS [5]. The requirements of this decision are likely to be applied to all businesses, including road transport. This, in turn, allows companies to prepare financial statements in accordance with International Financial Reporting Standards, which in turn allows them to account for costs, reflect cost-effective business processes in a timely and reliable manner, and determine their economic benefits and losses [6]. This necessitates the creation of management accounts in enterprises and the formation of information necessary for internal users.

Results and discussion

According to the Law of the Republic of Uzbekistan "On Road Transport", road transport is a production and technological complex that includes legal entities and individuals, meeting the needs of the economy and the population for the carriage of passengers, luggage and cargo, including mail. Vehicles are divided into passenger vehicles, freight vehicles and special vehicles.

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Vehicles are divided into passenger vehicles, freight vehicles and special vehicles. Passenger vehicles include buses, minibuses, cars, passenger trailers and semi-trailers. Trucks include trucks, pickup trucks, trailers and semi-trailers. Depending on their design and purpose, trucks are divided into general and special vehicles. Special vehicles include vehicles, trailers, and semi-trailers (fire trucks, compressor vehicles, cranes, sweepers, garbage trucks, etc.) designed to perform a variety of special tasks, mostly non-transportation tasks.

All business entities use the services of road transport in carrying out economic activities. Road transport services may be provided by vehicles owned by the enterprise or by a contract that provides for a separate main activity. One of the unique features of road transport is that there are so many types of services that they can be available on a regular or custom-made basis, as well as seasonally. This poses several challenges in managing management accounts. Another important aspect of the provision of road transport services is that it requires a high level of professionalism to keep track of costs and calculate the cost of services by type of service.

Expenditures of enterprises Production of goods (works, services) in accordance with the Regulation "On the structure of costs of production and sale of goods (works, services) and the

order of formation of financial results", approved by the Cabinet of Ministers of the Republic of Uzbekistan dated February 5, 1999, No 54 The cost includes costs directly related to the production of goods (works, services), production technology and its organization. These include direct and indirect material costs, direct and indirect labour costs, other direct and indirect costs, including overheads of a production nature. Costs that make up the cost of production of goods (works, services) are divided into groups according to their economic content with the following elements:

- material costs of production (minus the cost of returnable waste);
- labour costs of a production nature;
- contributions to social insurance related to production;
- Depreciation of fixed assets and intangible assets of production significance;
- other production costs.

The cost of transportation of goods and services (services) by road means an estimate of the cost of all types of resources used for road transport (other works and services performed by road). The following grouping of cost items can be used in the calculation and calculation of the cost of transportation (works, services) in road transport:

- a) Other work and service costs directly related to transportation and production, including:
 - Remuneration of drivers (trucks, buses, passenger taxis) and bus conductors;
 - Allocation of social tax from the salary fund of drivers and conductors;
 - motor fuel;
 - lubricants and other operating materials;
 - wear and repair of car tires;
 - car maintenance and repair;
 - a depreciation of rolling stock;
 - other expenses.
- b) Additional costs.

"Additional costs" include total production costs (reflected in account 2510 of the Chart of Accounts: maintenance and operation of machinery and equipment; depreciation and repair costs of fixed assets and other property used in production; average costs). Heating, lighting and maintenance costs; rent for buildings, machines, equipment, etc. used in production; remuneration of workers engaged in the repair of production; other expenses related to the purpose), including other expenses related to ordinary expenses:

- costs of repair and restoration of fixed assets (excluding transport);
- costs for research and (or) experimental design;
- costs of compulsory and voluntary property insurance;
- costs of normal working conditions;
- maintenance costs of vehicles.

In addition to the costs mentioned above, there are also the costs of equipping vehicles. These costs include:

- 1) Prevention of internal wear:
 - coloured glass;
 - installation of floor bases;
 - steering wheel and gearbox wings;
 - installation of seat covers;
- 2) easy operation - installation:
 - clay coatings;
 - engine crankcase protection;

- fog lights;
- 3) functional - installation:
 - trailer (device for towing a trailer);
 - roofing or roofing rails (for fastening the load);
 - Autonomous heater;
 - protection of the front of the car;
 - light-alloy wheels;
 - aerodynamic elements;
- 4) increase security - installation: - electronic anti-theft system (alarm);

From the above data, it can be seen that many types of expenses in road transport enterprises require the establishment of management accounting, which is part of accounting. In international practice, there are two methods of organizing management accounting in enterprises: autonomous and integrated. The peculiarity of the autonomous system of management accounting is that according to it, the financial and management accounting in the enterprise is carried out separately by two independent accountants, namely, financial accounting and management accounting. An integrated method is a method according to which all components of accounting, ie financial accounting and management accounting, are maintained by the enterprise's accounting on the basis of a single chart of accounts. We consider it expedient to use the autonomous method of management accounting in road transport enterprises. This is evidenced by a large number of types of costs incurred in road transport, ie the costs directly related to maintenance and the cost of maintaining road transport in working condition.

Conclusions

In conclusion, it should be noted that management accounting plays an important role in the organization of cost accounting in road transport enterprises, in the process of determining the cost of services provided and in providing information to internal users for management decisions. The use of an autonomous method of management accounting in road transport enterprises will allow, mainly for internal users, to collect, process, analyze data and deliver it to management decisions. Management accounting develops and approves the forms of accounting for each centre of responsibility, as a result of which the impact of costs on the activities of the enterprise is analyzed, the deviations of costs are identified. Another feature of the management account is the analysis of over-expenditures or inefficient expenditures and measures to prevent them. This affects the financial performance of the enterprise. It should be noted that the management account plays an important role in ensuring the implementation of resolution 4611 of the president of the Republic of Uzbekistan “On additional measures for the transition to the international standards of the financial report” dated February 24, 2020, reflecting the costs in a timely and reliable manner.

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