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**IMPROVING COST ANALYSIS**  
**IN ENTERPRISES**

**Abstract.** The article reveals the issues of improving the methodology of accounting and analysis of income and expenses of an enterprise using the example of motor transport enterprises Uzbekistan. As well as the reflection of income and costs and accounting problems in the accounting policies of the enterprise will help optimize production costs and time costs, thereby increasing profitability and ultimately increasing profits.

**Keywords:** income, expenses, analysis, accounting, improvement, trucking enterprises.

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**СОВЕРШЕНСТВОВАНИЕ АНАЛИЗА ЗАТРАТ**  
**НА ПРЕДПРИЯТИЯХ**

**Аннотация.** В статье раскрываются вопросы совершенствование методологии учета и анализа доходов и расходов на примере автотранспортных предприятий Узбекистана. А также отражение доходов и затрат и проблем бухгалтерского учета в учетных политиках предприятия поможет оптимизировать себестоимость продукции и затраты времени, тем самым увеличивая прибыльность и в конечном итоге увеличивая прибыль.

**Ключевые слова:** доходы, расходы, анализ, учет, совершенствование, автотранспортные предприятия.

## **IMPROVING COST ANALYSIS IN ENTERPRISES**

The development of economic relations in the world, the expansion of production and services, the implementation of targeted income-generating activities, the need for constant labor productivity, the need to reduce costs and increase profits in companies, the need to keep records of income and expenses [1]. Sources of income and income are expanding, and the emergence of investments, innovations and other types of income in addition to normal activities requires the recording of income and expenses from these activities. In particular, the availability of industry-specific revenue and expenditure characteristics requires greater visibility and transparency. From this point of view, accounting and analysis of income and expenses is one of the most important issues, depending on the characteristics of the network. In world practice, research is carried out to improve the theoretical and practical foundations of high-performance projects through cost optimization, structural analysis of costs, data and databases, and cost optimization. This is the basis for determining the goal orientation in the chosen research topic [2].

There are many approaches to accounting and analysis of income and expenses in the field of theoretical and applied field research, but in scientific and practical research there is still a need to develop comprehensive measures to bring this account in line with international standards and reduce the cost of services. This laid the foundation for scientific research to improve accounting in road transport in the process of modernization and diversification of leading sectors of the national economy [3].

Uzbekistan is taking extensive measures to effectively manage enterprises, increase enterprise profits, optimize costs, including time costs, and increase the profitability of enterprises. The strategy of action for the further development of the Republic of Uzbekistan defines the tasks of “an active investment policy aimed at modernization, technical and technological renewal of production,

implementation of projects in the field of production, transport, communications and social infrastructure” [4]. These tasks demonstrate the importance of improving accounting, analysis and theoretical methodology for enterprises to reduce their cost and time costs by increasing revenue and optimizing costs [5].

Scientific research work on accounting and analysis of income and expenses in enterprises is carried out by leading research centers and universities in the world, including the Center for Economic and Business Research (CEBR), American Accounting Authority (ACIPA), Harvard University (USA), Oxford University (UK), International Federation of Accountants (IFAC), International audit firm KPMG, Nevin Institute of Economic Research, NERI, World Congress of Accountants (WCA), Institute of Chartered Accountants of Scotland (Scotland), University of Finland, Institute of Economic Forecasting RAS (Russia) and other scientific institutions.

The purpose of this study is to develop recommendations and recommendations aimed at improving the accounting and analysis of income and expenses in automotive enterprises.

Like all companies, automobile companies have their own network characteristics that allow them to effectively manage income and expenses, group them, record them, improve service quality and increase efficiency.

In the development of the transport sector in recent years, the share of passenger and freight transport by road is very high (Table-1).

**Table 1**

**MAIN INDICATORS OF TRANSPORT ACTIVITY OF THE  
REPUBLIC OF UZBEKISTAN in 2018-2022. [6]**

Indicators	2018	2019	2020	2021	2022
Volume of transported cargo:					
-total (million tons)	1458,9	1527,0	1132,5	1146,2	1209,0
including:	65,7	67,2	67,6	67,9	68,4
railways (million tons)	0,0230	0,0246	0,0265	0,0264	0,0131
air transport (million tons)	65,8	60,0	62,2	65,1	72,4
gas pipelines (million	1327,4	1399,8	1002,8	1013,1	1068,2

tons)					
vehicle (million tons)	85711,3	86915,7	65264,8	66902,6	70560,6
Freight turnover - total (million t/km)	22895,3	22897,8	22936,7	22939,5	22942,1
Volume of passengers carried, - total, (million people)	19,1	20,1	20,5	21,1	22,3
Passenger turnover	88901,2	95202,3	114910,3	117649,6	120696,3
- total, (million passengers/km)	401,1	415,5	423,1	477,7	545,0

As can be seen from the data presented in the table, in 2018 - 2022 the country was a leader in freight and passenger transportation. In particular, road transport accounted for 88.3% of the total freight traffic in 2022, and 98.3% of passenger traffic was transported in 2018.

The study showed that the bulk of passenger and freight traffic in the country is accounted for by road transport and its general and specific reasons:

- convenience of road transportation;
- high load capacity;
- high cost of air transport;
- underdeveloped internal railways;
- there is practically no access to river transport;
- high availability of road transport.

The volume of transported cargo decreased by 1209.0 million tons in comparison to 2022. Passenger turnover increased every year and amounted to 545.0 million passengers in 2022. km increased by 134426.5 (million people). The volume of passengers transported in 2022 compared to previous years increased by 22.3 (million people). This suggests that there is no unified methodology for accounting for income and expenses at enterprises, there are problems with the existing methodology, inconsistencies in regulatory and methodological documents for accounting for income and expenses, information on accounting for income and expenses does not provide complete and reliable information.

Reflecting income and costs and accounting problems in the accounting policies of the enterprise will help optimize production costs and time costs, thereby increasing profitability and ultimately increasing profits [7]. Therefore, when developing accounting policies, you should choose the most optimal accounting methods. That is, in order to formulate an accounting policy, it is necessary to formulate the main source of income and cost structure of the enterprise, and the most appropriate methods of accounting for these objects should be reflected in this document [8].

The accounting policies of motor transport enterprises reflect the depreciation rates of fixed assets, service life, accounting and write-offs, costs of repair, modernization and reconstruction of fixed assets, in this case changes in the useful life, wear and tear of fuel in the warehouse. The procedure for manufacturing and transferring maintenance costs, the costs of their use on tires, batteries and wheels. Some proposals have been made based on these issues [9].

In conclusion, I would like to note that most of the freight and passenger transport in the country is due to the convenience of road transport, high capacity for transporting small goods, high cost of air transport, underdeveloped inland railways, poor access to river transport and road transport. indicates that such a possibility exists [10].

The accounting policies of road transport enterprises establish standards for depreciation of fixed assets, service life, acceptance and write-off procedures, accounting for the costs of repairs, modernization and reconstruction of fixed assets, depreciation of warehouse fuel and service costs, car tires. The cost of batteries and disks should be adjusted taking into account their use.

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