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ACCOUNTING ORGANIZATIONS IN SERVICE COMPANIES

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***Annotation.** The article discusses issues of scientific research in this regard being carried out in such areas as cost accounting according to international standards, classification of variable and fixed expenses, dividing them into classes for accounting. however, research has not sufficiently studied the issues of digitalization through the use of new modern technologies in order to improve the accounting policies of motor transport enterprises.*

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

ОРГАНИЗАЦИИ БУХГАЛТЕРСКОГО УЧЕТА В СЕРВИСНЫХ КОМПАНИЯХ

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***Аннотация.** В статье рассмотрены вопросы научные исследования в связи с этим ведутся в таких направлениях, как ведение хозрасчета по международным стандартам, классификация переменных и постоянных расходов, разделение их на классы для бухгалтерского учета. однако в исследованиях недостаточно изучены вопросы цифровизации путем применения новых современных технологий с целью совершенствования учетной политики автотранспортных предприятий.*

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

The world pays special attention to scientific research on the organization and maintenance of accounting in service companies and passenger transport companies according to international standards. Scientific research in this regard is being

conducted in such areas as cost accounting according to international standards, classification of variable and fixed expenses, and dividing them into classes for accounting. However, research has not sufficiently studied the issues of digitalization through the use of new modern technologies in order to improve the accounting policies of motor transport enterprises.

In Uzbekistan, the road transport sector is one of the key components of the socio-economic infrastructure, and its high level of development is important for the economic development of the country. Speaking about the importance of this area: "This area is the lifeblood of the economy. We will not be able to ensure stable economic development if we do not raise the transport industry and logistics to a new level," the head of our state emphasized. Today, the global economic downturn due to the coronavirus pandemic is entering a recovery phase, and in this process, transport logistics, like other sectors of the economy, is showing a serious downward trend.

The root of this scheme must always be under constant control and attention. In our opinion, this problem is solved on the basis of organizing the accounting of expenses incurred according to the direct cost system.

Conclusions for this chapter: in motor transport enterprises, one of the main indicators in generating profit from the economic activities of the enterprise is accounting for expenses; in current conditions there is no unified system for accounting and calculating the cost of services of motor transport enterprises; For a motor transport enterprise, it is very important to ensure a balance between additional income and marginal expenses in the accounting policy; It is advisable for an enterprise to organize accounting using a cost accounting system (Direct Costing), based on the division of total costs into fixed and variable costs.

During the study at the enterprise under study (in the Urta Osiyo Trans JSC), when analyzing the current economic control, we established that at the enterprise there are additions and falsifications, namely:

1. – exaggeration of the transportation distance and weight of the transported cargo;

2. – falsification of shipping documentation;

3. – calculation of the weight of the transported cargo not based on the actual weight, but on the carrying capacity of the vehicle;

4. – exaggeration of the number of flights.

5. To eliminate such situations, it was proposed to introduce digitalization of primary accounting data provided by drivers into the activities of the Central Asia Trans joint stock company. The online platform (Avto-stat.uz) began to be used in test mode. And this provides for prompt receipt and processing of primary accounting documents, calculation of fixed (daily, monthly) revenue in real prices and ensuring the reliability of information.

Rolling stock tires are a complex technical structure and have different characteristics. Therefore, we believe that within each group, quantitative accounting in the warehouse should be carried out for individual parts (tires, tubes).

Car tires in reserve and in circulation are included in the account

10 "Materials" under subaccount 1040 "Spare parts", it reflects spare parts intended for repair and replacement of obsolete vehicle parts. However, in our opinion, taking into account the specifics of the analytical data, three more sub-accounts should be opened for car tires (for example - 1041 "Acceptance of tires in their original form", 1042 "Worn out tires subject to depreciation", 1043 "Recycled tires") . In this way, it is possible to ensure completeness of information about the tires available in the organization. The use of such accounts also allows you to obtain, as far as possible, more detailed information about the quantity, volume, grade, cost and classification group of automobile tires. In addition, used tires can be recycled, so the accounting should include the following analytical data: "car tires in stock", "rear tires", "car tires in repair". Tires recycled and released for use from subaccount 1070 must be returned to account 1043.

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