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The main directions of socio-economic development of New Uzbekistan: problems and solutions

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In the collection of materials of the conference, the role and role of Science, Education and production in the era of globalization, the pressing problems of the issues of interaction of these processes, feedback on their solutions were presented by mature specialists of the field.

In addition, research on the scientific and practical topic, carried out in the economics, Exact Sciences, Natural Sciences and socio-humanities during the globalization period, information is presented in the scientific and practical fields, which includes the latest innovative technologies in the fields of production.

It can be argued that this collection is one of the specific intersections of current thoughts and innovative ideas of the world of science. This scientific and practical conference was actively attended by professors and scientific researchers engaged in scientific research in Uzbekistan and foreign countries. In increasing the position of the scientific and practical conference, the professors and teachers of domestic and foreign higher educational institutions made a significant contribution.

Professors and teachers of foreign higher educational institutions who actively participated in the work of the conference made a worthy contribution to the high level of interaction with scientists of our country. The processes of international cooperation with foreign countries and exchange with them in the field of Science in the era of globalization have a positive effect on the development of Higher Education, the fields of Science and production. The materials of this conference are special in that they include a wide range of research, from theoretical developments to practical solutions, demonstrating the diversity of approaches and directions in this area.

In conclusion, it should be noted that this scientific and practical conference will be a very useful collection for everyone who is interested in modern research in the fields of further development of Higher Education, Science, Education and production in the era of globalization. The authors are responsible for the content and quality of the articles and abstracts included in the collection.

AVTOMOBIL TRANSPORT KORXONALARIDA BUXGALTERIYA HISOBINI TAKOMILLASHTIRISHNING YO‘LLARI VA USULLARI



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Annotatsiya: Ushbu maqolada avtomobil transporti korxonalarida buxgalteriya hisobini takomillashtirishning yo‘llari va usullari o‘rganildi. Xo‘jalik yurituvchi subyektlarda xarajatlar hisobini boshqarish uchun boshqaruvning turli darajalarida joriy qarorlarni qabul qilish kerakligi ma’lum bo‘ldi. Transport korxonasida transport xizmatlar hajmi hamda ko‘rsatiladigan xizmatlar soniga qarab, ko‘rsatilgan xizmatlar narxini belgilash vazifasi aniqlandi. Shuningdek transport korxonalarida xarajatlarni hisobga olishning bir nechta metodlari ko‘rib chiqildi.

Kalit so‘zlar: transport korxonalari, buxgalteriya hisobi, xizmatlar, xarajatlar, usullar.

Abstract: In this article the ways and methods of improvement of accounting at enterprises of motor transport are explored. It became clear that in order to manage cost accounting in economic entities, it is necessary to make current decisions at different levels of management. The task of determining the price of the provided services in the transport enterprise was determined depending on the volume of transport services and the number of services provided. Several methods of cost accounting in transport enterprises were also considered.

Key words: transport companies, accounting, services, costs, methods.

Kirish. Bugungi kunda avtomobil transporti sohasida ishlovchi korxonalar, o‘z faoliyatini samarali boshqarish va moliyaviy barqarorlikni ta'minlash uchun puxta tashkil etilgan buxgalteriya hisobiga muhtoj. Avtomobil transporti korxonalarining buxgalteriya hisobini takomillashtirish – bu ularning moliyaviy holatini yaxshilash, xarajatlarni kamaytirish va daromadlarni oshirish uchun muhim bir vazifadir. Avtomobil transporti korxonalarida buxgalteriya hisobini takomillashtirish yo‘llari va usullari, yuqori samaradorlikni ta'minlash, soliq to‘lovlarini to‘g‘ri hisoblash va faoliyatni shaffof qilishda muhim rol o‘ynaydi.

Mazkur maqolada avtomobil transport korxonalarida buxgalteriya hisobini takomillashtirishning asosiy yo‘llari, usullari, mavjud muammolar va ularni bartaraf etish usullari, shuningdek, hisoblash va tahlil qilish jarayonlari batafsil ko‘rib chiqiladi.

1. Avtomobil transport korxonasida buxgalteriya hisobi: asosiy tamoyillar

Avtomobil transport korxonasida buxgalteriya hisobini takomillashtirish uchun avvalo uning asosiy tamoyillari va prinsiplari haqida to‘liq tushunchaga ega bo‘lish zarur. Buxgalteriya hisobining asosiy tamoyillari quyidagilardan iborat:

1. To‘g‘rilik va haqqoniylik: Buxgalteriya hisobi barcha moliyaviy operatsiyalarni aniq va haqqoniy ko‘rsatish kerak.
2. Davomiylik: Korxonaning moliyaviy faoliyati davomiyligi va uzluksizligini ta'minlash uchun buxgalteriya hisobida aniqlik bo‘lishi zarur.
3. Boshqaruv va nazorat: Korxonaning barcha moliyaviy harakatlarini samarali boshqarish va nazorat qilish.
4. Shaffoflik: Hisoblar aniq, tushunarli va barcha manfaatdor tomonlar uchun ochiq bo‘lishi kerak.

Avtomobil transport korxonasining buxgalteriya hisobini samarali tashkil qilish uchun yuqoridagi tamoyillarga qat'iy amal qilish lozim. Buxgalteriya hisobining samaradorligi, uning qanday usullar va tizimlar yordamida amalga oshirilishiga bog‘liq bo‘ladi.

2. Avtomobil transport korxonasida buxgalteriya hisobini takomillashtirishning asosiy yo‘llari

2.1. Elektron hisob-kitob tizimlarini joriy etish

Zamonaviy texnologiyalar yordamida avtomobil transport korxonasida buxgalteriya hisobini avtomatlashtirish imkoniyatlari mavjud. ERP tizimlari (Enterprise Resource Planning) buxgalteriya hisobini optimallashtirish va malakali auditni o‘tkazish imkonini beradi. ERP tizimlari yordamida quyidagi jarayonlarni takomillashtirish mumkin:

- Moliyaviy operatsiyalarni avtomatik qayd etish: Buxgalteriya hisobining barcha operatsiyalari avtomatik ravishda tizimga kiritiladi, bu esa xatoliklar va noaniqliklarni kamaytiradi.
- Tahlil va hisobotlarni tez tayyorlash: ERP tizimlari orqali moliyaviy tahlillar va hisobotlarni tez va samarali tayyorlash mumkin.
- Xarajatlarni kuzatish va boshqarish: Har bir xarajatni avtomatik ravishda qayd etish va real vaqt rejimida kuzatish.

Elektron tizimlarning joriy etilishi avtomobil transport korxonasining buxgalteriya hisobini ancha samarali va shaffof qiladi.

2.2. Amortizatsiya hisobini takomillashtirish

Avtomobil transport korxonalarida asosiy aktivlar, ya'ni transport vositalari amortizatsiyasini to‘g‘ri hisoblash va monitoring qilish zarur. Transport vositalarining amortizatsiyasini hisoblash quyidagicha amalga oshiriladi:

- Amortizatsiya stavkalarini aniqlash: Har bir avtomobilning amortizatsiya stavkasi uning texnik holati, foydalanish muddati va boshqa omillarga asoslanib belgilanadi.
- Amortizatsiya hisoboti: Amortizatsiya hisoboti barcha avtomobillarning texnik holati va eskirish darajasini aks ettiradi.

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• Yangi usullarni joriy etish: Yangi, samarali amortizatsiya usullari, masalan, tezlashtirilgan amortizatsiya yoki dinamik amortizatsiya tizimlari joriy etilishi mumkin.

Amortizatsiyaning to‘g‘ri hisoblanishi, transport vositalarining qiymatini yaxshilash va moliyaviy hisobotlarni to‘g‘ri tayyorlashda yordam beradi.

2.3. Xarajatlar nazorati va tahlilini kuchaytirish

Avtomobil transport korxonalarida xarajatlar bo‘yicha nazoratni kuchaytirish, xarajatlarni qisqartirish va resurslardan samarali foydalanishni ta'minlash muhimdir. Buxgalteriya hisobida xarajatlar nazorati quyidagicha amalga oshiriladi:

• Xarajatlarni turlarga ajratish: Yoqilg‘i, texnik xizmat, ta'mirlash, maoshlar, yo‘l xarajatlari kabi xarajat turlarini alohida tahlil qilish.

• Xarajatlarni qisqartirish: Boshqaruv xarajatlarini kamaytirish va har bir transport vositasining ishlash samaradorligini yaxshilash.

• Buxgalteriya hisobini va auditni integratsiya qilish: Buxgalteriya hisobi va auditni birlashtirish orqali xarajatlarni nazorat qilish va resurslarni samarali boshqarish.

Xarajatlarni to‘g‘ri nazorat qilish va ularni tahlil qilish avtomobil transport korxonasining foydasi va rentabelligini oshiradi.

2.4. Soliq hisoboti va soliq to‘lovlarini takomillashtirish

Avtomobil transport korxonalarining soliqqa tortish va soliqlarni to‘lash tizimlari samarali tashkil etilishi zarur. Buxgalteriya hisobi va soliq hisoboti quyidagicha amalga oshiriladi:

• Soliq to‘lovlarini to‘g‘ri hisoblash: Transport xizmatlaridan olingan daromadlar asosida soliqlarni to‘g‘ri va o‘z vaqtida hisoblash.

• Soliq xatoliklarini kamaytirish: Avtomobil transport korxonalarining soliqlarga oid xatoliklar va noaniqliklarni kamaytirish.

• Soliq rejalarini ishlab chiqish: Soliq to‘lovlari va moliyaviy majburiyatlar bo‘yicha aniq reja ishlab chiqish.

Soliq to‘lovlarini to‘g‘ri hisoblash va o‘z vaqtida to‘lash korxonaning moliyaviy barqarorligini ta'minlaydi.

3. Avtomobil transport korxonalarida buxgalteriya hisobini takomillashtirish usullari

3.1. Qayta ishlash va ta'mirlash xarajatlarini hisobga olish

Avtomobil transport korxonasida transport vositalarining xizmat ko‘rsatish va ta'mirlash xarajatlarini aniq hisoblash muhimdir. Bu uchun quyidagi usullar qo‘llaniladi:

• Xizmat ko‘rsatish va ta'mirlashning turlari: Avtomobil transporti korxonalarida xizmat ko‘rsatish va ta'mirlash turli turlarini hisobga olish zarur (muntazam xizmat, noyob ta'mirlar va h.k.).

• Xarajatlarni tasniflash: Ta'mirlash xarajatlarini qismlarga ajratish va ularni har bir transport vositasiga taqsimlash.

3.2. Transport vositalarining qiymatini tahlil qilish

Avtomobil transport korxonalarida transport vositalarining qiymati va ularning o‘zgarishi buxgalteriya hisobini samarali tashkil etish uchun muhimdir. Bu uchun quyidagi usullarni qo‘llash mumkin:

- Bozordagi qiymatni baholash: Har bir avtomobilning bozor qiymatini va uning texnik holatini tahlil qilish.
- Amortizatsiyani hisoblash usullarini takomillashtirish: Har bir transport vositasining amortizatsiya jarayonini yanada aniqroq va samaraliroq hisoblash.

Xulosa va takliflar

Avtomobil transport korxonalarida buxgalteriya hisobini takomillashtirishning bir qator yo‘llari va usullari mavjud. Elektron tizimlar, xarajatlarni boshqarish va amortizatsiya hisobini takomillashtirish, soliq to‘lovlarini to‘g‘ri amalga oshirish kabi choralar korxonaning moliyaviy holatini yaxshilaydi, shaffoflikni oshiradi va operatsion samaradorlikni ta'minlaydi.

Xarajatlar nazorati va tahlilini kuchaytirish tashkilotning moliyaviy holatini mustahkamlash va samaradorlikni oshirish uchun juda muhimdir. Xarajatlarni to‘g‘ri nazorat qilish va tahlil qilish orqali resurslardan maksimal darajada foydalanish, ortiqcha xarajatlarni qisqartirish va rentabellikni oshirish mumkin. Xarajatlar rejasini ishlab chiqish, o‘zgaruvchan xarajatlarni boshqarish, faoliyat turlarini tahlil qilish va samarali prognozlash bu jarayonlarning samarali amalga oshirilishiga yordam beradi.

Buxgalteriya hisobini takomillashtirish jarayonida zamonaviy texnologiyalarni qo‘llash, xarajatlarni tahlil qilish va soliq majburiyatlarini samarali boshqarish muhim o‘rin tutadi.

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