



# INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH

IN SCIENCE, ENGINEERING, TECHNOLOGY AND MANAGEMENT

Volume 9, Issue 10, October 2022



INTERNATIONAL  
STANDARD  
SERIAL  
NUMBER  
INDIA

**Impact Factor: 7.580**



+91 99405 72462



+9163819 07438



ijmrsetm@gmail.com



www.ijmrsetm.com



# Features of the Organization of Economic Analysis in Automobile Transport Enterprises

Ergashev Sherzod Toshpulatovich

Institute for Advanced Training and Retraining of Auto Transport Personnel

Doctor of Philosophy in Economics (Ph.D.), Uzbekistan

**Annotation:** In this article, the peculiarities of the organization of economic analysis in automobile transport enterprises and the necessity of organization of the analysis, aspects of effective use of the results of economic analysis in making management decisions are highlighted. Also, opinions and comments about the stability of automobile transport enterprises, and organizational, and technical issues are presented.

**Keywords:** economic analysis, transport enterprises, management decisions, financial management.

At different stages of society's development, the sectors change based on their needs or require improvement to a certain extent. Therefore, each branch or industry has its characteristics. If management decisions are not made taking into account these specific features, its result may not be effective, but on the contrary, it may lead to negative consequences. If we take the transportation of passengers, which is one of the most obvious sectors, both domestic and international transportation have their characteristics. For example, according to information published in various sources today, the average number of migrants in the Russian Federation is more than 2 million. Most of these migrants leave our country in March-April and return in October-November. It is self-evident that a very large flow leaves the republic and returns at the same time precisely by road, rail, and air transport. This requires far-reaching strategic planning and sound management decisions from the transport company.

The fact that most of the higher education institutions in our republic are located in our capital also makes the work of transport companies somewhat difficult in some "seasons". Often, in the last days of August, the one-way flow from the regions to the city of Tashkent increases, and many students and their relatives have to be transported, but at the end of December, the same process can go in the opposite direction. In addition, in the city of Tashkent, automobile and light road transport provides a large flow of passengers during the academic year, while the departure of students to their homes during the summer vacation, on the one hand, requires the provision of inter-provincial transportation services. on the other hand, as a result of this, the decrease in the demand for public transport in the city of Tashkent and the city centers shows the uniqueness of the transport sector. In such cases, if the transport is not put on the line, it can lead to dissatisfaction among other workers, employees, and residents, and in some way the organization will lose existing customers.

At the same time, the costs incurred by the transport organization will increase and its income will decrease. So, when organizing an economic analysis of transport enterprises, it is necessary to take into account its "seasonal" nature. Because in such conditions, to increase the number of temporary transports and trips, the transport enterprise must, first of all, have a sufficient fleet of equipment, be provided with personnel resources, and have sufficiently studied the service market. There is a second downside to the process, which is the above-mentioned figures, that is, there are constant depreciation calculations for machinery involved in seasonal transportation and their maintenance costs. Thirdly, it requires sufficient personnel at the same time.

Therefore, in my opinion, it is appropriate to take into account the main characteristics of the transport company in the economic analysis of their activity. Otherwise, the income from the services provided by the transport enterprise will lead to the inefficient use of its profit in a certain period and the crisis of the enterprise. This hurts the sustainable development of the transport enterprise. Most of the transport services in our republic are related to automobile transport. Several reasons for the development of this transportation system have been studied by scientists.

The specificity of the organization of economic analysis in automobile transport enterprises and the necessity of organization of the analysis, effective use of the results of economic analysis in making management decisions, and



objects of analysis have always been the focus of researchers, scientists, and experts. Many republican and foreign scientists have researched this and expressed their opinions.

In particular, E.V. Tabachnikova emphasizes that in ensuring the stability of transport enterprises, the main attention should be paid to expenses, and financial and management policies.<sup>1</sup>The first case, i.e. capital management of fixed assets in financial policy, management of working capital (for example, management of receivables), management of financial risks (setting the rate of financial losses, diversification of activities), budgeting system and business planning (level of employee motivation), at the same time attention is paid to management based on economic analysis methods.

Studies have shown that the analysis of indicators common to motor transport enterprises and thereby making effective management decisions serves to ensure the financial stability of the motor transport enterprise. Observations in practice and surveys conducted with experts revealed that special attention is paid to the profitability index and its results in automobile transport enterprises. Therefore, we present our studies and some conclusions on the importance of the profitability index and its essence in the organization of economic analysis in motor transport enterprises. In general, several indicators are used to calculate profitability. For example, return on assets, return on working capital, return on equity capital in joint stock companies, return on employed capital and other various items are determined.

The analysis of the financial independence coefficient and the adoption of reasonable management decisions on it are also of great importance in automobile transport enterprises. The coefficient of financial independence is calculated by dividing private capital by the total amount of the balance sheet.

In my opinion, this indicator should be considered as a separately analyzed indicator in automobile transport enterprises, and the main attention should be paid to the structural structure of private capital.

#### List of used literature

1. Kalonov M. Methodology of accounting and analysis of income and expenses (in the case of motor transport enterprises). – Tashkent: 2019. – P.262.
2. Mirziyoev Sh. Critical analysis, strict discipline, and personal responsibility should be the daily rule of every leader's activity. – Tashkent: Uzbekistan, 2017. – P.6.
3. Olmasov A., Vahobov A. Economic theory: Textbook. - Tashkent: ECONOMY-FINANCE, 2014. - P.153 - 155.
4. Пахновская Н.М., Ищанова Д.А. Развитие методов управления затратами в системе финансового управления автотранспортного предприятия // Вестник ОГУ. 2014. №14 (175). – С.319 – 323.
5. Табачникова Е.В. Исследование влияния факторов внешней среды на устойчивость транспортном предприятии // Вестник АГТУ. Сер. Экономика. 2019. №1. – С.53 – 61

---

<sup>1</sup>Табачникова Е.В. Исследование влияния факторов внешней среды на устойчивость транспортном предприятии // Вестник АГТУ. Сер. Экономика. 2019. №1. – С.53 – 61.



# INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH

IN SCIENCE, ENGINEERING, TECHNOLOGY AND MANAGEMENT



+91 99405 72462



+91 63819 07438



ijmrsetm@gmail.com

[www.ijmrsetm.com](http://www.ijmrsetm.com)