

ISSUES OF ORGANIZATION OF ECONOMIC ANALYSIS IN AUTOMOBILE TRANSPORT ENTERPRISES IN THE CONDITIONS OF A PANDEMIC

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Annotation:

In this article, the need to take into account the direction of activity in the organization of economic analysis of automobile transport enterprises in the pandemic and its aftermath, as well as if the motor transport enterprise designed for cargo transportation has been operating intensively during the pandemic, the current order of efficiency indicators in such enterprises information is given that it is necessary to determine according to taking into account that the company is almost inactive during the pandemic, it is proved that the losses and expenses incurred until the end of the period of non-operation due to the pandemic should not be taken into account when calculating the profitability of assets and financial stability.

Keywords: pandemic period, economic analysis, automobile transport enterprises, financial stability, road transport.

Everyone living in society uses transport services in some way, and it is difficult to imagine business entities without services in this field. Therefore, the only source of the stability of transport organizations, and their continuous and high-quality service is the presence of financial stability in the sector itself. If we look at the situation of the motor transport industry during the pandemic, it is precise during the pandemic that both the great loss and the necessity have increased in this sector. While there has been a huge loss in passenger vehicles, there is demand for cargo vehicles, and it can be seen that demand for some trucking companies has increased.

Therefore, it is necessary to take into account the conditions of the pandemic in the economic analysis of the 2020 activity for road transport and the evaluation of various indicators. Today, the transport organizations operating in our republic are mainly used for inter-city and inter-provincial as well as urban transportation of passengers and cargo. The relatively high cost of air transport in our republic and the insufficient

development of internal railways ensure that the majority of these transports are carried out by road transport.

At the same time, another reason for the development of road transport within transport enterprises is directly related to the mobility of this type of service, the timely delivery of cargo and passengers to the specified place and time. In this matter, various studies have been conducted by other scientists, and the above conclusions have been formed. In most of the transport organizations operating in our country, there is a state share, and we studied the performance indicators and indicators related to the main means in transport organizations with a state share during the pandemic and after.

From the data on the calculation procedure, we can see that the main 7 important indicators of efficiency are fulfilled during the pandemic, that is, there is no possibility of fulfilling the plan. It is impossible to fulfill the revenue, cost, profit, and other indicators planned by the joint-stock company, in general, fulfill the profit plan.

At the same time, the profitability of assets represents the efficiency of the assets used by the enterprise, and this indicator is directly related to the result of the enterprise's activity. That is, the company's profit or profit tax is found by dividing the profit indicator by the average amount of assets.

The availability of the average amount of assets in the pandemic conditions, the maintenance of the vehicle, the average monthly salary of the employees, and the availability of other expenses will lead to a decrease in the profitability of the assets when the pandemic period is added. However, we know that it has nothing to do with the efficient use of such assets.

We can see that the main and additional important indicators of efficiency are calculated in the motor transport enterprises taken as an object of research. Since the obtained data are the financial reporting data of motor transport enterprises, we will try to determine the important main and additional indicators of efficiency that can be determined based on the data of these reports. According to the formula for calculating the return on assets, the return on assets is found by dividing the profit before income tax by the average annual value of assets.

According to the standard specified in the legislation, if the profitability coefficients are below zero during the reporting period, then the enterprise is operating at a loss. If it is in the range of $0.05 - 0$, the enterprise is considered low-profit. This indicator serves to show the level of profitability of the financial and economic activity of the enterprise. But it is not important to determine and compare these coefficients with the norm during the pandemic.

Another important indicator determined based on financial reporting data is the financial stability ratio. This ratio is determined by adding long-term liabilities to the amount of private capital and dividing the result by the total amount of the balance sheet. There is a recommended norm for the financial stability of enterprises, and it is normal to be in the range of $0.8 - 0.9$, if the indicator is below 0.75 , it is considered

dangerous. In addition, if the enterprise can cover at least half of the financial resources necessary for the implementation of economic activities, if it uses financial resources effectively if it observes the discipline of finance, credit, and settlement, that is, it is solvent. Also, its financial condition is considered stable.

In general, the norm for this ratio recommends that the company's assets should be formed at the expense of private capital or the expense of long-term liabilities. From the norm, we can see that the financial condition, which is said to be less than 0.75, is dangerous, it is determined by analyzing the level of solvency and liquidity and assessing financial stability. The financial stability of the enterprise is analyzed both by the ratio method and by analyzing the indicators of its net assets.

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