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IMPROVING THE METHODOLOGY OF DISTRIBUTION OF OPERATING COSTS BY TYPE OF TRANSPORT IN THE FORMATION OF PASSENGER RATES FOR RAILWAY TRANSPORT

Kadirova Sharofat Amonovna¹

ABSTRACT

The article describes the methodology for distributing the costs associated with passenger transportation in railway transport. It is proposed to distribute the costs of JSC "O'zbekiston temir yo'llari" attributable to passenger transportation by type of message and on this basis the calculation of the total cost of transportation

Key words: types of communication, reporting, costing, methodology, passenger traffic, meters, cost

At all stages of the functioning of railway transport, the problem of improving economic calculations, and in particular the calculation of the cost of transportation, has been and is very relevant.

In modern economic conditions, the scope of using the cost as the basis for the price of transportation is significantly expanding, including in passenger traffic by type of message.

In accordance with the basic requirement of a market economy, which is that each type of activity ensures the profitability of work on the railway transport of the Republic of O'zbekistan, including the structural division of the company "O'zbekiston temir yo'llari" JSC "O'ztemiryo'lovchi", the search for reserves to save money and reduce the amount of unprofitability of railway passenger traffic.

One of such areas in this area may be the determination of the profitability of rail passenger traffic by type of communication and the search for reserves to ensure it. For this, first of all, a methodology for distributing the costs of JSC "O'zbekiston temir yo'llari" attributed to passenger transportation by type of message and on this basis the calculation of the total cost of transportation is needed.

Determining the cost of transportation by messages is of great practical importance. This is necessary, first of all, for the correct setting of tariffs for the transportation of passengers, for a reasonable formulation of the issue of compensation for losses from the transportation of passengers in suburban traffic, the introduction of self-financing for individual trains and their lease.

However, the railway company and regional railway junctions do not calculate the cost by type of communication. The existing accounting and statistical reports do not provide for the allocation of expenses by type of passenger traffic.

Therefore, to determine the cost of passenger transportation by messages, a special methodology for costing calculations should be developed.

The issues of distribution of costs and determination of the cost of transportation by types of railway passenger communications are the least studied in the economy of the industry. Only a few authors in their works partially touched on these problems. In the book of M.N. Belenky, in relation to the procedure for

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planning and accounting in force in the 60s of the last century, a simplified method for calculating the cost of passenger transportation in direct, local and suburban communications was proposed.

Over the past period, there have been significant changes in the organization and structure of the management of passenger transportation and railway transport in general, as well as in the industry Nomenclature of expenses, in the forms of the report on the financial activities of railway transport, in the classification of railway passenger communications, in the content of statistical reporting forms, etc. d.

All this, of course, requires a critical reflection on the proposals of the author of the above-mentioned work in relation to the current conditions for the functioning of the railway transport of the Republic of Uzbekistan.

In the work of O.F. Miroshnichenko, published in 2002, on the basis of her research, some proposals were made to improve and develop the methodology for calculating the costs of Russian railway transport for passenger transportation, including the calculation of costs in suburban traffic.

In order to determine the costs by types of passenger communications (interstate, intrastate and suburban), it is first necessary to calculate the costs of Uzbekistan Temir Yollari JSC for rail passenger transportation in general.

The costs associated with passenger transportation can be conditionally divided into two components:

1. Passenger transportation expenses reflected in the statements of O'ztemiryo'lovchi JSC;
2. Expenses of other households and subdivisions of JSC "O'zbekiston temir yo'llari" for ensuring the transportation of passengers, which are reflected in the reports of the relevant structural divisions of the company without separating these expenses from the total amount of expenses.

The expenses of O'ztemiryo'lovchi JSC are accepted according to the data of its report on financial activities of form No. 69-zhel (fin) and are fully attributed to passenger transportation: in terms of production costs in line 160, and in terms of period expenses - in lines 2180 - 2181.

The costs of other facilities of the railway company: traffic, locomotive, track, signaling and communications, power supply, recovery trains, as well as the costs of subdivisions of general road subordination in the part attributable to passenger transportation, must be determined using special calculations. For these purposes, the "Methodology for the distribution of costs by regional railway junctions by type of traffic" given in the "Regulation on the procedure for the formation and use of prices and tariffs in enterprises and divisions" of the company "O'zbekiston temir yo'llari" can be used.

At present, each regional railway junction, as well as subdivisions of general road subordination, distribute their expenses for freight and passenger transportation on a quarterly basis on an accrual basis. These accounting data calculations are submitted to the Finance Department of O'TY JSC, where they are summarized item by item and the total amount of expenses associated with passenger transportation is determined.

Having determined the total amount of expenses of O'TY JSC related to passenger transportation, it is necessary to proceed to the second stage of calculations - their distribution by type of message.

From the point of view of costing by type of message, all passenger transportation costs can be divided into:

- costs that can be directly attributed to a certain type of message, the so-called direct costs;
- expenses that are reflected in the plan and report without division by type of message, i.e. indirect costs.

To the first group of costs, i.e. direct costs in this type of calculation include only the costs of the motor-car depot, which should be fully attributed to the transportation of passengers in suburban traffic.

All other costs are classified as indirect costs.

The distribution of most of the indirect costs by type of message should be made in proportion to the measures of work with which they are associated. The remaining indirect costs by type of communication should be distributed in proportion to the previously allocated total amount of basic costs or wages.

The actual values of the implementation of meters, in proportion to which indirect costs are distributed, are taken according to the data reflected in the statistical and other reporting forms for the company (CO-1, CO-2, CO-4 with the division of reporting data by type of message).

The proposed procedure for the distribution of costs by types of passenger services is given in Table No. 1

The procedure for the distribution of costs by types of passenger transportation messages
Table-1

Line number of the "Report of financial activity of railway transport" form 69-zhel (fin)	Article number of the Sectoral nomenclature of expenses	Name of farms, works and expenses	The procedure for allocating costs or the name of meters, in proportion to which they are distributed	The total amount of expenses and the total value of the meter		Refers to the carriage in the message					
				Meter value	total expenses, тыс.СУМ	suburban		domestic		interstate	
						Meter value	Total expenses, thousand soums	Meter value	Total expenses, thousand soums	Meter value	Total expenses, thousand soums
1	2	3	4	5	6	7	8	9	10	11	12
		Passenger economy									
010	1	Ticket selling	Brought sent passengers								
020	2	Reception and baggage claim	Wag-km baggage cars								
030	3	Shunting work at passenger stations	Reduced wag-km of passenger cars (without electric trains)								
040	5	Reception and departure of trains at passenger stations	Train-km in passenger traffic, incl. electric trains								
050	7,8	Current repair and maintenance of buildings, structures, equipment and inventory in the passenger sector	Brought sent passengers								
060	151	Outfitting of passenger cars	Car-km of passenger cars by types of traffic, incl. electric trains								
070	156	Maintenance and current repair of passenger cars	Wag-km of passenger cars (without electric trains)								
080	165	Maintenance of wagons in passenger trains	Listed opening hours as reported								
090	168	Depot repair of passenger cars	Wag-km of passenger cars (without electric trains)								
100	173	Depreciation of passenger cars, except for luggage	Ваг-часы vag watch								
110	162	Allocations to the reserve for the creation of a repair	vag watch								

		fund for passenger cars, except for baggage cars									
140		Basic expenses common to all sectors of the economy	In proportion to the total of previously allocated costs								
160		In proportion to the total of previously allocated costs	In proportion to the total of previously allocated costs								
		Economy of motion									
260	22	Shunting work at other stations	Vag-km without electric trains								
∴	∴										
350		Total for passenger and traffic economy	-								
		Locomotive economy									
370	41	The work of electric locomotives in passenger traffic	Locomotive-km linear run								
∴	∴										
890		Total for the locomotive industry	-								
		Household way									
1190	181	Current Path Content and Permanent Devices	Gross ton-km, including electric trains								
∴											
1440		Basic expenses common to all sectors of the economy	In proportion to the total of previously allocated costs								
1460		Total housekeeping signaling and communication	-								
		Electrification and power supply facilities									
1470	229	Maintenance and repair of power lines by power supply areas	Train-km including electric trains								
∴											
1510	233	Maintenance and repair of outdoor lighting devices of stations, crossings ...	Ton-km gross								
...											
1560		Total for electrification and power supply	-								
1630...		Recovery trains									
1710		Road Administration and General Road Organizations									
1720		Total production costs of UTJ JSC									
2181		Expenses of the period of the company in the part attributed to passenger transportation	In proportion to the total of previously allocated costs								
		TOTAL passenger transportation costs									

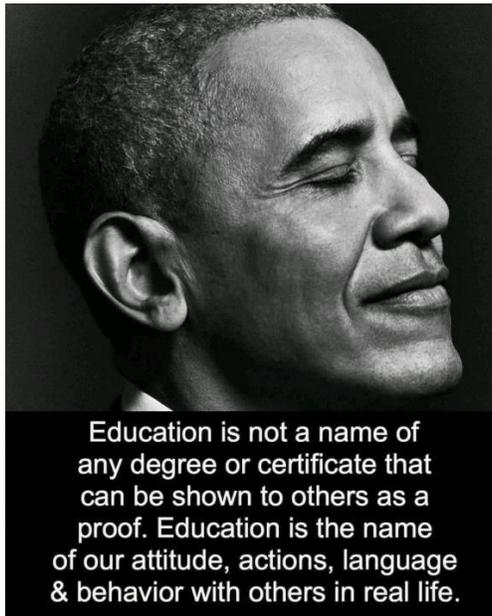
The proposed version of the methodology for the distribution of costs by types of railway passenger traffic requires approbation in practice, which will allow, based on the calculations performed, to identify its shortcomings and make appropriate changes and additions.

It has been established that information on the costs of passenger transportation, reflected in the "Report on the financial activities of railway transport" form No. 69 - zhel (fin), needs to be verified and clarified. A review of materials submitted by regional railway junctions and subdivisions of road subordination on the distribution of costs for freight and passenger transportation showed that there are deviations from the established methodology, which allows distortion of actual costs by type of transportation.

This, in turn, requires a deeper analysis of the reporting materials of all divisions of O'zbekistan temir yo'llari JSC in terms of attributing expenses to passenger transportation. It is also required to carry out additional research in the direction of establishing the closest relationship between individual groups of operating costs and certain costs of measuring the operation of the rolling stock.

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DIGITAL FINANCIAL SERVICES IN THE REMOTE BANKING SYSTEM

Xusanov Kaxramon Nishonovich¹

INTRODUCTION

At present, one of the main issues is to ensure the provision of services by banks to their customers under the conditions of growing competition among commercial banks. At the moment, the implementation of innovations in banks in the provision of deposit services in one of the most relevant issues of today. Modernization of the economy of our country' implementation of the program of structural changes and measures for the development of the banking system in using modern methods of ensuring its development.

Today in our country it is important to improve the quality of financial services provided by commercial banks to to ensure their popularity, to develop financial services and in ensuring this, the issue of introducing new types of banking services using them is of great importance.

In particular, in the "strategy for reforming the banking system of the Republic of Uzbekistan for 2020 - 2025" approved by the president on may 12, 2020, priority tasks were set, such as the widespread introduction of modern information and communication technologies, automation of business ja regions of commercial banks and the creation of necessary conditions for the expansion of remote banking services. In the process of corporate transformation of commercial banks in the field of introduction of modern information and communication technologies, it is planned to carry out the following measures:

- Expand the number and coverage of contactless payments, including remote banking services;
- Scoring, remote identification and extensive use of credit conveyor system;
- Strengthen the information security of banking and systems;
- Wide introduction of new concepts and technologies in the banking sector (fintek, digital banking).

These steps are aimed at the development of the digital economy in our country, ensuring the rapid growth of the economy of Uzbekistan, digitizing banking services to accelerate the country's integration into the world economy and the free market along with economically developed countries.

MATERIALS AND METHODS

A.Bastaria from foreign scientists on the development of the digital industry, in particular, the expansion and improvement of digital banking services. A.Eliyanab, A.Syabarrudinch, Z.Ariefd, A.P.Emor [1], W.Wado, P.Blaskiewicz, D.Stygar, N.Kuzmas [2], from local scientists N.X.Jomaev [3], N.Sharipova [4], N.R.[5] And [5].[6], A.Qasimov [7], Z.Mamadiyarov [8] carried out scientific research work.

Famous Uzbek economist scientist, professor N.X.Jumaev said that " in the digital economy, with the help of IT, a reduction in cost is achieved, as a result of which optimization and an increase in efficiency are achieved. In the digital economy, modern scientific approaches and innovations will be important and priority. It states that industries with high scientific capacity thrive in this.

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