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FORMATION OF FINANCIAL RESULTS AT MOTOR TRANSPORT ENTERPRISES

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Abstract: The purpose of this research paper is to determine the economic and financial performance of automobile transport enterprises, the mechanisms of its formation, and profitability. The paper examines various factors influencing profit generation, including operational efficiency, cost management, and revenue optimization.

Key words: profit, revenue, production profitability, automobile transport enterprises, cost management, profit optimization.

Аннотация: Цель данной научной статьи — определить экономико-финансовые результаты деятельности предприятий автомобильного транспорта, особенности их формирования и рентабельность. В статье рассматриваются различные факторы, влияющие на формирование прибыли, включая операционную эффективность, управление затратами и оптимизацию доходов.

Ключевые слова: прибыль, доход, рентабельность производства, автотранспортные предприятия, управление затратами, оптимизация прибыли.

INTRODUCTION

In New Uzbekistan, the development of the transport sector, alongside all other spheres of the economy, has become one of the priority areas of state policy. In recent years, large-scale measures have been implemented to modernize transport and transport communications, ensure a high level of safety in transportation services, improve management systems within the transport sector, and train highly qualified specialists for the industry. The transport network plays a crucial role as an integrative component connecting various sectors of the economy. In this regard, road transport has distinctive characteristics, primarily due to its ability to provide “door-to-door” delivery services.

Motor transport enterprises ensure the uninterrupted functioning of production, trade, agriculture, construction, and service industries through the transportation of goods and passengers. A motor transport enterprise (MTE) is a fundamental element of the national motor transport complex, whose primary objective is to provide high-quality transport services to the population.

The establishment and operation of motor transport enterprises are aimed at delivering transport services either on a commercial basis or in accordance with municipal and state contracts. At the same time, transport services retain the general characteristics inherent in services, including intangibility, inseparability, heterogeneity, variability, and dependence on time and location, while also acquiring specific features associated with the movement of goods and passengers and the organization of transportation processes themselves (Eichler, 2007). Transport services constitute the principal unit through which the financial performance of motor transport organizations is generated.

At present, the activities of commercial motor transport enterprises have become highly diversified, which is generally reflected in their corporate charters. These activities include freight and passenger transportation, loading and unloading operations, freight forwarding services, vehicle maintenance and repair, automobile sales, spare parts trading, leasing services, cargo storage, logistics operations, the production of carpentry goods, as well as medical and health-related services. It should be emphasized that production processes within motor transport enterprises differ substantially from those of other industries, primarily due to their intangible nature. This characteristic is reflected in indicators such as asset turnover, balance sheet liquidity, and operational analysis metrics.

LITERATURE REVIEW

Studies conducted by L. B. Mirotin, A. G. Nekrasov, E. V. Budrina, N. N. Danilina, and V. A. Gudkov examined the structure of revenues in motor transport enterprises, factors influencing profit formation, profitability indicators in transportation processes, and methodologies for improving economic efficiency.

Teleyueva Liliya Nikolaevna and Derzhavtsev Maksim Alekseevich explored contemporary methods for applying statistical data in transport enterprises (Bychkov, 2006).

Goncharov (1994), in his work Efficiency of the Production Infrastructure of an Enterprise, proposed two methods for calculating the profitability of transport enterprises.

RESEARCH METHODOLOGY

This study comprehensively examines the theoretical and practical aspects of evaluating the financial performance, profitability, and economic efficiency of motor transport enterprises. The research methodology was developed based on a systematic approach and employed methods such as economic analysis, statistical observation, comparative analysis, economic-mathematical calculations, and generalization.

The theoretical foundation of the research is based on the scientific works of domestic and foreign scholars in the fields of transport economics, corporate finance, and profitability management. In particular, the studies of L. B. Mirotin, A. G. Nekrasov, E. V. Budrina, N. N. Danilina, V. A. Gudkov, L. N. Teleyueva, and M. A. Derzhavtsev on assessing the efficiency of motor transport enterprises served as the methodological basis of the study.

During the research process, the financial statements, statistical data, revenue and expenditure indicators, and profitability ratios of motor transport enterprises were analyzed. Special attention was paid to indicators such as gross revenue, net revenue, balance profit, operating profit, and net profit. Financial performance was determined by calculating profit as the difference between revenues and expenses:

$$F = D - X$$

where:

(F) — profit;

(D) — revenue;

(X) — expenses.

In addition, the gross revenue of motor transport enterprises was determined as the sum of revenues generated from freight transportation, transport-forwarding services, loading and unloading operations, and other related services:

$$D_{\text{gross}} = D_{\text{freight}} + D_{\text{forwarding}} + D_{\text{loading}} + D_{\text{other}}$$

In evaluating profitability indicators, the study applied methods of relative economic analysis. Profitability was assessed based on the ratio of profit to fixed production assets and normalized working capital. Internal and external factors affecting profitability were classified and analyzed separately. Internal factors included production conditions, financial management, marketing activities, and the efficiency of resource utilization. External factors comprised market conditions, competition, government policies, and macroeconomic conditions.

The practical part of the study focused on the activities of “Toshshahartransxizmat” JSC as a case study for evaluating the economic efficiency of the gross-contract system. The research examined how enterprise revenues under this system depend not on the number of passengers transported, but rather on the actual distance traveled by buses. As a result, the impact of the gross-contract system on service quality, safety standards, and enterprise profitability was assessed through economic indicators.

Furthermore, statistical and economic methods were employed to analyze the dynamics of financial performance, the structure of revenues, and the relationships between factors influencing profit formation. Based on the findings, scientific and practical conclusions were developed regarding the improvement of financial sustainability, enhancement of profitability, and efficient utilization of resources in motor transport enterprises.

ANALYSIS AND RESULTS

The financial activities of motor transport enterprises are carried out on the principles of financial and economic independence, accountability, self-sufficiency, and self-insurance. In analyzing the specific features of financial result formation in road transport, it is necessary to consider the peculiarities associated with such indicators as revenue, profit, and costs. The most important financial indicator determining business performance is the revenue generated from the provision of transportation and related services.

Revenue represents a generalized indicator and serves as the starting point for analyzing the financial performance of an enterprise. It includes funds received from the execution of the enterprise’s primary activities,

as well as income generated from supplementary operations not directly related to its core business. Such revenues may also arise from leasing enterprise-owned property, inventory surpluses, and other non-operating activities.

Several categories of revenue may be distinguished. Gross revenue refers to the total monetary receipts obtained from the sale of services and material assets. The gross revenue of a motor transport enterprise consists of income derived from all forms of activity, including freight transportation, transport-forwarding services, loading and unloading operations, and other related services.

Gross revenue may be expressed as follows:

$$D_{\text{gross}} = D_{\text{freight}} + D_{\text{forwarding}} + D_{\text{loading}} + D_{\text{other}}$$

Net revenue, in turn, excludes value-added tax, excise duties, and trade discounts. This indicator provides a realistic basis for subsequent calculations of profitability and financial performance. Revenues generated from each type of transport service and additional activity are separately accounted for, planned, and analyzed. A clear classification of revenues enables a systematic and rational determination of the financial results of motor transport enterprises during a specific reporting period.

The revenues of motor transport enterprises are generally divided into two main categories: revenues derived from ordinary operational activities and revenues from other sources. Such grouping makes it possible to determine the proportion of income generated from core activities relative to incidental or non-recurring operations. Typically, revenues are accounted for both within the transport industry as a whole and according to specific types of transport services. Revenues from individual transport operations are separately identified, especially in cases where different tariff systems and payment schemes are applied (Eichler, 2007).

The amount of revenue generated is influenced by numerous factors, which may broadly be classified into two groups: factors determining the volume of transport services and related activities, and factors influencing the pricing of transportation and other services provided by the enterprise.

Revenue from transport and related services is generated from several principal sources:

- transportation services, including freight and passenger transportation, vehicle leasing, express delivery, and long-distance transportation;
- supplementary services, such as maintenance and repair of vehicles, parking services, logistics, and warehousing;
- auxiliary income sources, including advertising revenues obtained from vehicles and commissions from ticket sales and partnership services.

Effective management of these revenue streams constitutes a key factor in enhancing profitability within the motor transport industry. Profitability reflects the competitive position of the enterprise in the market and demonstrates the quality of management practices. Financial statements reveal the composition of revenues, expenditures, and profit sources.

The principal indicator used to evaluate the financial performance of motor transport enterprises is profit. As a production factor, profit forms part of the price structure of goods and services and ultimately becomes available to the enterprise in monetary form. The pursuit of profit represents the fundamental objective of business activity and serves as a driving force for market economy development. In practice, profit ((F)) is defined as the difference between revenue ((D)) and expenditures ((X)):

$$F = D - X$$

Profits may either be distributed among shareholders or reinvested into the enterprise. Reinvested profits strengthen solvency and create a financial reserve capable of mitigating short-term operational challenges. In addition, profits enable enterprises to fulfill obligations to the state budget, banking institutions, and other organizations. Profit also provides guarantees for the continued operation of the enterprise, since accumulated reserve funds help reduce risks associated with market competition, fluctuations in transportation demand, changes in financing conditions, and broader economic instability (Eichler, 2016).

The total profit obtained from all economic activities is referred to as balance profit. It represents the final financial result determined on the basis of accounting records and balance-sheet evaluations. Balance profit consists of several components, including:

- profit (or loss) from transportation activities;
- profit (or loss) from the sale of other services and works;
- dividend income from shares in other enterprises;
- profit generated from property-related operations;
- profit obtained from completed freight transportation;
- the difference between transportation revenue excluding VAT and transportation-related expenses.

Taxable profit constitutes the basis for calculating income tax in accordance with current tax legislation. Retained (net) profit refers to the portion remaining after tax payments and intended for reinvestment in enterprise development.

Transportation profit is defined as the difference between revenues derived from core transportation activities and the associated operational costs. Non-operating profit reflects financial results obtained from activities unrelated to transportation services. Operating profit represents the balance between operating income and operating expenses. Capitalized profit is the portion used to increase the enterprise's equity capital and reserves. Reporting-period profit reflects the profit generated during a specific accounting period, while actual profit refers to the enterprise's realized financial result. Advance profit is calculated on the basis of prior-period results for advance income tax payments.

The accounting policy of transport enterprises includes several mechanisms for regulating profit formation:

1. selection of depreciation methods for fixed assets;
2. determination of amortization procedures for intangible assets;
3. selection of methods for valuing consumed inventories (Markova, 2003).

One of the most significant indicators characterizing the efficiency of freight motor transport enterprises is profitability. Unlike absolute profit indicators, profitability more comprehensively reflects the final economic outcome by demonstrating the relationship between financial results and consumed resources. Profitability indicators enable enterprises to establish marginal tariffs while simultaneously determining expected revenue levels based on existing tariff structures.

An enterprise is considered profitable when it not only covers operational costs but also generates profit. Profitability reflects the efficiency of utilizing fixed production assets and working capital. In economic analysis, profitability indicators are widely used to assess the effectiveness and intensity of production development.

Currently, the branch of "Toshshahartransxizmat" JSC has achieved relative stabilization in profitability levels due to the transition to the gross-contract system. This mechanism guarantees enterprises a net profit margin ranging from 5% to 8%. The gross-contract system, introduced in accordance with Resolution No. PQ-59 of the President of the Republic of Uzbekistan (2023), significantly transformed the financial and economic operations of the enterprise. Under this system, the principal source of enterprise revenue depends not on the number of passengers transported, but on the actual distance traveled by buses along designated routes. This reform contributed to reducing unhealthy competition among drivers, lowering the risks of road accidents, and improving the quality of passenger services.

Profitability by transport type is calculated under the gross-contract system, although this requires the redistribution of fixed production assets and regulated working capital among transport categories. Profit is calculated as the difference between revenues and expenditures, while 2% of total revenues is allocated to road construction and reconstruction.

The fixed production assets of enterprises include equipment, buildings, rolling stock, and other infrastructure elements. The most significant role is played by the cost of rolling stock allocated across transport categories. Other production assets are distributed proportionally according to the value of transport vehicles. Regulated working capital includes expenditures on fuel and lubricants, operational materials, spare parts, and low-value consumable items.

The classification of factors influencing the financial and economic performance of motor transport enterprises depends on the selected analytical criteria. From a macroeconomic perspective, these factors may be divided into external and internal categories.

External factors include both macroenvironmental and microenvironmental conditions. Macroenvironmental factors encompass the general economic situation, political and legal conditions, sociocultural factors, and environmental influences. Microenvironmental factors include market conditions, competitive pressures, consumer demands regarding service quality and variety, and industry-specific characteristics influencing financial outcomes.

Internal factors comprise production conditions, financial status, management quality, personnel qualifications, marketing effectiveness, enterprise restructuring, technological modernization, and business expansion. Consideration of these factors enables the development of effective managerial decisions aimed at improving enterprise performance and increasing revenue generation.

CONCLUSION AND RECOMMENDATIONS

The modern organization of production within motor transport enterprises requires the rational utilization of resources based on detailed analysis and accurate calculations of transportation schemes. A comprehensive evaluation of the production and economic activities of transport enterprises constitutes an essential prerequisite for sustainable development. Factors influencing production and operational outcomes demonstrate varying degrees of interdependence and affect final performance indicators in different ways.

Research into the profitability and efficiency of motor transport enterprises encompasses a broad range of aspects, including technical and operational indicators, economic efficiency, resource management, and

production infrastructure. Further investigation of this subject is recommended through the analysis of additional scholarly sources, as they contain substantial theoretical and practical information relevant to understanding and addressing issues associated with the profitability and efficiency of motor transport enterprises.

In addition, improving the financial sustainability of motor transport enterprises requires the introduction of modern management approaches, the enhancement of operational efficiency, and the effective utilization of production resources. Particular attention should be paid to the implementation of innovative transport management systems, optimization of transportation costs, and the improvement of service quality. These measures will contribute to strengthening the competitive position of motor transport enterprises and ensuring their long-term economic stability.

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