



INTERNATIONAL JOURNAL OF BUSINESS

# **MANAGEMENT AND ACCOUNTING**

# International Journal of Business, Management and Accounting

Volume 4, No.1, February 2024

**Internet address:** <http://www.ejournals.id/index.php/IJBMA/issue/archive>

**E-mail:** info@ejournals.id

Published by ejournals PVT LTD

Issued Bimonthly

DOI prefix: 10.52325

Potsdamer Straße 170, 10784 Berlin

*Requirements for the authors.*

*The manuscript authors must provide reliable results of the work done, as well as an objective judgment on the significance of the study. The data underlying the work should be presented accurately, without errors. The work should contain enough details and bibliographic references for possible reproduction. False or knowingly erroneous statements are perceived as unethical behavior and unacceptable.*

*Authors should make sure that the original work is submitted and, if other authors' works or claims are used, provide appropriate bibliographic references or citations. Plagiarism can exist in many forms - from representing someone else's work as copyright to copying or paraphrasing significant parts of another's work without attribution, as well as claiming one's rights to the results of another's research. Plagiarism in all forms constitutes unethical acts and is unacceptable. Responsibility for plagiarism is entirely on the shoulders of the authors.*

*Significant errors in published works. If the author detects significant errors or inaccuracies in the publication, the author must inform the editor of the journal or the publisher about this and interact with them in order to remove the publication as soon as possible or correct errors. If the editor or publisher has received information from a third party that the publication contains significant errors, the author must withdraw the work or correct the errors as soon as possible.*

**OPEN ACCESS**

Copyright © 2024 by ejournals PVT LTD

[www.ejournals.id](http://www.ejournals.id)  
[Info@ejournals.id](mailto:Info@ejournals.id)

2

# CHIEF EDITOR

**Serikuly Zhandos**

PhD, Associate Professor, RWTH Aachen University, *Aachen, Germany*

## EDITORIAL BOARD

**T. Pfeiffer**

*University of Vienna, Austria*

**C. Dambrin**

*ESCP Business School, France*

**R. Chenhall**

*Monash University, Australia*

**A. Davila**

*University of Navarra, Spain*

**N. Dai**

*University of International Business  
and Economics, China*

**THE ECONOMY OF THE COUNTRY IN AUTOMOBILE TRANSPORT  
SECTOR AND THE ROLE OF THE ECONOMIC POTENTIAL IN THIS  
DIRECTORY, THE EFFECTIVENESS OF THE INCREASE, AS WELL  
AS THEORETICAL ISSUES SHINING**

**Maxkamboyev Komil Abdulxakovich**

Tashkent Institute of Irrigation and Agricultural Mechanization engineering,  
National Economic Research University  
phd, Associated Professor

*Abstract. In the article tadqiqot methodology based on the theory of knowing and what is the overall size of the economic potential of enterprises to fully realize that for the content consists of induction and deduktiv city, this is the place to be to learn of any changes with the time of potential change , while time and space factors to the same changes as the reason for philosophical learning and the effects that affect how kategorialwas on the directions of yalar.*

*Keywords. The economic potential of the company, the resource Material, Intangible assets, fixed assets, working capital, assets currently, the labor resource, Labor resource cost, Currently expenses, incurred expenses of state economic potential, Ensuring economic potential, economic potential premium.*

The basic function of all business entities as companies also have their own car transport, that is, in the process of transport services will have a relevant economic potential. The work of this part of the car transport along with the economic potential of the enterprise to reveal the specific characteristics of the car transportation services to theoretical issues as well as qo'rib is out. After all, the country's socio-economic life and the importance of the role of transport services to largestained despite this issue, the survey area remains less by scientists and experts , and accordingly even less published literature on this area.

Scientists are now giving special importance to these issues, the field of theoretical, methodological and methodical aspects should make a deep research. Since the president of the republic of uzbekistan of February 7, 2017. "in the actions of the strategy for the further development of the republic of uzbekistan" on UP-4947-decree, dated July 1, 2017. "in 2017 -2021 years on measures for further improvement of the automobile industry in the rapid development and management" on PP-3028-dated, with this decision approved the "development of the republic of uzbekistan in 2017-2021 years of the car of the network, the program of" area at the scientific-theoretical and practical aspects of particular importance has been given to the issues of sustainable development. Also, the cabinet of ministers of the republic of uzbekistan of February 26, 2016 "on the program of development of the services sector in the years 2016-2020" on dated 55 also among Autotransportation services and development of the efficiency of particular importance, given.

Car transport to make the most from the analysis of the theoretical aspects of service, first of all, the general services concept, then transport services and finally passenger and cargo transportation services, the concept of the survey of the theoretical aspects from them, it will be necessary to develop a definition ng. Besides the effective use of services should be considering that it is the country's economic potential of efficiency

also the basis of the theoretical aspects and all of them give the definition should be Di.

One of the specific features of services to consumers and it is done in the process to show them side to maintain them. Also, the quality of service also re-checked because it will not be the last time along with the service specified in the same process. In the same way, the show is also in the process of transport service happens, but the show caught in a venue of the many services, transport services, cargo and passengers from space related to the supply to the second space. As can be seen in the system services transport services instead of and it's specific features. Considering this, the transport services of the definition of the concept because it is necessary to develop the economic potential of the enterprise to evaluate this service provider requires you to come to their theoretical system makes masaalarini before.

Primarily for the implementation of the above tasks, service, transport service, i, passenger transportation services, cargo transportation services, we think that the definition should be developed. In our opinion, the economic literature published in the previous year, various 2000 service of the display area have been studied very little. Due to this service and its content is not given enough of a definition based on the level of the full expression in the case had not developed.

In recent years, much greater attention paid to the services sector in the country. As a result, along with major research facilities in the economy of his country to also to have a significant role has become. In this regard Pardaev K. i. s. M. and monographs published by the pensions in the exact thoughts I've had. In this work given to service as described to improve alot of the work was recognized in the description. To the service, in this game, given the following definition. Man when I say service, the team of labor, the territory of the ones aimed at meeting certain needs of state and society is to understand the activities of nafl . As seen from this definition, the service of the world at the same time economic, social sphere.

Of services in the economic sphere appeared so yes, in this area the main part of the gross domestic product of the country is created. Social so thatn can be seenor not, most its part to improve the life of man, living near the wellbeing of uzog'ini place, with the main part of their work focuses on. Because of this the author of this recipe in the works that have been given without survey also improved and the next. When I say service man, business entities, and the state the satisfaction of certain needs of society aimed at profit gan man bearing service associated with the process of conscious activity is understood to be . From this definition arises from the nature of the service and transport services and passenger transportation services to the development of the definition is also desirable.

In the system services transport , there are even specific role and importance of the service. That the developed countries can be seen from the experience. These countries in gdp and the share of the automobile industry created at 10% to close it. With the car level every 1000 men than to provide monakoda 899 in the usa than 797, liechtenstein than in 773, 717 constitute Islandiyada than . We also have this situation in our country is developing from year to year. All of these in this area othe concept of ID also theoretical issues in the study requires that you make. Ammo avtoransport services in the economic literature on the definition of services in the area we met. Come out from the content of the same due and transport services, transport services, production definition of the concept of the purpose of the work, according to top that Dick.

Avtoransport services in the area of the definition's production notspotted considering,

have found that the transport service according to the purpose to give the following definition. Transport service when you say, man, the team of labor, the territory of the passengers and cargo of the state and society to the needs of the next quality transport services of the world aimed at meeting up with ways to show the field is to understand the activities of the staff of the nafl. The theoretical aspect of this definition from the base to I have found that it is necessary to note the following.

First of all, it is noteworthy recognized, passenger and cargo transportation services mainly transport service is carried out through products. These transport enterprises for the implementation of the economic potential of the quality of products at the required level should be formed.

Secondly, the transport service of the world, many of the structures there is a need. Due to this, the transport service of man only need to meet did not remain limited, but the team of labor, the territory of the state and the needs of society to also serves to satisfy. Due to all of these in this definition was considering. As noted, the interests of the subjects is very wide and colorful stained due to all subjects of the above-listed transport service are included in the definition.

Third, the current competitive environment is created and improving the growing conditions at the simply not with service, but the quality is satisfied with the way service should be aimed at. In this recipe because this is simply not meet the needs, but also has stressed that quality service should meet by way of.

To rtinchidan, in the conditions of market relations, it is not simply transport services also engaged employees like employees in any service business, but it was noted that the activity of nafl should get. Because the transport service can also ko'rsataverishi including any service. However to display the appropriate entities should also bring the benefits to each service currently. In this regard, the definition in the x transportizmatlarini provider staff, exactly, it is recognized that this will be realized in the activities of nafl. Think this gives a complete answer to request the recipe today.

Exactly in this definition transport service also revealed specific features of the products. This service is the provision of the products of man, the team of labor, the territory of the passengers and cargo of the state and society to the need satisfaction given the highis nga. This only needs to satisfy a wide range of transport services is taken. This is because in the definition of associated with direct passenger and cargo transportation services aimed at meeting the needs of getting about.

This definition can be the basis for the development of passenger transportation services directly from the definition. Because its content is also associated with different transportation services to passengers in the vehicle comes on. Because of this, it will be necessary assessment and analysis of the economy as a component of these services. From this perspective it does not look if this service also requires effective implementation makes.

Transport to display the directory structure of the services, passenger transportation services associated with specific characteristics. In a sense wide range of transport services, passenger service this service to rina component is regarded as. Research as a result, this also is desirable to give a description of the services that I have found and it follows the form. Transportations when you say, special permission (per license) that has legal or physical persons by vehicles on a commercial basis by the movement of passengers and cargo, services focuses on is understood.

The definition of the theoretical aspects of this service come from the following facts

to the base mix.

First of all, is not simply deylganda transportation passenger transportation services, but special permission (per license) will be carried out by a physical or legal person that has it is intended that the activity is understood to be. Because the carriage of passengers, the movement engaged in illegal way will not add much to the owner of the vehicle passenger. After all, no account their place in the book is not even out also no official agencies and the business process is not known. Transportation services such hufyona is available as a view of the economy. Check this activity were certain ma'noda have restrictions.

Secondly, their service simply does not show by the owners of the vehicles, but certain services on a commercial basis at a price agreed to provide transportation of passengers and cargo aimed at ensuring theshows. Transport services passenger transport in this direction also represents that specific service.

Car transport services the effectiveness ofthe oil and gas content is at the full expression of the definition of who still has not been developed. In particular, the republic of uzbekistan on August 29, 1998, adopted the "on automobile transport" in the law of the concept of the three'rif not. Dedicated to these issues are not met the definition of this important concept in the work of a number when you arrive. In particular, published in 2009 Pardaev K. M., J. I. and a. k. Isroilov G'apparovlarning work also published in 2011 K. M. Pardaev, Either.J.Isroilov in the publication of car transport services also is not the definition of effective coverage. Even the i. s. k. m. pardaev, and pensions published in year 2011 related to the service sector of the areas amajor ha monographs in the definition of effective passenger services also was not given. In 2010, of h. m. mamatkulov out of the publication a glossary of terms and phrases related to the service sector . This work is also in exactly the field of car tomonidan to display the definition of service was not given. However, h. m. Mamatkulovning dictionary only "passenger service" to the comments given terms. Recognized him as "...the system of the types of services and activities konkret, transport of passengers during the travel in all the necessary facilities. In and out by way of passenger transport service enterprises carried. Bilet passengers take to fall out of the load placement, registration, feeding, and includes others in a way to watch" she said. Worth mentioning, in the transport service passenger transportation in this recipe only typestlik yondoshilgan perspective. However, passengers transportation service only to visitors at the showdoes not remain limited to work, but if you are interested in the entire population, itshould work. As can be seen, passenger transportation services, their effectiveness , theoretical issues in today's kin the most important affairs in spite of is going to remain slightly apart from the attention of scientists. Today, this position is difficult to justify.

However, this area of advance has been giving importance to our state. In particular, on the field, the cabinet of ministers of the republic of uzbekistan on 4 November 2003on the number of 482the decision was adopted. Thus, "in road transport of passengers and their baggage carriage rules" developed if this document is in the country to practice in road transport of passengers and cargo transportationDa is used. This decision on the field in given too many indicators and the definition of concepts. However, this document also in the vehicle, cargo and passenger transportation services associated with the definition of the concept and its efficiency was not given.

Published in 2014 Pardaev K. M., j. k. and o Mirzaev.M.Pardaev of "the service sector of the economy in the" handbook of transport services has been given to the definition. The definition of the effectiveness of transport services are also listed in this

guide exactly. This has the following comments: when you say the efficiency of passenger transport services, time and services sold in a unit volume of transported passengers were certain of costs spent on resources used or the ratio of the amount of indicators that identify with is understood to be .

But considering needless to only the concept of economic efficiency in this area that only look at it from the perspective of the car companies did it. Here, social issues, that is, the interests of passengers, society and the state in the interests of the mold apart, did not find their expression. Its full expression in the definition of its content, that is, find their reflection in the interests of state and society should be. Definition any of you this is to ensure that the shared interests of each party will be based from this concept and in practice the theoretical aspects of bardavomligi's provides.

Theoretical mushroomada come out from the above, the effectiveness of the passenger service to the following definition should be found that you have to give. The efficiency of passenger transport services when we say, different vehicles (automobile, railway, water transport, air transport), through appropriate facilities for passengers, full security provided without were transported to the amount of cargo va saqlanishninishini focuses on quality of time spent in the unit of a certain volume of services or identify with the ratio of the amount of the costs of resources used indicator of the level understood.

This is the definition of theoretical aspects can be based on as follows. First of all, about the effectiveness of passenger transport services designed to transport passengers to a variety of vehicle (car, railway, water transport, air transport) is envisaged for a special price. Because each of them has different capacity and speed of. Corresponding to the various spent fuel is also available. Evaluating efficiency indicator considering this course should get.

Secondly, the efficiency unit of time at a certain price. Because they are limited from the standpoint of the times. Because of this, the number of processes that occur in each indicator within a certain time they should indications of the character is. After all, can't let effective without considering the unity of time. Russian cars at the same time because one different results may be obtained.

Third, the productivity of the index to determine the course the results should be. From this aspect, the results of the index were transported passengers and the volume of services sold as taking the work is envisaged. After all, if natijadorlik, efficiency evaluation in general will not be possible. Due to this passenger transport in the car possessing natijadorlik how much, how charged at the time of execution, and how much revenue with the down time is determined. This indicator not only the economic, but also important social indicator.

Four from the inchi effective another important aspect, which costs spent for the same results achieved and resources used also requires taking into account. Because of any business, including the activities of enterprises in the process of being developed avtoransport also requires certain costs. This result will not be achieved without the cost. To determine this efficiency is due of course, when a certain time is the ratio of the results achieved in the cost. In this figure the effect of the world dorlik of b or effective he gives the population. This is also related to the area described in confidence.

Fifth, representing the ratio of the cost efficiency indicators with the results. They constantly have a tendency to grow with the passage of time or far far in stable condition should be saved. Their activities are effective only then that price we can. However, you can also demonstrates such a case occurs, the efficiency index may be less



than the previous period. What this means is that this process does not mean ineffective or resources, but decrease by a certain amount in the same period shows that effective.

Car services are more focused direction, is directed at the improvement of their type. As it is known, of service, there are so many types. However, their classification is not based on the full and economic aspects. Some services that touch the social and economic life of society is look naflik appreciation from the standpoint of classification, there is some literaturein the world, we can see that is also classified with their other symptoms . As can be seen, the same concepts I classifya different scientists have differentcha yondoshmoqdalar. Be suchto cause the economic process to each different individuals differently because they approach itshbu processfor any purpose will about the mulberryrollersto be different depending on the natural.

A survey of different approaches to the classification of servicing of scientists, based on the description given to him, the interests of all actors in society that we have, i.s. K. M. Paradaev, and who gave them to the following groups of pensions in accordance with the purpose of being that we consider. These scientists noted that all services are divided to the following groups are recognized:

- services related to the fullness of man;
- family development associated with the services;
- services associated with the improvement of the work team;
- tarqqiyot of services associated with the territory;
- services related to the prosperity of the state;
- services associated with the development of society . Itshbin the implementation of it services passenger transport service in some cases directly, indirectly, and in some cases is involved.

Worth mentioning, this specific service service of all types, each of them have many more speciesnand I in the lobby. This service record of the subjects (society, government, enterprises, employees, owners, such as the ones from the activities of nafl is aimed at meeting a specific need. Because of this, the service of scientific-theoretical and practical aspects analyzed from them first and foremost to the people (passengers) from the point of we think that should look. Because the purpose of servicing, first of all is directed to the perfection of man, and secondly, the implementation of the service are also the same man. In this context, the human servicesworld andthe world's complex economic and social processes associated with fullnessto include.

Passenger transportation services to get the system to determine the location of services, all services of the socio-economic content of the classification should be on. In our opinion, all services of the socio-economic according to the content is divided into the following groups (1.4-table).

**1.4-the table**

**All services of the socio-economic classification on the content of car transport and in which to the role of services monidan**

<b>I/r</b>	<b>the type of service the group</b>	<b>who will enter into the particular kind of service, type of service</b>
1.	Services which serve to improve the living conditions of the people	-utilities, gas, water, electricity associated with the services; road and other infrastructure services.
2.	Services which change the shape of the property	-sales services; catering services; -services dillerlik like.
3.	From space (from address) to the second space (address) to deliver the services that	people and goods from an address to the second address etazishga who serve car transport services -rail transport services; -aviaqatnovlar; -the kids are services like the water.
4.	Display on the basis of the contract business services	- audit services; - banking services; - insurance services - brokerage services - household services - cultural services; - hotel management services like
5.	The restoration of the health of the people-related services	-medical services; -sanatorium and resort services; -other reabilitasiya are as a service.
5.	Which increase the intellectual capacity of the people services	-education services; science of dealing with the services; tourism services are like.

This table, as seen from all of the services, six of the group he's to be. Car transportation services is available by which, if a space directly from (the from address) to the second space (address) to the type of services that deliver access to it. Q the contents of this service I have found that according to the goal of looking out of a capacity sq.

The first group of services to directly improve the living conditions of the people allows you to go to services. Such services public utility services, namely gas, electricity supply, water services, such as associated with partially disabled, you can add services too.

The second group services service so, show them natijasija change the ownership of property, that is, a person from the second person to pass on his will take place. Thus, trade, catering services such as you can add.

Three group services as a result of the show to the objects (goods) and people from space (from address) to the second space (address) of the people be as a result of the transportation of the load and the location will change. The example of such services can bring cargo and passenger transportation services.

The fourth group services business services, service contract is given on the basis of fulfilling certain services to the consumers and thus, the form of property in space does not change. Such auditing services, banking, insurance, mediation, personal, cultural,

hotel management services, such as, for example, can bring.

The fifth group to the service recovery the health of the people associated with the services contain. Thus, medical services, health improvement and sanatorium and spa services, such as associated with recreational includes health is directed to.

The first group of men to the six indicators of intellectual levels aimed at increasing services you can add. Services such as education, tourism associated with such services as make an example of you.

Which is the object of our research by motor transport cargo and passenger transportation as a result of the provision of services of cargo and passenger space to the second space from the transportation as a result of they manz will change. A manz fail to keepa second ma fromnz to fail to kepto go to a certain levelis passed in the distance. At this distance related to the supply of transportation servicesi purchase include the followingadi's requirements and the relevantwork is required:

-cargo and passengers hamda of the load will go to the second space from a space that they belong to;

-transportation to the lives of passengers and cargo in the process to be kept full of safety should be provided;

-to ensure the quality of services tarnsportning different from stress as possible during the movement (from hayojon) services associated with the action of the state should be organized;

-importantly, appropriate and quality services for the movement of passengers pass distance in the process of pressing the infrastructure that should be also be established;

-in the process of cargo transportation it was their examplethat Ilmas that focuses on service, that is, the car braking or heaterare also equipped with in accordance with the purpose;

-in the transportation of passengers and cool in the summer and that in winter, the heating device (air conditioners) has noted that it would be.

### **Summary**

Analysis and evaluation of the economic potential of enterprises, the rating of the effectiveness of the theoretical issues of the research process in many scientific-theoretical and practical conclusions did not come.

1. Research the analysis of the content of the concept of the rating of the enterprise, the definition of exactly the same directory level at a sufficient level to be explored. Given these deficiencies, we have developed this definition of the concept of copyright. Enterprises rating , saying the results of the activities of economic entities, which are indicators of the priority or importance of the condition is understood to be the expression with the number tizimlashti. A survey of the economic literature on the theoretical aspects of this definition in the case I have tried to.

2. His research directions in the economic literature to determine the rating you. But at the present stage to determine the rating all phenomena and processes will determine the results of the activities of entities not cover. Considering this, the ratingto be showing you today can determine were given directions on how. In particular, enterprises, regions, states, and in particular on the basis of the rating was also also should determine their directions.

3. The economic potential of enterprises of motor transport enterprises asososida to study the theoretical aspects of the economic potential of the definition would be able to work out. When you say the economic potential of enterprises, motor transport, cargo

and passenger transportation enterprise, the system of effective implementation for available capacity options, the ability, the means they used in their talent from the owner, who can use according to the purpose it is complex to understand, that I would be able to give the definition. Many were given on the theoretical aspects of this definition in thesis.

4. Car transport in determining the economic potential of the enterprise and the value of the rating on natural indicators related to the field that should be causing the same size to get it to come out, this method is improved. Thus, to determine the index of road transport of the economic potential of enterprises to come out from the complex area have found that the specific features according to the purpose. Because the only scientific visions is formed also between scientists and experts in this regard. All accumulating, in the case of has developed a method to determine the rating for many indicators in the research process. The specific features of the area they come from, and have found that according to the purpose to this group to enter the following figure. Thus, the rating of passenger car carrier on the number of passenger cars o'rt beacha capacity, the number of drivers on the basis of motor transport enterprises and foreign rating on will determine the overall rating.

#### **Used literature:**

1. Makhkamboyev A. K., theoretical issues of "Economic potential" concept and its structural composition. International journal of Research in social science. Year: 2020, volume : 10, Chair : 1, first page : ( 174) Last page : ( 182), Online ISSN : 2249-2496.

2. Makhkamboyev K. A. Raqabatdosh products work out which industrial enterprises, the costs of determining the methods of improvement. The economy and education. 2012. №4.

3. Raximova GM, "ISLOM RENESSANSI" TARIXIY BOSQICHIDA ASOSIY VOSITALAR HISOBINING RIVOJLANISHI. Iqtisodiyot va ta'lim. 2024. №6. 140-145.

4. Rakhimova GM, Wissenschaftliche und praktische fragen der ausl?ndischen erfahrung bei der berechnung der abschreibung des anlageverm?gens in Usbekistan. International journal of Business, Management and Accounting. 2022/12/1.

5. Makhkamboev K.A. Theoretical issues of the " economic potential "concept and its structural composition / / " International Journal of Research in social sciences " Volume-10, Issue-01, January 2020. 174-182 pages. (SJIF: 7.081; # 5 GIF-7.119).

6. Makhkamboev K.A. Comparative analysis of the result of the rating on economic potential indicators of motor transport enterprises // economy and education. 2021. - №1. - 217-220 B. (08.00.00; №11).

7. Makhkamboev K.A. Ways to determine the rating of enterprises and the system of indicators used in IT // service. 2019. - №3. - 175-179 B. (08.00.00; №20).

8. Makhkamboev K.A. Ways to identify and analyze factors affecting changes in the effectiveness of the economic potential of motor transport enterprises. // Logistics and economics. 2021. No. 1. - 210-219 PP. (08.00.00; Oak presidium resolution 293/6 of February 27, 2021).

9. Makhkamboev K.A. Theoretical issues of increasing the effectiveness of the role of enterprises providing road transport services in the country's economy and their economic potential // prospects for the development of the transport sector: problems and ways to eliminate them. Collection of materials of the Republican scientific and practical

conference. - T.: 2021. - 61-65 B.

10.Makhkamboev K.A. Theoretical issues of the effectiveness of services provided by transport enterprises in the development of innovation in Uzbekistan // collection of materials of the international scientific and practical conference "innovation development of Uzbekistan until 2030: new financial architecture". - T.: 2020. - 178-181 PP.

11.Makhkamboev K.A. Ways to calculate the rating in the analysis of the effectiveness of the economic potential of motor transport enterprises // issues of coordination of accounting and audit to international standards during the transition to the digital economy. Materials of the international scientific and practical conference. - T.: 2020. - 116-120 B.

12.Makhkamboev K.A. Theoretical issues of improving the efficiency of economic potential in the field of Road Transport // current issues of Audit, Accounting development and application of Mhxs in the Republic of Uzbekistan. Republic online scientific and practical conference materials collection. - T.:- 182-185 B.