

FINANCIAL STABILITY OF PUBLIC TRANSPORT ENTERPRISES
OPPORTUNITIES FOR INCREASE

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Abstract: the number of subjects operating in the market of road transport services and their place in the market, the degree of competition and its impact are determined, the types of services offered by subjects providing road transport services. It is based on the fact that the decline leads to a decrease in competition.

Keywords: Passenger car transport, finance, product cost

An integral part of the analysis of financial indicators of the enterprise is financial analysis, which is a comprehensive research area, which includes the following main areas: analysis of financial statements (including analysis of ratios), commercial calculations (financial mathematics), forecast report, comparative assessment of the company's investment attractiveness, financial indicators. First of all, it allows to analyze and evaluate financial statements about:

- ✓ financial structure of the enterprise (property status);
- ✓ adequacy of capital for current activities and long-term investments;
- ✓ capital structure and ability to pay long-term obligations to third parties;
- ✓ trends of the company's development directions and comparative effectiveness;
- ✓ liquidity of the company;
- ✓ The threat of bankruptcy;
- ✓ describing the company's business activities and its status
- ✓ other important aspects.

Analysis of financial statements is very important to financial management because "what can not be measured can be managed. However, the analysis of financial statements should be considered in the context of the researcher's objectives. In this regard, there are six main reasons for the regular examination of financial statements:

- ✓ investing in company shares;
- ✓ granting or extending credit;
- ✓ assessment of the financial stability of the supplier or buyer;
- ✓ assessment of the possibility of monopoly profit by the company
- ✓ (which causes anti-monopoly sanctions by the state);
- ✓ predicting the probability of bankruptcy of the company;

✓ ternal analysis of the efficiency of the company's financial situation in order to optimize decisions on increasing the financial result and strengthening it.

As a result of regularly conducting such an analysis, it is possible to obtain the main, most informative system of parameters that gives an objective picture of the organization's financial situation and describes the efficiency of its activity as an independent economic entity. In the process of analysis, three types of enterprise activity — basic (operational), financial and investment -analysis should be connected. The analysis of financial indicators and costs of the activity of "Toshshahartranskhizmat" JSC was carried out for the years 2021 and 2022. In this analysis, the composition of all main costs is used, the total cost, gross income, profit and other indicators are determined. Financial indicators and cost analysis show the financial strength of the enterprise. In this analysis, the results of the reporting year are compared to previous years and the growth rate or percentage decrease is calculated.

The main part of the financial analysis is the analysis of the financial situation of automobile enterprises. The financial status of the automobile enterprise is characterized by a system of indicators representing aspects such as its financial stability, financial independence, solvency, provision of its own funds, the status of receivables and payables. This by studying and analyzing the level of indicators and summarizing their results, the financial condition of the automobile company is evaluated. Therefore, timely analysis of these indicators creates conditions for improving the company's financial situation and strengthening the economy. From this point of view, the importance of the analysis is extremely large and incomparable.

The purpose of the financial situation analysis is to evaluate and improve the financial situation of the enterprise based on the study of the level of financial stability, solvency, the level of self-sufficiency and debt financing, the state of financial independence, the state of receivables and payables for a certain period is to show the possibilities.

Product cost is the monetary part of the value of this product and consists of material, labor and other expenses.

Product cost is one of the main indicators of production efficiency and shows how much it costs the company to make a product. The cost indicator is used to set sales prices, calculate product profit ability, and determine cost reduction reserves. In the conditions of the market economy, it is important to reduce the cost of the product, because in the Competitive environment, not only the demand for the product and its quality, but also its price, which makes up a large part of the cost, are important. Improvement of management and establishment of correct and timely accounting of expenses, as well as strict control over the rational use of material, labor and financial resources, expenses and losses not related to production Side reduction is one of the most important ways to reduce product costs. The production cost of the product

(works, services) is the cost of natural resources, raw materials, materials, fuel, power, fixed assets, labor resources, as well as production the value of other costs associated with represents the price. Income, profit, expense and loss accounts are financial performance reporting accounts. Their main accounts are the accounts of the ledger balance sheet.

If we look at the following table (Table 1) about the incomes and expenses of the bus companies that start and control bus services for the population of Tashkent city, we can see that auto companies are developing or increasingly we can be sure that we are facing a crisis. Determination and analysis of financial coefficients on the basis of balance sheet data is of great importance in assessing the state of the automobile enterprise, as the possibilities for improving the financial situation are determined based on them. These include financial stability, solvency ratios.

Table 1

About the company and the enterprises and branches included in the organizational structure

N.	In the community system name of the enterprise and branches	General land area	Building area	The number of people	the number of moving parts	The number of directions
	“Toshshahartransxizmat” AJ	423381	123820	3877	1168	131
	Branches					
1.	“1-bus place”	53675	14274	393	127	15
2.	“2-bus place”	75107	21500	578	149	14
3.	“4-bus place”	36942	12785	418	129	12
4.	“5-bus place”	42590	16370	416	124	13
5.	“7-bus place”	55690	19748	447	128	16
6.	“8-bus place”	66249	12671	704	213	26
7.	“12-bus place”	46139	9800	430	140	15
8.	“18-bus place”	46989	16672	491	158	20
	“Toshavtota’mirxizmat” UK	-	-	206	-	-
	“Toshyulovchitransxizmat” UK	-	-	296	-	-
	“Avtomobilchi” BSO	62495	44184	13	-	-
	Total	485876	168004	4392	1168	131

The purpose of the analysis is to deeply study the dynamics of profit and profit ability indicators and to determine the possibilities of their further increase and improvement based on factor analysis. By the end of 2021, a total of 208361.3 million sum revenue is expected, including the city 182939.5 million from the transportation of passengers. 4044.2 sums from Soatbay transportation million 7553.2 million sums and other activities. The decrease of total income compared to the forecast indicators for 2021 (278,965.7 million soums) is 70604.4 million sums or 25.3%.

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