

**PROFIT FORMATION AND ECONOMIC EFFICIENCY
OF PRODUCTION IN AUTOMOTIVE ENTERPRISES**

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Аннотация: В данной научной статье анализируются экономические аспекты деятельности автотранспортных предприятий, рассматриваются формирование доходов и прибыли, а также их основные виды. Также изучаются методы определения уровня рентабельности на автотранспортных предприятиях и факторы, влияющие на него. В исследовании широко освещаются процессы операционной эффективности, управления затратами и оптимизации прибыли, анализируются критерии оценки рентабельности производства. С учетом финансовых и операционных аспектов также обсуждаются направления повышения эффективности деятельности предприятий.

Ключевые слова: автотранспортные предприятия, прибыль, доход, рентабельность, управление затратами, операционная эффективность.

Abstract: This scientific article analyzes the economic aspects of motor transport enterprises, considers the formation of income and profit, as well as their main types. Also, methods for determining the level of profitability in motor transport enterprises and the factors affecting it are studied. The study extensively covers the processes of operational efficiency, cost management and profit optimization, and analyzes the criteria for assessing production profitability. Taking into account financial and operational perspectives, directions for improving the efficiency of enterprises are also discussed.

Keywords: motor transport enterprises, profit, income, profitability, cost management, operational efficiency.

The motor transport enterprise operates as a key link in the motor transport system of the city, region and the country as a whole. The main purpose of its organization and operation is to provide motor transport services on the basis of city and state orders or in a commercial direction. At the same time, transport services are formed taking into account the specific features of the movement of goods and passengers, while maintaining their specific characteristics (intangibility, indivisibility, similarity, unevenness, and short-termity of time and space).

Currently, the activities of commercial motor transport enterprises are very diverse, which is clearly reflected in their charter documents. These enterprises operate in various areas, such as cargo and passenger transportation, loading and unloading operations, forwarding services, car services, car sales, spare parts supply, property rental, cargo

storage, logistics services, production of carpentry products, and even the provision of medical and healthcare services.

The financial and economic activities of commercial motor transport enterprises are based on the principles of independence, self-sufficiency and insurance. Their financial results depend on various economic and management factors, and the formation of income, profit and expenses is of great importance. To increase the efficiency of enterprises and ensure profitability, it is important to minimize costs, improve the quality of service and introduce innovative technologies.

The main financial indicator of commercial motor transport enterprises is revenue. Revenue is formed from the following main sources:

- **Revenue from the sale of transportation services:** passenger transportation, freight transportation, forwarding services and logistics solutions.
- **Additional services:** technical maintenance, parking services, vehicle rental.
- **Advertising and partnership income:** additional income from advertising on vehicles, commercial partnership agreements.

Each source of income directly affects the financial results of the enterprise. An increase in revenue from the sale of transportation services increases the enterprise's market share and creates long-term development opportunities.

The main goal of the enterprise is to make a profit. Profit is divided into different forms:

- **Balance sheet profit:** the difference between total revenue and total expenses.
- **Taxable profit:** the financial result determined after taxes are deducted.
- **Net profit:** the real profit remaining after all expenses and taxes are deducted.
- **Operating profit:** the difference between income and expenses received only from the main activity.
- **Capitalized profit:** funds reinvested for the development of the enterprise.

Profitability determines the level of profit of the enterprise. Profitability is divided into the following types:

- **Sales revenue:** the ratio of profit to total revenue.
- **Return on assets:** shows how efficiently the funds invested in assets are working.
- **Return on equity:** determines the ratio of profit received from the capital of the enterprise.

Controlling and optimizing costs helps to increase the level of profit. Commercial motor transport enterprises have the following types of costs:

- **Passenger and freight transportation costs:** fuel, maintenance, insurance.
- **Salaries and social payments:** salaries paid to drivers, technicians and management staff.
- **Depreciation costs:** deductions to cover the wear and tear of vehicles.
- **Administrative costs:** rent, office expenses, marketing and advertising costs.

Cost optimization methods include:

- **Fuel consumption reduction:** use of environmentally and economically efficient vehicles.

- **Efficient vehicle management:** introduction of automated monitoring systems.

- **Cost planning:** forecasting and budgeting costs in advance.

The following strategies are used to increase profitability:

- a. **Cost reduction:** introduction of technologies, optimization of routes.

- b. **Improving the quality of services:** creating convenient conditions for customers, online services.

- c. **Diversification:** entering new market segments, offering additional services.

- d. **Environmental initiatives:** introduction of energy-saving technologies and green logistics principles.

The efficiency of commercial motor transport enterprises is closely related to technical and economic indicators, financial management, marketing and infrastructure development. To ensure profitability and optimize financial results, it is important to use innovative technologies, reduce costs and diversify services. This allows enterprises to achieve sustainable development and increase their competitiveness.

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