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Improving the cost accounting of transport services and methods for their inclusion in the cost of tourism products in tourism organizations

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Abstract

This article explores the calculation of travel costs for travel agencies in tourism organizations, as well as the criteria and methods for their inclusion in the cost of tourism. And also discusses issues the development of the tourist sphere in Uzbekistan and the advantages of theoretical bases in the regulatory and legal basis of accounting, as well as a result of an exploratory and deductive analysis to simplify the procedure for correctly calculating the financial result in travel companies, offers were made, and conclusions were drawn from the studies.

Keywords: Travel products, travel packages, auto services, cost accounting, product cost, cost allocation

Introduction

In our country, consistent measures are being taken to develop the most promising sectors, including tourism, to address the most important socio-economic objectives of economic diversification, accelerated development of the regions, increased foreign exchange earnings, and increasing the incomes and living standards of the population.

According to statistics, tourism in the world is the fastest growing and most profitable business, with about 10.0% of world gross domestic product, and every seventh of the jobs created are in tourism. 50% of revenues and 80-90% of employment are in the tourism sector).

The new Ministry of Innovative Development of the Republic of Uzbekistan, established by the President of the Republic of Uzbekistan on November 29, 2017, has also been tasked with introducing proposals to radically improve the competitiveness of the tourism industry through the development and introduction of innovative approaches and technologies. According to the State Customs Committee of the Republic of Uzbekistan, the State Statistics Committee and the United Nations World Tourism Organization methodology, 1 394 805 tourists visited Uzbekistan in 2011, or 2027035 (or 153.8% increase) in 2016. These figures show a tendency towards an increase in the volume of cash inflows (revenues) in tourism in the country's GDP (today the share of tourism products in GDP is around 2.5-3% to 3879453.7 mln. Soum, or 2.7%, and in 2015, the gross value added in tourism was 43,81761.6 million soums (an increase of 113.1%) and the share was 2.6%.

Although there are regulatory and legal documents currently being created in the financial accounting system in the country, we cannot say that due to the peculiarities of the tourist enterprises, the procedure for their organization and maintenance of financial accounting and reporting is not fully developed. There are some theoretical, methodological and practical problems in tourism related to financial accounting and reporting, including:

The regulatory and legal framework for financial accounting and reporting needs to be improved in tourism enterprises;

the accounting policy of the tourist enterprises is not well developed;

financial receipts (tourism products) are not fully recorded in the accounting (for concealment of tax payments), which results in the formation of financial results;

It is necessary to make changes and additions to the articles of the financial reporting forms, taking into account specific features of the sector.

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The development of conclusions, proposals and recommendations aimed at finding a scientifically sound solution to these problems can serve as a basis for the development of the tourism market in the country at a high level. Thus, it is necessary to improve the financial accounting and reporting in more than 430 tourism enterprises operating in the country to increase the volume of tourist products and increase their revenues.

According to the results of the research, the data related to the financial accounting and reporting of tourist businesses are inadequate because financial and economic activities of tourist companies are often not provided with reliable sources. Due to these features, the improvement of financial accounting and reporting of existing tourist enterprises is considered scientifically relevant.

The results of the survey show that almost all tourism

companies operating in the country have different accounting policies. However, they cannot be considered perfect and cannot be considered fully compliant with international standards. Today, the only accounting policy paper is the standard "Accounting Policies, Changes in Estimates and Errors" ^[1].

Literature Review

We refer to the literature review on accounting policy and the method of flour formation. Accounting law defines the concept of accounting policy as follows: "Accounting policy" means a set of rules and methods adopted by the head of an economic entity for accounting and compilation of financial statements in accordance with its principles and principles" ^[2].

Table 1: Definitions of Scholars Given Accounting Policies

N	Scientists	Definitions
1	Prof. From Yukin's point of view	"Accounting policies" - is a set of accounting methods, that is, selected methods for economic activity ^[3] . This definition is a general method that does not cover all aspects of accounting policies. This is because businesses choose alternative accounting policies when choosing accounting policies. And there is no alternative in the normative documents.
2	prof. N.Juraev's description is very appropriate:	"Accounting policy is a system of accounting chosen and declared by an enterprise from alternative methods and forms of accounting permitted by the regulatory legal acts regulating the activities of economic entities" ^[4] .
3	Prof. According to A. Ibragimov:	"Accounting policy is a set of accounting methods that are fully responsible for the business of the selected enterprise." The author also states that not only the accounting policies of economic entities should be developed, but also the accounting policies for each sector ^[5] .
4	prof. Definitions by M.Tulakhodjaeva	"Accounting policy means a set of methods used by the manager of an economic entity to maintain accounting and prepare financial statements in accordance with their principles and principles" ^[6] .
5	Prof. A. Pardaev	"Corporate accounting policies are a set of forms and methods of accounting that are relevant to the enterprise and that are determined and published based on general rules" ^[7] .

As it turns out, the author takes the technological advantages of enterprises in developing accounting policies. However, it would be appropriate to take into account that accounting policy also comes from the form of property and the objectives of the enterprises.

If we assume that the data obtained and the financial statements made on them are comparable for a given period, then we cannot say that accounting policies are a means to achieve this.

Research methodology

The research methods used scientific methods to study the processes of economic reality - experimental research, generalization, grouping, logical and comparative methods of analysis, abstract logical thinking, comparative analysis, statistical analysis, perspective forecasting and others.

Methodology

The purpose of this IFRS is to establish criteria for selecting and changing accounting policies, and to establish accounting policies for changes in accounting policies, changes in estimates and corrections for errors and disclosures relevant to them. The standard seeks to improve the relevance and reliability of the information contained in the financial statements of entities, including tourism companies, and to improve the comparability of these financial statements with other financial statements.

It is worth noting that the international standard not only provides an accounting policy, but also provides estimates of changes in estimates and errors.

Transportation services play a special role in the services

provided by tourist organizations to tourists. Such services are generally available in two ways: (1) by own vehicles, such as buses; (2) vehicles owned by other legal entities under contracts.

Travel expenses for tourist services for tourists are considered to be included in the cost of goods, regardless of which of these two methods are provided. Such costs include the following types of costs:

- material costs for vehicles - fuel, spare parts, etc.;
- salary and the amount of single social payment for motor vehicle drivers;
- Insurance payments for motor vehicles;
- license fees for motor vehicles;
- rent payments for storage of motor vehicles;
- Expenditures for technical inspection and repair of vehicles
- other expenses.

The above mentioned costs, which are directly related to the provision of tourist services to tourists in tourism organizations, are generally included in the 2010 Basic Costs account for the total cost of services provided and thereby included in the total cost of tourism services. This procedure fully meets the requirements of external information users to the financial reporting and reporting. However, this procedure is not sufficient to plan and control travel costs for each tourist package, as well as to make internal management decisions.

It should be noted that the distribution of separate expenses in the country between tourist packages constituting tourist

products is not regulated by special normative documents. They are not adequately covered in the current "Regulations on the structure of expenses for the production and sale of products (works, services) and procedures for the formation of financial results" [1], as well as textbooks and manuals published by scientists of the Republic. All this causes many problems in the practice of tourism organizations in the formulation and definition of tourist package sales prices, prime cost, tax payments and final financial results.

Therefore, below are some of the criteria, methods and procedures for distributing travel, travel, car insurance and license fees for tourists in travel agencies.

Calculation of material costs for vehicles and their distribution between turbines. In the reporting period, the cost of motor vehicles was mainly spent on fuel. Determining the amount and amount of fuel consumed by

the enterprise during the reporting period is usually not a problem. Increase the amount of fuel spent on tourist buses and other types of vehicles, according to official travel sheets, per 100 km of road, and the amount of fuel consumed per unit fuel (1 liter, 1 cubic meter). is multiplied by the price. The point now is to divide the amount and amount of fuel found in the above order between the turbines on one or another criterion. We believe that this distribution can be calculated directly and indirectly.

It is desirable to directly calculate the fuel consumption for each type of package as follows (see Table 2).

The indirect method of fuel consumption per package is based on the distribution of total fuel consumption by the proportion of each type of package on the total route traveled by motor transport. It is recommended to make this calculation as follows (see Table 3).

Table 2: Motor transport for the reporting period in the tourism organization fuel consumption between turbines calculation of direct distribution

№	Identification number of the turret	Path length	The amount of fuel consumed	Price per unit fuel	The amount of fuel spent on the tour package
1	TP -1	1000	180	4000	720000
2	TP -2	500	90	4000	360000
3	TP -3	800	144	4000	576000
4	TP -4	1200	216	4000	864000
5	TP -5	2000	360	4000	1440000
	Total	5500	990		3960000

Table 3: Motor transport for the reporting period in the tourism organization fuel consumption between turbines indirect distribution calculation

№	Identification number of the turret	Path length	Percentage of turbines in total walking length	The amount of fuel spent on the tour package
1	TP-1	1000	18,2	720000
2	TP -2	500	9,1	360000
3	TP -3	800	14,5	576000
4	TP -4	1200	21,8	864000
5	TP -5	2000	36,4	1440000
	Total	5500	100,0	3960000

Distribution of salaries and single social payment calculated for drivers of vehicles between turbines. In the reporting period, the expenses of the motor vehicle drivers (along with the USP) will be calculated for all the travel packages served by them. The basis for distributing these costs between turbines is the total working day of the motor vehicle driver during the reporting period and the number of working days per month.

The salary and the amount of UPP included in the cost of the turret can be found by multiplying the average daily salary of the driver and the corresponding one-day USP by the number of days of the driver's participation in each

vehicle. For example, let's say a bus driver in March is charged 50,000,000 sums, while the USP (12%) is 600,000 soums. In March, the number of working days was 25 days, and the driver participated in the execution of 5 turbines performed this month and accordingly did the following: TP-1 - 6 days, TP-2 - 4 days, TP-3 - 5 days TP-4 - 7 days TP-5 - 3 days. Driver's daily wage and USP costs, according to the above, are 224,000 soum $[(50,000,000 + 600,000) / 25]$.

Based on the above-mentioned data, the labor costs of tourist services should be distributed among the travelers as follows (see Table 4).

Table 4: Motor transport for the reporting period in the tourism organization Calculation of salary and DPD distribution between drivers

№	Identification number of the turret	Driver's labor costs, in day	Average labor costs per 1 day (including USP)	Salary Expenses for the Travel Package (including USP)
1	TP-1	6	224000	1344000
2	TP-2	4	224000	896000
3	TP-3	5	224000	1120000
4	TP-4	7	224000	1568000
5	TP-5	3	224000	672000
	Total	25		5600000

Distribution of the sum of insurance payments for motor vehicles between turbines. Insurance costs of motor vehicles

in the reporting period are also an integral part of the cost of all turbines served by them during the same period.

Contractual motor insurance should be included in the cost of the product during the insurance period at the cost of each turbine.

However, the criteria and ways to include the cost of motor vehicle insurance into each turbine cost are not set out in the regulations. In practice, some tourist organizations integrate vehicles into turbine cost, while other travel organizations integrate these costs into other operating costs, without including them in the cost of tourism. In our opinion, it is advisable to include the cost of motor vehicle insurance into the cost of turbocharge in the following sequence.

First, based on the contract of insurance of each vehicle, it is necessary to find the average monthly insurance costs for it. This amount is calculated by dividing the total annual insurance cost of the vehicle by 12.

Secondly, in the reporting period, the average insurance costs will be calculated for each tourist who is provided

with travel services on vehicles. This amount will be computed by dividing the monthly insurance sum by the total number of tourists who provide services through travel packages this month.

Third, in the reporting month, the amount of insurance costs to be included in the cost of each turbocharger made by motor vehicles will be calculated. This amount will be calculated by multiplying the average insurance cost per 1 tourist vehicle by the number of tourists included in the tour. For example, let's say that the annual insurance amount of the bus is 60,000,000 sums, and in the reporting year, 60 tourists were provided with 3 tourists, including: TP-1 - 20 people, TP-2 - 18 people.

Based on the above-mentioned information, the costs of motor vehicle insurance for tourist services should be distributed among travelers as follows (see Table 5).

Table 5: Motor transport for the reporting period in the tourism organization calculation of distribution of insurance costs of vehicles between turbines

№	Indicators	Unit of measurement	Indicator size
1	Annual insurance sum	soum	6000000
2	Average monthly insurance sum (1st quarter / 12)	sum	500000
3	Number of tourists served during the reporting period, total	people	60
4	From:		
4.1	According to TP-1	people	20
4.2	According to TP-2	people	18
4.3	As per TP-3	people	22
5.	Motor vehicle insurance costs per 1 tourist (line 2/3)	sum	8333,33
6	Costs of motor vehicle insurance included in the cost of travel equipment		
6.1	On TP-1 (line 5 * 4.1)	sum	166667
6.2	On TP-2 (line 5 * 4.2)		150000
6.3	On TP-3 (line 5 * 4.3)		183333

Distribution of license fees for motor vehicles between turbines. During the reporting period, license fees for motor vehicles should be included in the cost of all tournaments served during that period. However, the criteria and methods for inclusion of the license fees paid to them in the cost of car insurance, as well as the cost of car insurance, are not set out in the regulations.

In practice, some tourist organizations are introducing license fees for vehicles in the cost of travel packages, while other travel agencies are incurring these costs for other operating costs, without including them in the cost of travel packages. In our opinion, it would be advisable to include the cost of license fees for vehicles in the cost of turbocharges in the following sequence.

First, the average monthly license costs for each vehicle should be calculated based on the license agreement. This amount is calculated by dividing the amount of license fees paid for the vehicle by the number of months the license was received.

Secondly, during the reporting period, the average license amount for each tourist who will be provided with travel services on vehicles is calculated.

This amount will be computed by dividing the monthly license amount by the total number of tourists who provide services through travel packages this month.

Third, in the reporting month, the amount of licensing costs included in the cost of each turbine made by motor vehicles will be calculated. This amount is calculated by multiplying the average licensing cost per vehicle per tourist by the number of tourists included in the tour.

For example, let's say, the 2-year license fee for the bus is 4865520 sums, and in the reporting year, 60 tourists were provided with 3 tourists, including: TP-1 - 20 people, TP-2 - 18 people. per person.

Based on the above-mentioned information, the costs of licensing vehicles for tourist services should be distributed among the tourists as follows (see Table 6).

Table 6: Motor transport for the reporting period in the tourism organization calculation of distribution of license fees for turbines

№	Indicators	Unit of measurement	Indicator size
1	Amount of license fees	soum	4865520
2	Average monthly license fee (Box 1/24)	sum	202730
3	Number of tourists served during the reporting period, total	people	60
4	From:		
4.1	According to TP-1	people	20
4.2	According to TP-2	people	18
4.3	As per TP-3	people	22
5.	Amount of license fee for one vehicle per 1 tourist (Line 2/3)	sum	3378,83

6	The amount of the license fee for the vehicle included in the cost of the package		
6.1	On TP-1 (line 5 * 4.1)	sum	67577
6.2	On TP-2 (line 5 * 4.2)		60819
6.3	On TP-3 (line 5 * 4.3)		74334

In our opinion, the distribution of tourist transport costs between tourist packages based on the aforementioned criteria and methods will allow us to solve the existing problems in the formulation and determination of the sale price, cost, tax and final financial results.

Conclusion

Instructions, methodological recommendations, regulations and letters of the Ministry of Finance, State Tax Committee and other agencies include:

Order of the Ministry of Finance of the Republic of Uzbekistan "On forms of financial reporting and the procedure for their completion" (AV RU RUz, January 24, 2003, 1209);

Regulations on the procedure for reflection of foreign currency transactions in accounting (RR AV, September 17, 2004)

No. 1411); Regulations on the procedure for registration and reflection of privileges in the budget on legal entities, taxes, customs and obligatory payments (RUz AV, April 2, 2005, No. 1463); The Regulation on Documentation and Documentation in Bookkeeping, approved by the Order of the Ministry of Finance of the Republic of Uzbekistan (registration number 1297 on 14.01.2004).

Internal documents of tourist enterprises are: accounting policies of tourist enterprises engaged in tourism activities; the primary document of economic operations; document circulation tables; job descriptions for the staff of the accounting service; procedure for development and approval of internal reporting forms; and other internal documents related to the organization and maintenance of financial records and reporting, the creation of tourism products and financial results, and the adoption of effective management decisions.

These documents are developed by the tourism company and approved by the head.

They can also use international regulatory documents to regulate the organization of financial accounting in tourism enterprises. This procedure is defined by the current accounting legislation. In other words, if the international treaty of the Republic of Uzbekistan establishes other rules than those stipulated by the legislation of the Republic of Uzbekistan, the rules of the international agreement shall apply. Also, accounting entities can apply international financial reporting standards in the manner prescribed by law.

At the same time, the tourist company shall establish and maintain its own accounting (financial) accounting in accordance with the International Financial Reporting Standards (IFRS 1-13) and International Accounting Standards (ISAs 1-41) and the principles contained therein. Of course, it is necessary to take into account the fact that the operating accountants of the tourist enterprises use these international standards. In addition to higher education, accountants from travel companies that use international standards should be able to demonstrate their professional competence at a professional level (pass appropriate certification) and complete exams (attestations). This will guarantee the quality of services for practicing accountants

in tourism.

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