



COST GROUPING SYSTEM IN ROAD CONSTRUCTION ENTERPRISES

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Abstract: In this article, the author proposed to study the effectiveness of highway construction enterprises from the point of view of the cost approach and developed a system of grouping of costs in highway construction enterprises.

Key words: automobile, road construction, enterprise, cost, efficiency, direct costs, indirect costs, firm, center, dispatcher, fixed costs, productive costs.

Annotatsiya: Ushbu maqolada muallif avtomobil yo'l qurilishi korxona samaradorligini tatqiq etishda xarajatli yondashuv nuqtai nazaridan o'rganishni taklif qilgan va avtomobil yo'l qurilishi tadbirkorlik korxonalarida xarajatlarning guruhlanish tizimini ishlab chiqqan.

Kalit so'zlar: avtomobil, yo'l qurilishi, korxona, xarajat, samaradorlik, bevosita xarajatlar, bilvosita xarajatlar, firma, markaz, dispetcher, doimiy xarajatlar, produktiv xarajatlar.

Аннотация: В данной статье автор предложил исследовать эффективность предприятий дорожного строительства с точки зрения затратного подхода и разработал систему группировки затрат на предприятиях дорожного строительства.

Ключевые слова: автомобиль, дорожное строительство, предприятие, стоимость, эффективность, прямые затраты, косвенные затраты, фирма, центр, диспетчер, постоянные затраты, производственные затраты.

Introduction. Determining efficiency in road construction enterprises is carried out on the basis of the principle of effectiveness. Based on our research, we came to the conclusion that the purpose of determining efficiency in road construction enterprises is to study exactly what part each participant participating in the construction performs in general.

If we look at this activity from the point of view of the activities of firms, centers, and dispatchers, we give the following definition of the concept of efficiency in a road construction enterprise:

Economic efficiency in road construction is understood as reducing the cost of road construction by attracting innovations, increasing the profit of the company by reducing the cost and time of road construction.



In this definition that we propose, it can be seen that the general part of the definition of efficiency is expressed, that is, the ratio of the result obtained to the costs incurred. If we explain this definition in detail, the profit obtained is understood as the final net profit of the company. The construction of the road in a short time is expressed based on the concept of "just in time".

We propose to study the efficiency of a road construction enterprise from the perspective of a cost approach. In entities engaged in road construction entrepreneurship, costs are usually not considered as separate costs and construction costs. They are considered as a common type of costs. This is one of the main problems in studying them based on a cost approach.

Main part. Road construction enterprise costs - refers to the totality of all costs necessary to implement the complex of road construction processes.¹

Here, the term road construction processes refers to the development, management and coordination of methods for planning construction and other processes in the economic activity of an enterprise. Now let's turn to the set of costs given in the definition. When referring to road construction enterprise costs, construction costs are understood. In addition, there are financial costs, which include: the costs of storing materials necessary for road construction in a warehouse, the costs of keeping drivers on staff or outsourcing transport services, the costs of salaries of other specialists involved in the construction process.

These costs can be grouped according to their relationship to the road construction costs process as follows:

Direct costs - include costs incurred for the purchase of necessary equipment and related services for road construction costs.

Indirect costs - these costs include costs that are not directly related to road construction. An example of this is the involvement of special disinfection and sanitation workers to maintain the cleanliness of warehouses.

Fixed costs - the cost of workers' wages, heating and lighting.

Uncontrollable costs - these are costs that cannot be calculated by the road builder. Costs that arise or change under the influence of other competing enterprises or other enterprises participating in the road construction chain.

Productive costs - these are costs that affect the added value, which arise based on the interests of customers, buyers, and these costs are independently covered by them.





Operational support costs - these include the costs of maintaining road construction records, updating software, and repairing equipment.

Road construction control costs - these are the costs of organizing activities related to the prevention and elimination of damage and excessive losses during the work process.

We have grouped costs based on the processes within the road construction enterprise. However, it is necessary to take into account the common aspects of all participants in the road construction chain. The above group of costs does not specifically reflect the organization of activities, ensuring constant communication, and it is not recognized which group they belong to. In our study, we will study in detail the costs of those engaged in road construction entrepreneurship (and not for a separate type of road construction).

As can be seen from the grouping of costs, the costs associated with road construction and warehousing are quite large. In order to achieve high profits, it is necessary to reduce costs. It is necessary to choose the optimal option when reducing costs, otherwise the quality of road construction will decrease without increasing profits. If transportation costs are saved, delivery time will increase. When necessary, in order to deliver the road construction to the owner on time, the truck will have to go on the road even if it is not fully loaded. This affects efficiency. Because of the study of the above cost groups, we propose the following general grouping of costs for a private road construction company.

Table 1.

Grouping of costs in road construction enterprises ²

Storage costs	1. Construction (or rental), storage, repair, lighting, maintenance at the required temperature, etc. of highway construction warehouses; 2. Purchase of equipment necessary for sorting, loading, unloading, and transporting construction materials in highway construction warehouses, and labor costs for workers performing these tasks; 3. Security and insurance costs.
Transportation costs	1. Costs of purchasing and renting vehicles for road construction of various distances and capacities; 2. Costs of fuel and labor; 3. Costs of repair and maintenance of road construction vehicles.



Planning costs	1. Costs associated with determining the route of transportation for road construction; 2. Costs associated with determining and finding a suitable vehicle for transporting goods for road construction. Costs associated with determining the time and place of change of vehicles in multimodal transportation; 3. Ensuring the passage of goods through customs posts; 4. Insurance costs.
Control costs	1. Costs for software for continuous monitoring of the movement of goods necessary for road construction; 2. Costs for connecting to and using a satellite.

The costs listed in Table 1 are not common to all road construction enterprises. Each enterprise may be grouped differently depending on the scale of its activities, form of ownership and type of service. It is possible to add a separate, special group of costs.

In our opinion, the share of functional areas in the total costs of enterprises engaged in road construction is as follows:

1. Transport - 56%
2. Storage in warehouses - 16%
3. Stocks - 10%
4. Others - 18%

Conclusion. The share of transport in road construction is significantly higher. Since this includes the costs associated with the purchase, storage, and repair of fixed assets. In road construction enterprises, storing large quantities of materials in warehouses for a long time also increases costs and reduces efficiency.

The best way to increase efficiency in this area is to automate processes. But it is not so easy. Automation is used in companies engaged in road construction with many years of experience. However, for small companies, this is much more difficult, time-consuming and expensive. Even then, it is not possible to fully automate the processes.

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