



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

2026-YIL

IYUN/6-SON, III-QISM



ISSN: 2992-8982

<https://yashil-iqtisodiyot-taraqqiyot.uz/>





IQTISODIYOT&TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Bosh muharrir:

Sharipov Kongiratbay Avezimbetovich

*Elektron nashr. 2026-yil, iyun.
III-qism*

Bosh muharrir o'rinbosari:

Karimov Norboy G'aniyevich

Muharrir:

Qurbonov Sherzod Ismatillayevich

Tahrir hay'ati:

Salimov Oqil Umrzoqovich, O'zbekiston Fanlar akademiyasi akademigi
Abduraxmanov Kalandar Xodjayevich, O'zbekiston Fanlar akademiyasi akademigi
Sharipov Kongiratbay Avezimbetovich, texnika fanlari doktori (DSc), professor
Rae Kvon Chung, Janubiy Koreya, TDIU faxriy professori, "Nobel" mukofoti laureati
Osman Mesten, Turkiya parlamenti a'zosi, Turkiya – O'zbekiston do'stlik jamiyati rahbari
Axmedov Durbek Kudratillayevich, iqtisodiyot fanlari doktori (DSc), professor
Axmedov Sayfullo Normatovich, iqtisodiyot fanlari doktori (DSc), professor
Abduraxmanova Gulnora Kalandarovna, iqtisodiyot fanlari doktori (DSc), professor
Kalonov Muxiddin Baxritdinovich, iqtisodiyot fanlari doktori (DSc), professor
Siddiqova Sadoqat G'afforovna, pedagogika fanlari bo'yicha falsafa doktori (PhD)
Xudoyqulov Sadirdin Karimovich, iqtisodiyot fanlari doktori (DSc), professor
Maxmudov Nosir, iqtisodiyot fanlari doktori (DSc), professor
Yuldashev Mutallib Ibragimovich, iqtisodiyot fanlari doktori (DSc), professor
Samadov Asqarjon Nishonovich, iqtisodiyot fanlari nomzodi, professor
Slizovskiy Dimitriy Yegorovich, texnika fanlari doktori (DSc), professor
Mustafakulov Sherzod Igamberdiyevich, iqtisodiyot fanlari doktori (DSc), professor
Axmedov Ikrom Akramovich, iqtisodiyot fanlari doktori (DSc), professor
Eshtayev Alisher Abdug'aniyevich, iqtisodiyot fanlari doktori (DSc), professor
Xajiyev Baxtiyor Dushaboyevich, iqtisodiyot fanlari doktori (DSc), professor
Hakimov Nazar Hakimovich, falsafa fanlari doktori (DSc), professor
Musayeva Shoirazimovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), professor
Ali Konak (Ali Ko'nak), iqtisodiyot fanlari doktori (DSc), professor (Turkiya)
Cham Tat Huei, falsafa fanlari doktori (PhD), professor (Malayziya)
Foziljonov Ibrohimjon Sotvoldixo'ja o'g'li, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dots.
Faxridinov Zafarjon Faxridin o'g'li, O'zb. Res. Bosh prokuraturasi HIJQKD boshqarma boshlig'i
Utayev Uktam Choriyevich, Anijon viloyati prokurorining o'rinbosari
Ochilov Farkhod, O'zb. Res. Bosh prokuraturasi IJQK Departamentining Namangan viloyati boshqarmasi boshlig'i
Buzrukxonov Sarvarxon Munavvarxonovich, iqtisodiyot fanlari nomzodi, dotsent
Axmedov Javohir Jamolovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)
Toxirov Jaloliddin Ochil o'g'li, texnika fanlari bo'yicha falsafa doktori (PhD), katta o'qituvchi
Bobobekov Ergash Abdumalikovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), v.b. dots.
Djudi Smetana, pedagogika fanlari nomzodi, dotsent (AQSH)
Krissi Lyuis, pedagogika fanlari nomzodi, dotsent (AQSH)
Glazova Marina Viktorovna, Iqtisodiyot fanlari doktori (Moskva)
Nosirova Nargiza Jamoliddin qizi, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Sevil Piriyeva Karaman, falsafa fanlari doktori (PhD) (Turkiya)
Mirzaliyev Sanjar Makhamatjon o'g'li, TDIU ITI departamenti rahbari
Ochilov Bobur Baxtiyor o'g'li, TDIU katta o'qituvchisi
Golisheva Yelena Vyacheslavovna, Iqtisodiyot fanlari nomzodi, dotsent.
Abdukarimova Dinara Rustamxonovna, bank-moliya akademiyasi professori, DSc., professor.
Ikramov Murod Akramovich, iqtisodiyot fanlari doktori (DSc), professor
Nazarova Ra'no Rustamovna, iqtisodiyot fanlari doktori (DSc), professor



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Editorial board:

Salimov Okil Umrzokovich, Academician of the Academy of Sciences of Uzbekistan
Abdurakhmanov Kalandar Khodjavevich, Academician of the Academy of Sciences of Uzbekistan
Sharipov Kongiratbay Avezimbetovich, Doctor of Technical Sciences (DSc), Professor
Rae Kwon Chung, South Korea, Honorary Professor at TSUE, Nobel Prize Laureate
Osman Mesten, Member of the Turkish Parliament, Head of the Turkey–Uzbekistan Friendship Society
Akhmedov Durbek Kudratillayevich, Doctor of Economic Sciences (DSc), Professor
Akhmedov Sayfullo Normatovich, Doctor of Economic Sciences (DSc), Professor
Abdurakhmanova Gulnora Kalandarovna, Doctor of Economic Sciences (DSc), Professor
Kalonov Mukhiddin Bakhridinovich, Doctor of Economic Sciences (DSc), Professor
Siddikova Sadokat Gafforovna, Doctor of Philosophy (PhD) in Pedagogical Sciences
Khudoykulov Sadirdin Karimovich, Doctor of Economic Sciences (DSc), Professor
Makhmudov Nosir, Doctor of Economic Sciences (DSc), Professor
Yuldashev Mutallib Ibragimovich, Doctor of Economic Sciences (DSc), Professor
Samadov Askarjon Nishonovich, Candidate of Economic Sciences, Professor
Slizovskiy Dmitriy Yegorovich, Doctor of Technical Sciences (DSc), Professor
Mustafakulov Sherzod Igamberdiyevich, Doctor of Economic Sciences (DSc), Professor
Akhmedov Ikrom Akramovich, Doctor of Economic Sciences (DSc), Professor
Eshtayev Alisher Abduganiyevich, Doctor of Economic Sciences (DSc), Professor
Khajiyev Bakhtiyor Dushaboyevich, Doctor of Economic Sciences (DSc), Professor
Khakimov Nazar Khakimovich, Doctor of Philosophy (DSc), Professor
Musayeva Shoira Azimovna, Doctor of Philosophy (PhD) in Economic Sciences, Professor
Ali Konak, Doctor of Economic Sciences (DSc), Professor (Turkey)
Cham Tat Huei, Doctor of Philosophy (PhD), Professor (Malaysia)
Foziljonov Ibrokhimjon Sotvoldikhoja ugli, Doctor of Philosophy (PhD) in Economic Sciences, Associate Professor
Fakhridinov Zafarjon Fakhridin ogli, Head of the DCEC under the Prosecutor General's Office of the Rep. of Uzb.
Utayev Uktam Choriyevich, Deputy Prosecutor of Anijan Region
Ochilov Farkhod, Head of the Namangan Regional Department of the Department of Internal Affairs of Rep. of Uzb.
Buzrukkhonov Sarvarkhon Munavvarkhonovich, Candidate of Economic Sciences, Associate Professor
Akhmedov Javokhir Jamolovich, Doctor of Philosophy (PhD) in Economic Sciences
Tokhirov Jaloliddin Ochil ugli, Doctor of Philosophy (PhD) in Technical Sciences, Senior Lecturer
Bobobekov Ergash Abdumalikovich, Doctor of Philosophy (PhD) in Economic Sciences, Acting Associate Professor
Judi Smetana, Candidate of Pedagogical Sciences, Associate Professor (USA)
Chrissy Lewis, Candidate of Pedagogical Sciences, Associate Professor (USA)
Glazova Marina Victorovna, Doctor of Sciences in Economics (Moscow)
Nosirova Nargiza Jamoliddin kizi, Doctor of Philosophy (PhD) in Economic Sciences, Associate Professor
Sevil Piriyeva Karaman, Doctor of Philosophy (PhD) (Turkey)
Mirzaliyev Sanjar Makhamatjon ugli, Head of the Department of Scientific Research and Innovations, TSUE
Ochilov Bobur Bakhtiyor ugli, Senior lecturer at TSUI
Golisheva Yelena Vyacheslavovna, Candidate of Economic Sciences, Associate Professor.
Abdukarimova Dinara Rustamkhanovna, Doctor of Economic Sciences (DSc), Professor
Ikramov Murod Akramovich, Doctor of Economic Sciences (DSc), Professor
Nazarova Ra'no Rustamovna, Doctor of Economic Sciences (DSc), Professor

Ekspertlar kengashi:

Berkinov Bazarbay, iqtisodiyot fanlari doktori (DSc), professor
Po'latov Baxtiyor Alimovich, texnika fanlari doktori (DSc), professor
Aliyev Bekdavlat Aliyevich, falsafa fanlari doktori (DSc), professor
Isakov Janabay Yakubbayevich, iqtisodiyot fanlari doktori (DSc), professor
Xalikov Suyun Ravshanovich, iqtisodiyot fanlari nomzodi, dotsent
Rustamov Ilhomiddin, iqtisodiyot fanlari nomzodi, dotsent
Hakimov Ziyodulla Ahmadovich, iqtisodiyot fanlari doktori, dotsent
Kamilova Iroda Xusniddinovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)
G'afurov Doniyor Orifovich, pedagogika fanlari bo'yicha falsafa doktori (PhD)
Fayziyev Oybek Raximovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Tuxtabayev Jamshid Sharafetdinovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Xamidova Faridaxon Abdulkarim qizi, iqtisodiyot fanlari doktori, dotsent
Yaxshiboyeva Laylo Abdisattorovna, katta o'qituvchi
Babayeva Zuhra Yuldashevna, mustaqil tadqiqotchi
Komilova Nilufar Karshiboyevna, Geografiya fanlari doktori, professori
Umirzoqov Ja'sur Artiqboy o'g'li, iqtisodiyot fanlari doktori (DSc), dotsent
Zebo Kuldasheva, iqtisodiyot fanlari doktori (DSc), dotsent

Board of Experts:

Berkinov Bazarbay, Doctor of Economic Sciences (DSc), Professor
Pulatov Bakhtiyor Alimovich, Doctor of Technical Sciences (DSc), Professor
Aliyev Bekdavlat Aliyevich, Doctor of Philosophy (DSc), Professor
Isakov Janabay Yakubbayevich, Doctor of Economic Sciences (DSc), Professor
Khalikov Suyun Ravshanovich, Candidate of Economic Sciences, Associate Professor
Rustamov Ilhomiddin, Candidate of Economic Sciences, Associate Professor
Khakimov Ziyodulla Akhmadovich, Doctor of Economic Sciences, Associate Professor
Kamilova Iroda Xusniddinovna, Doctor of Philosophy (PhD) in Economics
Gafurov Doniyor Orifovich, Doctor of Philosophy (PhD) in Pedagogy
Fayziyev Oybek Raximovich, Doctor of Philosophy (PhD) in Economics, Associate Professor
Tukhtabayev Jamshid Sharafetdinovich, Doctor of Philosophy (PhD) in Economics, Associate Professor
Khamidova Faridaxon Abdulkarimovna, Doctor of Economic Sciences, Associate Professor
Yakhshiboyeva Laylo Abdisattorovna, Senior Lecturer
Babayeva Zuhra Yuldashevna, Independent Researcher
Komilova Nilufar Karshiboyevna, Doctor of Geographical Sciences, Professor
Umirzokov Jasur Artiqboy ugli, Doctor of Economic Sciences (DSc), Associate Professor
Zebo Kuldasheva, Doctor of Economic Sciences (DSc), Associate Professor

- 08.00.01 Iqtisodiyot nazariyasi
- 08.00.02 Makroiqtisodiyot
- 08.00.03 Sanoat iqtisodiyoti
- 08.00.04 Qishloq xo'jaligi iqtisodiyoti
- 08.00.05 Xizmat ko'rsatish tarmoqlari iqtisodiyoti
- 08.00.06 Ekonometrika va statistika
- 08.00.07 Moliya, pul muomalasi va kredit
- 08.00.08 Buxgalteriya hisobi, iqtisodiy tahlil va audit
- 08.00.09 Jahon iqtisodiyoti
- 08.00.10 Demografiya. Mehnat iqtisodiyoti
- 08.00.11 Marketing
- 08.00.12 Mintaqaviy iqtisodiyot
- 08.00.13 Menejment
- 08.00.14 Iqtisodiyotda axborot tizimlari va texnologiyalari
- 08.00.15 Tadbirkorlik va kichik biznes iqtisodiyoti
- 08.00.16 Raqamli iqtisodiyot va xalqaro raqamli integratsiya
- 08.00.17 Turizm va mehmonxona faoliyati

Muassis: "Ma'rifat-print-media" MChJ

Hamkorlarimiz: Toshkent davlat iqtisodiyot universiteti,
O'zbekiston Respublikasi Bosh prokuraturasi huzuridagi Iqtisodiy
jinoyatlarga qarshi kurashish departamenti

Jurnalning ilmiyligi:

“Yashil” iqtisodiyot va
taraqqiyot” jurnali

O'zbekiston Respublikasi
Oliy ta'lim, fan va innovatsiyalar
vazirligi huzuridagi Oliy
attestatsiya komissiyasi
rayosatining
2023-yil 1-apreldagi
336/3-sonli qarori bilan
ro'yxatdan o'tkazilgan.



MUNDARIJA

| | |
|--|----|
| SUD BOSHQARUVCHILARI FAOLIYATINING IQTISODIY RAG'BATLANTIRISH TIZIMI VA ULARNING SUBSIDIAR JAVOBGARLIGI: MUAMMOLAR VA TAKOMILLASHTIRISH ISTIQBOLLARI | 12 |
| Soliyev Damirjon Nurmatovich | |
| BLOKCHEYN TEKNOLOGIYASI ASOSIDA MOLIVAVIY TRANZAKSIYALARNI NAZORAT QILISH TIZIMI (SMART-KONTRAKTLAR, MARKAZLASHMAGAN MA'LUMOTLAR BAZASI VA AUDIT IZLARI) | 18 |
| Olimova Mukhlisa Vohidjon qizi | |
| SANOAT SEKTORIDA YASHIL IQTISODIYOTGA O'TISH: STRATEGIK AFZALLIKLAR VA TO'SIQLAR TAHLILI | 26 |
| Xatamov Ochildi Qurbonovich | |
| ТРАНСФОРМАЦИЯ БАНКОВСКОЙ СИСТЕМЫ УЗБЕКИСТАНА КАК ФАКТОР ПОВЫШЕНИЯ ЕЁ КОНКУРЕНТОСПОСОБНОСТИ | 32 |
| PhD. Юлдашева С.Ш | |
| TREND MODELLARI YORDAMIDA MEHNAT RESURSLARI SONINI EKONOMETRIK MODELLASHTIRISH | 38 |
| Haydarova Dinora Atamurot qizi | |
| МЕТОДОЛОГИЧЕСКИЕ ОСНОВЫ ВЫКУПА И ПРОДАЖИ КВОТ НА ОРОСИТЕЛЬНУЮ ВОДУ | 43 |
| Гоженко Борис Владимирович | |
| MOLIVAVIY LEVERIJ SAMARASI VA QARZ MABLAG'LARINI BOSHQARISHDA UNDA FOYDALANISH | 50 |
| Latipova Shaxnoza Maxmudovna | |
| XIZMATLAR SOHASIDA WEBMONEY TO'LOV TIZIMINI KOMPYUTERDA O'RNATISH VA SOZLASHNING IQTISODIYOTDAGI ROLI | 55 |
| Fazilat Esirgapovna Jomonqulova | |
| Nizomov Murod | |
| Qurbonboyeva Rayhon Bahronjon qizi | |
| MECHANISMS FOR THE FORMATION AND DEVELOPMENT OF A HEALTHY LIFESTYLE | 58 |
| Shukhrat Mashrabboevich Mamadaliyev | |
| BANK SEKTORIDA OPERATSION SAMARADORLIK VA XAVFLARNI BOSHQARISHNI BAHOLASH | 62 |
| R.I.Rashidov | |
| A.N. Elmurodov | |
| A.A. Muhiddinov | |
| TRANSFORMING ECONOMIC GOVERNANCE IN UZBEKISTAN THROUGH DIGITAL PUBLIC SECTOR TOOLS | 68 |
| Bokhodirov Boriykhon Boburovich | |
| Bahromjon Urmanov | |
| TIJORAT BANKLARINING INVESTITSIYA VA KREDIT SALOHİYATINI BOSHQARISH | 74 |
| Ergashova Nilufar Sobirovna | |
| DEHQON XO'JALIKLARIDA QO'SHILGAN QIYMAT ZANJIRINING SHAKLLANISHI VA UNGA TA'SIR ETUVCHI OMILLAR | 80 |
| Azizov Shohsuvor Yuldashevich | |
| VERTIKAL INTEGRATSİYALASHGAN BANK TUZILMASINI "YAGONA MFO" TEKNOLOGIYASI ASOSIDA TRANSFORMATSIYA QILISH SXEMASI | 84 |
| Qo'shboqov Doniyorbek Maxramqulovich | |



| | |
|--|-----|
| O'ZBEKISTON SANOAT KORXONALARIDA "YASHIL EKOTIZIM" VA RESURS SAMARADORLIGI (RECP)NI JORIY ETISHNING METODOLOGIK ASOSLARI HAMDA EMISSIALARNI KAMAYTIRISH SAMARADORLIGI..... | 90 |
| Do'stqobilov Ulug'bek Ibrohimovich | |
| TURIZM SOHASIDA OILAVIY TADBIRKORLIK TUSHUNCHALARINING MAZMUN VA MOHIYATIGA ILMIY-NAZARIY YONDASHUVLAR | 94 |
| Pardayeva Ozoda Mamayunusovna | |
| СНИЖЕНИЕ ТЕХНИЧЕСКИХ И КОММЕРЧЕСКИХ ПОТЕРЬ ЭЛЕКТРОЭНЕРГИИ КАК НАПРАВЛЕНИЕ ПОВЫШЕНИЯ ЭКОНОМИЧЕСКОЙ ЭФФЕКТИВНОСТИ РАСПРЕДЕЛИТЕЛЬНЫХ СЕТЕЙ УЗБЕКИСТАНА | 100 |
| Маърупова Дилсора Абдулла кизи | |
| O'ZBEKISTON QURILISH SOHASIDA RAQAMLI TRANSFORMATSIYA VA YASHIL IQTISODIYOTGA O'TISHNING INSTITUTIONAL SHART-SHAROITLARI..... | 105 |
| Qodirov Sardorbek Isroiljon o'g'li | |
| АКАДЕМИЧЕСКИЕ НАВЫКИ И ОСОБЕННОСТИ ИХ ФОРМИРОВАНИЯ | 113 |
| Усманова Зумрад Исламовна | |
| Рахматуллаев Алижон | |
| Сайфитдинов Азизжон | |
| G'AZNACHILIK OPERATSIYALARINING BANKLIKVIDLIGINI TA'MINLASHDAGI O'RNI (SILICON VALLEY BANK MISOLIDA)..... | 119 |
| Axadov Shahboz Shuxrat o'g'li | |
| ТРАНСФОРМАЦИЯ СИСТЕМЫ УПРАВЛЕНИЯ ТВЁРДЫМИ БЫТОВЫМИ ОТХОДАМИ В Г. ТАШКЕНТЕ: ОТ ПОЛИГОННОГО ЗАХОРОНЕНИЯ К РЕСУРСНО-ЭНЕРГЕТИЧЕСКОМУ ИСПОЛЬЗОВАНИЮ | 127 |
| Джусупов Кубанычбек | |
| STRATEGIK BOSHQARUV HISOBI AXBOROT TA'MINOTINING METODOLOGIK ASOSLARINI TAKOMILLASHTIRISH | 133 |
| Umidjon Kostayev | |
| DEVELOPMENT OF A METHODOLOGY FOR TEACHING STUDENTS OBJECTORIENTED PROGRAMMING IN A VIRTUAL COLLABORATIVE ENVIRONMENT USING GENERATIVE ARTIFICIAL INTELLIGENCE TOOLS | 140 |
| Saidova Dilfuza Ergashovna | |
| AUDIT SIFATI NAZORATINI TAKOMILLASHTIRISH | 145 |
| Muydinov Erkin Jamaldinovich | |
| THE ROLE OF E-COMMERCE IN ECONOMIC DEVELOPMENT: EVIDENCE FROM UZBEKISTAN'S DIGITAL TRANSFORMATION..... | 152 |
| Shakhriddinova Sitora Tolibjon kizi | |
| THE IMPACT OF SUSTAINABILITY PRACTICES IN THE AGRICULTURAL INDUSTRY IN UZBEKISTAN..... | 157 |
| Yorkin Ziyodullaev | |
| Munisa Bekmirzaeva | |
| РОЛЬ ЦИРКУЛЯРНОЙ ЭКОНОМИКИ В ЗЕЛЕНОМ РОСТЕ В УЗБЕКИСТАНЕ..... | 166 |
| Мохамед Эйд Али Балбаа | |
| Усманова Азиза Алишеровна | |
| OZIQ-OVQAT SANOATI KORXONALARIDA SAMARADORLIKNI OSHIRISHNING INNOVATSION YO'LLARI..... | 173 |
| Shakirxodjaeva Zuxraxon Rustamxanovna | |
| BARQAROR RIVOJLANISH HISOBOTLARINI TUZISH MASALALARI: XALQARO TAJRIBA VA TAKOMILLASHTIRISH YO'NALISHLARI..... | 180 |
| Menglikulov Baxtiyor Yusupovich | |



| | |
|--|-----|
| THE IMPACT OF SUSTAINABILITY PRACTICES IN THE AGRICULTURAL INDUSTRY IN UZBEKISTAN | 184 |
| Yorkin Ziyodullaev | |
| Munisa Bekmirzaeva | |
| TASTE OF PLACE: HOW LOCAL-INGREDIENT SOURCING AFFECTS GUEST SATISFACTION AND MENU PROFITABILITY IN HOTEL RESTAURANTS | 193 |
| Bahodirova Durdona | |
| Atametova Sevara | |
| INTERACTIONS IN CREATIVE TOURISM: RESIDENTS' PERSPECTIVES IN UZBEKISTAN..... | 198 |
| Dildora Khodjaeva Mukhamedkhodjaevna | |
| Jasmin Raxmidinova | |
| XO'JALIK YURITUVCHISUBYEKTLARNING LIKVIDLILIGINI TA'MINLASH MASALALARI | 204 |
| Bauyetdinov M.J. | |
| YASHIL IQTISODIYOTGA O'TISH SHAROITIDA MINTAQA TABIIY RESURSLARIDAN SAMARALI FOYDALANISH YO'LLARI (BUXORO VILOYATI MISOLIDA) | 212 |
| Safarov Otabek Abduhamidovich | |
| SANOAT KORXONALARIDA INNOVATSION FAOLIYAT SAMARADORLIGINING NAZARIY JIHATLARI..... | 218 |
| O'rinov Akmaljon Axmadjonovich | |
| ТЕОРИИ УПРАВЛЕНИЯ ФИНАНСОВЫМИ РИСКАМИ В БАНКОВСКОЙ ДЕЯТЕЛЬНОСТИ..... | 223 |
| Убайдуллаева Мафтунахон Акмалхон кизи | |
| SURXONDARYO VILOYATI IQTISODIYOTIGA JALB ETILAYOTGAN INVESTITSİYALAR SAMARADORLIGI TAHLILI | 230 |
| Xatamova Manzura Ochildiyevna | |
| TURISTIK MAHSULOT MARKETINGI: NAZARIY ASOSLARI VA RIVOJLANTIRISH YO'NALISHLARI | 240 |
| Usmanova Zumrad Islamovna | |
| IN VITRO TEXNOLOGIYASI ASOSIDA KARTOSHKA URUG'CHILIGI ZANJIRI SAMARADORLIGINI IQTISODIY BAHOLASHNING NAZARIY ASOSLARI | 244 |
| Mardonova Zarifa Numonjonovna | |
| TIJORAT BANKLARIDA KREDIT OPERATSIYALARI SAMARADORLIGINI OSHIRISH UCHUN RESURSLAR YETARLILIGINI TA'MINLASH MASALALARI | 251 |
| Sheraliyev Olimjon O'ktam o'g'li | |
| O'ZBEKISTONDA ESG MOLIYALASHTIRISH TIZIMINI TAKOMILLASHTIRISHNING USTUVOR YO'NALISHLARI VA MEXANIZMLARI | 258 |
| Ajibayeva Raiya Maxsutovna | |
| YASHIL MOLIYALASHTIRISH INSTRUMENTLARI ORQALI BARQAROR IQTISODIY O'SISHNI TA'MINLASH MASALALARI | 262 |
| Ajibayeva Raiya Maxsutovna | |
| ANIQ FANLARNI O'QITISHDA METAKOGNITIV YONDASHUVLAR: TEORETIK ASOSLAR, KOGNITIV ARHITEKTURA VA AMALIY TRANSFER MUAMMOLARI | 265 |
| Namozov Diyorbek Baxtiyor o'g'li | |
| XUFYONA IQTISODIYOTNING MOHIYATI VA UNI O'ZBEKISTONDA KAMAYTIRISH CHORA-TADBIRLARI | 270 |
| Kalandarov R.A. | |
| RAQAMLI TO'LOV TIZIMLARIDA ALOQA OPERATORLARI ROLINI OSHIRISH ISTIQBOLLARI..... | 276 |
| Nuraliyev Nurbek Rustam o'g'li | |
| DAVLAT BUDJETI DAROMADLARI BARQARORLIGINI TA'MINLASHDA BILVOSITA SOLIQQA TORTISHNING ASOSIY YO'NALISHLARI | 281 |
| Mansurova Arofatxon Shavkat qizi | |



| | |
|---|-----|
| INTERNATIONAL TRENDS AND THE LEGAL FRAMEWORK OF E-COMMERCE DEVELOPMENT IN UZBEKISTAN..... | 286 |
| Usmanova Zumrad Islamovna | |
| ISSUES OF ACCOUNTING RECOGNITION AND VALUATION OF LONG-TERM ASSETS UNDER INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)..... | 290 |
| Golib D. Tashmanov | |
| Ismandiyor B. Umirzokov | |



ISSUES OF ACCOUNTING RECOGNITION AND VALUATION OF LONG-TERM ASSETS UNDER INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

Golib D. Tashmanov (ORCID: 0000-0002-4885-3286)
Tashkent State University of Economics, Tashkent, Uzbekistan
golibbek1982@mail.ru; g.tashmanovv@tsue.uz

Ismandiyor B. Umirzokov (ORCID: 0009-0004-2575-4834)
Tashkent State University of Economics, Tashkent, Uzbekistan
uzb.cr7@gmail.com

Abstract. This study analyzes the accounting recognition and valuation of long-term assets under International Financial Reporting Standards (IFRS) and assesses their impact on financial reporting quality. Long-term assets, including property, plant and equipment, intangible assets, and investment property, represent a substantial share of enterprise resources and significantly influence financial position and performance. IFRS establishes principles-based recognition criteria and permits alternative valuation models, which enhance transparency but also increase reliance on professional judgment.

The research is based on a qualitative and analytical review of relevant IFRS standards and recent academic literature, supported by comparative analysis of cost-based and fair value-based measurement approaches. The results show that IFRS improves consistency in asset recognition and comparability of financial statements over time. However, valuation challenges remain pronounced, particularly for intangible assets and investment property, due to estimation uncertainty and limited market data. The study also highlights the importance of high-quality disclosures in reducing subjectivity and improving decision usefulness. Overall, the findings confirm that effective IFRS implementation depends on consistent application, sound valuation practices, and transparent disclosures.

Keywords: International Financial Reporting Standards (IFRS), long-term assets, asset recognition, asset valuation, fair value measurement, financial reporting quality.

Аннотация. В данном исследовании анализируются особенности бухгалтерского признания и оценки долгосрочных активов в соответствии с Международными стандартами финансовой отчетности (МСФО), а также оценивается их влияние на качество финансовой отчетности. Долгосрочные активы, включая основные средства, нематериальные активы и инвестиционную недвижимость, составляют существенную долю ресурсов предприятия и оказывают значительное влияние на его финансовое положение и результаты деятельности. МСФО устанавливают принципиальные критерии признания и допускают альтернативные модели оценки, что повышает прозрачность, но в то же время усиливает зависимость от профессионального суждения.

Методология исследования основана на качественном и аналитическом обзоре профильных стандартов МСФО и современной академической литературы, подкрепленном сравнительным анализом подходов к оценке на основе первоначальной (исторической) стоимости и справедливой стоимости. Результаты показывают, что МСФО повышают последовательность признания активов и сопоставимость финансовой отчетности во времени. Тем не менее, проблемы оценки остаются выраженными, особенно в отношении нематериальных активов и инвестиционной недвижимости, что обусловлено неопределенностью оценок и ограниченностью рыночных данных. В исследовании также подчеркивается важность раскрытия высококачественной информации для снижения субъективизма и повышения полезности принимаемых решений. В целом, результаты подтверждают, что эффективное внедрение МСФО зависит от последовательного применения стандартов, обоснованной практики оценки и прозрачности раскрытия информации.



Ключевые слова. Международные стандарты финансовой отчетности (МСФО), долгосрочные активы, признание активов, оценка активов, оценка по справедливой стоимости, качество финансовой отчетности.

Annotatsiya. Ushbu tadqiqotda Moliyaviy hisobotning xalqaro standartlari (MHXS)ga muvofiq uzoq muddatli aktivlarni buxgalteriya hisobida tan olish va baholash jarayonlari tahlil qilinadi hamda ularning moliyaviy hisobot sifatiga ta'siri baholanadi. Asosiy vositalar, nomoddiy aktivlar va investitsiya mulkini o'z ichiga olgan uzoq muddatli aktivlar korxonalarining salmoqli qismini tashkil etadi va uning moliyaviy holati hamda faoliyat natijalariga sezilarli darajada ta'sir ko'rsatadi. MHXS prinsiplarga asoslangan tan olish mezonlarini belgilaydi va muqobil baholash modellaridan foydalanishga ruxsat beradi; bu shaffoflikni oshirsa-da, ayni paytda professional mulohazalarga bo'lgan bog'liqlikni ham kuchaytiradi.

Tadqiqot tegishli MHXS standartlari va sobiq hamda zamonaviy akademik adabiyotlarning sifat va tahliliy sharhiga asoslangan bo'lib, tannarx hamda adolatli qiymatga asoslangan baholash yondashuvlarining qiyosiy tahlili bilan mustahkamlangan. Natijalar shuni ko'rsatadiki, MHXS aktivlarni tan olishda izchillikni va moliyaviy hisobotlarning vaqtlararo qiyoslanuvchanligini yaxshilaydi. Shunga qaramay, baholash bo'yicha muammolar, ayniqsa, nomoddiy aktivlar va investitsiya mulki uchun, baholashning noaniqligi hamda bozor ma'lumotlarining cheklanganligi sababli yaqqoligicha qolmoqda. Tadqiqotda, shuningdek, subyektivlikni kamaytirish va qaror qabul qilish uchun ma'lumotlarning foydalilik darajasini oshirishda yuqori sifatli ma'lumotlarni ochiqlashning muhimligi ta'kidlanadi. Umuman olganda, xulosalar MHXSning samarali joriy etilishi standartlarning izchil qo'llanilishi, asosli baholash amaliyoti va shaffof ma'lumotlar ochib berilishiga bog'liqligini tasdiqlaydi.

Kalit so'zlar Moliyaviy hisobotning xalqaro standartlari (MHXS), uzoq muddatli aktivlar, aktivlarni tan olish, aktivlarni baholash, adolatli qiymat bo'yicha baholash, moliyaviy hisobotning sifati.

INTRODUCTION

Long-term assets play a fundamental role in the financial structure of enterprises, as they represent the resources that support production, service delivery, and long-term economic development. Assets such as property, plant and equipment, intangible assets, and investment property usually constitute a significant portion of total assets, particularly in capital-intensive sectors. Because of their scale and long useful lives, the way these assets are recognized and valued in accounting records has a substantial impact on an enterprise's financial statements, influencing reported asset values, profitability indicators, and overall financial stability. For this reason, the accounting treatment of long-term assets is a critical issue in financial reporting and an important area of academic research.

The growing adoption of International Financial Reporting Standards (IFRS) across countries has significantly changed approaches to financial accounting, including the recognition and valuation of long-term assets. IFRS were developed to improve the transparency and comparability of financial statements and to provide users with high-quality information that supports economic decision-making. Under IFRS, the recognition of long-term assets is based on specific criteria related to control, future economic benefits, and reliable measurement, while their valuation involves both initial measurement and subsequent measurement using models that may differ across enterprises. These requirements require professional judgment and careful assessment, making the accounting process more complex than under purely rules-based systems.

In practice, the application of IFRS to long-term assets often raises methodological and practical challenges. Enterprises must choose between valuation models, estimate useful lives and residual values, and assess whether assets are impaired, all of which involve uncertainty and subjective judgment. The use of fair value measurements, in particular, may be problematic in environments where active markets are underdeveloped or where reliable valuation data are limited. As a result, differences in interpretation and application of IFRS requirements can occur, leading to variations in reported asset values and financial results even among similar enterprises.

These challenges are especially relevant for economies that have recently transitioned to IFRS-based reporting systems. In such contexts, enterprises may face difficulties related to limited experience with international standards, insufficient valuation infrastructure, and inconsistencies between national accounting traditions and IFRS principles. The recognition and valuation of long-term assets under IFRS may therefore lead to significant changes in financial statements, affecting not only accounting figures but also investment decisions, credit assessments, and stakeholder confidence.

Given the importance of long-term assets in reflecting the real economic capacity of enterprises, ensuring their proper recognition and valuation under IFRS is essential for the credibility of financial reporting. A systematic examination of IFRS requirements and their practical application allows for a clearer understanding of existing



problems and areas for improvement. In this context, the present thesis focuses on the accounting recognition and valuation of long-term assets under International Financial Reporting Standards, aiming to contribute to the improvement of financial reporting quality and to provide practical recommendations for more consistent and reliable application of IFRS in this area.

LITERATURE REVIEW

The recognition and valuation of long-term assets under International Financial Reporting Standards (IFRS) have been widely examined in accounting literature due to their substantial influence on financial reporting quality and decision usefulness. Long-term assets, including property, plant and equipment, intangible assets, and investment property, often represent the largest share of total assets, particularly in capital-intensive and industrial enterprises. IFRS establishes principles-based requirements for recognizing these assets when future economic benefits are probable and costs can be measured reliably, while also allowing alternative measurement models that introduce professional judgment into financial reporting (International Accounting Standards Board [IASB], 2023). As a result, academic research frequently emphasizes that asset recognition and valuation under IFRS are not purely mechanical processes but involve estimation, interpretation, and contextual considerations.

A significant body of literature focuses on property, plant and equipment (PPE) under IAS 16, particularly the choice between the cost model and the revaluation model for subsequent measurement. The IASB (2023) explains that while the cost model emphasizes reliability and verifiability, the revaluation model aims to enhance relevance by reflecting current fair values when such values can be measured reliably. Empirical studies show that this flexibility can lead to differences in reported asset values and financial ratios across firms and countries, even when underlying economic conditions are similar. Researchers argue that these differences may reduce comparability and allow managerial discretion to influence reported financial positions, especially in environments with weak valuation infrastructure or limited market data (Toluwa et al, 2019).

Fair value measurement plays a central role in the valuation of long-term assets under IFRS, particularly in revaluations, impairment testing, and investment property accounting. IFRS 13 defines fair value as a market-based measurement and establishes a hierarchy of inputs, ranging from observable market prices to unobservable estimates (IASB, 2025a). The literature highlights that while fair value measurements can improve relevance, they also introduce estimation uncertainty, particularly when Level 3 inputs are used. Academic reviews and professional guidance note that fair value estimates may be sensitive to assumptions and valuation techniques, raising concerns about reliability and potential bias if governance and audit oversight are insufficient (KPMG, 2025; Toluwa et al, 2019).

Impairment accounting under IAS 36 represents another critical intersection of recognition and valuation. The standard requires entities to assess whether assets are carried at amounts exceeding their recoverable values and to recognize impairment losses when necessary (IASB, 2022). Research on impairment practices indicates that while IAS 36 provides a structured framework, the estimation of recoverable amounts relies heavily on management assumptions related to cash flows, discount rates, and growth expectations. Empirical studies and doctoral research suggest that impairment disclosures often lack sufficient detail to fully explain these assumptions, limiting the usefulness of financial statements for users and leaving room for earnings management (Sonila, 2024).

The literature on intangible assets under IAS 38 has expanded significantly in recent years, reflecting the growing importance of knowledge-based and innovation-driven value creation. IAS 38 imposes strict recognition criteria and prohibits the capitalization of many internally generated intangibles, which has been widely criticized for creating a gap between book values and market valuations (IASB, 2024a). Recent academic studies and literature reviews emphasize that although these restrictions enhance reliability, they may reduce the relevance of financial statements by excluding economically significant assets. In response to these concerns, the IASB has initiated a comprehensive review of the accounting treatment of intangible assets, signaling that recognition and valuation requirements in this area may require reconsideration to better reflect modern business models (IASB, 2024b).

Investment property accounting under IAS 40 provides further insight into IFRS valuation practices, as entities are permitted to apply a fair value model with changes recognized in profit or loss. The literature shows that this approach can significantly affect reported earnings and asset values, particularly in real estate-intensive firms. Empirical studies indicate that the choice of valuation model is influenced not only by economic factors but also by institutional settings, regulatory enforcement, and managerial incentives (Business Perspectives, 2025). Professional guidance highlights recurring challenges related to valuation consistency, disclosure adequacy, and alignment with IFRS 13 requirements, reinforcing the importance of transparency in fair value reporting (PwC, 2025).



Across all categories of long-term assets, disclosure quality emerges as a recurring theme in the literature. IFRS requires extensive disclosures related to valuation techniques, assumptions, and sensitivity analyses, particularly for fair value measurements and impairment testing (IASB, 2025a). However, empirical research consistently finds variation in disclosure depth and clarity, with some firms providing boilerplate information that limits decision usefulness (Sonila, 2024). Studies emphasize that high-quality disclosures are essential for enabling users to assess measurement uncertainty and compare financial statements across entities and periods.

Overall, the contemporary literature concludes that while IFRS provides a comprehensive and theoretically sound framework for the recognition and valuation of long-term assets, its effectiveness in practice depends heavily on consistent application, robust valuation practices, and transparent disclosures. Differences in economic environments, professional judgment, and enforcement mechanisms continue to affect comparability and reporting quality. These findings highlight the ongoing relevance of research into IFRS-based asset accounting and support the need for further empirical and conceptual analysis of recognition and valuation practices for long-term assets.

RESEARCH METHODOLOGY

This study employs a qualitative and analytical research methodology based on a systematic review and comparative analysis of International Financial Reporting Standards governing the recognition and valuation of long-term assets. The research examines the requirements of relevant IFRS, including IAS 16, IAS 36, IAS 38, IAS 40, and IFRS 13, to identify key recognition criteria, measurement principles, and disclosure obligations, and to analyze their conceptual consistency and practical implications. In addition, recent academic literature, professional guidance, and institutional reports published by the IFRS Foundation, international accounting bodies, and peer-reviewed journals are reviewed to evaluate how these standards are applied in practice and to identify common challenges and areas of divergence. The methodology also includes a comparative assessment of alternative valuation models permitted under IFRS, focusing on their effects on financial statement reliability, relevance, and comparability. Through content analysis and synthesis of normative and empirical sources, the study develops evidence-based conclusions and recommendations aimed at improving the consistent and transparent application of IFRS in the recognition and valuation of long-term assets.

ANALYSIS AND RESULTS

The results of the study demonstrate that the application of International Financial Reporting Standards to the recognition and valuation of long-term assets produces both positive improvements in financial reporting quality and notable practical challenges. The analysis confirms that IFRS recognition criteria contribute to greater consistency in determining when long-term assets should be included in the statement of financial position, particularly by emphasizing control over the asset, the probability of future economic benefits, and reliable measurement. These principles reduce arbitrary recognition practices and strengthen the conceptual foundation of financial statements. However, once assets are recognized, the valuation stage introduces significant variation in reported figures, largely due to the flexibility allowed by IFRS and the reliance on professional judgment (Table 1).

Table 1
Comparison of cost-based and fair value-based measurement approaches under IFRS¹

| Measurement aspect | Cost based approach (IFRS) | Fair value based approach (IFRS) |
|------------------------|---|---|
| Initial recognition | Emphasizes reliability and verifiability of historical cost | Emphasizes relevance through current market values |
| Subsequent measurement | Results in relatively stable carrying amounts over time | Results in carrying amounts that fluctuate with market conditions |
| Impairment testing | Conducted when impairment indicators are identified | Performed regularly, often on an annual or more frequent basis |
| Disclosure quality | Requires standard disclosures with moderate informational depth | Requires extensive disclosures to explain valuation assumptions and risks |

¹ Developed by the author

The comparative assessment of cost-based and fair value-based measurement approaches highlights a clear trade-off between reliability and relevance. As shown in Table 1, cost-based approaches generally result in stable carrying amounts and lower volatility in financial statements, which enhances reliability and predictability for users. In contrast, fair value-based approaches provide more up-to-date information that reflects current market conditions, thereby increasing relevance, but they also lead to greater fluctuations in asset values and equity. This volatility is particularly evident during periods of market instability and may complicate financial analysis for investors and creditors. The results suggest that while fair value measurement aligns with the objective of providing decision-useful information, its effectiveness depends heavily on the availability of reliable market data and transparent disclosure practices (Table 2).

Table 2
Asset categories and valuation challenges under IFRS²

| Asset Category | Relevant IFRS Standard | Level of Valuation Challenge | Primary Area of Professional Judgment |
|-------------------------------|------------------------|------------------------------|---|
| Property, plant and equipment | IAS 16 | Moderate | Estimation of useful lives and residual values |
| Intangible assets | IAS 38 | High | Assessment of recognition criteria and future economic benefits |
| Investment property | IAS 40 | High | Determination of fair value based on market assumptions |

The findings further indicate that valuation challenges vary significantly across different categories of long-term assets. Table 2 illustrates that property, plant and equipment are mainly affected by estimation issues related to useful lives, residual values, and depreciation methods. Although these estimates involve judgment, they are often supported by technical documentation and physical usage patterns, which reduces uncertainty. In contrast, intangible assets exhibit the highest level of valuation difficulty due to strict recognition requirements and the inherent uncertainty surrounding future economic benefits. The results confirm that many economically valuable intangible resources remain unrecognized under IFRS, contributing to a gap between book values and market valuations. Investment property also presents substantial valuation challenges, primarily due to dependence on fair value estimates that rely on market assumptions and external appraisals. These differences demonstrate that, despite the existence of a unified IFRS framework, recognition and valuation outcomes are strongly influenced by asset-specific characteristics and market conditions (Figure 1).

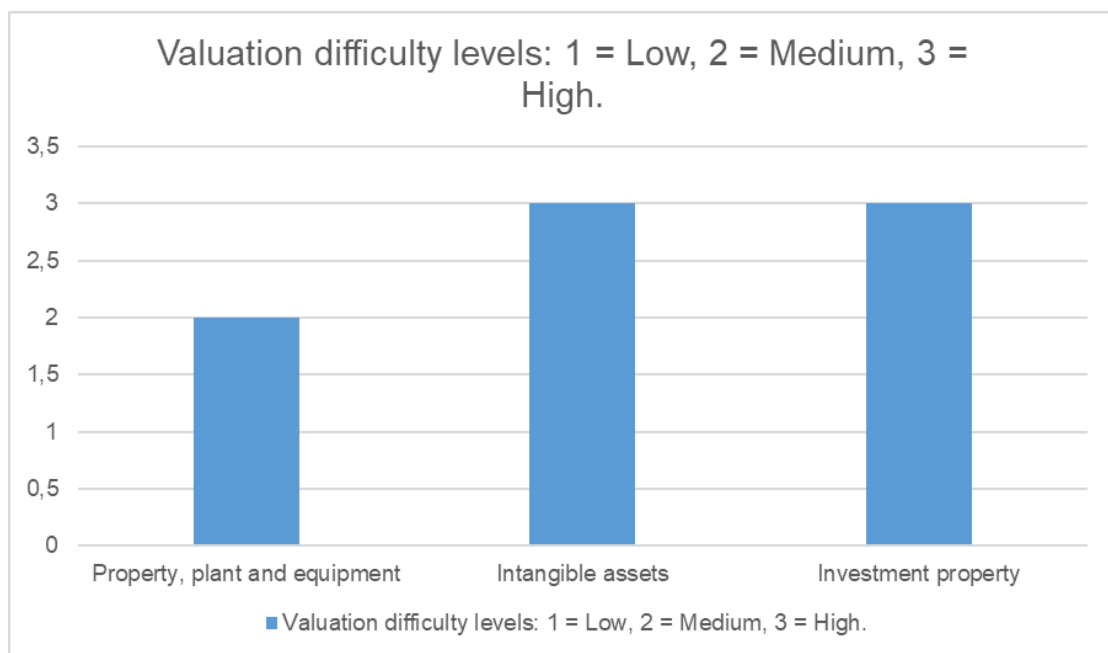


Figure 1. Valuation difficulty levels of long-term asset categories under IFRS³

² Developed by the author
³ Developed by the author



The figure 1 shows that valuation difficulty under IFRS varies across long-term asset categories. Property, plant and equipment display a medium level of difficulty, as their valuation is generally supported by observable costs and technical data, despite the need for estimates related to useful lives and depreciation. In contrast, intangible assets and investment property exhibit high valuation difficulty, reflecting greater reliance on subjective assumptions, future economic benefits, and fair value estimates. Overall, the results indicate that valuation complexity increases as measurement depends more on judgment and market-based inputs rather than observable historical costs.

The discussion of results also emphasizes the critical role of disclosures in supporting effective recognition and valuation of long-term assets. The analysis indicates that high-quality disclosures significantly enhance users' ability to understand valuation assumptions, assess uncertainty, and compare financial statements across periods and entities. Where disclosures are detailed and entity-specific, concerns related to subjectivity and estimation risk are reduced. Conversely, generic or boilerplate disclosures weaken the informational value of fair value and impairment measurements, even when formal IFRS requirements are met. This finding reinforces the view that recognition and valuation cannot be evaluated independently of disclosure quality, as disclosures are essential for interpreting reported numbers.

Overall, the results confirm that IFRS provides a robust and conceptually sound framework for the recognition and valuation of long-term assets, contributing to improved transparency and comparability in financial reporting. At the same time, the findings highlight that the practical effectiveness of this framework depends on consistent application, asset-specific considerations, professional judgment, and strong disclosure practices. These results support the conclusion that further efforts are needed to strengthen valuation methodologies, enhance professional expertise, and improve disclosure quality in order to fully realize the benefits of IFRS-based accounting for long-term assets.

CONCLUSION AND SUGGESTIONS

The purpose of this study was to examine the accounting recognition and valuation of long-term assets under International Financial Reporting Standards and to assess their implications for financial reporting quality. The findings confirm that IFRS provides a coherent and principles-based framework that strengthens the consistency of asset recognition and improves the conceptual soundness of financial statements. By emphasizing control, future economic benefits, and reliable measurement, IFRS reduces arbitrary recognition practices and enhances the credibility of reported asset information.

At the same time, the study demonstrates that valuation remains the most challenging aspect of long-term asset accounting under IFRS. The availability of alternative measurement models, particularly the choice between cost-based and fair value-based approaches, creates trade-offs between reliability and relevance. While fair value measurement improves the timeliness and economic relevance of financial information, it also increases volatility and reliance on professional judgment, especially in environments with limited market data. As a result, valuation outcomes may differ significantly across enterprises, even when similar assets are involved.

The analysis further shows that valuation complexity is not uniform across asset categories. Property, plant and equipment are generally associated with moderate valuation challenges due to the availability of physical evidence and historical cost information. In contrast, intangible assets and investment property present higher levels of measurement uncertainty, driven by strict recognition criteria, limited active markets, and heavy dependence on assumptions and external appraisals. These differences contribute to variations in reported asset values and partially explain gaps between book values and market valuations.

The results also highlight the critical role of disclosure in supporting effective recognition and valuation under IFRS. High-quality, entity-specific disclosures significantly enhance the usefulness of financial statements by allowing users to understand valuation assumptions, assess uncertainty, and compare financial information across periods and entities. Conversely, generic or insufficient disclosures weaken the informational value of IFRS-based measurements, even when formal recognition and valuation requirements are met.

Overall, the study concludes that IFRS-based accounting for long-term assets improves transparency and comparability in financial reporting but does not eliminate valuation challenges. The effectiveness of IFRS in practice depends on consistent application, sound professional judgment, robust valuation practices, and comprehensive disclosures. These findings underline the need for continued development of valuation expertise and stronger enforcement mechanisms to ensure that the intended benefits of IFRS recognition and valuation of long-term assets are fully realized.



REFERENCES

1. ACCA. (2024). Property, plant and equipment (IAS 16): Technical article.
2. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-studyresources/f7/technical-articles/ppe.html>
3. Business Perspectives. (2025). Determinants of fair value model adoption for investment property under IFRS. *Investment Management and Financial Innovations*, 22(3), 45–59.
4. https://www.businessperspectives.org/images/pdf/applications/publishing/templates/article/assets/22781/IMFI_2025_03_Kholilah.pdf
5. European Accounting Association. (2025). IASB update on intangible assets accounting.
6. https://eaa-online.org/app/uploads/sites/78/2025/05/EAA-MAY-2025_IASB-update_draft_3April2025.pdf
7. International Accounting Standards Board. (2022). IAS 36: Impairment of assets. IFRS Foundation.
8. <https://www.ifrs.org/issued-standards/list-of-standards/ias-36-impairment-of-assets/>
9. International Accounting Standards Board. (2023). IAS 16: Property, plant and equipment. IFRS Foundation.
10. <https://www.ifrs.org/issued-standards/list-of-standards/ias-16-property-plant-and-equipment/>
11. International Accounting Standards Board. (2024a). Intangible assets: Literature review. IFRS Foundation.
12. https://www.ifrs.org/content/dam/ifrs/resources-for/academics/research-citations/intangible_assets-literature-review-april-2024.pdf
13. International Accounting Standards Board. (2024b). IASB launches comprehensive review of accounting for intangible assets.
14. <https://www.ifrs.org/news-and-events/news/2024/04/iasb-launches-comprehensive-review-accounting-for-intangibles/>
15. International Accounting Standards Board. (2025). IFRS 13: Fair value measurement. IFRS Foundation.
16. <https://www.ifrs.org/issued-standards/list-of-standards/ifrs-13-fair-value-measurement/>
17. International Accounting Standards Board. (2025). IAS 40: Investment property. IFRS Foundation.
18. <https://www.ifrs.org/issued-standards/list-of-standards/ias-40-investment-property/>
19. KPMG. (2025). Fair value measurement: Issues and insights.
20. <https://assets.kpmg.com/content/dam/kpmgsites/xx/pdf/ifrg/2025/isg-handbook-fair-value-measurement.pdf>
21. PwC. (2025). Applying IFRS for the real estate industry.
22. <https://www.pwc.ch/en/publications/2025/applying-IFRS-for-the-real-estate-industry.pdf>
23. Toluwa, Ohidoa & Power, Otakefe. (2019). Fair Value Accounting: A Conceptual Approach. *International Journal of Academic Research in Business and Social Sciences*. 9. 10. https://www.researchgate.net/publication/340444784_Fair_Value_Accounting_A_Conceptual_Approach
24. Sonila, M. (2024). The impact of IAS 36 on the quality of financial statements for UK companies: A multidimensional analysis of impairment of assets. PhD thesis University of Westminster Finance and Accounting <https://doi.org/10.34737/wq2zx>



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Ingliz tili muharriri: Feruz HAKIMOV

Musahhih: Zokir ALIBEKOV

Sahifalovchi va dizayner: Hasan MAQSUDOV

2026. № 6/3

© Materiallar ko'chirib bosilganda "Yashil" iqtisodiyot va taraqqiyot" jurnali manba sifatida ko'rsatilishi shart. Jurnalda bosilgan material va reklamalardagi dalillarning aniqligiga mualliflar ma'sul. Tahririyat fikri har vaqt ham mualliflar fikriga mos kelmasligi mumkin. Tahririyatga yuborilgan materiallar qaytarilmaydi.

Mazkur jurnalda maqolalar chop etish uchun quyidagi havolalarga maqola, reklama, hikoya va boshqa ijodiy materiallar yuborishingiz mumkin. Materiallar va reklamalar pullik asosda chop etiladi.

EI.Pochta: sq143235@gmail.com

Bot: @iqtisodiyot_77

Tel.: 93 718 40 07

Jurnalga istalgan payt quyidagi rekvizitlar orqali obuna bo'lishingiz mumkin. Obuna bo'lgach, @iqtisodiyot_77 telegram sahifamizga to'lov haqidagi ma'lumotni skrinshot yoki foto shaklida jo'natishingizni so'raymiz. Shu asosda har oygi jurnal yangi sonini manzilingizga jo'natamiz.

"Yashil" iqtisodiyot va taraqqiyot" jurnali 03.11.2022-yildan O'zbekiston Respublikasi Prezidenti Adminstratsiyasi huzuridagi Axborot va ommaviy kommunikatsiyalar agentligi tomonidan №566955 reyestr raqami tartibi bo'yicha ro'yxatdan o'tkazilgan.

Litsenziya raqami: №046523. PNFL: 30407832680027

Manzilimiz: Toshkent shahar, Mirzo Ulug'bek tumani
Kumushkon ko'chasi, 26-uy.



Jurnal sayti: <https://yashil-iqtisodiyot-taraqqiyot.uz>