

Yashil IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

11-12

2023



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



74-91 xalqaro daraja
ISSN: 2992-8982



Yashil

IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

Bosh muharrir:

Sharipov Qo'ng'irotboy Avezimbetovich

Elektron nashr. 1302 sahifa, 5-dekabr, 2023-yil.

Bosh muharrir o'rinbosari:

Karimov Norboy G'aniyevich

Muharrir:

Qurbonov Sherzod Ismatillayevich

Tahrir hay'ati:

Rae Kvon Chung, Janubiy Korea, TDIU faxriy professori, "Nobel" mukofoti laureati

Salimov Oqil Umrzoqovich, O'zbekiston fanlar akademiyasi akademigi

Abduraxmanov Kalandar Xodjayevich, O'zbekiston fanlar akademiyasi akademigi

Osman Mesten, Turkiya parlamenti a'zosi, Turkiya – O'zbekiston do'stlik jamiyati rahbari

Toshkulov Abduqodir Hamidovich, i.f.d., prof., TDU rektori

Buzrukxonov Sarvarxon Munavvarxonovich, i.f.d., O'zR Oliy ta'lim, fan va innovatsiyalar vaziri o'rinbosari

Sharipov Qo'ng'irotboy Avazimbetovich, t.f.d., prof., TDIU rektori

Oblamuradov Narzulla Naimovich, i.f.n., dotsent

Axmedov Durbek Kudratillayevich, i.f.d., prof., O'zR Oliy Majlisi qonunchilik palatasi deputati

Utayev Uktam Choriyevich, O'zR Bosh prokuraturasi boshqarma boshlig'i o'rinbosari

Ochilov Farxod, O'zR Bosh prokuraturasi iqtisodiy jinoyatlarga qarshi kurashish departamenti bo'limi boshlig'i

Eshov Mansur Po'latovich, i.f.d., prof., TDIU Akademik faoliyat bo'yicha prorektori

Xudoyqulov Sadirdin Karimovich, i.f.d., prof., TDIU YoMMMBIB birinchi prorektori

Abduraxmanova Gulnora Kalandarovna, i.f.d., prof., TDIU Ilmiy ishlar va innovatsiyalar bo'yicha prorektori

Kalonov Muxiddin Baxritdinovich, i.f.d., prof., "O'IRIAM" ilmiy tadqiqot markazi direktori – prorektor

Yuldashev Maqsud Abdullayevich, p.f.d., prof., TDIU Moliya-iqtisod ishlari bo'yicha prorektori

Karimov Norboy G'aniyevich, i.f.d., prof., TDIU huzuridagi PKQTMO tarmoq markazi direktori

Hakimov Nazar Hakimovich, f.f.d. TDIU professor

Yuldashev Mutallib Ibragimovich, i.f.d., TMI professori

Samadov Asqarjon Nishonovich, i.f.n., TDIU professori

Slizovskiy Dmitriy Yegorovich, t.f.d., Rossiya xalqlar do'stligi universiteti professori

Mustafakulov Sherzod Igamberdiyevich, i.f.d., prof., Xalqaro "Nordik" universiteti rektori

Aliyev Bekdavlal Aliyevich, f.f.d., TDIU professori

Po'latov Baxtiyor Alimovich, t.f.d., profesor

Eshtayev Alisher Abdug'aniyevich, i.f.d., TDIU professori

Isakov Janabay Yakubbayevich, i.f.d., TDIU professori

Musyeva Shoira Azimovna SamDu IS instituti professori

Axmedov Javohir Jamolovich, i.f.f.d., "El-yurt umidi" jamg'armasi ijrochi direktori o'rinbosari

Toxirov Jaloliddin Ochil o'g'li, t.f.f.d., Toshkent Arxitektura-qurilish universiteti katta o'qituvchisi

Xalikov Suyun Ravshanovich, iqtisod fanlari nomzodi, dotsent

Kamilova Iroda Xusniddinovna, i.f.f.d., TDIU dotsenti

Nosirova Nargiza Jamoliddin qizi, i.f.f.d., TDIU dotsenti

Sevil Piriyeva Karaman, PhD, Turkiya Anqara universiteti doktoranti

Yaxshiboyeva Laylo Abdisattorovna, TDIU katta o'qituvchisi

Rustamov Ilhomiddin, f.f.n., Farg'ona davlat universiteti dotsenti

Nomozova Qumri isoyevna GF universiteti dotsenti

Fayziyev Oybek Raximovich, i.f.f.d. (PhD), dotsent

Mirzaliyev Sanjar Maxamatjon o'g'li, TDIU mustaqil tadqiqotchisi

Babayeva Zuhra Yuldashevna, TDIU mustaqil tadqiqotchisi

Ekspertlar kengashi:

Hakimov Ziyodulla Ahmadovich, i.f.d, TDIU dotsenti

Tuxtabayev Jamshid Sharafetdinovich, i.f.f.d, TDIU dotsenti

Imomqulov To'liq Burxonovich, i.f.f.d, TDIU dotsenti

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

Hamkorlarimiz: Toshkent davlat iqtisodiyot universiteti, O'zR Tabiat resurslari vazirligi, O'zR Bosh prokuraturasi huzuridagi IJQK departamenti.



MUNDARIJA

Взаимодействие реального и финансового сектора экономики в современных условиях.....	12
Шарипов Конгратбай Авезимбетович, Зайнутдинова Умида Джалаловна	
Развитие исламских банковских продуктов в коммерческих банках.....	19
Иноятова Камола Фуркатовна	
Kreditlashda risklarni boshqarish usullaridan foydalanish.....	23
Abdullayeva Sharbat, Abdullayeva Nozima	
Korxonalarning tashqi iqtisodiy faoliyatdagi raqobatdoshligini ta'minlashda marketingdan foydalanish.....	29
Axmedov Ikrom Akramovich	
Hududlarda "yashil" iqtisodiyotni rivojlantirishning zamonaviy tahlili	36
Butaboyev Maxamadjon, Gaibnazarova Zumrat Talatovna	
Yashil iqtisodiyotga o'tishda xorijiy davlatlar tajribasi va uni O'zbekistonda qo'llash imkoniyatlari	41
Yavmutov Dilshod Shoyimardonkulovich	
Zamonaviy ekoshaharlar barpo etish va uni tatbiq etish zaruriyati.....	47
Zikrullayev Valixon G'aybullayevich	
Indian Festivals and Nature Conservation: Connecting People for Sustainability	52
Nigora Saidmuradova Aslamovna, Anil Kumar	
Financing clean energy projects in different ways.....	59
Botirov Azamat Axmedovich, Fayziyev Samandar Sobri ogli	
Теоретические основы развития социальной инфраструктуры.....	67
Алимова Муниса Юльчиевна	
O'zbekistonda tadbirkorlik subyektlarining raqamli marketingdan foydalanish holati va rivojlanish tendensiyalari.....	71
Sobirjonov Sanjar Sobirjonovich	
Aholiga bank xizmatlarini ko'rsatish tizimini takomillashtirish	81
Uskanov Eldor	
Investitsiya loyihalarini islom moliya instrumentlari orqali moliyalashtirish yo'llari	86
Haydarov O'ral Axmadovich	
"Yashil" iqtisodiyotga o'tishda esg omillar asosida investitsiya kiritishning o'rni va ahamiyati	93
Nosirov Egamqul Ismailovich	
"Enesses" MChJ da marketing muhitini tahlil qilish va takomillashtirish.....	100
Musyeva Shoirazimovna	
Использование информационных и коммуникационных технологий в совместных образовательных программах: проблемы и решения.....	107
Ташева Севара Равшановна	
Iqtisodiy globallashtirishning nazariy asoslari.....	111
Abduraxmonov Farhod Abdufarmonovich	
Sanoat korxonalari samaradorligini oshirishning nazariy-amaliy asoslari.....	117
Xursandov Komiljon Maxmatkulovich	
Fiskal siyosat va soliq to'lovchilar faoliyatini tartibga solishning nazariy masalalari	122
Isroilov Bohodir Ibragimovich, To'rayev Alijon Akmal o'g'li	
Bank daromadlarini oshirishda masofaviy bank xizmatlarini tutgan o'rni.....	128
Xudoyorov O. O.	
Elektron savdo korxonalarida buxgalteriya hisobini tashkil etish	132
Po'latov Xudoyberdi O'ktamovich	
Ekonometrik modelashtirish asosida mavsumiylikning turistik mahsulotlar ishlab chiqarishga ta'sirini kamaytirish usullari.....	135
Xamzayeva Dilfuza Samarovna	
Yuridik shaxslar soliq yukining shakllanish omillari va uni optimallashtirish muammolari	141
Abduturopov Jasurbek Nozimjonovich	
Tadbirkorlik risklari tavsifi va tasniflashning nazariy masalalari	148
Bektemirov Abdumalikovich	
Urban farming.....	151
Ahmedova Ziyodahon Saydulloxon qizi, Askarov Hasanboy Holdorovich	
A Foreign Experience of Forming Small Business and Private Entrepreneurship Infrastructures (An Example of Usa).....	153
Kosimov Sardor Dilmurodovich, Akbarov Abdulkhamid Akmal ugli	



Principal Protected Notes on the credit rating of National Bank of Uzbekistan	159
Abdugʻaniyev Abdulaziz Alisher oʻgʻli	
Features and Challenges of Digital Transformations in the Service Sector	164
Kurbanova Maftuna Lazizovna	
Kichik biznes va tadbirkorlikning rivojlanishiga taʼsir etuvchi omillar.....	170
Kurbonov Jasurbek Pozilovich	
Jamoat transport tizimini raqamli texnologiyalarni joriy etish va ulardan foydalanishning dolzarbligi.....	173
Kushakova Maʼmura Narimanovna	
Transport xizmatlari bozorida marketing faoliyatini mexanizmlarini rivojlanishining asosiy tamoyillari	176
Nosirov Javlonbek Jamoliddin oʻgʻli, Raxmatov Ziyodullo Nosirovich	
Financing clean energy projects in different ways	179
Botirov Azamat Axmedovich, Fayziyev Samandar Sobri ogli	
Oʻzbekistonning mehnat migratsiyasidagi hamkorligi haqida baʼzi mulohazalar (Qozogʻiston va Rossiya misolida)	187
Azamatova Gulmira Bayirbekovna	
Assessment of management effectiveness in ensuring economic and financial stability	191
Akramova Aziza Abduvohidovna	
Международное сотрудничество Республики Узбекистан в сфере образования	196
Жамалова Гулнора Гуломовна, Айматова Фарида Хуразовна	
Oʻzbekistoning ekologik muammolariNI bartaraf etish va yashil iqtisodiyotga oʻtish yoʻnalishlari.....	202
Aliyev Azim Tolip oʻgʻli	
Экономическая безопасность и факторы влияющие на неё.....	205
Абдишукуров Шерзод Шавкат угли	
Qashqadaryo viloyatida tabiiy resurslardan foydalanish istiqbollari	211
Xoʻjanova Gulshoda Otamurodovna	
Raqamli marketing strategiyalarining raqamli iqtisodiyotda isteʼmolchilar xulq-atvoriga taʼsirini tahlil qilish.....	214
Raxmatova Sitara Shuxratjon qizi	
Oʻzbekiston Respublikasi tijorat banklarida masofaviy bank xizmatlarini takomillashtirish.....	221
Xudayberganova Zarofat Zaxidovna	
Oʻzbekistonda kichik va oʻrta biznesni rivojlantirishda ichki va tashqi muhit.....	227
Saypullayev Ilhomjon Abduraxmonovich	
Buxgalteriya axborotining sifat tavsiflari	233
Raxmatova Shaxnoza Shukurovna	
Роль и значение логистики в развитии коммерческой деятельности торговых предприятий	240
Маматкулова Шоира Джалоловна	
Uzum yetishtirishning tashkiliy-huquqiy munosabatlari va sohani rivojlantirish imkoniyatlari.....	245
Boltayev N. N.	
Tashqi savdo jarayonlarini tashkil qilishning nazariy uslubiy asoslari.....	249
Qurbanov A. U.	
Korxonalarda pul mablagʻlari auditini takomillashtirish yoʻllari.....	254
Karamatova Noiba Xusniddinovna	
Kichik biznes subyektlarining raqobatbardoshligini oʻziga xos xususiyatlari.....	259
Axmedov Oybek Turgunpulatovich	
Агротуризм как источник дополнительного дохода для фермеров в самаркандской области.....	263
Анваров Нодир Аллаёрович, Назарова Раъно Рустамовна	
Tijorat banklari faoliyatida islomiy bank xizmatlarini rivojlantirish istiqbollari	272
Absamatov Askar Ergashovich	
Kichik biznes subyektlari faoliyatida mikromoliyaviy xizmatlar koʻrsatishning zamonaviy holati.....	277
Yusupov Abbosxon Aliyevich	
The Experience of The Japanese State in Increasing Investment Activity in Uzbekistan.....	285
Satoshi Sugahara, Ochilov Bobur	
Paxta-toʻqimachilik klasterlarida sotish baholarining tahlili.....	292
Nazarova Maryam Sharipovna, Kazakova Zulayxo Saloxiddinovna	
Tadbirkorlik subyektlari eksportida raqamli platformalardan foydalanish strategiyalari.....	297
Mamasoatov Dilshod Ravshanovich	
Tijorat banklarida xalqaro iqtisodiy sanksiyalar va eksportga taqiqlar bilan bogʻliq risklarni baholash va kamaytirish matritsasining metodologiyasi	304
Keldiyorov Shohruh Ilyos oʻgʻli	



Sotish jarayonlari hisobini buxgalteriya hisobining xalqaro standartlari asosida takomillashtirish.....	308
Eshmuradov Ulug'bek Tashmurotovich	
Tijorat banklari faoliyatida transformatsiyalanish jarayonlarining asosiy yo'nalishlari.....	313
Bekmurodov Abbos Amiriddinovich	
Agroklastarlarda moliyaviy natijalar hisobini xalqaro standartlar asosida takomillashtirish masalalari.....	318
Alikulov Abdimo'min Ismatovich, Toshpulatov Jalil Baxodirovich	
Tijorat banklarida investitsiya siyosatini amalga oshirishning muhim jihatlari.....	324
Abiyev Davron Ilxomovich	
Проблемы и решения при оптимизации финансового моделирования деятельности предприятия	331
Юлдошева Гулноза Абдинабиевна	
Hududiy iqtisodiy xavfsizlik va uning asosiy xususiyatlari.....	336
Raximov E. N.	
Boshqarish sifatining iqtisodiy mohiyati va uni rivojlantirish masalalari	343
Shoyev Davronbek Axmadjonovich, Ahmadjonova Gulsanam	
Важность данных о движении затрат для повышения эффективности управления предприятием.....	346
Расулова Ш. X.	
Korxonalar daromadlariga ta'sir qiluvchi risklarning tahlili	351
Sa'dullayev Oybek Turdiali o'g'li	
Xalqaro standartlar asosida daromadlar hisobini tashkil etish.....	364
Abdusaidov Sanjar Jaloliddin o'g'li	
Выработка страховой системы защиты владельцев депозита.....	368
Узакова Камола Бехзодовна	
Обзор законодательных и регуляторных положений по введению и регулированию Исламской банковской деятельности в юрисдикции Республики Казахстан	372
Ёркулов Умиджон	
Перспективы развития производства и экспорта плодоовощной продукции в Узбекистане	378
Узганбаева Дилноза Тохтасиновна	
Перспективы развития государственного управления высшим образованием в условиях функционирования рынка	382
Умаров Диёр Равшанович	
O'zbekiston moliya tizimida mahalliy moliyaning o'ziga xos xususiyatlari	388
Turotova Nigora Xolmurod qizi	
Qishloq joylarda xizmat ko'rsatish sohasi orqali aholini ish bilan bandligini ta'minlash istiqbollari.....	393
Taylakova Dilafro'z Baymamatovna	
Увеличение привлекательности инвестиций в туристической отрасли через стратегическое финансирование	399
Хусниддинов Нуриддин	
Agrobiznesni innovatsion rivojlantirish loyihalarini moliyalashtirishning metodologik asoslari.....	402
To'ychiyev Abduraxmon G'ofurovich	
Virtual bank – kelib chiqishi va moliyaviy xizmatlar kelajagi.....	406
Nabiyeva Feruza Odilovna	
Проблемы и перспективы развития депозитных операций коммерческих банков Республики Узбекистан	411
Холмирзаев Эльбек Бахтиерович	
Smart-shartnomalar – raqamli marketingning zamonaviy texnologiyalaridan biri sifatida	415
Yahyojonov N. B.	
Banklarda depozit operatsiyalarini hisobini yuritish tartibi.....	420
Mirzayeva Xilola Jaloliddin qizi	
Kichik biznes korxonalariga xorijiy investitsiyalarni jalb qilishning iqtisodiy samaradorligi	424
Mamanazarova N. J., Jamilova N. X.	
Проблемы привлечения финансирования за счет корпоративных облигаций	429
Рахмедова Мадинахон Нусрат кизи	
Формирование финансовой стратегии местных бюджетов	433
Примова Н. И.	
Xizmat ko'rsatish korxonalarini soliqqa tortishning dolzarb muammolari va ularning yechimlari	440
Pardayev Jamshid Muzaffarovich	
O'zbekistonda hududlar kesimida raqamli iqtisodiyotning rivojlanish holati.....	445
Uralov Baxtiyor Maxmudovich, Ishturdiyev Hasan Abdigapparovich	
Experience of Islamic financial organizations in CIS countries and opportunities to use it effectively in Uzbekistan	450
Sattarova Dilfuza Dilshodbekovna	



Qashqadaryo viloyati hududlarining vertikal o'sish holati va xususiyatlari	456
Erkayeva Gulbaxor Panjiyevna, Raximova Madina Shuxrat qizi	
Innovatsion o'sishga inson kapitali ta'sirining zamonaviy yondashuvlari.....	462
Ostanov Egamberdi, Ostanova Mashxura Egamberdiyevna	
Kapital bozorida institutsional investorlar sifatida sug'urta kompaniyalari ishtiroki	466
Omonov Sardor O'lmasovich	
Tadbirkorlik subyektlarining raqamli transformatsiyasining asosiy va muhim jihatlari.....	472
Nutfulloyev Tolib G'olib o'g'li	
Korxonalarda korporativ madaniyatni rivojlantirish asoslari.....	478
Sadikova Muslima Alisher qizi	
Moliyaviy hisobotning xalqaro standartlari (MHXS)ga muvofiq moliyaviy hisobotlarni tuzish usullari.....	483
Sabirova Zaynab Qadambayevna	
Фондовые рынки и финансовая грамотность: путь к финансовому осознанию	488
Режаббаев Сарвар Умархонович	
Turistik korxonalarda yashil innovatsion mahsulotlar orqali samaradorlikni oshirish.....	491
Ruzibayeva Nargiza Xakimovna	
Milliy kapital bozorida korporativ qimmatli qog'ozlar amaliyoti tahlili.....	497
Otaxonova Shohyora	
Aholining turmush farovonligini yashlashning ijtimoiy-iqtisodiy masalalari	502
Qobilova Shaxnoza	
Surxondaryo viloyatida sug'oriladigan yerlardan foydalanish holatining statistik tahlili	505
Sharifi Abdul Fatah	
Economic and Social Significance of Personnel Management in Manufacturing Enterprises: A Dual Dimension Analysis.....	512
Sarimsakov Baxtiyor Rahmonjanovich	
Samarqand viloyatida iste'mol tovarlar bozorining rivojlantirish istiqbollari	518
Usmanov Zayniddin Berdirasulovich	
Qurilish tashkilotlarida xodimlarning innovatsion faolligini oshirish yo'llari	523
Usmanov Ixom Achilovich	
Investitsiya jozibadorligini baholashning o'ziga xos jihatlari va metodlari.....	527
Uroqboyeva Farzuna Axmadjonovna	
Mamlakatning iqtisodiy rivojlanishida sanoat 4.0 ning roli: tahlil va natijalar	532
Xujaxonova Sitara Baxtiyor qizi	
Raqamli iqtisodiyot sharoitida qishloq joylarda davlat xususiy sherikchilik asosida raqamli xizmatlarni takomillashtirish.....	537
Xalimov Shaxboz Xalimovich	
Kichik firmalar raqobatbardoshligini oshirishning mintaqaviy muammolari (Xorazm viloyati misolida)	542
Vaisov Dilshod Ibodullayevich	
"Sam Antep Gilam" mchjda marketingni boshqarishni takomillashtirish yo'llari	549
Usmonova D. I.	
O'zbekistonda energetika korxonalari faoliyatida korporativ boshqaruvining baholash usullarini tahlili.....	555
Abduraxmonova Zarina Muysinjonovna	
Factors for the Development of The Industrial Sector of the Economy	559
Zakhidov Nodir Umidjanovich	
Mintaqa tumanlararo xo'jalik yurituvchi subyektlar qo'shma biznesini konvergent modeli	563
Yusupov Fayzulla Yakubovich	
Aholini biznesga jalb qilishda tijorat banklarining roli.....	567
Yaxshimuratova Xasiyat Xudaybergenovna	
Mahalliy gastronomik turizmni rivojlantirishda nazariy asoslar.....	571
Sultonov B. A.	
Organizational Factors Influencing Leadership Styles and Procurement Outcomes	575
Saidakhmedov Islomjon Uligbekovich	
Проблемы привлечения иностранных инвестиций в инновационном развитии экономики Узбекистана.....	580
Хамракулова О. Д., Халмурзаев М., Аликулов С. А.	
Тенденции развития жилищного строительства.....	585
Алиева Зилола Маматвалиевна	
Учет и анализ производственных затрат на предприятиях	589
Аделя Азаматовна Нематова, Ибрагимов Мансур Мардонович	



Meva-sabzavotchilik klasterlarini rivojlantirishda xorij tajribasi.....	592
Botirov Erkinjon Xayitovich	
Zamonaviy xizmat ko'rsatish bozori: xalqaro tendensiyalar va uy-joy fondi muammolari sarhisobi.....	598
Sanakulova Barnogul Rizakulovna, Berdiyeva Dilfuza Axatovna	
Роль рынка капитала в обеспечении макроэкономической стабильности Республики Узбекистан	605
Дадаханова Саида Махаммаджон кизи	
Iqtisodiyotning xususiy sektorida inson resurslarilarni moddiy rag'batlantirishni takomillashtirishda xorij tajribasi.....	608
Baxtiyorova Umida Ulug'bek qizi	
Korxonalarning investitsiya faolligini ta'minlashda soliqlarning rag'batlantiruvchi rolini oshirish xususiyatlari.....	613
Ilyasova Barno Axmadovna	
Dunyo davlatlari iqtisodiyotini rivojlantirishda investitsiyalarni jalb qilish tendensiyalari.....	618
Imomaliyeva Mohizoda, Raxmatullayev Lazizbek Nematullo o'g'li	
Особенности применения теории игр в задачах организационно-экономического механизма тепличного хозяйства	623
Дурманов Акмал Шаймарданович	
Sanoat korxonalarida iqtisodiy resurslar mohiyatini tavsiflovchi tushunchalar	628
Doniyorova Shaxnoza Doniyorovna	
Mikromoliyalash tashkilotlari faoliyatining operatsiyalar tahlili.....	633
Kamalov Shuxrat Kamalovich	
Temiryo'l transporti sanoat kompleksi korxonalarida ijtimoiy va mehnat munosabatlarini takomillashtirishning nazariy va uslubiy asoslari.....	637
Kadirova Sharofat Amonovna	
Qishloq xo'jalik korxonalarida xarajatlar hisobi va mahsulot tannarxini takomillashtirish masalalari	645
Yuldashev Sherali Xayitovich, Ishturdiyev Hasan Abdigapparovich	
Анализ экологических факторов и их влияние на финансовую безопасность страны.....	650
Ёдгоров Сардорбек Самадович	
Superior directions, modern trends and prospects for the development of the financial market.....	655
Narziyeva Guzal Baxtiyorovna, Raximova Umida Rabbimovna	
Kichik biznesning eksport salohiyatini oshirishda jahon tajribasi	659
Kambarova Sh. M.	
Theory and practice of evaluation of capital assets in Uzbekistan.....	665
Usmonov Bunyod	
Xizmat ko'rsatish sohasini asosiy tarmoqlariga yo'naltirilgan global investitsiyalar holati va prognozini tahlili	668
Muxammadiyev Kamoliddin G'ulomiddinovich	
Методологические основы банковского кредитования и классификация факторов, влияющих на особенности получения кредитов	672
Каримова Азиза Махмадризовна	
Sanoat salohiyati va omillar unumdorligini iqtisodiy-statistik baholash usullari.....	676
Kasimov Azamat Abdulkarimovich	
Цифровизация банков: риски и стратегии управления финансовыми активами в цифровой эпохе.....	682
Кодиров Бобур	
Davlat-xususiy sherikligi asosida iqtisodiyot tarmoqlarining investitsion salohiyatini oshirishning o'rta muddatga mo'ljallangan istibollari (O'zbekiston temiryo'llari AJ misolida)	689
Qodirov Jasurbek Sharofitdinovich	
Banklarda mummoli kreditlar bilan ishlash: samarali strategiya va yondashuvlar	696
Mirsaliyev Erkin Ergashevich	
Agrosanoat ishlab chiqarishining raqobatbardoshligini oshirish va uning innovatsion rivojlanish bilan o'zaro bog'liqligi	700
Dusmatov Begmuhammad Olimjonovich, Muxtorova Oydin Sayfiddin qizi	
Hududlar iqtisodiyotini oshirishda investitsiyalarning roli	707
Akishova Shaxnoza Davlet qizi	
Xizmat ko'rsatuvchi korxonalarning iqtisodiy salohiyatini shakllantirish mexanizmlari	712
Erdonov Muhammadamin Erdon o'gli, Ibragimov Shoxrux Baxtiyorovich, Ataqulov Jahongir Valijon ug'li	
Sug'urtada andarrayting xizmatini (ARDL) modeli tahlili asosida takomillashtirish	717
Mirzoyev Sayfullo Fayzulloyevich	
Роли банков в повышении привлекательности инвестиционной среды в Узбекистане.....	727
Насиров Дилшод Фарходович	



Пути улучшения инвестиционного климата в Республике Узбекистан	731
Нозимов Элдор Анварович, Санатиллоев Ферузшоҳ Бахтиёр угли	
Iqtisodiyot, atrof-muhit, jamiyat va madaniyat o'rtasidagi muvozanatga – obodonlashtirish xizmatlarining ta'siri.....	737
Norkulova Dilfuza Zoxidovna, Xayitov Jamshid Xolvoyevich	
Повышение эффективности депозитной политики в коммерческих банках.....	741
Нуриллаев Раҳмат Ярашевич, Нуриллаев Шердил Жамолиддин угли	
Xo'jalik yurituvchi subyektlarda tovar-moddiy zaxiralar manbalari va ularni shakllantirish amaliyoti	747
Nurmanov Ulugbek Anorbayevich	
Yer rentasi mulkchilik munosabatlari rivojlanishning zaruriy sharti sifatida.....	752
Abdunazarov O.	
Формирование и развитие цифровой экономики (на примере российской федерации и Республики Узбекистан)	756
Ким П. В.	
Tijorat banklari korporativ boshqaruvida bank xizmatlari samaradorligini	760
Kudratov Sunnatulla Ropijanovich	
Tijorat banklari depozit siyosatining banklar resurs salohiyatini oshirishdagi roli	764
Jo'rayev Isroil Ibrohimovich	
Ways of Development of Electronic Commerce in Uzbekistan	770
Javlijev Nuriddin Bektemir o'g'li	
Hydro Energy as the Important Factor of the "Green Economy"	775
Isroilov Xusanboy Ibrohimjon o'g'li	
Navoiy viloyatida turizmni rivojlantirish	781
Isomiddinov Sherzod Sirojiddin o'g'li, Azamatova Nozima Jaxongirovna	
Mehnat resurslaridan foydalanish samaradorligi (Qoraqalpog'iston Respublikasi misolida).....	784
Halimova Dilora Olimboyevna	
Davlat qimmatli qog'ozlari bo'yicha daromadlilik egri chizig'ini aniqlashning fiskal va monetar siyosatni muvofiqlashtirishdagi ahamiyati	787
Hakimov Hakimjon	
Intellectual mulkni boshqarish jarayonlari o'rganishning nazariy muammolari.....	793
Tirkashyev Farhod Mahmudovich	
Sug'urta kompaniyalari va tijorat banklari integratsiyalashuv jarayonini zarurligi va ahamiyati.....	796
Xudoyberdiyeva Sadoqat Abdumannonova	
Роль Среднеазиатских коллекций в развитии музеев России	801
Абдуллаева Нигора Санжаровна	
Hududlarda inklyuziv turizmni rivojlanish muammolari va istiqbollari.....	804
Qo'ziboyev Boxodir Azzamboy o'g'li, Ibragimov Behruz Ravshan o'g'li	
Oliy ta'lim tizimida talabalar bilimni yuksaltirish jarayoni: muammolar va yechimlar	808
Hakimov Nazar Hakimovich, Vaxobova Marg'uba Abduxamidovna	
Yashil iqtisodiyot: mazmun mohiyati, nazariya va amaliyot	812
Yuldashev Mutallib Ibroximovich	
Samarqand viloyatida iste'mol tovarlar bozori tahlili	819
Xudaynazarova Dilnoza Gafurovna	
"HAVAS COMFORT MEDEL" MChJda marketing xizmatini tashkillashtirish va uning samaradorligini oshirish yo'llari	823
Musyeva Shoirazimovna	
Tadbirkorlik subyektlari faoliyatini soliqlar vositasida rag'batlantirishning klassik nazariyalaridan foydalanish imkoniyatlari.....	831
To'xsanov Qudratillo Nozimovich	
Yoshlarning ish bilan bandligini ta'minlashning asosiy yo'nalishlari.....	837
Mamaraximov Bekzod Erkinovich	
Chakana bank xizmatlarini rivojlantirish hududlar barqaror rivojlanishining omili sifatida	841
Niyozov Zuxur Davronovich	
Raqamli texnologiyalar asosida oziq-ovqat ta'minoti zanjirini rivojlantirish omillari	845
Yusupov Muxiddin Soatovich	
O'zbekistonda korporativ kreditlash amaliyotini rivojlantirish orqali investitsiya jalb qilish imkoniyatlari.....	855
Asatullayev Alisher	
Davlat budjeti jarayonini takomillashtirish masalalari	860
Ataxanov Bekpo'lat Abdullayevich	
Особенности применения теории игр в задачах организационно-экономического механизма тепличного хозяйства	866
Дурманов Акмал Шаймарданович	



Yuridik shaxslar mol-mulkini soliqqa tortishni rivojlantirish yo'llari	872
Gadayev Jaxongir Muhammadi o'g'li	
Some Principle Issues in the Effective use of Budget Funds in Universities	876
Khairiddinov Sh. B.	
Directions of Using Negotiations in Keeping Peace and Ensuring Stability in Society	879
Kholdarova Fariza Tukhtabaevna	
Elektrotexnika sanoati korxonalarida qayta tiklanuvchi energiya manbalaridan samarali foydalanish.....	883
Mamayusupova Mashxura Sodiqovna	
Elektron tijoratning zamonaviy iqtisodiyotga ta'sirini o'rganish va uni rivojlantirishning asosiy yo'nalishlarini aniqlash	887
Maxmudov Lazizbek Ubaydullo o'g'li	
Foreign Direct Investment and Electricity Consumption During Uzbekistan's Green Transition	896
Nurbek Khalimjonov	
Davlat-xususiy sheriklik loyihalarini qarz kapitali orqali moliyalashtirishni takomillashtirish	902
Obломуродов Нарзулло Наймович, Шавкатов Наврузбек Шавкатович	
Mol-mulk solig'ining soliqqa tortish tartibini takomillashtirish	910
Poyonov Bobur Bekmurod o'g'li	
Konfutsiychilik axloqiy negizlarida olamiy tartibot.....	916
Ruzmatova Gulnoz Miraxrarovna	
"Yashil iqtisodiyot"ni joriy etish istiqbollari	923
Saloxov Sirojiddin Sadriddin o'g'li	
Investitsiyaning iqtisodiy mohiyati va O'zbekiston iqtisodiyotida tutgan o'rni.....	928
Samijonov Musobek G'ayratjon o'g'li	
O'zbekiston qishloq hududlarida maishiy xizmat ko'rsatish sohasini rivojlantirish.....	933
Sharifov Shuhrat Saidahmadovich	
Exploring Big Data Applications for Knowledge Management in Higher Education Administration.....	936
Shakhzod Saydullaev	
O'zbekiston sug'urta bozorida qayta sug'urta faoliyatini rivojlantirish istiqbollari.....	944
Sharobiddinov Akramjon Goyibbayevich	
Ekologik turizmning turlari va uni tashkil etishda tabiiy resurslarning ahamiyati.....	950
Soatov Yusuf Xo'jayor o'g'li	
Mamlakatga xorijiy investitsiyalarni jalb etishda investitsion jozibadorlikni oshirish istiqbollari	954
To'laganova Ruhshona Farrux qizi	
Raqamli iqtisodiyotga o'tish sharoitida maktabgacha ta'lim xizmatlarini holati	959
Umurzakova Dilnoza Egamberdiyevna	
Issues of Improving Production Cooperation in the Industry Network of Our Country	964
Xomidov Mirodiljon Xasanboy o'g'li	
Foydaning soliq obyektiga sifatida shakllantirish zaruriyati.....	971
Yo'ldasheva Mohiraxon Ochestva	
O'zbekistonda energetika korxonalari faoliyatida korporativ boshqaruvining baholash usullarini tahlili.....	975
Abduraxmonova Zarina Muysinjonovna	
Soliq organlari va soliq to'lovchilar o'rtasidagi munosabatlarning yangi tizimi sharoitida soliq nazorati.....	980
Abdusherozov Abdullo Baxtiyorovich	
"Ijtimoiy himoya yagona reyestri" axborot tizimining aholini ijtimoiy himoya qilishdagi o'rni.....	984
Aliyev Ma'ruf Komiljon o'g'li	
O'zbekistonda sug'urta kompaniyalarining moliyaviy barqarorligini ta'minlash yo'nalishlari.....	991
Baxriyev Dilshod Rizvonkulovich	
Анализ влияния цифровой экономики на эффективность налоговых органов	996
Бобомуротова Манзура Панжи кизи	
Tadbirkorlik muhitini yaxshilash orqali kambag'allikni qisqartirish va aholi daromadlarini oshirishning iqtisodiy-ijtimoiy ahamiyati.....	1000
Irmatova Lola	
Korxonalarda pul mablag'lari auditini takomillashtirish yo'llari.....	1005
Karamatova Noiba Xusniddinovna	
Hududlarda inklyuziv turizmni rivojlanish muammolari va istiqbollari.....	1010
Qo'ziboyev Boxodir Azzamboy o'g'li, Ibragimov Behruz Ravshan o'g'li	
Yashil iqtisodiyotga o'tish ekologik barqarorlikning muhim omilidir	1014
Yuldashev Farhodbek Abdumutalibovich	
Strategik boshqaruv hisobini tashkil etish asoslari va tamoyillarini takomillashtirish.....	1017
Pardayeva Shahnoza Abdinabiyevna	
Факторы развития культурного туризма в Узбекистане	1022
Пулатова Сурайё Юлдашевна	



Iqtisodiyotni raqamlashtirish sharoitida oilaviy korxonalarining xizmatlar ko'rsatish sohasidagi o'rni va funksiyalari.....	1026
Tog'ayeva Dilnoza Azamatovna	
Совершенствование методологии исследования демографических процессов.....	1031
Тула Нодирбек Баходир угли	
Инновационные технологии в сфере страхования.....	1037
Хайдарова Нигинахон Шухрат кизи	
Iqtisodiyotni innovatsion isloh qilish sharoitida yer hisobini yuritishning ahamiyati.....	1042
Hojiyev Qo'chqor Mamadiyorovich	
Qattiq maishiy chiqindilarni utilizatsiya qilish orqali qayta tiklanuvchi energiya manbalaridan keng foydalanishni takomillashtirish.....	1047
Sherqulov Nodir Erkin o'g'li	
Мировой опыт использования денежных и натуральных трансфертов в социальном обеспечении.....	1052
Гулноза Тохировна Самиева	
Davlat xaridlarini amalga oshirish orqali raqobatni rivojlantirish yo'llari.....	1057
Majidov Nizomjon	
Raqamli iqtisodiyot davrida kontent marketingdan foydalanish va uning bosqichlari.....	1064
Tohirjonov Ahmadjon Tohirjon o'g'li, Ergashxodjayeva Shaxnoza Djasurovna	
Aksiyadorlik jamiyatlari kapitalini shakllantirish manbalari va usullarini takomillashtirish.....	1070
Norqulov Mirsaid Tulqin o'g'li	
Qishloq xo'jaligi sohasida investitsion jozibadorlikni oshirish zaruriyati.....	1075
Badalov Jamshid Jamolovich	
Foyda solig'i tushumi va uning O'zbekiston soliq-budjet tizimidagi ahamiyati.....	1080
Shirinov Sabir Erkinovich	
O'zbekistonda davlat korxonalari aksiyalarini moliya bozorlarida sotishni jadallashtirish yo'nalishlari.....	1084
Anvar Eshmatov	
Baliqchilik xo'jaliklarida xodimlar bilan hisob-kitoblar hisobining tashkiliy va uslubiy jihatlarini.....	1088
Ametova Nasiba Danilovna	
Tijorat banklari tomonidan eksportyor korxonalarining kreditlash amaliyotini takomillashtirish.....	1092
Bayjanova Gozzal Sarsengaliyevna	
Digital Transformation of Tax Systems.....	1096
Boburjon Turanboyev Qodirjon o'g'li, Musabekov Sherali Nazarali o'g'li	
Yangi O'zbekistonda xotin-qizlarning ijtimoiy-iqtisodiy faolligini oshirish yo'nalishlari.....	1101
Raxmonova Aziza Tolibovna	
Transitioning to a Green Economy and Implementing Sustainable Technological Changes in Uzbekistan.....	1106
Umarov Elshod G'ulom o'g'li	
Texnik yo'nalishdagi oliy ta'lim muassasalari daromadlari tarkibi va ularning o'ziga xos jihatlari.....	1112
Yuldashov Elmurod Abdujalil o'g'li	
Совершенствование системы профессионального управления жилищно-коммунальным хозяйством Узбекистана.....	1116
Икромовна Ханифа Одилловна	
Sanoat korxonalarini kreditlash amaliyotining zamonaviy holati.....	1121
Kamalova Jamila	
O'zbekistonda davlat ishtirokidagi korxonalarining huquqiy maqomi va ularni isloh qilishning istiqbollari.....	1125
Qahhorov Azizjon Ahror o'g'li	
Nodavlat notijorat tashkilotlari mablag'lari va ulardan foydalanish to'g'risidagi bajarilishlarga oid hisobotni tuzish va taqdim etish tartibi.....	1131
Ne'matov Oybek Ismatullayevich	
Предприятие автомобильной промышленности как объект реализации концепции устойчивого развития.....	1136
Туйчиев Комилжон Лазизович	
Tijorat banklari aktivlari diversifikatsiyasining nazariy ahamiyati.....	1143
O'ktamova Nozima Narzulla qizi	
Tijorat banklarida yangi masofaviy bank xizmat turlarini rivojlantirish.....	1146
Umarov Abdulquddus Abdilxatovich	
Некоторые вопросы эконометрической оценки CES – функций и их практическое применение в экономических задачах.....	1151
Шадиева Гулнора Мардиевна, Усманов Фарзод Шохрухович	
Использование искусственного интеллекта в спортивной индустрии.....	1158
Усманова Дилфузахон Иброхимовна	
The Role and Significance of Internal Audit as an Effective System of Internal Control in Business Entities.....	1163
Po'latov Sherzodbek Oybek o'g'li, Farmonov Ilhomjon Iqboljon o'g'li	



Qishloq xo'jaligini barqaror rivojlantirishda investitsiyalardan foydalanishni takomillashtirish (Andijon viloyati misolida)	1168
Xolmatov Sanjarbek Xojimatovich	
O'zbekiston temir yo'l transport tizimi rivojlanishining asosiy ko'rsatkichlari	1174
Qilichev Umid Ibadullayevich	
Hozirgi kunda O'zbekiston Respublikasi sharoitida raqamli banklar resurslarini oshirish choralari	1181
Xamraqulova Gulnozaxon Faxriddin qizi	
O'zbekiston Respublikasi tijorat banklari kredit foiz stavkasini muvofiqlashtirish masalalari	1185
Jumayev Muzaffar Mahmud o'g'li	
O'zbekistonda Islom banklari faoliyatini tashkil etishning ijtimoiy-iqtisodiy ahamiyati	1191
Vasiyev Alisher Samiyevich, Sayfullayev Sirojiddin Soli o'g'li	
Islom iqtisodiyotining mohiyati	1197
Sayfullayev Sirojiddin Soli o'g'li	
Budjet mablag'larini taqsimlanishi va maqsadli sarflanishida inson kapitalidan foydalanish va jamoatchilik nazoratining samaradorligi	1201
G'ofurov Bekzod Fayzulla o'g'li	
Maxsus iqtisodiy zonalar investitsiya muhiti jozibadorligini oshirishda tarif va notarif mexanizmlaridan foydalanish imkoniyatlari	1207
Ja'sur Umirzoqov Artiqboy o'g'li	
Перспективное развитие промышленной кооперации между странами	1212
Назарова Раъно Рустамовна, Жартай Жанибек Маратулы	
Soliqlar yig'iluvchanligini oshirishga ta'sir etuvchi omillar	1218
Berdiyeva Uguloy Abduraxmanovna	
Ta'lim sifatini ta'minlash oliy ta'lim xizmatlari bozorini rivojlantirishning asosiy omili	1222
Nematov Inatillo Ubaydullayevich	
Aholiga ko'rsatiladigan bank xizmatlarini takomillashtirish	1228
Umurzakova Adiba Ochilovna	
Tijorat banklari resurslari shakllanishining manbalari va yo'llari	1232
Raxmanov Ilxom Xurramovich	
Факторы развития культурного туризма в Узбекистане	1238
Пулатова Сурайё Юлдашевна	
Пути эффективного использования внутренних инвестиций в национальной экономике	1242
Рафиева Зарина Хусановна	
Development of the Country's Economy Through the Development of the Stock Market in Developing Countries	1246
Akhmedov Doniyorbek	
O'zbekistonda raqamli iqtisodiyotini rivojlanishi va uning asosiy yo'nalishlari	1250
Azizova Manzura Ibragimovna	
The theoretical importance of product cost reduction in industrial production	1254
Dilfuza Baxramovna Safarova	
Fond bozorlarining tashkil etilishi va rivojlanish tendensiyalari	1261
Shamsiyev O'ktam Sayfitdinovich	
Mamlakatda davlat tibbiyot muassasalarining tutgan o'rni va ularni rivojlantirish yo'nalishlari	1266
Sultonova Mushtariy Abdulabbosovna	
Obligatsiyalar bozorida banklarning ishtiroki va ahamiyati	1272
Xushvaqov Islombek Muxammadi o'g'li	
Milliy iqtisodiyotimizda investitsiya portfelini shakllantirishning nazariy asoslari	1277
Ibragimov Gafurjan Axmetovich	
Kompaniyalarning tashqi savdo faoliyatini moliyalashtirishning nazariy asoslari va xorij tajribasi	1282
Ibragimov Mansur Axmedovich	
Mahalliy byudjetlar xarajatlari ijrosining samaradorligini oshirish masalalari (Jizzax viloyati misolida)	1286
Mamayusupov Omonulla Mamatqulovich	
Ключевые факторы успеха в мотивации и управлении проектными командами	1294
Мансурова Севара Мансуровна	
Mehmonxona biznesida CRM tizim xizmatlarini loyihalash	1297
Ishanxodjayeva Dilfuza Erkinovna	



THE THEORETICAL IMPORTANCE OF PRODUCT COST REDUCTION IN INDUSTRIAL PRODUCTION

Dilduza Baxramovna Safarova

Independent researcher, Assistant of the Tashkent branch of the Samarkand State University of Veterinary Medicine, Animal Husbandry and Biotechnology

Abstract: This article discusses the main steps in cost accounting research. In addition, the article summarizes foreign and domestic experience in organizing self-financing. When creating the article, a new approach to design and financial management was used.

Key words: cost classification, accounting, industry, management system, tax, strategy, commodity products, money.

Annotatsiya: Ushbu maqolada xarajatlar hisobini tadqiq qilishning asosiy bosqichlari muhokama qilinadi. Bundan tashqari, maqolada o'z-o'zini moliyalashtirishni tashkil etish bo'yicha xorijiy va mahalliy tajriba umumlashtiriladi. Maqolani yaratishda dizayn va moliyaviy menejmentga yangi yondashuv ishlatilgan.

Kalit so'zlar: xarajatlar tasnifi, buxgalteriya hisobi, sanoat, boshqaruv tizimi, soliq, strategiya, tovar mahsuloti, pul.

Аннотация: В данной статье рассмотрены основные этапы исследования учета затрат. Кроме того, в статью обобщен зарубежный и отечественный опыт организации самофинансирования. При создании статьи был использован новый подход к проектированию и финансовому менеджменту.

Ключевые слова: классификация затрат, бухгалтерский учет, промышленность, экономика, система управления, налог, стратегия, товарная продукция, деньги.

INTRODUCTION

The main stage in the research of cost accounting is the identification and study of the emergence and formation of cost accounting, conditions, methods, causes and features of their occurrence, prospects and trends, and unsolved problems. Also, it is necessary to generalize the foreign and national experience in the organization of cost accounting and apply it to the effective organization of the cost accounting system.

Strong competitive conditions in the world, the complexity of the production process require enterprises to implement new approaches to cost accounting management. In the 19th century, cost accounting split into financial and management accounting. It is this period that many scientists say is the period of origin of management accounting theory.

According to Article 18 of the Law of the Republic of Uzbekistan „On Accounting“ „... expenses are reflected in accordance with accounting standards in the reporting period, regardless of the time of payment and the date of receipt of money. Incomes and expenses for the implementation of the State budget of the Republic of Uzbekistan and the budgets of state special funds are reflected in accordance with the legal documents on the budget“^[1].

In accordance with the above law, the cost items are based on the Regulation „On the composition of the costs of production and sale of products (works, services) and the procedure for forming financial results“ approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 dated February 5, 1999. According to this Regulation, „Expenses classification is primarily aimed at accurate and complete reflection of expenses in accounting, as well as determining the financial results (profit or loss) of its activities in order to prepare the financial report of an economic entity“^[2]. In the formation and accounting of costs, industrial enterprises follow this Regulation. Based on this Regulation, all cost items can be expressed as follows:

- costs included in the production cost of the product:
 - a) direct and indirect material costs;
 - b) direct and indirect labor costs;
 - c) other direct and indirect costs, including overheads with production characteristics;



- expenses that are not included in the cost of production, but are included in the profit from the main activity and are included in the expenses of the period:
 - a) sales expenses;
 - b) management costs (administrative costs);
 - c) other operating costs and losses;
- expenses of the financial activity of the economic entity, which are taken into account when calculating the profit or loss from the general economic activity of the economic entity:
 - a) interest expenses;
 - b) negative exchange rate differences on transactions with foreign currency;
 - c) revaluation of funds invested in securities;
 - g) other expenses for financial activities.

Contingent losses are taken into account in calculating profits or losses before the tax on those profits is paid.

Also, in accordance with the Tax Code of the Republic of Uzbekistan, „Expenses substantiated and confirmed by documents, and in cases provided for by this code, losses formalized in accordance with legal documents and (or) accounting policy of the taxpayer, are also expenses of the taxpayer“ [3].

MATERIALS AND METHODS

The study of the theoretical, methodological and practical aspects of cost accounting in economic entities operating in various sectors of the economy has always been in the focus of attention of economists. However, many economists, accountants, business managers define costs differently in the process of solving operational and strategic management tasks. Analyzing the meaning of the cost, several foreign scientists N. D. Vrublevsky [4], V. A. Konstantinov [5], M. M. Korostelkin [6], I. A. Maslova [7], J. B. Popova [8], G. R. Khamidullina [9] and others mentioned that the term „cost“ is defined differently in economic literature. However, at the same time, it is important to correctly interpret these concepts, taking into account the current economic conditions (profit or loss), in order to generate reliable financial results.

Costs as an economic category were considered in the scientific works of several foreign and our republican scientists: D. E. Doland, D. E. Lindsey, E. Atkinson from foreign scientists [10], and others, as well as Russian scientists P. C. Aseyonov, L. M. Burmistrova, T. G. Drozdova [11] and others.

The essence of the costs are among the scientists of our republic: A. A. Karimov, A. A. Abduganiev, M. K. Pardaev, B. A. Khasanov, A. K. Ibragimov, S. Kadirhanov [12].

According to V. V. Amosova, G. M. Gukasyan, G. A. Makhovikova, cost is a monetary expression of the amount of resources used to obtain a number of useful reserves [13].

According to K.A. Raitsky also approves the same opinion and adds the following definition to it, that is, „costs represent the value of goods and services attracted, used or consumed to achieve the enterprise's goals“ [14].

Costs as an accounting category are expressed in the scientific works of a number of world scientists: Atkinson, H. Warneke, H. Bullinger, R. Hichert, A. Fegele, A. Anthony, Banker, D. Rajiv, S. Kaplan, S. Young Mark, K. Drury, C. Horngern, Dj. Foster, Sh. Datar, R. Anthony, Dj. Rees et al. The above authors defined costs as follows.

According to N. D. Vrublevsky, the costs of the enterprise are directly related to the creation of reserves of material and technical resources for production, to the services of suppliers of goods transferred to the manufactured product, to the purchase of labor resources, as well as to the direct production – economic activity of the enterprise. expenses that are not and are covered by profit or other financial sources, sources that are free of expenditure [18].

According to K. Drury, „costs are a frequently used word that reflects in monetary terms all the resources spent on purchasing a product or service to achieve a certain goal“. At the same time, it is noted in the comments of the translator of K. Drury's studies that the use of the terms „costs“ and „expenditures“ is primarily determined by the features of translation, and not by an effort to clarify the difference between concepts [19].

According to D. Khan's point of view, the concept of „expenses“ is more related to the creation of assets or reduction of liabilities of the enterprise than the concepts of „costs“ or „costs“ [20]. In this interpretation, „costs“ are „expenditures“ related to a certain period.

Our analysis shows that we can conclude from the above that the concept of „expenses“ is broader than the concept of „costs“, because the costs of the enterprise should be conceptually understood as all actions related to the implementation of changes in the property structure of the business entity. In this case, the expenses will have a capital nature or will be aimed at ensuring the main activity.



In our opinion, the concept of „enterprise expenses“ directly relates to the financing of excess capacity, business development and expansion, interest payments on debt resources (attraction of capital) and others.

In special literature, costs are considered as follows: „Costs, expenses, expenses – monetary expression of expenses related to the expenses of various resources (raw materials, materials, labor, funds) in the process of production and sale of goods. Mainly divided into production and sales costs. Production costs: fixed costs – costs that do not depend on the amount of produced products (for example, the costs of protecting the territory, maintaining the administration, buildings); variable costs are costs that depend on the volume of the product produced or the service provided (for example, costs related to the purchase of materials, raw materials, and the payment of wages to employees)“^[21].

As an economic category, T. Juraev and D. Tojiboeva defined costs as follows: „Certain economic resources are required for the implementation of any type of economic activity. The costs incurred for their purchase are called economic costs. Costs incurred as a result of attracting and using economic resources to the production process are called production costs“^[22].

Also, professors B.A.Erkaev and G.I.Karimova, scientists of our republic, defined the production costs as follows: „Production costs are the total amount of material and labor costs incurred during production, costs, working time spent on goods“^[23].

According to A.K. Ibragimov, „production costs are the sum of material and material costs spent directly on production and serve as the basis for determining the production cost of the enterprise“^[24].

According to B.A. Khasanov and A.A. Khashimov, „expenses are the monetary expression of expenses related to production of products, sale of goods, performance of works and provision of services“^[25].

According to A.A. Abduganiev, „Costs are the main condition for obtaining profit as a result of production, without which no activity, including production, can take place. All production costs are a set of materialized and living labor that occurs in the form of value as the consumption of labor tools and labor products“^[26].

According to G'.N.Sanaev, „Costs or production costs are a sum of indicators in monetary terms recognized by the society, spent by the investor for the production of products at the expense of labor tools, labor objects and live labor funds“^[27].

H. Artykov explains in his scientific research that „Cost accounting and product cost determination is a very narrow concept compared to production accounting and is an integral part of it“^[28].

RESULTS

During our research, based on the opinions of the above scholars, we analyzed the nature of costs and distinguished four different approaches.

According to the first approach, costs represent the value of any resources necessary to achieve any goal, in monetary terms. In this, in most cases, the authors did not set a clear goal.

According to the second approach, costs are primarily monetary expressions of the total cost of material, labor, and financial resources directed to the development of products (work, services). In our opinion, these resources can be directed not only for the implementation of the current activities of the enterprise, but also for investment and financial activities of the enterprise.

According to the third approach, expenses are defined as a tool aimed at the purchase of resources, which will be reflected in the balance sheet in the form of assets in the future or recognized in the statement of financial results as expenses at the same time. This definition is very closely related to accounting, and it clearly states the main nature of costs: their exact change in accounting objects is indicated. But at the same time, it does not specify the list of resources.

In the fourth approach, the authors consider costs to be the same as outputs.

Our analysis shows that there is no single definition of the concept of „costs“ among the scientists of our republic and foreign scientists.

Based on the above, in our opinion, we can define expenses as follows: „Expenses as an economic and accounting category – cash and non-cash money related to the purchase of resources (tangible, intangible, labor, financial) that affect the decrease in the company's assets or increase in liabilities during the reporting period payments, which arise as a result of financial and investment activities of the enterprise in the current period and are collected during the reporting period and reflected in the balance sheet in the form of assets (in-progress construction, fixed assets, inventories, expenses of the future period, receivables) or expenses (cost of production, administrative and other) expenses reflected in the statement of financial results“. Five important aspects can be distinguished in this definition. The first aspect is that expenses affect the decrease in the company's assets or increase in liabilities and are considered as payments (payments in the cash and checking account, increase in payables and decrease in receivables).



The second aspect of costs is determined by means of spent resources (material, immaterial, labor, financial). The cost element is the amount of materials used, the number of workers and the amount of other spent resources. The third aspect is the monetary expression of the value of the used resources. Fourth, expenses are always related to specific goals and tasks. Such tasks are product production; doing things; rendering of services; commodity can be the determination of the amount of resources used in the production of work and services in a monetary unit. Fifth, the costs can belong to a certain period, that is, the costs consumed in the production process are included in the expenses in the statement of financial results during the reporting period, or they remain unfinished and remain as an asset and are recorded in the balance sheet as part of the cost of the enterprise.

In our opinion, the above classification of costs can be applied to internal production planning (budgeting), management analysis, as well as financial accounting and management accounting.

S.Ross, based on the analysis of joint-stock companies, allocates costs of mediation that are formed in the process of relations between the owners and the management of the enterprise ^[29].

In this case, there is a possibility of a conflict of interests between these persons, and mediation costs are the cost of this conflict. It should be noted that these costs can be direct or indirect, the first of which, in essence, are the transaction costs of the enterprise (for example, the payment of audit and consulting services), and the second is the lost profit.

Our analysis shows that the relevance of the issue of cost management in industrial enterprises requires to consider the cost accounting process and the efficiency of the enterprise as a whole.

In our opinion, cost management is a continuous process that reflects the adoption of management decisions aimed at reducing costs and optimizing them, in which cost accounting, analysis, planning and control serve as the basis.

In this process, information about enterprise costs and product (work, service) value is an important factor. In particular, the information about the costs is necessary for the evaluation and determination of the profitability of the enterprise, as well as for the control of the activities of its constituent units or types of services, etc.

L.V. Yurevani says that information about costs in industrial enterprises is necessary for the following ^[29]:

- analysis of prices of goods (works, services);
- making a decision on the introduction of the production of a product (work, service) or the termination of its activity;
- making a decision to increase or decrease the volume of product production, as well as to decrease the price;
- decide to increase or decrease power;
- assessment of investments allocated to production, development of various options for the implementation of the production process. In the effective organization of cost accounting, managers are required to use the method of classification of basic costs at all levels of enterprise management.

In the opinion of the author, relying on the opinions of the above scientists, we can say that the purpose of cost accounting in industrial enterprises is to correctly and timely account the costs incurred during the financial and economic activities of the economic entity based on the current legal requirements, and to provide timely, complete and accurate information to users of information.

Based on this goal, in our opinion, the main tasks of cost accounting in industrial enterprises are as follows: accounting of costs in accordance with the criteria that reveal their nature; proper categorization and grouping of enterprise expenses; formation of complete and reliable information on the movement of enterprise expenses; formalize enterprise expenses correctly, on time and with appropriate initial documents; ensuring full compatibility of account information and reporting information on enterprise expenses; accurate and timely accounting of costs of work in progress, their re-registration within the specified periods; to find out the causes and culprits of expenses that cause the excess of sales expenses, period expenses, to constantly control the activities of the persons responsible for preventing such expenses; control over efficient use of available resources and tools; correct formation of expenses as an object of the tax base; recognition of expenses in accordance with the principle of calculation from the moment they occur and reflected in the relevant accounts; correct reflection of expenses in financial statements, etc.

The settlement and development of market relations in the economy of our republic, the formation of new economic legislation, the increase in the independence and responsibility of accounting entities, create the need to study the methodological and organizational aspects of enterprise cost management with a new approach.

Decision No. DP-2692 of the President of the Republic of Uzbekistan dated December 22, 2016 ^[30], Decision No. 64 of the Cabinet of Ministers of the Republic of Uzbekistan dated March 7, 2012 ^[31], Decision No. 333 of the Cabinet of Ministers dated November 28, 2012 ^[32], Cabinet of Ministers of January 8 In accordance with Decision No. 5 of 2014 ^[33], Decision No. 8 of January 22, 2015 ^[34] of the Cabinet of Ministers, technological



a complex for every large enterprise aimed at rational organization of processes and standards of consumption of raw materials, materials and energy resources, increasing the level of utilization of production facilities and increasing labor productivity, reducing operational and non-production costs, optimizing the number of employees and reducing the cost of industrial products due to other factors measures have been developed. a complex for every large enterprise aimed at rational organization of processes and standards of consumption of raw materials, materials and energy resources, increasing the level of utilization of production facilities and increasing labor productivity, reducing operational and non-production costs, optimizing the number of employees and reducing the cost of industrial products due to other factors measures have been developed“increase“ is defined as one of the main directions of further development of the corporate management system ^[35].

In recent years, the industrial sector has observed an increase in production costs due to the increase in the price of raw materials, materials, fuel, energy, as well as the increase in the interest rates of credit use, the increase in the costs of advertising and mediation. Based on this, it is necessary to improve the practice of managing production costs, taking into account the specific aspects of international experience. This situation gives the enterprise the opportunity to operate in a competitive environment, to maximize income and minimize costs, to ensure the profitability of the enterprise. In the management and accounting of costs in enterprises of Western countries, three elements of costs or three nomenclature items are usually distinguished, that is, direct material costs, direct labor costs, additional costs. The basis of classification of expenses in foreign enterprises is their production volume. Depending on the volume of production, costs will be constant and variable. As different classification options that are often used in the practice and theory of cost management abroad are past (actual) and estimated (future) costs., plan) allocation to expenses, allocation of expenses according to the place of origin, according to the possibility of regulation and control, according to responsibility centers, it is possible to show the classification according to carriers of expenses ^[36].

The important cost groups used in the management and accounting practice of the costs of local economic entities are the division into groups by economic elements and calculation items. First of all, this classification of costs is explained by the orientation of local systems of cost management to accounting data and requests from external users. Calculus is limited in developed countries. The method of calculating production costs according to the abbreviated nomenclature is widely used. Costs include only variable costs: raw materials and materials, wages, variable part of indirect costs. These costs are considered as a function of the volume of production activities. It is reasonable to assume that fixed costs are associated with the production costs of certain types of products. Accordingly; It is widely accepted to divide enterprise production costs into fixed, gross and final costs ^[37]. In world practice, different calculation methods are used in cost accounting, and this is primarily related to the types of calculations, the type of production and the internal management of the firm. That is, in the classification of complete accounting systems for including enterprise costs in the cost of finished products in foreign countries, a distinction is made between a complete cost system that serves to organize strategic management and an incomplete (variable, limited) cost accounting system that serves operational management.

A common feature of both systems is recognition of administrative expenses, selling expenses and other expenses as expenses of the current period, which provides for their reimbursement at the expense of the enterprise's income. The difference between partial costing and full costing systems is the ratio of total production costs to fixed costs. The basis of the full cost accounting system is the reflection of the technological aspects of the production process. They are fully reflected in the accounting and calculation of orders and processes. An incomplete cost accounting system, on the other hand, is oriented toward the sales process, while its principles are oriented toward market research. It involves adding only the variable part of production costs to the product cost.

Currently, the most effective methods for cost calculation are full cost accounting methods (standard costing) or differentiated accounting methods (including direct costing), cost center accounting methods for the implementation of the planned control function – income and cost center accounting methods serves. The „standard-cost“ system includes the development of standards (standards) for labor, materials, additional costs, standard (standard) calculation and calculation of actual costs, excluding deviations from standards (standards).

Direct costing is another method of accounting and management of costs used in practice in foreign enterprises, and it is based on the marginal approach to the consideration of enterprise costs.

„Direct-costing“ method allows to establish relations and proportions between the volume of production and its costs, to obtain information about its profit or loss depending on the volume of production, to predict the behavior of the cost of the product when the volume of production is increased or decreased. Allocation of the amount of fixed costs allows to show the effect of their size on the amount of income in this calculation method.

Activity-based costing (ABC) is widely used in the United States, Western Europe, and Japan. provides for calculating the cost of works and services by implementing the calculation procedures ^[38].



Modern macroeconomics and microeconomics require completely new management methods based on the concept of cost reduction. The „Target-costing“ system, which appeared in Japan in the 1960s, is such an innovation.

The principles of the target-costing system are always implemented in innovative production enterprises that produce new types and models of products and improve the existing ones. Up to 80% of target costing is from large Japanese companies (Toyota, Nissan, Sony, Matsushita, Nippon Denso, Daihatsu, Cannon, NEC, Olympus, Komatsu, etc.), as well as a large number of well-known American and European companies (Daimler/Chrysler, ITT Automotive, (Caterpillar, Procter & Gamble) and they use high quality products achieve profitability [38].

CONCLUSIONS

Our analysis shows that, summarizing the information about „Target-costing“ and „kaizen-costing“, we can say that enterprises with this cost management system will have an advantage in the conditions of intense competition, but they will significantly depend on the human factor.

Choosing the method of cost accounting, as well as their classification, depends on the management task to be solved, analyzing the national and international experience in management accounting, it is possible to distinguish the following main tasks facing production enterprises:

1. Calculating the cost of the manufactured product and determining the amount of income.
2. Management decision-making and planning.
3. Control and regulation of production activities of responsibility centers.

In conclusion, we can say that the wide use of international experience in the organization of cost management and accounting in industrial enterprises, the coordination of raw materials and materials and the reduction of purchase prices, the development of measures to reduce the use of fuel and energy resources, and the coordination of overtime costs will help.

References:

1. Law of the Republic of Uzbekistan „On Accounting“ (new version), 14.04.2016.
2. Regulation „On the structure of production and sales costs of products (works, services) and the procedure for forming financial results“ approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 dated February 5, 1999.
3. Tax Code of the Republic of Uzbekistan. Official publication. – T.: Adolat, 2008. – p. 692.
4. Vrublevsky N.D. Management accounting of production costs and production costs in sectors of the economy. – M.: Accounting, 2004. – p. 376.
5. Konstantinov V.A., Maslova I.A., Popova L.V. Management Accounting and Analysis with Practical Examples: Study Guide. / L.V. Popova, E.Yu. Stepanova. – M.: Business and Service, 2006.
6. Korostelkin M.M. Accounting and analytical system of autonomous cost accounting at the enterprises of the machine-building complex: Abstract of the thesis. dis. Candidate of Economics Sciences. – Eagle, 2006. – p. 8.
7. Maslova I.A. „Formation of a system of accounting, analysis, audit of inventories at industrial enterprises“. PhD thesis. specialty 08.00.12 „Accounting, statistics“. 2002.
8. Popova L.V. Formation of accounting and analytical system of costs at industrial enterprises: study guide / L.V. Popova, I.A. Maslova, V.A. Konstantinov, M.M. Korostelkin. – M.: Business and Service, 2007.
9. Khamidullina G.R. Cost management: planning, accounting, control and analysis of distribution costs. – M.: Publishing house „Exam“, 2004.
10. Doland J.E. Macroeconomics, 1994.
11. Drozdova T.G. Lebedev V.G. Cost management in the enterprise: Textbook. 5th Edition Series „Textbook for High Schools“. Publishing House „Business Press“, 2013.
12. Kadirkhanov S. Accounting in industrial enterprises. – T.: Uzbekistan, 1993. – p. 7.
13. Amosova B.V., Gukasyan G.M., Makhovikova G.A. Economic theory. – St. Petersburg: Poter, 2002. – p. 233.
14. Raitsky K.A. Enterprise Economics: A Textbook for High Schools. / K.A. Raitsky. – 3rd ed., revised. and additional. – M.: Publishing and Trade Corporation „Dashkov and K“, 2002.
15. Vrublevsky N.D. Management cost accounting: theory and practice. – M.: Finance and statistics, 2002. – p. 352.
16. Drury K. Cost accounting using the standard cost method. Per. from English. / Ed. N.D. Eriashvili. – M.: Audit, UNITI, 1998. – p. 224.
17. Khan D. Planning and control: the concept of controlling: Per. from German / Ed. and with preface. A.A. Turchak, O.G. Golovach, M.L. Lukashevich. – M.
18. National encyclopedia of Uzbekistan. Volume 9. – T.: State scientific publishing house, 2005. – p. 800.
19. Juraev T., Tozhiboeva D. Economic theory. – T.: „Science and technology“ publishing house, 2013.
20. Erkaev B., Karimova G. Market economy: (Explanatory dictionary). Responsible editor T. Saatova. – T.: Sharq, 1997. – p. 176.



21. Ibragimov A.K. Dissertation. Improvement of accounting, auditing and pricing of agricultural products. – T., 2002. – p. 62.
22. Khasanov B.A., Hashimov A.A. Management account. – T.: New edition, 2011. – p. 311.
23. Abduganiev A.A. Dissertation. Production costs, their accounting and product costing in the conditions of a multi-level economy.
24. Sanaev G'.N. Improving cost accounting and product costing in cattle breeding. Dissertation written for the degree of candidate of economic sciences. – T.
25. Artykov H.A. Production accounting in textile industry enterprises and ways to improve it. – T. diss. autoref.
26. Ross S. Basic corporate finance. / Per. English. – M.: Laboratoriya bazovyx znaniy, 2001. – p. 720.
27. Decision of the President of the Republic of Uzbekistan DP-2692 of December 22, 2016 „On the rapid renewal of physically worn out and morally obsolete machinery and equipment of industrial enterprises, as well as additional measures to reduce production costs“.
28. Resolution No. 333 of the Cabinet of Ministers of the Republic of Uzbekistan dated November 28, 2012 „On additional measures to reduce production costs in industry and reduce product costs“.
29. Resolution No. 5 of the Cabinet of Ministers of the Republic of Uzbekistan dated January 8, 2014 „On additional measures to reduce production costs in industry and reduce product costs“.
30. Resolution No. 8 of the Cabinet of Ministers of the Republic of Uzbekistan dated January 22, 2015 „On additional measures to reduce production costs in industry and reduce product costs“.
31. Decree of the President of the Republic of Uzbekistan dated April 24, 2015 No. 4720 on „Measures to introduce modern corporate management methods in joint-stock companies“.
32. Korostelkin M.M. Uchetno-analiticheskaya sistema avtonomnogo ucheta zatrat na predpriyatiyax mashinostroitel'nogo kompleksa: Avtoref. dis. it's sugar. science – Orel, 2006. – p. 23.
33. Kurmanova A.Kh. Methodological approach to organizational management. Orenburg: Orenburg State University VESTNIK OGU.
34. Goncharova E.A. Upravlenie zatratami i rezultatami deyatel'nosti predpriyatiya: uchebnoe posobie. – SPb.: Izd-vo SPbGUEF, 2012. – p. 82.
35. Kerimov V.E. Uchet zatrat, kalkulirovaniye i budjetirovaniye v otdel'nykh otraslyakh proizvodstvennoy sfery: Uchebnyk. – M.: ITK „Dashkov i K“, 2005. – p. 484.
36. Nunyan O.A., Tolstolesova L.A. Methody ucheta i upravleniya zatratami predpriyatiya //Ekonomika i sovremennyyi management: teoriya i praktika: sb. St. po mater XXXII Mejdunar. nauch.-prakt. conf. No. 12(32). – Novosibirsk: SibAK, 2013.
37. David K. Narong. Activity-Based Costing and Management Solutions to Traditional Shortcomings of Cost Accounting., PE CCE CEP PSP. Cost Engineering Vol. 51/No. 8 AUGUST, 2009.
38. Tanaka T. “Target costing at Toyota”, Journal of Cost Management, Vol. 7 No. 1, Spring, 1993. – p. 4-11.

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

Yashil

IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

Ingliz tili muharriri: Feruz Hakimov

Musahhih: Xondamir Ismoilov

Sahifalovchi va dizayner: Iskandar Islomov

2023. № 11-12

© 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 kelamasligi 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.

El.Pochta: sq143235@gmail.com

Bot: [@iqtisodiyot_77](https://t.me/@iqtisodiyot_77)

Tel.: 93 718 40 07

Jurnalga istalgan payt quyidagi rekvizitlar orqali obuna bo'lishingiz mumkin. Obuna bo'lgach, [@iqtisodiyot_77](https://t.me/@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.



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.