

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. 1380 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 YoMMMIB 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

Vзаимодействие реального и финансового сектора экономики в современных условиях.....	12
Шарипов Конгратабай Аvezимбетович, Зайнутдинова Умида Джалаловна	
Развитие исламских банковских продуктов в коммерческих банках.....	19
Иноятлова Камола Фуркатовна	
Kreditlashda risklarni boshqarish usullaridan foydalanish.....	23
Abdullayeva Sharbat, Abdullayeva Nozima	
Korxonalarining 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 Sobir 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 Shoira Azimovna	
Использование информационных и коммуникационных технологий в совместных образовательных программах: проблемы и решения.....	107
Ташева Севара Равшановна	
Iqtisodiy globallashtirishning nazariy asoslari.....	111
Abduraxmonov Farxod 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 modellashirish asosida mavsumiylikning turistik mahsulotlar ishlab chiqarishga ta'sirini kamaytirish usullari.....	135
Xamzayeva Dildfuza Samarovna	
Yuridik shaxslar soliq yukining shakllanish omillari va uni optimallashtirish muammolari	141
Abduturopov Jasurbek Nozimjonovich	
Tadbirkorlik risklari tavsifi va tasniflashning nazariy masalalari	148
Bektemirov Abduxamid 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
Abdug'aniyev Abdulaziz Alisher o'g'li	
Features and Challenges of Digital Transformations in the Service Sector	164
Kurbanova Maftuna Lazizovna	



Kichik biznes va tadbirkorlikning rivojlanishiga ta'sir etuvchi omillar.....	170
Kurbonov Jasurbek Pozilovich	
Jamoat transport tizimini raqamli texnologiyalarni joriy etish va ulardan foydalanishning dolzarbligi.....	173
Kushakova Ma'mura Narimanovna	
Transport xizmatlari bozorida marketing faoliyatini mexanizmlarini rivojlanishining asosiy tamoyillari	176
Nosirov Javlonbek Jamoliddin o'g'li, Raxmatov Ziyodullo Nosirovich	
Financing clean energy projects in different ways	179
Botirov Azamat Axmedovich, Fayziyev Samandar Sobri ogli	
O'zbekistonning mehnat migratsiyasidagi hamkorligi haqida ba'zi mulohazalar (Qozog'iston 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	
O'zbekistoning ekologik muammolariNI bartaraf etish va yashil iqtisodiyotga o'tish yo'nalishlari.....	202
Aliyev Azim Tolip o'g'li	
Экономическая безопасность и факторы влияющие на неё.....	205
Абдишукуров Шерзод Шавкат угли	
Qashqadaryo viloyatida tabiiy resurslardan foydalanish istiqbollari.....	211
Xo'janova Gulshoda Otamurodovna	
Raqamli marketing strategiyalarining raqamli iqtisodiyotda iste'molchilar xulq-atvoriga ta'sirini tahlil qilish.....	214
Raxmatova Sitora Shuxratjon qizi	
O'zbekiston Respublikasi tijorat banklarida masofaviy bank xizmatlarini takomillashtirish.....	221
Xudayberganova Zarofat Zaxidovna	
O'zbekistonda kichik va o'rta 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
Qurbonov A. U.	
Korxonalarda pul mablag'lari auditini takomillashtirish yo'llari.....	254
Karamatova Noiba Xusniddinovna	
Kichik biznes subyektlarining raqobatbardoshligini o'ziga 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 ko'rsatishning zamonaviy holati.....	277
Yusupov Abbosxon Aliyevich	
The Experience of The Japanese State in Increasing Investment Activity in Uzbekistan.....	285
Satoshi Sugahara, Ochilov Bobur	
Paxta-to'qimachilik 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 bog'liq risklarni baholash va kamaytirish matritsasining metodologiyasi	304
Keldiyorov Shohruh Ilyos o'g'li	
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	
Agroklasterlarda 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, Ahmajjonova 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 Baymammatovna	
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 Dilduza 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	
Korxonalarining 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, Rahmatullayev 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 Махомадризовна	
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 anderrayting 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 Ферузшох Бахтиёр угли	
Iqtisodiyot, atrof-muhit, jamiyat va madaniyat o'rtasidagi muvozanatga – obodonlashtirish xizmatlarining ta'siri.....	737
Norkulova Difuza Zoxidovna, Xayitov Jamshid Xolvoyevich	
Повышение эффективности депозитной политики в коммерческих банках.....	741
Нуриллаев Рахмат 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
Javliyev Nuriddin Bektimir 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'ziyoyev 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 nazariyalardan 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
Oblomuradov Narzullo Naimovich, Shavkatov Navruzbek Shavkatovich	
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 Sadriiddin 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 investitsyalarni 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'ziyoyev 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 Mamadiyrovich	
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 jihatlari	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 Abduljalil 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 korxonalarning 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 Xojimamatovich	
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 Mexirzoqov 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 Iloxom 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.....	1295
Мансурова Севара Мансуровна	
Mehmonxona biznesida CRM tizim xizmatlarini loyihalash	1298
Ishanxodjayeva Dilfuza Erkinovna	
Внедрение цифровой трансформации высших учебных заведений.....	1302
Кучаров Абдор Сабириджанович, Абдурахмонов Абдумалик Абдурашидович, Набиева Нилуфар Наби қизи	
Mamlakatimizda masofaviy bank xizmatlarini ko'rsatuvchi tizimning rivojlanish tendensiyasi	1310
Maxmudova Muxlisa Qodirjon qizi	
Tadbirkorlik subyektlarini moliyaviy qo'llab-quvvatlashning nazariy asoslari.....	1319
Davronov Saxobiddin Faxriddinovich	
O'zbekistonda suv zaxiralaridan foydalanishning retrospektiv tahlili	1324
Axmedov Sayfullo Normatovich	
Raqamli iqtisodiyot rivojlanishida to'lov tizimlarining o'rni	1334
Ismailov Xusanboy Mahammadqosim o'g'li, Rizayev Anvar Baxtiyorovich	
Fostering Entrepreneurship and Enhancing Women's Employment: The Uzbekistan Perspective	1338
Kholiyorova Shokhista	
Zamonaviy soliq tizimlarining amal qilish xususiyatlari	1341
Taniyev Ahmadjon Bahromovich	
Mamlakatimizda tijorat banklarini tashkil etishning huquqiy asoslari	1347
Masharipov Maxmud Bekturdiyevich	
Mamlakat iqtisodiyotining samarali rivojlanishida hayot sug'urtasining o'rni	1352
O. Jono'zoqov	
Sanoatda resurs tejamkorligini ta'minlash orqali barqaror rivojlanishga erishish	1358
Ergashev Sanjarbek Sobirjon o'g'li	
Southeast Asia's Green Economy and Environmental Taxation	1364
Fayzieva Nargiza Rabimovna	
Tijorat banklari biznesini boshqarishning asosiy yo'nalishlari va tahlili.....	1371
Raxmatov Azizjon Jaloliddinovich	
O'zbekiston Respublikasida islom banklarini tashkil etishda xorij tajribasining o'rni	1375
Yo'ldosheva Iroda Ibodulla qizi	



SOUTHEAST ASIA'S GREEN ECONOMY AND ENVIRONMENTAL TAXATION

Fayzieva Nargiza Rabimovna

Senior teacher of the Department of Mathematical Methods in Economics, PhD, Tashkent State University of Economics

Abstract: The purpose of this research is to replicate tax models throughout Southeast Asia by using variable models like environmental and fuel levies. Based on a regression model generated from Southeast Asia's energy consumption and CO₂ emissions modified by a 10% extra tax (as a dummy variable), this study aims to establish the notion that Southeast Asia levies an environmental levy. Southeast Asia might adopt the environmental levies suggested by the European Union, which served as the impetus for this study. In this study, the log-t approaches are employed to enable the clustering of nations into new clubs or convergence groups, as well as the application of the test for converging within certain states of the panel while accounting for the panel data of the variable. In Southeast Asia, environmental fees are, in our opinion, a crucial instrument for public policy in lowering CO₂ emissions and its negative consequences on pollution. In addition to significantly increasing tax revenues, gas taxes or carbon pollution taxes on the energy and transportation sectors also have a significant impact on Southeast Asia's economic growth. A power tax might limit the use of natural gas or environmentally friendly power and help finance projects that use sustainable energy. The purpose of environmental taxes in the transportation sector is to both encourage ecologically friendly transportation and lower carbon dioxide emissions brought on by less eco-friendly public transportation.

Key words: CO₂ Emissions; Sustainable Development; Green economy; Taxation.

Annotatsiya: Ushbu tadqiqotning maqsadi atrof-muhit va yoqilg'i yig'implari kabi o'zgaruvchan modellardan foydalangan holda Janubi-Sharqiy Osiyo bo'ylab soliq modellarini takrorlashdir. Janubi-Sharqiy Osiyoning energiya iste'moli va CO₂ emissiyasidan 10% qo'shimcha soliq (qo'lbola o'zgaruvchi sifatida) bilan o'zgartirilgan regressiya modeliga asoslanib, ushbu tadqiqot Janubi-Sharqiy Osiyoda ekologik yig'im olinadi degan tushunchani o'rnatishga qaratilgan. Janubi-Sharqiy Osiyo Evropa Ittifoqi tomonidan taklif qilingan ekologik yig'implarni qabul qilishi mumkin, bu tadqiqot uchun turtki bo'ldi. Ushbu tadqiqotda log-t yondashuvlari millatlarni yangi klublar yoki konvergentsiya guruhlariga klasterlash imkonini berish, shuningdek, o'zgaruvchining panel ma'lumotlarini hisobga olgan holda panelning ma'lum shtatlarida birlashish testini qo'llash uchun qo'llaniladi. Janubi-Sharqiy Osiyoda ekologik to'lovlar, bizning fikrimizcha, CO₂ emissiyasi va uning ifloslanishdagi salbiy oqibatlarini kamaytirish bo'yicha davlat siyosatining hal qiluvchi vositasidir. Soliq tushumlarini sezilarli darajada oshirishdan tashqari, energetika va transport sohaslariga gaz solig'i yoki uglerod ifloslanishi soliqlari ham Janubi-Sharqiy Osiyoning iqtisodiy o'sishiga sezilarli ta'sir ko'rsatadi. Energiya solig'i tabiiy gaz yoki ekologik toza energiyadan foydalanishni cheklashi va barqaror energiyadan foydalanadigan loyihalarni moliyalashtirishga yordam berishi mumkin. Transport sohasidagi ekologik soliqlarning maqsadi ekologik toza transportni rag'batlantirish va kamroq ekologik toza jamoat transporti natijasida kelib chiqadigan karbonat angidrid chiqindilarini kamaytirishdir.

Kalit so'zlar: CO₂ emissiyasi; Barqaror rivojlanish; Yashil iqtisodiyot; Soliq solish.

Аннотация: Целью данного исследования является воспроизведение налоговых моделей по всей Юго-Восточной Азии с использованием переменных моделей, таких как экологические и топливные сборы. На основе регрессионной модели, созданной на основе потребления энергии и выбросов CO₂ в Юго-Восточной Азии, модифицированных дополнительным налогом в размере 10% (в качестве фиктивной переменной), данное исследование направлено на установление представления о том, что Юго-Восточная Азия взимает экологический сбор. Юго-Восточная Азия могла бы принять экологические сборы, предложенные Европейским Союзом, что послужило толчком для этого исследования. В этом исследовании подходы log-t используются для объединения стран в новые клубы или группы конвергенции, а также для применения теста на сходимость в определенных состояниях панели при учете панельных данных переменной. В Юго-Восточной Азии экологические сборы, по нашему мнению, являются важнейшим инструментом государственной политики по снижению выбросов CO₂ и их негативных последствий для загрязнения. Помимо значительного увеличения налоговых поступлений, налоги на газ или налоги на выбросы углекислого газа в энергетическом и транспортном секторах также оказывают значительное влияние на экономический рост Юго-Восточной Азии. Налог на электроэнергию может ограничить использование природного газа или экологически чистой энергии и помочь финансировать проекты, использующие устойчивую энергию. Целью экологических налогов в транспортном секторе является как стимулирование экологически чистого транспорта, так и снижение выбросов углекислого газа, вызванных менее экологичным общественным транспортом.

Ключевые слова: выбросы CO₂; Устойчивое развитие; Зеленая экономика; Налогообложение.



INTRODUCTION

People and the environment have a relationship that is seen as fundamental, in which both parties have an impact on one another and one's goodness or corruption is mirrored in the other^[13]. In contrast, human damage to the environment is a violation of divine laws, which are the foundation of the universe and life itself^[36]. Corruption and pollution of the environment also refer to the corruption of human life and its exposure to disease, epidemics, and misery^[11]. How can one live in a toxic environment with polluted air and water, polluted soil, and a balanced relationship between different organisms? One of the international problems that nations confront as a result of rules and regulations that are uncontrollable by the environment and the law is environmental pollution^[8]. To achieve the intended outcome, it is imperative that all stakeholders take responsibility for their actions and demonstrate a commitment to social values that foster positive behavior. This can only be accomplished through promoting a healthy education in families, schools, universities, and other relevant bodies and institutions, as well as organizations^[40]. The link between the need for economic growth and the need to safeguard the environment is the reason for the high level of pollution and associated consequences^[52].

As the primary source of state income and one of the financial policy tools the state uses to influence diverse economic activity to accomplish desired social, political, and economic goals, tax revenue is one of the most significant sources of state revenue^[4]. One suitable means of balancing individual and societal expenses is through taxation^[21]. The societal cost of pollution is greater than the polluter's personal costs^[24].

Green taxes, often known as environmental taxes, have the potential to have a significant impact on the environment. These taxes include energy, transportation, pollution, and other levies^[18]. Environmental taxes serve as a financial instrument for safeguarding the environment^[22]. Pollutants that cause ecological harm through a variety of economic activities resulting from the destruction of goods or the use of environmentally hazardous industrial processes are subject to environmental taxes^[41–53]. The amount and risk of environmentally damaging emissions are estimated to be the basis for these taxes.

The imposition of a tax on pollution-causing project waste or residue will compel communities to find less expensive ways to manage polluters, lessen the pollution they cause to desirable pets, and dispose of trash properly, thereby easing any potential financial burden that the project may cause^[44]. The manufacturing facility would look for an ecologically friendly approach of tax reduction if the trash resulting from its operations did not reach the required level and taxes were raised^[31].

The basis for imposing environmental taxes is the size, weight, or quantity of materials that pollute the environment, either manually or mechanically, as well as in terms of measuring the volume of pollutant discharged into the environment. This is in contrast to the traditional method of determining the basis of taxation^[2]. This is done abruptly to determine the true extent of pollution-related harm^[3].

Since the beginning of the twentieth century, there have been many dangerous diseases and dangers, particularly in the industrial field^[46], despite the advantages that have been achieved for the sake of progress and its contact with the government, which confuses all those who are not interested in it and its future, so that it is in the interest safeguard also improve the environment and the preservation of original assets is threatened^[16]. Environmental pollution has been one of the major issues facing humanity since the twentieth century^[9]. argues that the world has been freed from misconceptions about Internet pollution in order to solve the problem of the transformation and destruction of these resources^[29]. One strategy to combat environmental pollution, lessen its effects, and promote ecologically responsible business practices is to impose environmental taxes^[42].

Environmental taxes are one of the best economic strategies for preventing or reducing pollution and unfavorable behavior toward environmental sustainability^[38]. Since pollution costs are included in production prices, environmental taxes are an economic instrument that are crucial to trade, use, and services in order to alter usage patterns^[49]. Taxes are imposed to deter or prohibit the consumption of drugs that are detrimental to the general public's health and productivity at work^[28].

The goal of the environmental tax is to provide Next Generation funding advantages, provided that the Southeast Asian economy is successfully transformed into a digital, green, inclusive, and innovative economy^[27]. In order to do this, the Recovery Plan takes into account a number of investments and changes^[45]. One of the primary changes of the plan is the modernization and advancement of the tax system. It also recognizes the need to improve the efficiency and collection of taxes within the system. In a similar vein, current tax figures should be carefully scrutinized in order to make adjustments for the current economic environment and to make it easier to introduce new taxes that correspond with current patterns^[53].

When applied to the automobile industry, this entails expediting the switch to zero-emission vehicles and organizing for the gradual phase-out of cars with combustion engines in accordance with a set schedule^[23]. With taxes serving as the primary motivator, business cars, commercial fleets, and public transportation are the best candidates for electrification. Taxation is a suitable tool for requiring individuals who create negative externalities to bear the costs associated with them^[5].

The European Federation of Transport & Environment (T&E) developed a proposal for fiscal measures for the development of electric mobility, which includes recommendations for vehicle taxes as well as other measures (such as redesigning the registration tax, reforming the circulation tax, providing tax support for electric vehicles in businesses, encouraging the installation of charging stations, putting the bonus-malus system into place, and reforming and renewing vehicle labels) [39]. A highly progressive CO₂ emission tax is particularly successful in tackling growing CO₂ emissions from the transportation sector and decreasing average emissions from automobile fleets, according to the stance of ecologists from the European Federation of Transport & Environmental (T&E) [5].

Even when compared to incentives for the purchase of an electric car, vehicle emissions taxes are a very efficient strategy to boost sales of these vehicles since they make it simpler for purchasers to select the cleanest model because the most polluting model is more punished [19]. Because of this, low emission passenger cars, such plug-in hybrids, should be separated from zero emission vehicles, which should get the greatest tax advantage at the time of vehicle registration (positive tax in road tax). Passenger cars with greater pollution levels must be penalized by the malus components, which must be appropriately assessed and updated on a regular basis as technology advances [30].

A diesel tax equalization with gasoline tax results in more revenue for the state. With this money, vulnerable populations who can be harmed throughout the transition process can be effectively and actively compensated, leading to fair and socially beneficial changes to the environment and health [26]. Southeast Asia might adopt the environmental levies suggested by the European Union, which served as the impetus for this study.

The purpose of this study is to simulate tax models in Southeast Asia by using several models, like those for the environment and gas prices. The purpose of this study is to determine whether environmental fees are levied in Southeast Asia. The regression model used in this study is based on the region's energy consumption and CO₂ emissions, with an additional 10% tax (as a dummy variable) applied.

RESEARCH METHOD

In this study, the data panel set to the y_{it} 's variable, $i = 1, \dots, N$, as well as $t = 1, \dots, T$, are evaluated. The log t-test, which Phillips and Sul (2009) used to measure agreement among a set of nations, allows for some classification. putting countries into confluence-related groups or clubs. N is the number of nations, and T is the sample size [32].

In line with the convergence model proposed by Phillips and Sul (2009), when all economies take the same transition route, the hits converge to unity for all of my t values between $t \rightarrow \infty$. They also show hit deviation in the cross-section, where

$$h_{it} = y_{it} / N^{-1} \sum_{i=1}^N y_{it}$$

'log t' c The converging approach was created by Phillips and Sul (2009) and calls for estimating the OLS regression like the strong matrix of correlation: Since $[rT]$ is the rT integer component, $\log(H1/ Ht) - 2 \log(\log(t)) = a + \gamma \log(t) + ut$ for $t = [rT]$, $[rT] + 1, \dots, T$, as well as any fractions to $r > 0$. The estimate converges to the scaling velocity of integration variable 2 beneath the null of convergence. Therefore, the convergence null may be tested by $\alpha \geq 0$ (with $\hat{\gamma}$ also serving as the HAC standard of the errors) and rejected when $t\hat{\gamma} < -1.65$ (the relevance level of 5%). Not only is $\gamma = 2\alpha$ noteworthy, but so is its magnitude because it shows the rate of convergence. With this technique, we can distinguish between different levels of convergence:

$0 \leq \hat{\gamma} < 2$ ($0 \leq \hat{\alpha} < 1$) suggests that growth rate conditions must be met for convergence to occur.

The expression for absolute convergence in levels is $\hat{\gamma} > 2$ ($\hat{\alpha} \geq 1$).

We make use of World Bank-sourced secondary time data. The World Bank has released data on global tax receipts, energy consumption, and CO₂ emissions, encompassing ten ASEAN members. Using dummy tax data generated by modeling the taxing of energy use and CO₂ emissions, we focus on environmental taxes overall as well as two primary areas: energy and transportation. We use World Bank sources since their data is openly accessible and accounted for. Our study's population consists of all Southeast Asian nations, with ten ASEAN members serving as a sample. We selected ten ASEAN nations as a sample with the understanding that, as these ten nations are all part of Southeast Asia's economic development, they make an excellent representation of the region's nations. In our study and simulations, we examine the ten ASEAN member nations for the period of 2000 to 2020.

RESULTS AND DISCUSSION

The descriptive data are in Table 1. In order to give a general picture of the conditions represented in the data during the research period, statistical descriptions are crucial.



Table 1 presents the evolution of the coefficient of variation series in ASEAN member nations in South-east Asia between 2000 and 2020. In green economy research, two key metrics are energy consumption and carbon dioxide emissions. The transportation industry is one of the biggest emitters of CO₂, and energy use also plays a significant role in the airborne emissions of CO₂. The average overall tax revenue in Southeast Asia is 2.45% of GDP, the average potential tax from energy taxes is 1.69% of GDP, and the average potential tax from transportation-related CO₂ emissions is 0.69% of GDP. This demonstrates the enormous potential that Southeast Asian nations have when it comes to obtaining environmental fees.

Table 1: shows the descriptive data for the ASEAN countries from 2000 to 2020 regarding environmental taxation indicators.

	Total	Energy	Transport
Simulation of environmental tax (GDP revenue (%))			
Mean	2.45	1.69	0.69
St. Dev	0.81	0.57	0.63
Min	0.86	0.51	0.01
Max	4.21	3.11	2.31
Range	3.56	2.21	2.28
Environmental tax revenue simulation (Total tax revenue (%))			
Mean	7.17	4.96	2.01
St. Dev	2.31	1.82	2.22
Min	2.48	1.61	0.01
Max	11.31	8.01	8.67
Range	9.01	6.51	8.59

Source: the world bank and its elaboration

Table 2 displays the convergence, which was computed using the data from Table 1.

Table 2: Convergence Club Results (percentage of GDP).

Club	Countries	Average	t _γ	γ'(s.e)	α
Total					
Full			11.501	0.971	0.049
Sample				(0.091)	
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	2.98	0.119	0.119	0.005
				(0.100)	
Club 2	Malaysia, Myanmar, Philippines, Singapore	2.21	0.601	0.423	0.016
				(0.671)	
Club 3	Thailand, Viet Nam	2.01	0.534	0.712	0.051
				(1.412)	
Energy					
Full			6.711	0.821	0.039
Sample				(0.061)	
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	2.43	1.711	0.109	0.003
				(0.080)	
Club 2	Malaysia, Myanmar, Philippines, Singapore	2.31	1.699	0.373	0.005
				(0.561)	
Club 3	Thailand, Viet Nam	1.89	2.811	0.602	0.037
				(1.302)	
Transport					
Full			2.501	0.311	0.028
Sample				(0.031)	
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	0.74	0.311	0.089	0.001
				(0.021)	
Club 2	Malaysia, Myanmar, Philippines, Singapore	0.23	0.459	0.169	0.055
				(0.242)	
Club 3	Thailand, Viet Nam	0.08	0.224	0.082	0.016
				(0.022)	

The results of the club convergence research are displayed in Table 2 (percentage of GDP). Club 1 nations have a total tax potential of 0.119% of GDP with an error rate of 0.005% based on the estimates in Table 2, whereas Club 2 countries have a total tax potential of 0.601% of GDP with an estimated error rate of 0.016%. and club 3 receives, next in Table 3 (% taxation), a total environmental tax potential of 0.534% of GDP with an error rate of 0.051%. With transportation accounting for a percentage of total taxes, the general zero convergence hypothesis of GDP and the tax method are accepted at a significance level of 5% for both. Thus, it follows that different ASEAN countries have different tax regimes, and collaboration in environmental taxation is necessary to preserve environmental sustainability as well as the expansion of the South East Asian economy.

In Southeast Asia, the causal link between energy and the environment has been examined and researched throughout the last ten years, as evidenced by studies conducted by Siala et al. (2021) [45], He et al. (2021) [12], and Nguyen et al. (2022) [27]. In Southeast Asia, environmental sustainability and energy cooperation are top priorities for cooperative economic development. For the rise in tax income from environmental taxes in the form of energy taxes with CO₂ emission fees in the transportation sector, the majority of them are significant in the tax simulation shown in Table 3 with an alpha below 5%. Furthermore, as seen in Table 2, environmental levies strongly promote economic expansion. Following the circumstances of each nation in the area, there is variation in the influence of environmental taxes on tax rises, revenue, and economic growth on the various clubs in the Southeast Asian region. Further research is necessary on environmental fees associated with public transportation, given that a large number of lower-middle-class individuals in Southeast Asia continue to use it.

CONCLUSION

In Southeast Asia, environmental taxes are a crucial instrument for public policy as they mitigate the consequences of pollutants and CO₂ emissions. The imposition of gas taxes or carbon pollution taxes on the energy and transportation sectors has a significant impact on increasing tax revenues and contributing to economic growth in Southeast Asia. A power tax might limit the use of natural gasless or environmentally friendly power and help finance projects that use sustainable energy. In the transportation sector, environmental taxes serve to both encourage environmentally good transportation and lower carbon dioxide emissions from less environmentally friendly public transit. If environmental taxes are implemented in Southeast Asia, the simulation outcome of this research has ramifications and can serve as a model for environmental tax policies in the region.

References:

- [1] Akhtar, N., Syakir Ishak, M. I., Bhawani, S. A., & Umar, K. (2021). Various natural and anthropogenic factors responsible for water quality degradation: A review. *Water*, 13(19), 2660-2670.
- [2] Bashir, M. F., Ma, B., Komal, B., & Bashir, M. A. (2021). Analysis of environmental taxes publications: a bibliometric and systematic literature review. *Environmental Science and Pollution Research*, 28(16), 20700-20716.
- [3] Beghetto, V., Sole, R., Buranello, C., Al-Abkal, M., & Facchin, M. (2021). Recent advancements in plastic packaging recycling: a minireview. *Materials*, 14(17), 4782-4792.
- [4] Bilbiie, F., Monacelli, T., & Perotti, R. (2021). Fiscal policy in Europe: controversies over rules, mutual insurance, and centralization. *Journal of Economic Perspectives*, 35(2), 77- 100.
- [5] Brizga, J., Jurušs, M., & Šmite-Rože, B. (2021). Impact of the environmental taxes on reduction of emission from transport in Latvia. *PostCommunist Economies*, 1-18.
- [6] Dürrmeyer, I. (2022). Winners and losers: The distributional effects of the French Feebate on the automobile market. *The Economic Journal*, 132(644), 1414-1448.
- [7] Esen, Ö., Yıldırım, D. Ç., & Yıldırım, S. (2021). Pollute less or tax more? Asymmetries in the EU environmental taxes—Ecological balance nexus. *Environmental Impact Assessment Review*, 91(1), 1-16.
- [8] Faroque, S., & South, N. (2022). Law-enforcement challenges, responses and collaborations concerning environmental crimes and harms in Bangladesh. *International Journal of Offender Therapy and Comparative Criminology*, 66(4), 389-406.
- [9] Fayzullayevich, M. B. (2021). The Problem of Environmental Problems in the Regions of the World. *International Journal of Innovative Analyses and Emerging Technology*, 1(6), 98- 101.
- [10] Gärtner, G., Stoyneva-Gärtner, M., & Uzunov, B. (2021). Algal toxic compounds and their aeroterrestrial, airborne and other extremophilic producers with attention to soil and plant contamination: A review. *Toxins*, 13(5), 322-332.
- [11] Grimaldi, K. C. (2021). The Body under Siege: Corruption and the Female Body in Betool Khedairi's Ghāyib. *Journal of Middle East Women's Studies*, 17(2), 240-255.
- [12] He, P., Sun, Y., Niu, H., Long, C., & Li, S. (2021). The long and short-term effects of environmental tax on energy efficiency: Perspective of OECD energy tax and vehicle traffic tax. *Economic Modelling*, 97, 307-325.
- [13] Karataş, Z., & Tagay, Ö. (2021). The relationships between resilience of the adults affected by the covid pandemic in Turkey and Covid-19 fear, meaning in life, life satisfaction, intolerance of uncertainty and hope. *Personality and Individual Differences*, 172(1), 1-11.
- [14] Karmaker, S. C., Hosan, S., Chapman, A. J., & Saha, B. B. (2021). The role of environmental taxes on technological innovation. *Energy*, 232(1), 1-12.



- [15] Kitamura, Y., Hayashi, M., & Yagi, E. (2018). Traffic problems in Southeast Asia featuring the case of Cambodia's traffic accidents involving motorcycles. *IATSS Research*, 42(4), 163- 170.
- [16] Krampe, F., Hegazi, F., & VanDeveer, S. D. (2021). Sustaining peace through better resource governance: Three potential mechanisms for environmental peacebuilding. *World Development*, 144(1), 1-10.
- [17] Liu, T., Song, Y., Xing, X., Zhu, Y., & Qu, Z. (2021). Bridging production factors allocation and environmental performance of China's heavy-polluting energy firms: The moderation effect of financing and internationalization. *Energy*, 222(1), 1-11.
- [18] López Pérez, S. D. J., & Vence, X. (2021). When harmful tax expenditure prevails over environmental tax: An assessment on the 2014 Mexican fiscal reform. *Sustainability*, 13(20), 11269-11279.
- [19] Macioszek, E. (2021). The Role of Incentive Programs in Promoting the Purchase of Electric Cars—Review of Good Practices and Promoting Methods from the World. *Research Methods in Modern Urban Transportation Systems and Networks*, 41-58.
- [20] Mahmood, N., Zhao, Y., Lou, Q., & Geng, J. (2022). Role of environmental regulations and eco-innovation in energy structure transition for green growth: Evidence from OECD. *Technological Forecasting and Social Change*, 183(1), 1-12.
- [21] Marciano, A. (2021). Retrospectives: James Buchanan: Clubs and Alternative Welfare Economics. *Journal of Economic Perspectives*, 35(3), 243-56. Sulisnaningrum: Environmental Taxation and Green Economics in Southeast Asia 23
- [22] Mirović, V., Kalaš, B., & Milenković, N. (2021). Panel Cointegration Analysis of Total Environmental Taxes and Economic Growth in EU Countries. *Economic Analysis*, 54(1), 92-103.
- [23] Mise, R., Kitano, N., & Morimoto, A. (2022). Combination Effects of Next-Generation Transportation and Carbon Taxes on Future Environmental Burden for Aiming to Zero Emission. *Urban and Regional Planning Review*, 9, 80-99.
- [24] Moon, H., Yoo, S. H., & Huh, S. Y. (2021). Monetary valuation of air quality improvement with the stated preference technique: A multi-pollutant perspective. *Science of the Total Environment*, 793(1), 1-14.
- [25] Mubarika, N. R., Handayani, R. S. (2022). Value Relevance of Accounting Information from PSAK 72. *Jurnal Akuntansi dan Keuangan*, 24(1), 1-9.
- [26] Mutascu, M. I., Albulescu, C. T., Apergis, N., & Magazzino, C. (2022). Do gasoline and diesel prices co-move? Evidence from the time– frequency domain. *Environmental Science and Pollution Research*, 1-20.
- [27] Nguyen, A. H., Hoang, T. G., Nguyen, D. T., Nguyen, L. Q. T., & Doan, D. T. (2022). The development of green bond in developing countries: Insights from Southeast Asia market participants. *The European Journal of Development Research*, 1-23.
- [28] Nurhidayati, N., & Fuadillah, H. (2018). The Influence of Income Shifting Incentives towards The Tax Haven Country Utilization: Case Study on the Companies listed in Indonesian Stock Exchange. *Jurnal Akuntansi dan Keuangan*, 20(1), 27-38.
- [29] Nyarko, S. C., & Petcovic, H. L. (2021). Ghanaian preservice science teachers' knowledge of ozone depletion and climate change, and sources of their knowledge. *International Journal of Science Education*, 43(10), 1554- 1575.
- [30] Østli, V., Fridstrøm, L., Kristensen, N. B., & Lindberg, G. (2021). Comparing the Scandinavian automobile taxation systems and their CO2 mitigation effects. *International Journal of Sustainable Transportation*, 1-18.
- [31] Paul, A., Pervin, M., Roy, S. K., Maculan, N., & Weber, G. W. (2022). A green inventory model with the effect of carbon taxation. *Annals of Operations Research*, 309(1), 233-248.
- [32] Phillips, P.C.B., Sul, D. (2009). Economic transition and growth. *Journal of Applied Econometrics*. 24(7), 1153-1185. <https://doi.org/10.1002/jae.1080>
- [33] Prabowo, B.H., Drian, B. (2022). Green Finance and Green Economic Trade Off Economic and Environment in Indonesia. *ASIAN Economic and Business Development*, 4(1), 7-13.
- [34] Prestianawati, S. A., Syafitri, W., & Bawono, S. (2019). Public Policy Implication of Sand Mining Sector Dynamics in Indonesia. *Review of Behavioral Aspect in Organizations and Society*, 1(1), 87-94. <https://doi.org/10.32770/rbaos.vol187-94>
- [35] Priyanto, E., Schneider, C. (2021). Green Sustainable Human Resource Management in Malaysia. 1(1), 21-24. <https://doi.org/10.54204/splashmagzvol1no1pp21to24>
- [36] Rafique, M. Z., Fareed, Z., Ferraz, D., Ikram, M., & Huang, S. (2022). Exploring the heterogenous impacts of environmental taxes on environmental footprints: an empirical assessment from developed economies. *Energy*, 238(1), 1-12.
- [37] Ravikanth, G. (2021). Indian Philosophy and Environmental Ethics. GNOSI: An Interdisciplinary. *Journal of Human Theory and Praxis*, 4(1), 47-63.
- [38] Ren, S., Hao, Y., & Wu, H. (2022). How does green investment affect environmental pollution? Evidence from China. *Environmental and Resource Economics*, 81(1), 25-51.
- [39] Romero-Carrión, V. L., Campos-Pérez, R., Solís-Fonseca, J. P., Altamirano-Romero, J. C., & Flores, E. (2022). Energy efficiency labelling in carbon dioxide mitigation. *Australian Journal of Electrical and Electronics Engineering*, 1-8.
- [40] Sabokro, M., Masud, M. M., & Kayedian, A. (2021). The effect of green human resources management on corporate social responsibility, green psychological climate and employees' green behavior. *Journal of Cleaner Production*, 313(1), 1-12.
- [41] Sahib, A. S., & Farag, J. H. (2021). Relationship between Environmental Tax and Production Cost. *Cuadernos de Economía*, 44(126), 57- 66.
- [42] Sarigül, S. S., & Topcu, B. A. (2021). The impact of environmental taxes on carbon dioxide emissions in Turkey. *International Journal of Business and Economic Studies*, 3(1), 43-54.



- [43] Sasongko, B., Bawono, S., & Prabowo, B. H. (2021). The Economic Performance of China in Trade War: The Case Study of Three Global Economic Crises in 1997–2020. In Environmental, Social, and Governance Perspectives on Economic Development in Asia. Emerald Publishing Limited.
- [44] Shah, R. V., & Guha, S. (2021). Private sector participation in solid waste management and regulatory strategy. *Economic & Political Weekly*, 56(32), 95-101.
- [45] Siala, K., Chowdhury, A. K., Dang, T. D., & Galelli, S. (2021). Solar energy and regional coordination as a feasible alternative to large 24 JURNAL AKUNTANSI DAN KEUANGAN, VOL. 25, NO. 1, MAY 2023: 17-24 hydropower in Southeast Asia. *Nature Communications*, 12(1), 1-10.
- [46] Sousa Filho, H. R., de Jesus, R. M., Bezerra, M. A., Santana, G. M., & de Santana, R. O. (2021). History, dissemination, and field control strategies of cocoa witches' broom. *Plant Pathology*, 70(9), 1971-1978.
- [47] Steinsland, C., Fridstrøm, L., Madslien, A., & Minken, H. (2018). The climate, economic and equity effects of fuel tax, road toll and commuter tax credit. *Transport Policy*, 72, 225-241.
- [48] Sun, Y., Guan, W., Razzaq, A., Shahzad, M., & An, N. B. (2022). Transition towards ecological sustainability through fiscal decentralization, renewable energy and green investment in OECD countries. *Renewable Energy*, 190, 385-395.
- [49] Vence, X., & López Pérez, S. D. J. (2021). Taxation for a circular economy: New instruments, reforms, and architectural changes in the fiscal system. *Sustainability*, 13(8), 4581-4591.
- [50] Wang, P., Lin, C. K., Wang, Y., Liu, D., Song, D., & Wu, T. (2021). Location-specific co-benefits of carbon emissions reduction from coal-fired power plants in China. *Nature communications*, 12(1), 1-11.

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.