



# IQTISODIYOT & TARAQQIYOT

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- 08.00.06 Ekonometrika va statistika
- 08.00.07 Moliya, pul muomalasi va kredit
- 08.00.08 Buxgalteriya hisobi, iqtisodiy tahlil va audit
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- 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

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# MUNDARIJA

O'zbekistonda yashil iqtisodiyotni shakllantirishda xitoy va rossiya investitsiyalarining qiyosiy tahlili.....	20
<b>Malikov Numonjon Kamalovich</b>	
Raqamli texnologiyalarning makroiqtisodiy barqarorlikka ta'siri.....	26
<b>Sherzod Rajabov, Istora Abdusalomova</b>	
Reducing inequality through human capital development: a comparative analysis of policies in the european union and uzbekistan.....	30
<b>Iloxomjonov Jaxongir Alisher o'g'li</b>	
Hududiy raqamli infratuzilmaning xizmat ko'rsatish sektoriga ta'siri: samarqand viloyati misolida.....	39
<b>Musinov Dilshod Sultanovich</b>	
Ways to improve quality in hotels through digital technologies.....	44
<b>N.A. Rakhmonova</b>	
Проблемы и пути внедрения механизма налогового стимулирования центров инновационного роста нового узбекистана.....	48
<b>Умаров Б. С.</b>	
Влияние протекционистской политики на инвестиционные стратегии промышленных предприятий.....	55
<b>Ёдгоров Сардорбек Самадович</b>	
Fiskal siyosat tahlili: aholi bandligi; aholi daromadlari; soliqqa tortish.....	61
<b>Isroilov Boxodir Ibragimovich, Navruzova Farog'at Abdihamid qizi</b>	
Problems in entrepreneurial potential development: a comprehensive analysis of contemporary barriers and challenges.....	67
<b>Baxtiyor Xabibullayev Abdulvoxid o'g'li</b>	
Tijorat banklarida aholi omonatlarining jozibadorligini oshirishning metodologik asoslari va amaliy yo'nalishlari.....	73
<b>Xakimov Zoxid Norbo'tayevich</b>	
To'lov aylanmasining mohiyatini aniqlashda to'lov va to'lov oqimlarining roli.....	78
<b>I.F.Sayfiddinov</b>	
Moliyaviy inklyuzivlikni ta'minlovchi samarali soliq siyosati.....	83
<b>Artikov Ne'matulla Abdusalamovich</b>	
Youth, digital finance, and the gig economy in uzbekistan.....	86
<b>Akmal Boymurodov</b>	
Aktiyadorlik jamiyatlari korporativ boshqaruvda qaror qabul qilishda raqamli texnologiyalardan foydalanish masalalari.....	91
<b>Xabibullaeva Shirinxon Tohir qizi</b>	
Условиях трансформации обеспечение развитие образования и нуки в сфере подготовки управленческих кадров.....	98
<b>Суюнов Дилмурод Холмурадович</b>	
Ипотечное кредитование как инструмент социальной политики в узбекистане.....	104
<b>Базарова Нигора Равшановна</b>	
Kichik biznes subyektlari tomonidan hudud aholisi bandligini ta'minlashning ijtimoiy va iqtisodiy natijalari.....	110
<b>Ergasheva Nigora Abdigapparovna</b>	
Kichik korxonalar istiqbolli hududlarda sanoat ishlab chiqarish holati dinamikasi.....	114
<b>Xonto'rayev Obbosxon Kamolxon o'g'li</b>	
Banklarning aktivlarini daromadligini oshirish yo'llari.....	118
<b>Elbusinova Umida Khamidullaevna</b>	



Ekologik omillar o'zgarishining dehqon xo'jaliklari yalpi hosiliga ta'siri .....	123
<b>Otamurodova Dildora Abdukrimovna</b>	
O'zbekiston tijorat banklarining yashil iqtisodiyotdagi o'rni .....	128
<b>Eshev Furqat A'zamovich, Ibragimova Feruza Axtamovna, Jumanazarova Malika Baxtiyorovna, Raxmatova Mohina Dilmurod qizi</b>	
Использование интеллектуальных технологий в процессе обслуживания клиентов банка .....	132
<b>Хашимова Дилёра Пахритдиновна</b>	
Innovatsion faoliyatning moliyaviy rag'batlantirish va boshqaruv samaradorligini belgilovchi omil va jihatlar.....	138
<b>Baxriddinov Nodirbek Zamirdinovich</b>	
Import tovarlari bo'yicha aksiz solig'ini undirishning nazariy asoslari.....	143
<b>Abdurasulov Murodjon Bahrom o'g'li</b>	
Роль цифровых валют центральных банков в модернизации платёжной инфраструктуры: мировой опыт и перспективы Узбекистана .....	150
<b>Срожиддинова З.Х., Тухтасинова Д.Н.</b>	
Tijorat banklarida chakana to'lov tizimlarini nazariy asosi.....	155
<b>Sultonov Davronjon Rustam o'g'li</b>	
Tikuv-trikotaj korxonalarida raqobatbardoshlikni oshirishda strategik menejmentning roli .....	161
<b>Mamatraimov Islom Mamanazarovich</b>	
Ta'lim, ekologiya va raqamlashtirish sohalarida bolalar va o'smirlar turizmini integratsiyalash: xalqaro tajribalar va O'zbekiston.....	170
<b>Islomova Dilrabo Salomovna</b>	
Iqtisodiy masalalarni matrilsalar nazariyasi asosida modellashtirish va python dasturlash tilida yechish.....	175
<b>Tojiyev Ilhom Ibraimovich, To'rayeva Feruza Dilmurodovna, Namozova Barchinoy G'ayrat qizi, Baxronova Zuhra Otaniyoz qizi</b>	
Pul bozori barqarorligini ta'minlashda tijorat banklarida likvidlikni boshqarish samaradorligi .....	188
<b>Sattorova Nasiba G'anijon qizi</b>	
The role of digitalization of healthcare in the implementation of the safe city project .....	192
<b>Akbarjon Iminov</b>	
Аутоиммунные поражения центральной нервной системы, возникающие после стрептококковой инфекции .....	198
<b>Умарова Саодат Сулаймоновна, Нормухматов Бахтиёр Ботиралиевич</b>	
Iqtisodiyotiga yo'naltirilgan investiyalar tahlili.....	204
<b>Namozov Olim Botirovich</b>	
Creating a favorable climate for investment in agriculture .....	209
<b>U.I.Djumaniyazov, B.J.Mirzaev</b>	
Davlat ishtirokidagi korxonalarini korporativ boshqaruvni xalqaro standartlari asosida takomillashtirish .....	214
<b>F.Djalilov</b>	
Davlat tibbiyot tashkilotlarida ish beruvchining fuqarolik javobgarligini majburiy su'gurta qilish xarajatlarini hisobi.....	222
<b>Kuliboyev Azamat Shonazarovich</b>	
O'zbekistonda bank operatsion xarajatlari buxgalteriya hisobi .....	227
<b>Qurbonova Sitora Vahobjon qizi</b>	
O'zbekistonda kichik biznes va tadbirkorlik subyektlarini rivojlantirishning strategik yo'nalishlari.....	233
<b>Musayev Ozodjon Shavkat o'g'li</b>	
Пути обеспечения стабильного экономического роста в условиях перехода к зелёной экономике, совершенствования государственной экономической политики и повышения эффективности внедрения принципов цикличной экономики.....	237
<b>Худайбергенова Адалат Неъматуллаевна, Убайдуллаев Сирожиддин Жамшидович, Файзиёва Хамида</b>	



<b>Кудратовна, Эшбоев Миржалол Бахромович</b>	
O'zbekiston sanoatining iqtisodiy holatini baholash .....	241
<b>Mamanazarov Oybek Shomurodovich</b>	
Maktabgacha ta'limda tayanch kompetensiyalarni shakllantirishda matematika va savod asoslarining didaktik yechimlari.....	247
<b>Mingboyeva Guldorxon Maxmudovna</b>	
Soliq tizimida soliq riskini baholash uslubiyoti.....	252
<b>Nasimov Ravshanjon Azimovich</b>	
Budjetni rejalashtirish tizimida jismoniy shaxslar daromadlari bo'yicha prognozlashni takomillashtirishning metodologik asoslari .....	260
<b>Babaev Shavkat Bayramovich</b>	
Понятие и сущность денежного потока в системе финансового управления.....	267
<b>Машарипова Шахло Адамбаевна</b>	
Yashil mehmonxonalarda strategik tahlil metodologiyasi .....	274
<b>Rasulova Nigora Yusupovna</b>	
Цифровая трансформация: новые возможности и современные тенденции в управлении бизнесом и инвестициями.....	279
<b>Баратова Динора Алишеровна</b>	
Mehmonxonalarda xizmat ko'rsatishning sifati va samaradorligini baholash.....	283
<b>Ikromov Akbar Farhod o'g'li</b>	
Модель внедрения open banking в Узбекистане: предложение на основе международного опыта и локальных особенностей.....	288
<b>Камалов Шухрат Камалович, Аскарлова Дилором Хожимуратовна, Баходиров Жасурбек Олёрбек ўғли, Маликов Шохрух Шокирович, Тенгелова Фарангиз Мажид кизи</b>	
O'zbekistonda islom moliyasini joriy qilishning yo'llari .....	295
<b>Ashurbayev Farrux Alisher o'g'li, Tuxsanov Eldor Dilmurod o'g'li</b>	
AQSH tajribasiga ko'ra eksportni iqtisodiy o'sishga tasiri .....	299
<b>D.E.Qarshiev</b>	
Iqtisodiyotni tartibga solish orqali aholi farovonligini oshirishning ahamiyati .....	304
<b>Berdibekov A.</b>	
Mamlakat iqtisodiyotini rivojlantirish va aholi moliyaviy savodxonligini oshirishda inklyuziv moliyaning ahamiyati.....	308
<b>Latipova Shaxnoza Maxmudovna</b>	
Problems of the financial mechanism influence for stable and inertial development of enterprises.....	313
<b>Zaynalov Jakhongir Rasulovich, Alieva Susanna</b>	
Tibbiyot turizmni rivojlantirish va uning salohiyatini iqtisodiy baholashning ilmiy va uslubiy asoslari .....	317
<b>Vofaxojayeva Dilafruz Marufovna</b>	
Turistik destinatsiyalar va raqamli marketing texnologiyalari orqali turizm barqarorligini transformatsiya qilish.....	322
<b>Nurmuhammadxon Oppoqqonov</b>	
Kichik va o'rta biznes moliyaviy barqarorligining kambag'allikni kamaytirishdagi ahamiyati.....	327
<b>Djamalov Xasan Numanjanovich</b>	
Qoraqalpog'iston respublikasida turizmni rivojlantirishning tashkiliy va iqtisodiy salohiyatini baholash.....	335
<b>Xoshimov Baxrom Baxadirovich</b>	
O'zbekiston turizm sektorida tog' turizmining ulushi.....	343
<b>Alimov Abdvakil Komil o'g'li</b>	
O'zbekiston respublikasida investitsiya faoliyatini moliyaviy boshqarish va bunda xorij tajribasi.....	348
<b>Ismailov Dilshod Anvarjonovich</b>	



Tadbirkorlik faoliyatini samarali boshqarishda raqamli texnologiyalardan foydalanishning holati.....	354
<b>Sattarov Xayrulla Fayzullayevich</b>	
Tadbirkorlik faoliyatida innovatsiyalarni rivojlantirish strategiyasini tanlash va asoslash .....	358
<b>Shakirova Madinaxon Gafurdjanovna</b>	
O'zbekistonning xalqaro valyuta-moliya tashkilotlari bilan o'zaro hamkorlik aloqalarini mustahkamlash yo'nalishlari.....	362
<b>Gulmurodova Marjona Olimjon qizi, Turg'unova Zohida Shavkat qizi, Umida Yuldasheva</b>	
Jismoniy shaxslarning daromadlarini soliqqa tortish tartibini takomillashtirish.....	367
<b>Bobomurotova Manzura Panji qizi</b>	
Aksiyadorlik jamiyatlari va qimmatli qog'ozlar bozori o'rtasidagi iqtisodiy munosabatlar .....	372
<b>Berdaliyev Javohir Jahongir o'g'li</b>	
Farg'ona viloyati mahallalarida tadbirkorlikni va hunarmadchilikni rivojlanishi holati tahlili .....	379
<b>Tuxtasinov Zafarjon Odiljonovich</b>	
Проблемы охраны окружающей среды и формирования «зеленой экономики» .....	389
<b>Ёдгорова Мухайё Шухратовна, Иминова Наргиза Акрамовна</b>	
The evolution of passenger transport in uzbekistan and its impact on economic growth.....	392
<b>Naubetova Ziyada Niyet kizi</b>	
Davlat tibbiyot tashkilotlarida ish beruvchining fuqarolik javobgarligini majburiy sug'urta qilish xarajatlarining hisobi.....	397
<b>Kuliboev Azamat Shonazarovich</b>	
Jahon sug'urta amaliyotining O'zbekiston sug'urta bozorining rivojlanishiga ta'siri .....	402
<b>Kuvatova Dinara Anvarovna</b>	
Milliy iqtisodiyotda xorijiy investitsiyalarning ahamiyati va ta'sir mexanizmlari .....	406
<b>Abdullayev Zoxid Xolxo'jayevich</b>	
Xaridorlar bilan hisob-kitoblar auditida moliyaviy tahlil usullarini qo'llash xususiyatlari.....	411
<b>Saginbaev Sultanbek Turdibay o'g'li, Sultamuratov Qallibek</b>	
The function and value of commercial banks in fostering capital market growth.....	416
<b>Isakov Janabay Yakipbaevich</b>	
Raqamli texnologiyalarning korxonalar risk boshqaruvidagi rolini swot tahlili orqali tadqiq etishning ahamiyati .....	427
<b>Tojimatov Izzatbek Ikromali o'g'li</b>	
The state and development trends of business process auditing in joint-stock companies in uzbekistan.....	439
<b>Utegenova Sarbinaz Turdimuratovna</b>	
Mamlakatimizda amaldagi budjetlararo munosabatlarning tartibi hisobi, hamda uning ahamiyati .....	444
<b>Tuxsanov Eldor Dilmurod o'g'li, Saydullayeva Zeboxon Shukrilla qizi</b>	
Qurilish materiallari sanoatida innovatsion klasterlarni boshqarishni takomillashtirish .....	462
<b>Xaydarova E'zoza Shukurullayevna, Li Zin Bo</b>	
Barqaror rivojlanish va yashil iqtisodiyotning mamlakatimizda so'nggi yillardagi oshib borayotgan ahamiyati .....	467
<b>Bahodirova Mohigul</b>	
Conceptual framework for boosting the financial and economic performance of investment projects in industrial enterprises.....	472
<b>Sarriev Kahraman Ramatullaevich</b>	
Bandlik va ayollar tadbirkorligi .....	477
<b>Ibodullayeva M.S.</b>	
Mamlakatimiz yalpi ichki mahsulotini ekonometrik prognozlash.....	482
<b>A'zamov Musurmon Axmadovich, Islomov Javohir</b>	



Eksport siyosatini tadbirkorlik faoliyati rivojlanishiga ta'siri .....	488
<b>Suvonov Ibrohim Izbosarovich, Abdug'aniyev Murodjon Shavkat o'g'li</b>	
Aholini ish bilan ta'minlashda qishloq aholisini mehnat salohiyatidan foydalanish.....	492
<b>Noiba Qodirova Maxmud qizi</b>	
Yashirin iqtisodiyotni kamaytirishda rasmiy bandlik va moliyaviy munosabatlarni rivojlantirish .....	497
<b>Xalimbetov Farxad Bagibekovich, Reyimberdiyev Baburbek Adilbek o'g'li</b>	
Analysis of touristic potential and capacity of ecotourism sites .....	501
<b>Abdurakhmanova Akida Faizulla kizi</b>	
Xorijiy investitsiya ishtirokidagi korxonalarni moliyalashtirishni takomillashtirish.....	509
<b>Salohiddinov Jaloliddin</b>	
Infratuzilma va bozor infratuzilmasi tushunchalarining nazariy tavsifi .....	516
<b>G'aniyev Botir Baxtiyorovich</b>	
O'zbekiston va xorijiy davlatlarda aksiyadorlik jamiyatlarining qimmatli qog'ozlar orqali kapital yig'ish strategiyalari .....	520
<b>Dilnozaxon Muxitdinova</b>	
Iqtisodiy inqiroz paytida korxonalarda likvidlikni boshqarish strategiyalari .....	527
<b>Abdusalomova Nodira Bakhodirovna, Jabborova Sevinch Xusanovna</b>	
O'zbekistonda islomiy mikromoliyaviy xizmatlar orqali ish bilan bandlikni oshirish istiqbollari.....	532
<b>Mamatkulov Humoyun Bobir-ugli</b>	
Textile enterprises and changing market conditions: integration of demand analysis, trend forecasting and strategic assortment management .....	536
<b>Ikramova Nodira Burkxon kizi</b>	
Aksiyadorlik korxonalarini boshqaruv tizimida korporativ madaniyatni takomillashtirish .....	540
<b>Umarchodjaeva Muyassarhon Ganievna, Omanova Nargiza Rustam qizi</b>	
Moliyaviy faoliyat natijalari hisobi va auditini takomillashtirish.....	548
<b>Po'latov Xudoyberdi Uktamovich, Abduxoliqov Isomiddin Ikrom o'g'li</b>	
Rivojlangan va rivojlanayotgan mamlakatlarda iqtisodiyotning real sektori korxonalariga kreditlar bo'yicha foiz stavkalariga ta'sir ko'rsatishda markaziy banklarning qayta moliyalash stavkalarining rolini tahlil qilish .....	553
<b>Jabbarov Eliboy, Abdullayeva Charos Abdullo qizi</b>	
O'zbekistonda qishloq xo'jalik mahsulotlarini qayta ishlashda innovatsiyalarning roli va iqtisodiy samaradorligi .....	558
<b>Raximov Baxromjon Ibroximovich, Solohiddinov Nuriddin Sirojiddin o'g'li</b>	
Sirkulyar iqtisodiyotni rivojlantirish orqali chiqindilarni boshqarish muammosini bartaraf etish yo'llari .....	563
<b>Narzullayev Elmurod Shuxrat o'g'li, Hamrokulov Ulug'bek Abdurahmatovich</b>	
Korxonani samarali boshqarishni ta'minlash strategiyalari .....	567
<b>D.Mutalova</b>	
Masofaviy ta'lim platformalarining qiyosiy tahlili va funksional xususiyatlari.....	571
<b>Nabieva Nilufar Nabi qizi</b>	
Raqamli iqtisodiyotning jamiyat hayotiga ta'siri.....	577
<b>Aripova Ziyoda Xayrullayevna, Nurmuxamedova Tursunoy Usmonovna</b>	
Transportda turistik xizmatlarni boshqarish mexanizmini takomillashtirish.....	581
<b>Tuychiyev Anvarjon Muxtorjonovich</b>	
Ipak yo'lining tarixiy madaniy merosi va hunarmandchiligi: dolzarb muammolar va tadqiqot istiqbollari .....	584
<b>Xushnazarova Maxzuna Gulamdjanovna</b>	
Eksport faoliyatini rag'batlantirishda institutsional va moliyaviy mexanizmlarning roli.....	589
<b>Umarkulov Kodirjon Maxamadaminovich</b>	



Elektron pul evolyutsiyasi.....	595
<b>Marpatov Mavlonxon Dadashevich</b>	
Yashil iqtisodiyotga o'tish jarayonida sanoat korxonalarining roli.....	600
<b>Nasullayeva Yoqutoy Nasim qizi</b>	
O'zbekistonda turizm marketingi va raqobatbardoshligini oshirish.....	606
<b>Ikramova Nasiba Axmadovna</b>	
Kambag'allikni qisqartirishning zamonaviy yo'nalishlari.....	610
<b>Mirzayev Qulmamat Jonuzoqovich, Shodiyev Fazliddin Qalandar o'g'li</b>	
Jamiyatda imkoniyati cheklanganlarning bandligini ta'minlashning ijtimoiy-iqtisodiy asoslari.....	615
<b>Tilavova Munisa Maxmudovna</b>	
Moliyaviy matematika vositalarining O'zbekiston kredit tizimidagi qo'llanilishi.....	620
<b>Shamsiyeva Nigora Rafiq qizi</b>	
Ecological sustainability in tourism: regional practices and global reflections.....	626
<b>Sayyora Safaeva</b>	
Quy amudaryo mintaqasida turli darajadagi destinasiyalararo ixtisoslashgan klasterlarni shakllantirish asoslari va ularning o'ziga xos jihatlari.....	631
<b>Doschanov Tangirbergen, Ollanazarov Bekmurod Davlatmurotovich</b>	
Fine dining restoranlarida marketing strategiyalarining shakllanishi va mijoz jalb qilishda ularning ahamiyati.....	641
<b>Jumaniyazova Sarvinoz Mansur qizi</b>	
Soliq to'lovchilarning majburiyatlari bajarilishini kontseptual asoslari va shartlari asoslari xususida.....	644
<b>Abdusherozov Abdullo Baxtiyorovich</b>	
Davlat sektoridagi tashkilotlarda smetalar tuzish tartibi.....	651
<b>Abdulaziz Norquchqorov Ziyadullayevich</b>	
Качественное развитие рынка труда узбекистана.....	657
<b>Мамадалиева Хафиза Холдаровна</b>	
Kichik biznes subyektlarining aholi bandligini ta'minlash orqali kambag'allik darajasini pasaytirishdagi o'rni.....	664
<b>Maxamadaliev Boburbek Baxodir o'g'li</b>	
Устойчивое развитие esg-менеджмента: от тренда к фундаментальной стратегии выживания и процветания.....	670
<b>Собирова Нилуфар Бекпулат кизи</b>	
Sirdaryo viloyatida investitsion faollikni oshirishda davlat va xususiy sektor hamkorligi.....	676
<b>Mamatqulova Muxlisa Komiljon qizi</b>	
Qurilish loyihalarini moliyalashtirishning milliy va xalqaro tajribasi.....	681
<b>Yashin Iboyev</b>	
Xizmatlar sohasida innovatsion muhitni yaratishning dolzarb masalalari.....	687
<b>Kamoliddin Mamatqulovich Ibodov, Jamshid Abduxaliqovich Xolboyev</b>	
Sanoat korxonalarining raqobatbardoshligini boshqarishda tovar aylanmasi tahlili.....	692
<b>Jumayeva Gulrux Jo'raqulovna</b>	
Xo'jalik yurituvchi subyektlarda innovatsion faoliyatning moliyaviy va boshqaruv hisobini takomillashtirish masalalari.....	698
<b>Xushvaqtova Nozanin Nurbek qizi</b>	
Effect of processing on nutrients in tomato products.....	706
<b>Ergasheva Muhabbat Komil kizi</b>	
Asosiy vositalarni davomiy (uzluksiz) baholash.....	710
<b>Kuziev Islom Nematovich, Raxmonov Xurshidbek Shavkat o'g'li</b>	
Sun'iy intellekt: Markaziy banklarni qanday o'zgartirmoqda?.....	715
<b>Shahboz Qozoqov Ortiqbaevich</b>	



Kichik biznes subyektlarida tashkil etilgan baliqchilikka ixtisoslashgan xo'jaliklarning mamlakat oziq-ovqat xavfsizligini ta'minlashdagi o'rni.....	720
<b>Vazirov Azamat Yoqubjonovich</b>	
Korxonalarining marketing faoliyatini strategik rivojlantirish yo'nalishlari.....	725
<b>Isokboeva Zilola Rustam qizi</b>	
К целям повестки 2030: анализ экономических индикаторов узбекистана .....	728
<b>Салахутдинова Юлдуз Голибовна</b>	
Современное состояние исследований в области использования цифровых технологий в инвестиционной деятельности .....	734
<b>Ирмухамедова М.Д.</b>	
Tijorat banklarining raqamli transformatsiyasi jarayoni, uning imkoniyatlari va xavf-xatarlarini tahlil qilish.....	741
<b>Eshqobilov Ahmat Jovliyevich</b>	
Aholi sonining o'sishi va iqtisodiy infratuzilmaga yuklanish: hududiy tahlil .....	745
<b>To'rayev Nurbek Baykulovich</b>	
O'zbekistonda oziq-ovqat xavfsizligini ta'minlash va boshqarishning hududiy rivojlantirish strategiyasi .....	751
<b>Nuraliev Temurjon Erkinjon o'g'li</b>	
O'zbekistonning zamonaviy korxonalar va tashkilotlarda boshqaruv masalalari .....	756
<b>Ahtamova Mohigul Erkinovna</b>	
Davlat tashkilotlarida ichki audit tuzilmalarini tashkil etishni rivojlantirish .....	761
<b>Nasimov Fazliddin Sirojevich</b>	
Yashil moliyalashtirishda sun'iy intellekt texnologiyalarining roli: imkoniyatlar va xavflar tahlili .....	765
<b>Isoqulova Munisxon Abdurasul qizi</b>	
Критерии экологичности бренда: как измерить «зеленый» имидж? .....	769
<b>Носирова Чарос</b>	
Qishloq xo'jaligini innovatsion texnologiyalar asosida boshqarish .....	775
<b>Mamadiyarov Dilshad Uralovich, Normurodov Sarvar Norboy o'g'li</b>	
«O'ztransgaz» AJ faoliyatini 2024–2027 yillarga prognozlashtirishda ekonometrik modellar asosida tahlil .....	784
<b>Sindorov Davlatbek Abdumajid o'g'li, Murodov Sardor Nurali o'g'li</b>	
Favqulodda vaziyatlarning oldini olishga qaratilgan tibbiy profilaktik ishlar.....	791
<b>Mahmudov Otamurod Hoshimovich, Murtazova Sh.N.</b>	
Xizmat ko'rsatish sohasida elektron tijoratni rivojlantirishga ta'sir etuvchi omillar tahlili.....	795
<b>Maxmudov Lazizbek Ubaydullo o'g'li</b>	
O'zbekiston chakana savdosi tizimi va uning rivojlanishi.....	806
<b>Yaqubov Azizbek G'anibekovich</b>	
Milliy iqtisodiyotni tartibga solishda davlatning o'rni va maqsadi .....	812
<b>Amonov Mehridin Oromiddinovich</b>	
Investitsion faoliyatni amalga oshirishning xorij tajribasi va mamlakatimizda foydalanish istiqbollari.....	816
<b>O'tamurodova Surayyo Shokirjon qizi</b>	
Uy-joy fondini boshqarish samaradorligini oshirishda zamonaviy sifat menejmenti tizimining o'rni.....	822
<b>Asadullina Nailya Ramilevna, Normurodov Sarvar Norboy o'g'li</b>	
Значение искусственного интеллекта в области педагогики на основе мультимедийных приложений .....	829
<b>Бегалиев Файзали Умаралиевич</b>	
Sog'lomlashtirish turizmida ekologik va ijtimoiy ta'sirlarning sintezi.....	832
<b>Naimov Saidjon Yusup o'g'li</b>	



Kasbiy ta'lim tashkilotlarida o'quvchilarni raqamli kompetensiyasini baholashning metodologik asoslari.....	835
<b>Махкамova Zuxra Tursunpulotovna</b>	
Обзор по теме Современные системы управлением возбуждение синхронных машин и перспективы их развития (Формирования законов управления).....	841
<b>Алиев Абдор Мураткулович</b>	
O'zbekistonda turizm va servis soxasida davalt- xususiy sheriklik mexanizmidan foydalanish istiqbollari.....	846
<b>Мамаyusupova Dilovarxon Begmatovna</b>	
Tijorat banklarida operatsion risklarini baholash va boshqarish tizimini tashkil qilish.....	850
<b>Јахонгир Rabbimov</b>	
Tomorqa xo'jaliklari faoliyatini tahlil qilishda statistik modellar va metodlardan foydalanish yo'nalishlari.....	855
<b>Turobov Sherzod Alisherovich</b>	
Совершенствование порядка расчёта и взимания НДС в узбекистане: аналитический подход.....	860
<b>Бисенбаев Шаряр Куанишбай ули</b>	
Mintaqaviy iqtisodiyotda inson kapitalini raqamli transformatsiyalash masalalari.....	864
<b>Yusubboeva Dinora Quadrat qizi</b>	
Sirdaryo viloyatining turizm imkoniyatlari va o'ziga xos turizm resurslari.....	875
<b>Tursunova Gulmira Rabbonovna</b>	
Samarqand viloyatida investitsion-innovatsion faollikni oshirish holati va investitsiyalarning tarkibiy xususiyatlari.....	883
<b>Bektemirov Abdumalik Bektemirovich, Axrorov Abbas Aslamjon o'g'li</b>	
Global innovatsion indekslar va o'zbekiston: rivojlanish yo'nalishlari va bosqichlari.....	889
<b>Bekmurodova Gavhar Adham qizi</b>	
Aksiyadorlik jamiyatlarida korporativ boshqaruvga raqamli texnologiyalarni joriy qilishning ilmiy-nazariy asoslariga qarashlar.....	895
<b>Suyunov Dilmurod Xolmuradovich, Xabibullayeva Shirinxon Toxir qizi</b>	
Xalqaro standartlar asosida moliyaviy instrumentlar hisobini va auditini takomillashtirish.....	902
<b>Nuraliyev Behzod Baxtiyor o'g'li</b>	
Внедрение и адаптация исламского банкинга в экономике узбекистана.....	906
<b>Б.Б.Ахмаджанов, М. С.Шукруллаева, Д.Р.Сафаева</b>	
Kichik biznesning iqtisodiy o'sishni ta'minlashdagi ahamiyatini baholash uslubiyoti.....	911
<b>Ermatov Akmaljon Adxamovich</b>	
"Neyromarketing" asosida o'zbekiston turizm brendi tahlili.....	916
<b>Narziqulov Elbek Farhod o'g'li</b>	
Xalqaro bozorlarda zamonaviy marketing vositalaridan foydalanish.....	922
<b>Meliqulov Abdulhalil Norinovich</b>	
Tijorat banklarida muammoli kreditlar va ularning bank aktivlariga ta'siri.....	929
<b>Saidov Bobir Jiyanboy o'g'li, Xolmuradov Musurmon Avlaqulovich</b>	
Сущность и причины международных денежных переводов.....	936
<b>Гимранова О. Б.</b>	
Xo'jalik yurituvchi subyektlarda uzoq muddatli aktivlarning hisobi va auditini raqamli tvn texnologiyasi asosida takomillashtirish imkoniyatlari.....	941
<b>Rizakulov Abdurauf Abdimutalibovich</b>	
Biologik aktivlarning tushunchasi: iqtisodiy mazmuni va mohiyati.....	948
<b>Ziyayev Dilshodjon Salimjonovich</b>	
Xorijiy investitsiyalarni jalb qilishda iqtisodiy siyosatning roli: zamonaviy yondashuvlar.....	953
<b>Xodjayev Jamshid Abduxakimovich</b>	



Аналитический обзор: Развитие корпоративного управления в государственных корпорациях Узбекистана (2015–2025).....	958
<b>Мамараджабов Фарход Бахтиярович</b>	
O'zbekistonda transport infratuzilmasini rivojlantirish karidorlari .....	968
<b>Nazriyev Umidjon Baxrillayevich</b>	
Aylanma kapital bilan ishlashda samaradorlikni oshirish: korxonalar moliya siyosatini takomillashtirish yo'nalishlarida data science yondashuvlari .....	975
<b>Khoshimov Doniyor, Kungratov Ilmurod Kuzibay o'g'li</b>	
Davlat ulushi mavjud bo'lgan korxonalarda moliyaviy barqarorlikni ta'minlashda raqamli transformatsiyaning roli .....	982
<b>Musurmonov Mehroj Murtaza o'g'li</b>	
Iqtisodiyotni raqamlashtirishda tijorat banklariga moliyaviy resurslarni jalb qilish metodologiyasini takomillashtirish .....	988
<b>Hamrayev Obid Akhatovich</b>	
Tibbiy xizmatlarda raqamli texnologiyalarni joriy etish va uning samaradorlikka ta'siri (xorijiy tajriba).....	993
<b>Usmonova Vasila Botirovna</b>	
Tijorat banklarida muammoli kreditlarni boshqarish amaliyoti tahlili.....	997
<b>Akramova Nargiza Nutfillayevna</b>	
Using integrated marketing communications (IMC) in business management .....	1002
<b>Ziyayeva M.M.</b>	
Xorijiy mamlakatlarda tibbiyot muassasalarini moliyalashtirish masalalari va ulardan o'zbekistonda foydalanish istiqbollari.....	1006
<b>Jaxongirov Ilimdorjon Jahongirjon o'g'li</b>	
Davlat budjetining ijtimoiy sohani rivojlantirishdagi xarajatlarini samarali boshqarish yo'llari.....	1011
<b>Qo'ziyev Shodiyor Qilichboy o'g'li</b>	
Mintaqada xalq hunarmandchiligida klasterlash va ekologik logistika modeli asosida savdo tizimini shakllantirish.....	1015
<b>Norqobilova Feruza Abduhomidovna</b>	
To'g'ri xarajatlar usuli va to'liq yutuvchi xarajatlar usuli tizimlarining afzalliklari va farqli jihatlari amaliy misolda.....	1019
<b>Kholisa Kamoliddinovna Kuldosheva</b>	
Investitsiyalarni innovatsiyalarga yo'naltirish bo'yicha xorij tajribasi.....	1024
<b>Ayubov Ilyos Iloxomovich</b>	
Важность разработки стратегических программ развития страны.....	1028
<b>Каримова Нуржахон Олим кизи</b>	
Sanoat korxonasining raqamli transformatsiyasini baholash omillari va ko'rsatkichlari.....	1032
<b>Kudaybergenov Azamat Shamuratovich</b>	
Namangan viloyatida ijtimoiy turizm tadbirkorligini maqsadli boshqarish mexanizmi.....	1042
<b>Yunusova Sohiba Abdumamidovna</b>	
Evaluating the capital asset pricing model methodology in uzbekistan companies .....	1048
<b>Bunyod Usmonov</b>	
Aholini ish bilan bandligining yangi turlari va imkoniyatlari.....	1055
<b>A.B. Khayitov</b>	
Maktab direktorlarini qo'llab-quvvatlashda asosiy ustun amaliyotlar va o'zbekiston ta'lim tizimida ularni qo'llash imkoniyatlari.....	1059
<b>Mamura Tadjibayeva</b>	
Sun'iy intellekt asosida matematik masalalarni yechish algoritmlari .....	1064
<b>Oqnazarov To'liqin Jalilovich, Jo'rayev Mardon</b>	
Global ta'lim makonida milliy tarbiyani rivojlantirish istiqbollari .....	1071
<b>Sanaqulov Sardor Istamqulovich</b>	



Bank xizmatlari sifati va bank daromadlariga ta'sir etuvchi omil sifatida personal faoliyatining o'rni.....	1075
<b>Abdukaxarova Shoira Abduvahobovna</b>	
Fond bozori raqamli iqtisodiyotda investitsiyalarni shakllantirish manbai sifatida.....	1079
<b>Kamilova Sevara Anvarovna</b>	
O'zbekistonda toza suv va sanitariyaning inson hayoti hamda iqtisodiy farovonlikka ta'siri: BRM-6 doirasida tahlil.....	1085
<b>Xasanova Iroda Azizbek qizi</b>	
Increasing the effectiveness of using marketing communications in the tourism services market.....	1090
<b>Sobirjonov Asrorbek Sobitjon ugli</b>	
Davlat xaridlari sohasini takomillashtirish istiqbollari.....	1095
<b>Bazarov Nazirjon Sobirovich</b>	
Xarajatlarning strategik boshqaruv hisobini xo'jalik yurituvchi subyektlarda takomillashtirish.....	1103
<b>Xayitboeva Laylo Oybekovna</b>	
Davlat moliyaviy nazorati tizimida tashqi audit: rivojlangan mamlakatlar amaliyoti.....	1109
<b>Kuliyev Komil Shuxratovich, A.Astanovulov</b>	
Moliyaviy instrumentlarni hisobga olishda biznes modelning ahamiyati va amaliy yondashuvlar.....	1114
<b>Shanasirova Nodira Abdullayevna</b>	
Tijorat banklarida risklarni boshqarishning ustuvor yo'nalishlari.....	1118
<b>Tursunov Ilxom Toirovich</b>	
Chakana va ulgurji savdo korxonalarini faoliyatini rivojlanishiga tasir etuvchi omillarni baholash.....	1124
<b>Yuldasheva Gulmira</b>	
Managing tourism in fragile ecosystems: a case study approach.....	1128
<b>Dilmurod Nasimov, Shahrizoda Sirojiddinova</b>	
Tadbirkorlikni innovatsion-investitsion jihatdan baholash uslublari.....	1134
<b>Fayziyev Shavkat Shaxobidinovich</b>	
Зарубежный опыт развития инновационной деятельности предприятий энергетической отрасли.....	1141
<b>Бегмуллаев Отабек Ирисалиевич</b>	
Leveraging machine learning for big data analytics: a strategic overview.....	1148
<b>Ismaylov Timur Kuanishbaevich, Kurbanbaev Bakhtiyar Bakhitovich, Orazbayev Aqilbay Jenisbay uli</b>	
Ta'lim muassasalarida xarajatlar smetasi ijrosining dastlabki hisobini yuritilishi.....	1152
<b>Isoqulov Fazliddin Shamsiddin o'g'li</b>	
"Yengil sanoat korxonalarini qo'llab-quvvatlash choralari haqida".....	1158
<b>Otaxanova Umida Olim qizi</b>	
Investitsion-qurilish jaryonlarini samarali boshqarishning tashkiliy modellari va ulardan foydalanish usullari.....	1162
<b>Abduvaliyev Bekzod Muxiddin o'g'li</b>	
Qimmatli qog'ozlar bozorining mohiyati bo'yicha nazariy asoslar.....	1169
<b>Alimov Ilxomjon Ikromovich, Ikramov Akmalbek Ilxomjon o'g'li</b>	
Adoption of electric vehicles in logistics: opportunities and challenges in Uzbekistan.....	1175
<b>Oblokulova Parvina</b>	
Qishloq xo'jaligiga investitsiyalarni jalb qilishning xorijiy mezonlari.....	1182
<b>Jurayev Abdug'affor Sofarovich, Nazirova Sayyora Baxtiyorovna</b>	
Raqamli transformatsiya jarayonlarining mehnat bozori konyukturasiga ta'siri.....	1187
<b>Fayzullayev Nurulla Baxromovich, Xudaybergenova Shukurjon Erkinovna</b>	
Milliy iqtisodiyotda internet xizmatlarini rivojlantirishning o'ziga xos yondashuvi.....	1194
<b>Niyozova Shohsanam Nuritdinovna</b>	



Auditorlik xulosalarini shakllantirishda auditorlik dalillariga qo'yiladigan talablar.....	1199
<b>Qo'shmatov Otaxon Qurbonaliyevich</b>	
Qishloq xo'jaligi sohasini takomillashtirishda investitsion loyihalarning iqtisodiy mohiyati.....	1203
<b>Israilova Xikoyat Musakulovna</b>	
Kichik biznes faoliyatini rivojlantirishning nazariy-uslubiy asoslari.....	1207
<b>Dadaboyeva Marguba Mamasoliyevna</b>	
Eko va agro-turizmga raqobatbardosh mahsulotlarni ishlab chiqishning istiqbollari.....	1212
<b>Nurfayziyeva Mohinur Zayniddinovna</b>	
The importance of the cluster system in the agricultural field.....	1217
<b>Sherkulov Shokhrukh Erkin o'g'li</b>	
Qishloq xo'jaligi sug'urtalash tizimini takomillashtirish yo'llari.....	1221
<b>Mardonov Mashrab Mansurovich, Muxtorov Abduxolik Abduxalimovich</b>	
Aksiz solig'i amaliyotining genezisi, milliy xususiyatlari, turlari va vazifalarining nazariy jihatlar.....	1225
<b>Shodiyev Olimjon Abduraxmonovich</b>	
Iqtisodiyotning real sektor tushunchasi, uning tarkibi va iqtisodiyotdagi ahamiyati.....	1230
<b>Mahmudov Nurali Komilovich</b>	
Korporativ moliya tizimini rivojlantirishda raqamli moliya vositalari va texnologiyalarning integratsiyasi.....	1241
<b>Xalbekov Ozodbek Xudoykulovich</b>	
The influence of tour interpretation on perceived heritage values: a comparative analysis of tourists with and without guided interpretation at a heritage destination.....	1245
<b>Shokhnigorbegim Juraeva</b>	
Raqamli iqtisodiyot sharoitida aloqa xizmatlarini rivojlantirish va samaradorligini oshirishning metodologik asoslarini takomillashtirish.....	1252
<b>Xazratov Abror Panjiyevich</b>	
Madaniy meros obyektlari asosida barqaror turizmni rivojlantirish strategiyalari.....	1257
<b>Abriev Zoirjon</b>	
Пути инновационного развития национальной экономики.....	1262
<b>Жураев Тошболта Тухтаевич</b>	
Hududlarda turizmni rivojlantirishda to'siqsiz, barqaror turizmni tashkil etish zarurati.....	1267
<b>Jo'rayeva Nargiza Abduvohidovna</b>	
Application of ifrs in budgetary accounting.....	1272
<b>G. Djambakieva</b>	



# APPLICATION OF IFRS IN BUDGETARY ACCOUNTING

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**Abstract:** This article examines the key issues associated with the implementation and application of International Financial Reporting Standards (IFRS) in budgetary institutions of the Republic of Uzbekistan. It highlights the significance of IFRS in enhancing financial transparency, accountability, and comparability, while also addressing practical challenges during its integration into public sector accounting practices.

**Key words:** budgetary organization, reporting, budgetary accounting, IFRS.

**Annotatsiya:** Ushbu maqolada O'zbekiston Respublikasi byudjet muassasalarida moliyaviy hisobotning xalqaro standartlarini (IFRS) joriy etish va qo'llash bilan bog'liq asosiy masalalar ko'rib chiqiladi. U IFRS ning moliyaviy shaffoflik, hisobdorlik va taqqoslanuvchanlikni oshirishdagi ahamiyatini ta'kidlaydi, shu bilan birga uni davlat sektori buxgalteriya hisobi amaliyotiga integratsiyalashganda amaliy muammolarni hal qiladi.

**Kalit so'zlar:** byudjet tashkiloti, hisobot, byudjet hisobi, IFRS.

**Аннотация:** В статье рассматриваются основные вопросы, связанные с внедрением и применением Международных стандартов финансовой отчетности (МСФО) в бюджетных учреждениях Республики Узбекистан. Подчеркивается значение МСФО в повышении финансовой прозрачности, подотчетности и сопоставимости, а также рассматриваются практические проблемы при их интеграции в практику учета в государственном секторе.

**Ключевые слова:** бюджетная организация, отчетность, бюджетный учет, МСФО.

## INTRODUCTION

International Financial Reporting Standards (IFRS) play a significant role in ensuring business transparency and attracting foreign investments. High-quality IFRS reporting is essential for Uzbek companies seeking international recognition and access to global capital markets.

In the Republic of Uzbekistan, accounting in budgetary organizations is regulated by a number of legislative acts as well as accounting standards developed within the national system. One of the directions of the reform of Uzbekistan's budgetary system is the improvement of the accounting and reporting system for the public sector based on the International Public Sector Accounting Standards (IPSAS).

The necessity of this reform is primarily due to the fact that accounting systems provide the information required for making high-quality and timely managerial decisions. The objective process of unifying accounting reporting standards has contributed to the recognition of IPSAS (International Public Sector Accounting Standards), based on IFRS (International Financial Reporting Standards), as a unified, comprehensive system of international accounting standards for preparing comparable and high-quality financial reports in the public sector. The application of IPSAS improves the quality of financial information by providing greater opportunities to assess the performance of the public sector, enhancing transparency, improving the management of state assets through increased reliability and completeness of information, and enabling the comparability of public financial reports with international benchmarks.

## LITERATURE REVIEW ON THE TOPIC

Y. Chan[3]'s study shows that the introduction of international standards (in particular, IPSAS – an adapted form of IFRS for the public sector) in the field of budget accounting is a complex and multifaceted process. According to the author, international standards not only increase transparency and accountability, but also ensure the effectiveness of budget policy. Chan also pays special attention to the problems of institutional coordination in public finance management.



J. Christiaens et al.[4] study analyzes the impact of international financial reporting standards (IFRS/IPSAS) on public sector reforms. The authors of the study show the advantages of IPSAS-based reporting – as a means of ensuring more accurate financial information, comparability and financial stability. In particular, the resulting comparisons are presented on the example of European countries.

A. Bergmann[5] considers the modernization of public financial management and accounting in connection with the introduction of international financial reporting standards. He deeply analyzes the main differences between IPSAS and IFRS and highlights their impact on budget reporting. The author focuses in particular on the advantages and limitations of the transition to accrual-based reporting.

B. Benito et al.[6] analyze the economic and institutional aspects of harmonizing government financial information systems based on international standards. Based on international experience, the authors indicate the important conditions for the implementation of IFRS/IPSAS for budget accounting. They also justify the increase in efficiency through the integration of information systems.

V. Pina and L. Torres[7] conduct a comparative analysis of the practical implementation of international reporting standards in the public sector. They show, using the examples of several countries, how financial reporting based on international standards improves fiscal responsibility and monitoring of public spending. In particular, the issue of harmonization between the state budget and the national reporting system is mentioned as an important issue.

## RESEARCH METHODOLOGY

In carrying out this research work, methods widely used in scientific research methodology were used. In the process of scientific analysis, these scientific research methods were widely used, in particular, observation, generalization, grouping, comparison, and in analysis, synthesis and analysis methods were widely used.

## ANALYSIS AND RESULTS

In addition to the aforementioned reasons, the necessity to transition to IPSAS practices is driven by practical issues within the existing regulatory framework. Specifically, an assessment of the regulatory base against the criteria for applying IPSAS revealed several shortcomings:

In Uzbekistan, the application of International Financial Reporting Standards (IFRS) in budgetary accounting faces a number of challenges. The main difficulties are related to the need to adapt current budgetary rules and procedures to the requirements of IFRS, as well as the training and retraining of specialists. Furthermore, the transition to IFRS demands significant financial investments in software and infrastructure.

According to expert observations, a significant portion of reports published in Uzbekistan and claimed to be prepared in accordance with IFRS do not fully comply with international standards in terms of both presentation format and content. This creates risks for:

- investors making decisions based on incomplete information;
- companies seeking to attract international financing;
- the Uzbek economy as a whole, which requires transparent financial data.

In the current legislation, the procedures for recording transactions in accounting are insufficiently clearly regulated. It was intended that all issues related to budgetary accounting would be governed by the Instruction on Accounting in Budgetary Organizations; however, in practice, consolidating all aspects of the financial and economic activities of budgetary institutions within a single instruction proved impossible.

Lack of procedures for accounting of certain financial, budgetary, and extra-budgetary transactions, in particular those of government organizations related to agricultural activities, foreign exchange operations, etc.

Numerous accounting provisions that duplicate certain aspects of accounting and reporting.

Inability to analyze public finance statistics for external users. The current accounting system does not allow generating information that meets the requirements of external users.

Absence of consolidation of all government finance accounts. In particular, accounting for the state budget and all extra-budgetary funds is currently conducted separately.

To date, the need to adopt IPSAS (International Public Sector Accounting Standards) has been confirmed both by national programs and by international assessments of the development process of the public financial management system of the Republic of Uzbekistan. A key objective of the accounting reform is the development and implementation of national public sector accounting standards aligned with IPSAS.

Compliance with IPSAS is a critical indicator in the evaluation of public finances under the PEFA (Public Expenditure and Financial Accountability) framework. Considering this criterion, World Bank experts, during their most recent assessment of public finances in Uzbekistan, noted partial non-compliance of financial information with international accounting standards due to the incompleteness of the information provided.



To ensure the proper implementation of International Public Sector Accounting Standards (IPSAS), the joint UNDP and Ministry of Finance Project “Budget System Reform in Uzbekistan” provided support for launching the reform of accounting and reporting in the public sector. Within the framework of the Project, a Concept for improving the accounting and reporting system based on IPSAS was developed. Specifically, drafts of 12 Budget Accounting Standards (BAS) were prepared.

Their practical implementation in the country’s accounting system will require training specialists in their competent use, including the education and retraining of accountants and financial personnel in the budget sector, the reorientation of curricula in secondary and higher educational institutions, as well as the updating and development of teaching and methodological materials for various categories of learners.

Challenges in Applying IPSAS in Uzbekistan’s Budgetary Accounting:

Non-compliance of Budgetary Rules and Procedures with IPSAS Requirements:

The current budgetary accounting rules in Uzbekistan are largely based on national standards that differ significantly from IPSAS. This necessitates amendments to legislation and regulatory acts governing the budget process.

Insufficient Specialist Training: The transition to IPSAS requires budget accounting professionals to have deep knowledge and skills in working with international standards. Uzbekistan faces a shortage of qualified personnel capable of ensuring a high-quality transition to IPSAS.

Financial Costs: Implementing IPSAS requires substantial financial investments in developing and deploying new software, training personnel, as well as restructuring internal control and audit systems.

Lack of Methodological Framework: Despite active efforts to implement IPSAS, the methodological base for budgetary accounting in accordance with IPSAS in Uzbekistan is still under development.

Difficulties with Consolidation of Reporting: The transition to IPSAS necessitates the creation of mechanisms for consolidating financial reports across various levels of the budgetary system, which presents certain challenges.

Risks of Incomplete Compliance with IPSAS Requirements: Experts note that a significant portion of reports presented as IPSAS-compliant do not fully meet international standards, which may mislead users of the information.

The Association of Certified Financial Professionals of Uzbekistan (ACFP) announces the launch of an important educational initiative – the regular publication of professional analytical reviews of the financial statements of leading Uzbek companies, prepared in accordance with International Financial Reporting Standards (IFRS).

ACFP is a professional organization established to develop and support specialists in finance, accounting, and auditing in Uzbekistan. The association promotes the adoption of international accounting and reporting standards, enhances the transparency of financial information, and fosters the professional competencies of financial specialists.

As part of the new project, ACFP experts will conduct a comprehensive assessment of financial statements based on the following criteria:

Completeness of Reporting Verification of the presence of all mandatory components of financial statements in accordance with IFRS requirements, including:

- Statement of Financial Position
- Statement of Profit or Loss
- Statement of Comprehensive Income
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to the Financial Statements

Accuracy of Consolidation Analysis of the application of consolidation principles according to IFRS 10 “Consolidated Financial Statements,” including the correctness of determining the consolidation perimeter and elimination of intra-group transactions.

Compliance with IFRS Requirements Assessment of the presence of a clear and unambiguous statement of compliance with International Financial Reporting Standards in the notes to the financial statements.

Disclosure of Beneficial Ownership Verification of disclosure of information about the ultimate beneficial owner of the group of companies in accordance with IFRS (IAS) 24 “Related Party Disclosures.”

Going Concern Analysis Evaluation of the justification for applying the going concern principle and the adequacy of disclosure regarding risks and uncertainties.

Dynamics of Financial Results Analysis of changes in financial indicators across key revenue and expense categories, identifying major trends and influencing factors.

Financial Ratios Calculation and interpretation of key financial ratios reflecting liquidity, solvency, profitability, and operational efficiency.



Changes in Balance Sheet Structure Analysis of the dynamics of major asset and liability items, identifying significant changes and their underlying causes.

Financial Risk Management Assessment of the disclosure regarding the risk management system and measures taken to mitigate risks.

Recommendations for Addressing Issues:

- Development of a Clear and Understandable Regulatory Framework:

It is necessary to amend legislation and regulatory acts governing the budget process to align them with IFRS requirements.

- Organization of Training and Professional Development:

Systematic training of specialists in budget accounting under IFRS should be conducted, along with organizing seminars and workshops to enhance their qualifications.

Development of Methodological Materials: It is necessary to develop and implement methodological guidelines and manuals for applying IFRS in budget accounting, taking into account the specific conditions of Uzbekistan.

Implementation of Modern Information Systems:

Investment is required in the development and deployment of modern information systems that support IFRS-based accounting and ensure process automation.

• Ensuring Transparency and Control: Strengthening control over compliance with IFRS requirements and ensuring transparency of budget operations are essential.

Successful implementation of IFRS in Uzbekistan's budget accounting requires a comprehensive approach and joint efforts from the government, professionals, and the business community.

Currently, the application of International Financial Reporting Standards (IFRS) in budget accounting in Uzbekistan is not mandatory. IFRS is primarily used in the commercial sector by large enterprises and organizations as defined by legislation. Budgetary organizations in Uzbekistan continue to maintain accounting in accordance with national standards.

## CONCLUSION AND RECOMMENDATIONS

As a result of the procedures, it was found that the introduction of International Financial Reporting Standards (IFRS) in budgetary organizations of the Republic of Uzbekistan contributes to the transparency of financial information and compliance with international requirements. This is an important factor in increasing accountability and efficiency in the public sector. As the study found, the incomplete formation of the regulatory and legal framework, the lack of qualified personnel, and differences in practice create problems in the full application of IFRS.

On this basis, we can put forward the following proposals:

1. Improving the legal framework – special national standards should be developed based on IFRS adapted for budgetary organizations.

2. Increasing human resources capacity – it is necessary to organize systematic training programs on IFRS for current accountants and auditors.

3. Updating the information technology infrastructure – the introduction of automated reporting systems based on international standards will increase the quality of calculations.

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## IQTISODIYOT & TARAQQIYOT

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