

# MUHANDISLIK

## & IQTISODIYOT

# №10

ijtimoiy-iqtisodiy, innovatsion texnik,  
fan va ta'limga oid ilmiy-amaliy jurnal

# 2025

oktyabr



Milliy nashrlar

OAK: <https://oak.uz/pages/4802>

05.00.00 – Texnika fanlari  
08.00.00 – Iqtisodiyot fanlar



Google Scholar

OPEN ACCESS

ULRICHSWEB™  
GLOBAL SERIALS DIRECTORY

Academic  
Resource  
Index  
ResearchBib

ISSN INTERNATIONAL  
STANDARD  
SERIAL  
NUMBER  
INTERNATIONAL CENTRE

CYBERLENINKA

OpenAIRE

ROAD

INDEX COPERNICUS  
INTERNATIONAL

BASE

Crossref

НАУЧНАЯ ЭЛЕКТРОННАЯ  
БИБЛИОТЕКА  
LIBRARY.RU



РЭУ.РФ  
РОССИЙСКИЙ ЭКОНОМИЧЕСКИЙ УНИВЕРСИТЕТ  
ИМЕНИ Г.В. ПЛЕХАНОВА  
ТАШКЕНТСКИЙ ФИЛИАЛ



# **muhandislik** **& iqtisodiyot**

ijtimoiy-iqtisodiy, innovatsion texnik,  
fan va ta'limga oid ilmiy-amaliy jurnal

Elektron nashr, 741 sahifa.  
2025-yil, 30-oktyabr,

## **Bosh muharrir:**

**Zokirova Nodira Kalandarovna**, iqtisodiyot fanlari doktori, DSc, professor

## **Bosh muharrir o'rinbosari:**

**Shakarov Zafar G'afrovich**, iqtisodiyot fanlari bo'yicha falsafa doktori, PhD, dotsent

## **Tahrir hay'ati:**

**Abduraxmanov Kalendar Xodjayevich**, O'z FA akademigi, iqtisodiyot fanlari doktori, professor

**Sharipov Kongratbay Avezimbetovich**, texnika fanlari doktori, professor

**Maxkamov Baxtiyor Shuxratovich**, iqtisodiyot fanlari doktori, professor

**Abduraxmanova Gulnora Kalandarovna**, iqtisodiyot fanlari doktori, professor

**Shaumarov Said Sanatovich**, texnika fanlari doktori, professor

**Turayev Bahodir Xatamovich**, iqtisodiyot fanlari doktori, professor

**Nasimov Dilmurod Abdulloyevich**, iqtisodiyot fanlari doktori, professor

**Allayeva Gulchexra Jalgasovna**, iqtisodiyot fanlari doktori, professor

**Arabov Nurali Uralovich**, iqtisodiyot fanlari doktori, professor

**Maxmudov Odiljon Xolmirzayevich**, iqtisodiyot fanlari doktori, professor

**Xamrayeva Sayyora Nasimovna**, iqtisodiyot fanlari doktori, professor

**Bobonazarova Jamila Xolmurodovna**, iqtisodiyot fanlari doktori, professor

**Irmatova Aziza Baxromovna**, iqtisodiyot fanlari doktori, professor

**Bo'taboyev Mahammadjon To'ychiyevich**, iqtisodiyot fanlari doktori, professor

**Shamshiyeva Nargizaxon Nosirxuja kizi**, iqtisodiyot fanlari doktori, professor,

**Xolmuxamedov Muhsinjon Murodullayevich**, iqtisodiyot fanlari nomzodi, dotsent

**Xodjayeva Nodiraxon Abdurashidovna**, iqtisodiyot fanlari nomzodi, dotsent

**Amanov Otabek Amankulovich**, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent

**Toxirov Jaloliddin Ochil o'g'li**, texnika fanlari bo'yicha falsafa doktori (PhD)

**Qurbonov Samandar Pulatovich**, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

**Zikriyoyev Aziz Sadulloyevich**, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

**Tabayev Azamat Zaripbayevich**, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

**Sxay Lana Aleksandrovna**, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent

**Ismoilova Gulnora Fayzullayevna**, iqtisodiyot fanlari nomzodi, dotsent

**Djumaniyazov Umrbek Ilxamovich**, iqtisodiyot fanlari nomzodi, dotsent

**Kasimova Nargiza Sabitdjanovna**, iqtisodiyot fanlari nomzodi, dotsent

**Kalanova Moxigul Baxritdinovna**, dotsent

**Ashurzoda Luiza Muxtarovna**, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

**Sharipov Sardor Begmaxmat o'g'li**, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

**Sharipov Botirali Roxataliyevich**, iqtisodiyot fanlari nomzodi, professor

**Tursunov Ulug'bek Sativoldiyevich**, iqtisodiyot fanlari doktori (DSc), dotsent

**Bauyetdinov Majit Janizaqovich**, Toshkent davlat iqtisodiyot universiteti dotsenti, PhD

**Botirov Bozorbek Musurmon o'g'li**, Texnika fanlari bo'yicha falsafa doktori (PhD)

**Sultonov Shavkatjon Abdullayevich**, Kimyo fanlari doktori, (DSc)

**Jo'raeva Malohat Muhammadovna**, filologiya fanlari doktori (DSc), professor.

# muhandislik & iqtisodiyot

ijtimoiy-iqtisodiy, innovatsion texnik,  
fan va ta'limga oid ilmiy-amaliy jurnal

- 05.01.00 – Axborot texnologiyalari, boshqaruv va kompyuter grafikasi
- 05.01.01 – Muhandislik geometriyasi va kompyuter grafikasi. Audio va video texnologiyalari
- 05.01.02 – Tizimli tahlil, boshqaruv va axborotni qayta ishlash
- 05.01.03 – Informatikaning nazariy asoslari
- 05.01.04 – Hisoblash mashinalari, majmualari va kompyuter tarmoqlarining matematik va dasturiy ta'minoti
- 05.01.05 – Axborotlarni himoyalash usullari va tizimlari. Axborot xavfsizligi
- 05.01.06 – Hisoblash texnikasi va boshqaruv tizimlarining elementlari va qurilmalari
- 05.01.07 – Matematik modellashtirish
- 05.01.11 – Raqamli texnologiyalar va sun'iy intellekt
- 05.02.00 – Mashinasozlik va mashinashunoslik
- 05.02.08 – Yer usti majmualari va uchish apparatlari
- 05.03.02 – Metrologiya va metrologiya ta'minoti
- 05.04.01 – Telekommunikatsiya va kompyuter tizimlari, telekommunikatsiya tarmoqlari va qurilmalari. Axborotlarni taqsimlash
- 05.05.03 – Yorug'lik texnikasi. Maxsus yoritish texnologiyasi
- 05.05.05 – Issiqlik texnikasining nazariy asoslari
- 05.05.06 – Qayta tiklanadigan energiya turlari asosidagi energiya qurilmalari
- 05.06.01 – To'qimachilik va yengil sanoat ishlab chiqarishlari materialshunosligi
- 05.08.03 – Temir yo'l transportini ishlatish
- 05.09.01 – Qurilish konstruksiyalari, bino va inshootlar
- 05.09.04 – Suv ta'minoti. Kanalizatsiya. Suv havzalarini muhofazalovchi qurilish tizimlari
- 10.00.06 – Qiyosiy adabiyotshunoslik, chog'ishtirma tilshunoslik va tarjimashunoslik
- 10.00.04 – Yevropa, Amerika va Avstraliya xalqlari tili va adabiyoti
- 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

Ma'lumot uchun, OAK  
Rayosatining 2024-yil 28-avgustdagi 360/5-son qarori bilan "Dissertatsiyalar asosiy ilmiy natijalarini chop etishga tavsiya etilgan milliy ilmiy nashrlar ro'yxati"ga texnika va iqtisodiyot fanlari bo'yicha "Muhandislik va iqtisodiyot" jurnali ro'yxatga kiritilgan.

**Muassis:** "Tadbirkor va ishbilarmon" MChJ

**Hamkorlarimiz:**

1. Toshkent shahridagi G.V.Plexanov nomidagi Rossiya iqtisodiyot universiteti
2. Toshkent davlat iqtisodiyot universiteti
3. Toshkent irrigatsiya va qishloq xo'jaligini mexanizatsiyalash muhandislari instituti" milliy tadqiqot universiteti
4. Islom Karimov nomidagi Toshkent davlat texnika universiteti
5. Muhammad al-Xorazmiy nomidagi Toshkent axborot texnologiyalari universiteti
6. Toshkent davlat transport universiteti
7. Toshkent arxitektura-qurilish universiteti
8. Toshkent kimyo-texnologiya universiteti
9. Jizzax politexnika instituti



# MUNDARIJA

JAHON MOLIYA TIZIMIDA “YASHIL” MOLIYALASHTIRISHNI RIVOJLANISHINING MUAMMOLARI VA SHARTLARI .....	12
<b>Quliyev Begimqul Melikovich</b>	
EKOLOGIK MIGRANTSIYANI MINTAQAVIY MIQYOSDA MUVOFIQLASHTIRISHNING ASOSIY YO‘NALISHLARI .....	18
<b>Bahtiyor Ismoilov Ulug‘bek o‘g‘li, Kadirova Zulayxo Abduxalimovna</b>	
O‘ZBEKISTONDA BANK XIZMATLARINI RAQAMLASHTIRISH HOLATI .....	25
<b>Davletova Nilufar Tulanovna</b>	
EKONOMETRIK MODELLASHTIRISHDA MINTAQANI IQTISODIY RIVOJLANISHIGA TA‘SIR ETUVCHI OMILLAR TAHLILI .....	30
<b>Qodirov Farrux Ergash o‘g‘li</b>	
SUV RESURSLARIDAN FOYDALANISH SAMARADORLIGINI OSHIRISHNING XORIY TAJRIBASI .....	37
<b>Kadirxodjayeva Nilufar Raxmatullayevna</b>	
MAHALLIY XOMASHYO BAZASIDAN FOYDALANISH ORQALI ISHLAB CHIQARISH XARAJATLARINI KAMAYTIRISH YO‘LLARI .....	46
<b>Sultanov Dilshod Normamatovich</b>	
IQTISODIYOTI RIVOJLANGAN DAVLATLARDA INSON KAPITALIGA INVESTITSİYALARNI JALB QILISHNING O‘ZIGA XOS XUSUSIYATLARI .....	50
<b>Akhmadaliyeva Nikholakhon</b>	
O‘QITUVCHILAR VA TALABALAR UCHUN INNOVATSION TA‘LIM DASTURLARINI ISHLAB CHIQISHDA XALQARO STANDARTLARGA MOSLASHUV MEXANIZMLARI .....	62
<b>Yuldashev Iskandar Bahromovich</b>	
YER QA‘RIDAN FOYDALANGANLIK UCHUN SOLIQLARNING ILMIY-TADQIQOTLAR SHARHI .....	68
<b>Zoxidov Ismatjon Yunusjon o‘g‘li</b>	
RESPUBLIKA IQTISODIY TARAQQIYOTIDA OLIY TA‘LIMNI MODERNIZATSIYA QILISH VA INVESTITSIYA JOZIBADORLIGINING O‘RNI .....	74
<b>Jonuzokov Mirzabek Kulmamatovich</b>	
DAVLAT IQTISODIY XAVFSIZLIGINI MUSTAHKAMLASHDA SIYOSIY INSTITUTLARNING SAMARADORLIGINI OSHIRISH STRATEGIYALARI .....	80
<b>O. Nurmuradov</b>	
ICHKI AUDIT SAMARADORLIGINI BAHOLASH MEZONLARI VA BUXGALTERIYA MA‘LUMOTLARINING ICHKI AUDIT JARAYONIDA EKONOMETRIK MODELLASHTIRISHNING AHAMIYATI .....	85
<b>Xamidov Javoxir Shavkat o‘g‘li, Muxitdinov Shoxijaxon Xudoyor o‘g‘li</b>	
XORIJIY INVESTITSİYALARNI JALB ETISHNING MOLIYAVIY MEXANIZMLARINI SHAKLLANTIRISHNING NAZARIY ASOSLARI .....	90
<b>Xuramov Zafar Rajabaliyevich</b>	
KORPORATIV TUZILMALARDA INVESTITSION JOZIBADORLIKNI TA‘MINLASHNING AHOLI DAROMADLARINI OSHIRISHDAGI ROLI .....	95
<b>Qurbonov Javlonbek Jurabekovich, Raxmatov Faxriddin Xasanovich</b>	
GLOBAL RIVOJLANISH JARAYONIDA SUG‘URTA XIZMATLARINI ISLOH QILISH MASALALARI .....	99
<b>Xushmuradov Oman, Ismoilov Sherzod Ismoil o‘g‘li</b>	



DORIVOR O'SIMLIKLARNI QAYTA ISHLASHNING TASHKILY-IQTISODIY MEXANIZMINI TAKOMILLASHTIRISH YO'NALISHLARI .....	103
<b>Usmonov Mirg'ulom Xoshim o'g'li</b>	
BARQAROR IQTISODIY O'SISHGA ERISHISHDA SUN'IY INTELLEKT TIZIMLARINI QO'LLASH METODOLOGIYASINING AHAMIYATI .....	109
<b>Nasrulloev Hayotjon Xabibulloevich</b>	
НЕЙРОИНТУИТИВНЫЙ ИНТЕЛЛЕКТ КАК ФАКТОР КОНКУРЕНТНОГО ПРЕИМУЩЕСТВА НА РЫНКЕ ТРУДА.....	115
<b>Ягудин Дмитрий Рустамович</b>	
RESURSLARNI SOLIQQA TORTISHGA OID TADQIQOTLARNING NAZARIY TAHLILI.....	123
<b>NasimdjanoV Yunusjon Zoxidovich</b>	
SOLIQ TO'LOVCHILAR FAOLIYATINI MUVOFIQLASHTIRISH: XULQ-ATVOR IQTISODIYOTI VA PROGRESSIV TARIFLARNI LOYIHALASH .....	129
<b>Abduraimova Nigora Abdugapparovna</b>	
DAVLAT RAQAMLI LOYIHALARI: UZINFOCOMNING TA'LIM TIZIMI VA IQTISODIY SAMARADORLIKKA QO'SHGAN HISSASI .....	134
<b>Raxmatxo'jayev Axrorxo'ja Akmal o'g'li</b>	
РОЛЬ ЦИФРОВЫХ ПАСПОРТОВ В ПРОМЫШЛЕННОЙ ЭКОНОМИКЕ И ЗАРУБЕЖНЫЙ ОПЫТ.....	140
<b>Мансурова Сайёра Бахтияровна</b>	
BANK XIZMATLARIDA RAQAMLI TEXNOLOGIYALARDAN FOYDALANISHNING RIVOJLANISH ISTIQBOLLARI .....	148
<b>Xolikova Oydin Olimjonovna</b>	
PNEVMOMEXANIK YIGIRISH TEXNOLOGIYASI XUSUSIYATLARI .....	153
<b>Jumaniyazov Kadam, Salimov Shuhrat Halimovich, Nazarov Ramazon Anvarovich</b>	
GREEN INDUSTRY AND THE ECONOMY OF ENVIRONMENTALLY FRIENDLY CONSTRUCTION: INTERNATIONAL EXPERIENCE AND UZBEKISTAN'S OPPORTUNITIES.....	158
<b>Mansurova Sayyora Bakhtiyor kizi</b>	
TELEKOMMUNIKATSIYA SOHASINI RIVOJLANTIRISH TAHLILI .....	166
<b>Suyunov Asror Baxtiyorovich</b>	
RAQAMLI IQTISODIYOT SHAROITIDA LOGISTIKA XIZMATLARINING MIKRO VA MAKRO TUZILMALARI, ULARNING FUNKSIONAL METADOLOGIK TAMOYILLARI.....	171
<b>Z.Teshayev</b>	
O'ZBEKISTONDA DAVLAT ULUSHI MAVJUD KORXONALARNI BOSHQARISHDA XORIJIY TAJRIBADAN FOYDALANISH IMKONIYATLARI .....	176
<b>Ismailov Allayor Rashidovich</b>	
MAHSULOT TANNARXINI ANIQLASHDA ISHLAB CHIQRISH XARJATLARINI OG'ISHISHLARI VA ULARNI TAQSIMLASH .....	183
<b>Raxmatov Baxriddin Baxtiyor o'g'li</b>	
ПОВЫШЕНИЕ СТОИМОСТИ СПОРТИВНЫХ ОРГАНИЗАЦИЙ И ОБЪЕКТОВ НА ОСНОВЕ АУТСОРСИНГА .....	186
<b>Исмагулова Гульмира Нуралиевна</b>	
RAQAMLI TEXNOLOGIYALAR ASOSIDA TURIZMNI RIVOJLANTIRISHNING NAZARIY KONSEPSIYASI.....	193
<b>Xaitov Oxunjon Nomoz o'g'li</b>	
O'ZBEKISTON SHAROITIDA XIZMATLAR SIFATINI OSHIRISHDA RAQAMLI TRANSFORMATSIYANING INSTITUTSIONAL VA TASHKILYIY MEXANIZMLARI.....	198
<b>Xudoyorov Lochinbek Bahromovich</b>	
TIJORAT BANKLARIDA UZOQ MUDDATLI RESURSLARNI JALB QILISHDA XALQARO TAJRIBA.....	203
<b>Abduraxmonov Akmal Nurmatamat o'g'li</b>	



MEHNATGA LAYOQATLI TRANSPORT SOHASIDAGI AHOLINI ISH O'RINLARI BILAN TA'MINLANGANLIK HOLATINI TAHLILI .....	207
<b>Abdullayeva Nigora Shamsiddinovna</b>	
TO'QIMACHILIK SOHASINI BARQAROR RIVOJLANTIRISH MODELI .....	212
<b>Mdraximova Gulasal Ro'zimboy qizi</b>	
TIJORAT BANKLARIDA KREDIT PORTFELI DIVERSIFIKATSIIYASI VA GAROV TA'MINOTI SIFATINING BANK BARQARORLIGIGA TA'SIRI .....	220
<b>Xolbozorov Husniddin Norbek o'g'li</b>	
O'ZBEKISTON - 2030 STRATEGIYASI DOIRASIDA TIJORAT BANKLARIDA KREDIT RISKLARINI BOSHQARISH: MUAMMOLAR VA TAKOMILLASHTIRISH YO'LLARI .....	226
<b>Norova Nozima Nabiyevna</b>	
UY-JOY KOMMUNAL XIZMATLARNI INNOVATSION RIVOJLANTIRISHNING KLASTERLI MEXANIZMI TAHLILI .....	232
<b>Odamboyev Oybek Ravshanbek o'g'li</b>	
KORPORATIV BOSHQARUV TUZILMALARIDA MOLIVAVIY MUNOSABATLARNING RIVOJLANISH TENDENSIYALARI .....	236
<b>Qurbaniyazov Shaxzodbek Karimovich</b>	
XALQARO SAVDONING RIVOJLANISHI VA ZAMONAVIY TENDENSIYALARI .....	242
<b>Jalolov Bekzod Sherzod o'g'li</b>	
TA'LIM TIZIMINI MOLIVALASHTIRISHNING YANGI TIZIMINI JORIY ETISHGA QARATILGAN NAZARIY JIHATLAR .....	247
<b>Dusanov Salim Mamarasulovich</b>	
O'ZBEKISTONDA BUDJET TUSHUMLARINI OSHIRISHDA BOJXONA AUDITINI TAKOMILLASHTIRISH MASALALARI .....	254
<b>Aktamov Akbarjon Aslan o'g'li</b>	
DAVLAT TA'LIM TASHKILOTLARIDA QURILISH XARAJATLARI HISOBINI YURITISH .....	262
<b>Ostonokulov Azamat Abdugarimovich</b>	
РАЗРАБОТКА ОРГАНИЗАЦИОННЫХ МОДЕЛЕЙ ИНТЕГРАЦИИ КРЕАТИВНЫХ ИНДУСТРИЙ В ТУРИСТИЧЕСКУЮ ИНФРАСТРУКТУРУ РЕСПУБЛИКИ КАРАКАЛПАКСТАН .....	273
<b>Хошимова Камилла Навфал қизи</b>	
A NEW STAGE IN THE APPLICATION OF MARKET MECHANISMS TO ENTREPRENEURIAL ACTIVITY .....	285
<b>Ibrayim Maxkamov</b>	
RESURSLARDAN SAMARALI FOYDALANISH ORQALI SOG'LIQNI SAQLASH XIZMATLARINING IQTISODIY SAMARADORLIGINI OSHIRISH USULLARI .....	291
<b>Eshbekova Xayriniso Baxtiyorovna</b>	
QASHQADARYO VILOYATI IQTISODIYOTIDA DXSH ASOSIDA INVESTITSIYA MUHITINING SHAKLLANISHI .....	297
<b>Hamroyev G'ayratjon Sultonovich</b>	
TURIZM XIZMATLARI BOZORIDA MIJOZLAR EHTIYOJLARINI O'RGANISH VA TAHLIL QILISH .....	301
<b>Shaymanov To'liqin Mahmayusupovich</b>	
ПРИМЕНЕНИЕ ИННОВАЦИОННЫХ ТЕХНОЛОГИЙ И ЦИФРОВЫХ ПОДХОДОВ В НАЛОГОВОМ ЗАКОНОДАТЕЛЬСТВЕ .....	306
<b>Элбаева Мукаддас Рашидовна</b>	
СИНТЕЗ НЕЧЕТКОЙ СИСТЕМЫ УПРАВЛЕНИЯ ТЕПЛОЭНЕРГЕТИЧЕСКИХ ОБЪЕКТОВ С ИСПОЛЬЗОВАНИЕМ ИНТЕЛЛЕКТУАЛЬНЫХ ТЕХНОЛОГИЙ .....	311
<b>Бахриева Хуршида Аскарходжаевна, Сафаров Шохрух Шарофович, Бахрамов Муҳаммадали Ералиевичасистент</b>	
ШАНХАЙСКАЯ ОРГАНИЗАЦИЯ СОТРУДНИЧЕСТВА КАК КАТАЛИЗАТОР ДОСТИЖЕНИЯ СТРАТЕГИЧЕСКИХ ЦЕЛЕЙ РАЗВИТИЯ РЕСПУБЛИКИ УЗБЕКИСТАН .....	319
<b>Базарова Гулнора Гуламовна</b>	



O'ZBEKISTON KORXONALARINING TASHQI IQTISODIY FAOLIYATINI MOLIYALASHTIRISHDA BANK KREDITLASH MEXANIZMLARINI TAKOMILLASHTIRISH MASALALARI .....	323
<b>Pulatova Moxira Baxtiyorovna</b>	
QUESTIONS ABOUT THE STUDY OF PERFORMANCE AND EFFICIENCY OF APPLICATION OF LOADING AND EXTRACTING EQUIPMENT .....	327
<b>Azamat Umirzokov</b>	
MATOLARNING HAVO O'TKAZUVCHANLIGI KORRELATSION TAHLILI.....	334
<b>Ismailov Nurulla Tuychibayevich</b>	
O'ZBEKISTONDA QISHLOQ XO'JALIGI RISKLARINI SUG'URTALASHNING AFZALLIKLARI .....	339
<b>Mamadjanov Shuxrat Jalolidinovich</b>	
IKKI QATLAMLI ARALASH TOLA TARKIBLI TRIKOTAJ TO'QIMASINI OLIISH USULI .....	343
<b>Usnatdinova Elmira Faxratdinovna, Mirusmanov Baxtiyor, Abdurahimova Fazilat Abdullayevna</b>	
MAHALLIY DAVLAT HOKIMIYATI ORGANLARIDA ENG ILG'OR TEXNOLOGIYALAR ASOSIDA QAROR QABUL QILISH JARAYONLARINING OPTIMALLASHTIRISH YO'LLARI.....	347
<b>Axmedov Farxod Raxmonjonovich</b>	
IMPACT OF FOREIGN INVESTMENTS ON THE ECONOMY OF UZBEKISTAN: CROSS-SECTORAL ANALYSIS.....	354
<b>Jumayeva Kamola Azimjonovna, Khasanova Iroda Azizbek kizi</b>	
KORXONA INVESTITSION FAOLLIGINI TA'MINLASHNING NAZARIY-USLUBIY MASALALARI XUSUSIDA .....	362
<b>Ilyasova Barno Axmadovna</b>	
MILLIY IQTISODIYOTGA XORIJIY INVESTITSIYALARNI O'ZLASHTIRISHNING AMALDAGI HOLATI TAHLILI .....	371
<b>G'afurov Sherzod Abduvaxob o'g'li</b>	
EKSPORT SALOHİYATINI OSHIRISH ASOSIDA BARQAROR IQTISODIY O'SISHNI TA'MINLASH METODOLOGIYASINI TAKOMILLASHTIRISH YO'LLARI .....	378
<b>Raximov Eshmurod Normuradovich</b>	
O'ZBEKISTONDA BARQAROR IQTISODIY O'SISHNI TA'MINLASHDA EKSPORT SALOHİYATINI OSHIRISH YO'NALISHLARI.....	385
<b>Berdivaliyeva Madina Komiljon qizi</b>	
SANOAT KORXONALARI RAQOBATBARDOSHLIGINI OSHIRISHNING ZAMONAVIY KONSEPTUAL MEXANIZMLARI.....	392
<b>Jalolov Abbasxon Ravshanxon o'g'li</b>	
TEPKI UZELI KONSTRUKTIV XOSSALARI TAHLILI .....	398
<b>Bozorova Farida Maxmudjonovna</b>	
НЕОБХОДИМОСТЬ ОБЪЕДИНЕНИЯ АКЦИЗНОГО НАЛОГА НА НЕФТЕПРОДУКТЫ В РЕСПУБЛИКЕ УЗБЕКИСТАН .....	405
<b>Пулатов Дилшод Хақбердиевич, Маматкулов Салимжон Рахмонкулович, Хужамурадов Аброрбек Рўзимурат ўғли, Воронин Сергей Александрович, Абдиев Мансур Мусурмонович</b>	
OLIY TA'LIMGA INVESTITSIYA SIYOSATI: IQTISODIY TAHLIL VA ISTIQBOLLAR .....	410
<b>Talapova Nargiza Baxriddinovna</b>	
INNOVATIVE DEVELOPMENT OF THE SERVICE NETWORK.....	416
<b>Bahriddinov Nodirbek Zamirdinovich</b>	
YANGI O'ZBEKISTON INVESTITSION MUHIT VA UNGA TA'SIR ETUVCHI OMILLAR TAHLILI .....	421
<b>Tirkashev Farruxjon Xolyigitovich</b>	
МНОГОМЕРНАЯ БЕДНОСТЬ И УСТОЙЧИВОЕ РАЗВИТИЕ: ОЦЕНКА ЧЕРЕЗ РАМКУ МРІ .....	426
<b>Мамаризоев Жахонгир Исохонович</b>	
ОЦЕНКА И ОПТИМИЗАЦИЯ ВЛИЯНИЯ МАКРОЭКОНОМИЧЕСКИХ ПОКАЗАТЕЛЕЙ НА ОБЕСПЕЧЕНИЕ СТАБИЛЬНОСТИ НАЦИОНАЛЬНОГО ОБМЕННОГО КУРСА В РЕСПУБЛИКЕ УЗБЕКИСТАН .....	430
<b>Норбаева Мухлиса Акрам кизи</b>	



RAQAMLI TO'LOVLAR ASOSLARI VA XAVFSIZLIGI .....	440
<b>Yaqubov Azizbek G'anibekovich</b>	
RAQAMLI TRANSFORMATSIYA SHAROITIDA LOGISTIKA XIZMATLARINI BOSHQARISHNING INNOVATSION USULLARI .....	444
<b>Xomidov Xojjakbar Adxamovich</b>	
SOLIQ SIYOSATI ORQALI INKLYUZIV IQTISODIY O'SISHNI TA'MINLASH MEXANIZMLARI.....	449
<b>Saydakbarova Madinaxon Anisbekovna</b>	
O'ZBEKISTONDA STARTAP EKOTIZIMINING SHAKLLANISHI VA BARQAROR RIVOJLANISHI YO'LLARI.....	454
<b>Suleymanova Shoira Alavxanovna</b>	
MILLIY IQTISODIY XAVFSIZLIKNI TA'MINLASHDA TASHQI IQTISODIY FAOLIYATNING O'RNI .....	459
<b>Alimova Dilfuzaxon Rustam qizi</b>	
MEHNAT BOZORINI OPTIMALLASHTIRISHNING MAKROIQTISODIY BARQARORLIKKA TA'SIRI.....	464
<b>Botirova Sarvinoz Bobir qizi</b>	
QURILISH MATERIALLARI SANOATIDA KORPORATIV BOSHQARUVNI TASHKIY-IQTISODIY MEXANIZMINI TAKOMILLASHTIRISH ISTIQBOLLARI.....	469
<b>Qurboniyazov Shaxzodbek Karimovich</b>	
INVESTITSIYA FAOLIYATINI MUQOBIL MOLIYALASHTIRISH USULLARINING MANBALARINI SHAKLLANTIRISH YO'LLARI .....	474
<b>Boboqulov Akmal Muborakbekovich</b>	
RAQAMLI MARKETING STRATEGIYALARINING MOHIYATI VA TURLARI.....	482
<b>Zufarov Akmal Gulamiddinovich</b>	
FISKAL BOSHQARUV SAMARADORLIGINI TA'MINLASHDA SOLIQQA TORTISHNING TARTIBGA SOLISH MEXANIZMLARINI TAKOMILLASHTIRISH .....	491
<b>Sulaymonov Farrux Shuxratovich</b>	
ИНДЕКС ЧЕЛОВЕЧЕСКОГО РАЗВИТИЯ КАК ИНСТРУМЕНТ МОНИТОРИНГА УРОВНЯ ЖИЗНИ НАСЕЛЕНИЯ.....	496
<b>Хазраткулова Лола Нармуминовна</b>	
BANK MAJBURIYATLARI VA AKTIVLARINING VAQTINCHALIK NOMUTANOSIBLIK LARI RISKINI KAMAYTIRISH .....	502
<b>Ibrohimov D.M.</b>	
O'ZBEKISTON RAQAMLI PLATFORMALARI FAOLIYATIDA RAQOBAT SIYOSATINING ZAMONAVIY MUAMMOLARI VA YECHIMLARI.....	507
<b>Saparov Islom O'Imasovich</b>	
RAQOBATBARDOSHLIKNI OSHIRISHDA MARKETING YONDASHUVLARINING QISHLOQ XO'JALIGIGA TATBIQI.....	514
<b>Abdikarimova Zilola Baxramovna</b>	
TIJORAT BANKLARI KAPITALI TARKIBIDA DAROMAD MANBALARINING ULUSHI VA KAPITALLASHUV JARAYONIDAGI O'RNI .....	520
<b>Tursunov Mustafo Mirzayevich</b>	
AHOLINI IJTIMOY HIMOYA QILISH TIZIMIDA INSTITUSIONAL HAMKORLIKNING O'ZIGA XOS JIHATLARI TAHLILI .....	524
<b>Abdullayeva Sayyora Aleksandrovna</b>	
O'ZBEKISTON BANK TIZIMIDA RAQAMLI TRANSFORMATSIYANING IQTISODIY SAMARADORLIGI .....	528
<b>Bobojonova Sevara Baxrombek qizi</b>	
MINTAQA SANOATI RAQAMLI XIZMATLAR BOZORIDA TIJORATLASHTIRISHNI "SMART" MODEL I .....	533
<b>Norov Murodjon Maxmudovich</b>	



TOMORQADAN SAMARALI FOYDALANISH- KAMBAG'ALLIK MUAMMOSINI YUMSHATISHNING MUHIM OMILI .....	539
<b>Xamidjon Shaxobov</b>	
SUG'URTA KORXONALARIDA REZERVLAR HISOBINI TAKOMILLASHTIRISH .....	544
<b>Najimova Nigora</b>	
TO'QIMACHILIK MAHSULOTLARI EKSPORTINI RIVOJLANTIRISHDA XITOY BOZORINING O'RNINI .....	549
<b>Mardanov Aziz Yusupovich</b>	
THE IMPORTANCE OF GREEN ENERGY IN THE ECONOMY OF FERGANA REGION: CURRENT TRENDS AND PROBLEMS .....	555
<b>Khayrullaev Zoidjon</b>	
TIJORAT BANKLARIDA MUAMMOLI KREDITLARNING UNDIRILISHI BO'YICHA XORIJ TAJRIBASI .....	559
<b>Mitillayev Ibrohimjon Tursunpulatovich</b>	
RAQAMLI MOLIYAVIY XIZMATLAR SAMARADORLIGINI BAHOLASHNING NAZARIY ASOSLARI.....	563
<b>Muyassarzoda Fayziyeva</b>	
MOLIYAVIY MEXANIZM SIFATIDA SUG'URTA TASHKILOTLARI TO'LOVGA LAYOQATLILIGINI BELGILASHNING O'ZIGA XOS HUSUSIYATLARI .....	570
<b>Abdullayev Erkinjon A'zamovich</b>	
MAMLAKAT YAIM QO'SHILGAN QIYMAT HAJMINI STATISTIK VA EKONOMETRIK TAHLIL USULLARI ASOSIDA PROGNOZLASH .....	578
<b>Jalolov Ilhomjon Isomiddinovich</b>	
XALQARO TURIZM XIZMATLARI BOZORINI RIVOJLANTIRISH ISTIQBOLLARI .....	585
<b>Eshtaev Alisher Abdug'aniyevich, Ivatov Irisbeg</b>	
RAQAMLI TEXNOLOGIYALAR VA SUN'IY INTELLEKT ASOSIDA BUXGALTERIYA HISOBI VA AUDIT TIZIMLARINI AVTOMATLASHTIRISHNING METODOLOGIK ASOSLARI .....	590
<b>To'laganov Ziyovuddin Kamolitdin o'g'li</b>	
JAHON SEMENT SANOATIDAGI TENDENSIYALAR VA O'ZBEKISTONNING BARQAROR RIVOJLANISH ISTIQBOLLARI.....	595
<b>Abdujabbarov Abdulaziz Abdurashid o'g'li</b>	
РОЛЬ ФИНАНСОВОГО АНАЛИЗА В ПОВЫШЕНИИ ЭФФЕКТИВНОСТИ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЙ.....	600
<b>Бекбаева Феруза Бахтиеровна</b>	
BARQAROR MOLIYAVIY RENTABELLIK BANKLARNING DAROMADLILIGINI TA'MINLASH OMILI SIFATIDA.....	606
<b>Umarov Davron Shavkatovich</b>	
REKLAMA XIZMATLARI BOZORIDA RAQOBATBARDOSHLIKKA TA'SIR QILUVCHI OMILLAR.....	612
<b>Xamrakulov Azamat Baxritdinovich</b>	
ТРАНСФОРМАЦИЯ СИСТЕМЫ УПРАВЛЕНИЯ ОБУЧЕНИЕМ (LMS) В ОНЛАЙН ОБРАЗОВАНИИ И ЕЕ РОЛЬ В СОВРЕМЕННОМ МИРЕ: АНАЛИЗ И СРАВНЕНИЕ .....	618
<b>Атабоева Шахризода Равшановна, Бекчанов Бекчан Юлдашевич</b>	
ЦИФРОВИЗАЦИЯ БУХГАЛТЕРСКОГО УЧЕТА: ПЕРСПЕКТИВЫ И НАПРАВЛЕНИЯ РАЗВИТИЯ .....	623
<b>Киличева Ф.Б.</b>	
DAVLAT TIBBIYOT MUASSASALARIDA DEBITORLAR VA KREDITORLAR HISOBINI TAKOMILLASHTIRISH .....	628
<b>Sultonova Mushtariy Abdulabbosovna</b>	
NARX BELGILASH-IQTISODIY MANFAATDORLIKNING ASOSIY OMILI VA NARXNI SHAKLLANTIRISH TAMOIYILLARI .....	635
<b>Soxadaliyev Abdurashid Mamadaliyevich</b>	



SUTNI QAYTA ISHLASH KORXONALARIDA RAQAMLI TEXNOLOGIYALAR ASOSIDAGI ISHLAB CHIQRISH JARAYONLARINI TAHLIL QILISH.....	639
<b>Normuradov Nurbek Sunatilloevich</b>	
O'ZBEKISTONDA BUDJET TUSHUMLARINI OSHIRISHDA TARIF STAVKALARINI OPTIMALLASHTIRISH ORQALI FISKAL BARQARORLIKNI KUCHAYTIRISH (OZIQUVQAT IMPORTI MISOLIDA).....	644
<b>Rizayev Mirmahmud Xotamjanovich</b>	
IPOTEKA KREDITLASH JARAYONINING XORIY TAJRIBASI.....	652
<b>Akrom Mardiyev</b>	
O'ZBEKISTON TIJORAT BANKLARI MOLIYAVIY BARQARORLIGI TAHLILI .....	659
<b>Ulashbayev Shohruh Abdivaxobovich</b>	
CHARACTERISTICS OF APPLYING NEW HETEROCOMPOSITE POLYMER MATERIALS IN ENGINEERING ACTIVITIES .....	665
<b>Umida Ziyamukhamedova, Mirjalol Abdulakimov</b>	
ОРГАНИЗАЦИОННО-ЭКОНОМИЧЕСКИЕ МЕХАНИЗМЫ ПОВЫШЕНИЯ ЭФФЕКТИВНОСТИ СИСТЕМЫ УПРАВЛЕНИЯ «МАХАЛЛАБАЙ»: ДЕЦЕНТРАЛИЗАЦИЯ И ТЕОРИЯ СОЦИАЛЬНО-ЭКОНОМИЧЕСКОГО РАЗВИТИЯ.....	672
<b>Қосимжонов Нозимжон Қозимжон ўғли</b>	
EKOLOGIK AUDITNI TASHKIL ETISHDA RISKLARNI JORIY ETISH TARTIBI .....	676
<b>Abdullayev Xurshidjon Nazrullo o'g'li</b>	
CORPORATE CULTURE AND ITS ROLE IN TALENT MANAGEMENT .....	683
<b>Shoyunusova Arofat, Sanjar Mirzaliev</b>	
SIRDARYO VILOYATI SHAROITIDA BIOMASSA ASOSIDA OZUQA ISHLAB CHIQRISH IMKONIYATLARI.....	687
<b>Xazratkulov Niyoz Namazbayevich</b>	
ПУТИ ПОВЫШЕНИЯ ЭФФЕКТИВНОСТИ ХОЗЯЙСТВЕННОГО МЕХАНИЗМА В УСЛОВИЯХ РЫНОЧНОЙ ЭКОНОМИКИ .....	692
<b>Воронин Сергей Александрович, Азимова Феруза Маликовна</b>	
ENERGETIKA LOYIHALARINI RAQAMLASHTIRISHDA TO'SIQLAR VA IMKONIYATLAR .....	700
<b>Tilakov Ismoiljon Usmonovich</b>	
RAQAMLI IQTISODIYOT SHAROITIDA SOG'LIQNI SAQLASH TIZIMINI RAQAMLASHTIRISHNING AHAMIYATI .....	706
<b>O'roqov Firdavs Ortiqniyoz o'g'li</b>	
O'ZBEKISTONDA RAQAMLI BOZORLARNI MONOPOLIYAGA QARSHI TARTIBGA SOLISH MEKANIZMLARI VA TAKOMLLASHTIRISH TAKLIFLARI.....	710
<b>Mingboev Asqar Qandaharovich</b>	
JAHON SEMENT SANOATIDAGI TENDENSIYALAR VA O'ZBEKISTONNING BARQAROR RIVOJLANISH ISTIQBOLLARI .....	717
<b>Abdujabbarov Alisher Abdullayevich</b>	
KICHIK BIZNES SUBYEKTLARI FAOLIYATI SAMARADORLIGINI OSHIRISH YO'LLARI .....	722
<b>Mufitillayeva Safiya Qodir qizi</b>	
KORXONALAR FAOLIYATINI BAHOLASHDA STATISTIK AXBOROT TIZIMINING O'RNINI .....	728
<b>Musurmonova Mahbuba Omonovna</b>	
INNOVATSION YONDASHUVLAR VA ULARNING AGRAR SOHAGA TA'SIRI.....	732
<b>Ortiqov Sulton Davronqul o'g'li</b>	
DIRECTIONS FOR EFFECTIVE ORGANIZATION OF STRATEGIC MANAGEMENT ACCOUNTING OF COSTS.....	736
<b>Pardaeva Shakhnoza Abdinabiyevna</b>	



# DIRECTIONS FOR EFFECTIVE ORGANIZATION OF STRATEGIC MANAGEMENT ACCOUNTING OF COSTS

## Pardaeva Shakhnoza Abdinabiyevna

Associate Professor of Tashkent State

University of Economics, DSc

Email: [shahnoza.pardayeva.94@gmail.com](mailto:shahnoza.pardayeva.94@gmail.com)

ORCID: 0000-0002-0654-8152

**Abstract.** The article identifies the problems of strategic management accounting of costs, traditionally formed and used in practice, and justifies the need to develop new and effective mechanisms for managing and accounting for costs at enterprises. Based on this conclusion, it is shown that currently, in world practice, three priority areas for organizing and conducting strategic management accounting of costs, income, and financial results are applied.

**Keywords:** cost, value chain, strategic management accounting of costs.

**Annotatsiya.** Maqolada an'anaviy tarzda shakllanib, amaliyotda qo'llanilayotgan xarajatlarning strategik boshqaruv hisobi bilan bog'liq muammolar aniqlanib, korxonalarda xarajatlarni boshqarish va hisobga olishning yangi hamda samarali mexanizmlarini ishlab chiqish zarurligi asoslab berilgan. Shu xulosaga asoslanib, hozirgi vaqtda jahon amaliyotida xarajatlar, daromadlar va moliyaviy natijalarni strategik boshqaruv hisobini tashkil etish va yuritishning uchta ustuvor yo'nalishi qo'llanilayotgani ko'rsatilgan.

**Kalit so'zlar:** xarajat, qiymat zanjiri, xarajatlarning strategik boshqaruv hisobi.

**Аннотация.** В статье выявлены проблемы стратегического управленческого учета затрат, традиционно формирующиеся и используемые на практике, и обоснована необходимость разработки новых и эффективных механизмов управления и учета затрат на предприятиях. На основе этого сделан вывод, что в настоящее время в мировой практике применяются три приоритетных направления организации и ведения стратегического управленческого учета затрат, доходов и финансовых результатов.

**Ключевые слова:** затраты, цепочка ценности, стратегический управленческий учет затрат.

## INTRODUCTION

The problem of managing and accounting for costs is a complex and important process that encompasses the entire operational process of any enterprise. At a time when the modernization of the economy is underway, deep structural changes are being carried out in all sectors of the economy of our country, in our opinion, the following factors that determine the essence of this problem are clearly evident: when managing and accounting for the costs of enterprises, a number of important external factors that affect their formation are not taken into account at all or their impact is not paid enough attention; the effectiveness of the current system of providing information for the process of making important strategic management decisions related to the activities of the enterprise is not noticeable or in such cases it is clearly seen that it is completely useless; the information provided by accounting systems that traditionally perform the function of information presentation is in most cases almost useless, delayed or inaccurate, which has led to a sharp decrease in their effectiveness. The traditionally formulated and practically applied management accounting has the following problems: from the point of view of management accounting, the incorrect classification of costs into conditionally variable and conditionally fixed groups; incorrect formation of cost prices in times of sharp increase in the volume of enterprise activity, which is not related to the volume of production; ineffectiveness of methods used to allocate indirect (secondary, curved, etc.) costs; inability to make strategic management decisions based on available data; ineffectiveness of the normative method of cost accounting used to determine the cost price of a unit of manufactured product. This situation, in itself, requires the development of new and effective mechanisms for managing and accounting for costs in enterprises.



## LITERATURE REVIEW

In the digital economy, the main goal of all business entities is to obtain high profits. Of course, achieving this result is closely related to a number of processes. The most important of them is the recognition of income and expenses. In business entities, expenses, like income are also the main indicators of financial performance [1].

Local economists N.B.Abdusalamova, U.U.Kostaev, A.Kh.Pardaev, B.A.Khasanov, A.A.Kashimov have researched the main indicators of financial results, including the theoretical and methodological aspects of expenses [2].

Also, in the scientific research works of A.Kh.Pardaev and U.U.Kostaev, the functions of the categories of income and profit received by economic entities, the correlation between the increase in income and profit growth in economic entities and the deviations in the ratio between the changes in these indicators relative to costs were analyzed [3]. CIS economists V.B.Ishavkevich, V.E.Kerimov, I.G.Kondratova, V.F.Pali also paid special attention to the organization of strategic management accounting in economic entities on the basis of costs, further improvement of calculation methods used in strategic management accounting of costs and budgeting issues [1, 5]. A.Z. Avlokhlov, one of the economists of our country, based on the results of his scientific research, showed the methodological and methodological differences between the categories of "cost", "expenditure" and "expense" from the cost indicators representing financial results [6]. As noted by N.B. Abdusalamova, "...the peculiarity of cost center planning and accounting is that the costs are considered to be the correct costs for him. Thus, the curved costs are slightly reduced and the share of the correct costs in the product cost increases" [4]. A.K. Ibragimov, B.A. Khasanov, N.K. Rizaev proposed new technologies and innovative approaches aimed at organizing and maintaining cost management accounting in business entities [7]. Tashnazarov S.N. proposed the forms of the "Report on profit and loss and other comprehensive income", "Report on the cost of products (work, services)" and an improved methodological procedure for applying the variable costing system in the preparation of these reports [8, 9].

## RESEARCH METHODOLOGY

The article used methods such as grouping data based on specific facts, analyzing social and economic situations based on studying their structure, analyzing and synthesizing them and comparing statistical data, taking into account the index and normative methods.

### Analysis and discussion of results

The results of scientific research show that currently in world practice, three priority areas of organizing and conducting strategic management accounting of costs and financial results are used:

1. By the directions of enterprise activity through the formation of the value chain (M. Porter);
2. Based on the growth of costs during product movement (B. Ryan);
3. Through strategic cost management (Dj. Shank and V. Govindaradjan).

In doing so, the organization of strategic cost management accounting is based on the following important principles:

- use of strategic cost management mechanisms;
- formation of a value chain in the directions of enterprise activity;
- formation of information on the growth of costs during the movement of products;
- using the principle of tracking the entire product movement to make decisions.

The concept of value chain formation was developed by M. Porter, based on the principle of dividing the activities of enterprises into main and auxiliary groups.

The formation of a value chain is a set of coordinated actions by each enterprise from the production of a product to meeting the requirements of its final consumer, that is, it is understood as a direct accounting of all processes, starting with the process of concluding contracts with suppliers of raw materials and ending with the delivery of the manufactured product to the final consumer. Each link in the chain forming the value chain should feel responsible for delivering a quality product to the next link in the chain, minimizing costs and ensuring that the final product is competitive. Using M. Porter's value chain in strategic management accounting - creates the opportunity to clearly distinguish separate areas of activity of enterprises, take into account both internal and external costs in these areas and effectively manage them.

It is necessary to form the necessary information for the purpose of strategic cost management not only on the general activity, but also on the cost types of the cost amount in each activity. Admittedly, the existing methods of cost grouping are not in the interests of strategic management accounting. In order to effectively organize and maintain strategic management accounting, the following grouping method is proposed, which differs from the approach of grouping costs used in practice for the benefit of management accounting (Table 1):

As is known, for the purpose of organizing and maintaining management accounting, expenses are primarily classified into conditionally variable and conditionally permanent groups.

At the present time, when globalization, modernization of the country's economy, attracting foreign investments and expanding the geography of exports are on the agenda, we believe that such a division of costs into fixed and variable groups is not appropriate. Currently, many economists and practitioners consider variable costs to be unprofitable from a strategic perspective. More precisely, if we proceed from the goal of strategic development, we believe that it would be more profitable to consider all costs as variable. From this point of view, it is appropriate to divide costs into a series of avoidable, increasing and fixed costs in terms of their consideration when making strategic management decisions.

**Table 1. Grouping of expenses in the account of strategic management**

<b>№</b>	<b>Grouping icon</b>	<b>Expense type</b>
1.	Depending on their participation in strategic decision-making	0.1. Unavoidable expenses; 0.2. Eliminated expenses; 0.3. Rising costs.
2.	Depending on the time of appearance	2.1. Past period expenses; 2.2. Current period expenses; 2.3. Future period costs.
3.	Depending on the level of management	3.1. Managed costs; 3.2. Unmanageable costs.
4.	Depending on the type of activity	4.1. Basic expenses; 4.2. Ancillary costs.
5.	Depending on the participation in the movement of the product	5.1. Basic resource costs; 5.2. Auxiliary resource costs.
6.	Depending on the position in the cost of the manufactured product	6.1. Costs that create added value; 6.2. Costs that do not add value.
7.	Depending on the consideration of strategic decision-making	7.1. Relevant expenses; 7.2. Irrelevant expenses.

Unavoidable costs are realized regardless of any strategic management decision made by the management of the enterprise, that is, their amount does not change.

At the same time, the amount of costs eliminated will change based on the strategic management decisions made. In the process of organizing strategic cost management accounting, we believe that it is necessary to pay attention to the growing cost category and to separate such costs into a separate classification group and take them into account. Because all material, financial and labor resources associated with the production process, as well as the costs of infrastructure, technological processes and product design, can be kept at the same level. In this case, the total amount of costs does not change over a certain period of time. If strategic management decisions are made to improve, update or invest in certain aspects of this direction, the amount of such costs will increase and these two situations will bring different effects to the business entity. The classification of expenses into expense groups based on the time of their occurrence - past, current and future - is carried out in order to determine the time of their occurrence, since this approach makes it possible to correctly calculate the amount of income for a certain period and accurately calculate the amount of final financial results. Grouping cost data in strategic management accounting in the above-proposed methods creates the basis for the systematic formation of cost data for each enterprise's areas of activity, ensuring their efficiency, rational use of resources and the correct formation of the final result. Organization of strategic cost management accounting in enterprises based on the principle of grouping that we propose requires the following actions (algorithm of actions): the main and auxiliary activities in the value chain of the enterprise are separated and analyzed; the center of cost groups is determined for each separately allocated activity; items (elements) that make up costs for each line of activity are determined; distribution of costs by types of manufactured products is carried out; the cost of a separate product unit is determined; the final financial result is formed.

The results of the above-mentioned actions in order to organize strategic cost management accounting necessarily require the introduction of new positions in the chart of accounts. Based on the above proposals and scientific conclusions, we propose to open a number of additional sub-accounts to the current "Main Production" account in order to organize strategic cost management accounting at enterprises, in particular: "Enterprise infrastructure management costs"; "Labor resource management costs"; "Material and technical support costs"; "Costs of creating new product types and assortments"; "Costs of searching for and creating



new technologies”; “Costs of delivering products to the consumer”; “Costs of providing services for the sale of products”.

The proposed sub-accounts will allow for the formation of accounting data by type of expenses in the main and auxiliary activities at the level of each enterprise. Also, in order to form an effective basis for cost analysis, we consider it appropriate to divide them into the following components, in accordance with the proposals of the Russian scientist E.V.Isayeva (Table 2).

**Table 2. Formation of account information on the lines of activity of the enterprise**

Areas of activity	Used account position (sub accounts)	The source from which information is formed
Main activity	“Primary production costs”; “Material and technical support costs”; “Costs of product delivery to the consumer”; “Product realization service costs”	Basic production cost estimate, Estimate of preparation and supply costs, Realization estimate  Service cost estimate
Auxiliary activity	“Costs of managing the enterprise’s infrastructure”; “Costs of managing labor resources”; “Costs of material and technical support”; “Costs of creating new product types and assortments”; “Costs of searching for and creating new technologies”.	Infrastructure Estimate  Resource Cost Estimate

## CONCLUSIONS AND SUGGESTIONS

The formation of a value chain, that is, a comprehensive accounting of the costs incurred from the time a substance in the form of raw materials passes through several stages until it reaches the consumer in the form of a finished product:

- determining the logical chain of product creation;
- choosing the most optimal option for product movement based on objective data formed on the costs of each stage of technological processes;
- to determine the main, secondary, important and non-important costs that add value to the product;
- accounting and management of all stages of purchasing raw materials from buyers, manufacturing products from them, and delivering finished products to consumers, as well as the impact of internal and external factors on these stages and the costs associated with them;
- in order to effectively organize the strategic management of expenses in enterprises, it creates the opportunity to divide the directions of their activities into the main and auxiliary directions.

### List of used literature

1. Pardayev A.X., Pardayeva Z.A. Boshqaruv hisobi: Darslik /T.: “Iqtisod-Moliya”, 2019. -556 b.
2. Pardaeva Sh.A. Xo’jalik subyektlarida moliyaviy natijalarning strategik boshqaruv hisobini takomillashtirish. “Xalqaro moliya va hisob” ilmiy-elektron jurnal. www.interfinance.uz, №3, 2021 yil, iyun.
3. Abdinabi Kh. Pardaev, Umidjon U. Kostaev. The improvement of organizing strategic management accounting, Journal of Critical Reviews, 7(18), c. 718-721, ISSN-2394-5125 vol. 7, ISSUE 18, 2020.
4. Abdusalomova N.B. Xarajatlarni kelib chiqish joylari va javobgarlik markazlari bo’yicha xarajatlarni boshqaruv hisobini tashkil qilish. “Xalqaro moliya va hisob” ilmiy-elektron jurnal. www.interfinance.uz, №1, 2016 yil sentyabr.
5. Керимов В.Э. Стратегический учет. Учебное пособие / В.Э. Керимов – М.: Омега-Л, 2005. 168 с.
6. Avloqulov A.Z. Moliyaviy natijalar hisobi va auditi metodologiyasini takomillashtirish. /Iqtisodiyot fanlari doktori (DSc) dissertatsiyasi avtoreferati. - Toshkent, 2019 yil.
7. Amaliy boshqaruv hisobi. Oliy o’quv yurtlari uchun o’quv qo’llanma. /A.K. Ibragimov, B.A. Xasanov, N.K. Rizaev. – T.: “Moliya”, 2014. – 404 b., 187-197 betlar.
8. Tashnazarov S.N. Iqtisodiyotni modernizatsiyalash sharoitida moliyaviy hisobotning nazariy va metodologik asoslarini takomillashtirish. /Iqtisodiyot fanlari doktori (DSc) dissertatsiyasi avtoreferati. - Toshkent, 2019 yil, 73 bet.
9. Tashnazarov S. The main ways of the improvement of financial reports in the Republic of Uzbekistan (about balance sheet and the report of financial results). //Journal of Manajement Value & Ethica. ISSN: 2249-9512, Vol. 6, Oct-Dec. 16, - №4. P.109-119. GIFO.565

# **muhandislik** **& iqtisodiyot**

ijtimoiy-iqtisodiy, innovatsion texnik,  
fan va ta'limga oid ilmiy-amaliy jurnal

**Ingliz tili muharriri:** Feruz Hakimov

**Musahhih:** Zokir Alibekov

**Sahifalovchi va dizayner:** Iskandar Islomov

---

**2025. № 10**

---

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

"Muhandislik va iqtisodiyot" jurnali 26.06.2023-yildan  
O'zbekiston Respublikasi Prezidenti Adminstratsiyasi huzuridagi  
Axborot va ommaviy kommunikatsiyalar agentligi tomonidan  
№S-5669245 reyestr raqami tartibi bo'yicha ro'yxatdan o'tkazilgan.

**Litsenziya raqami: №095310.**

**Manzilimiz: Toshkent shahri Yunusobod  
tumani 15-mavze 19-uy**





+998 93 718 40 07



<https://muhandislik-iqtisodiyot.uz/index.php/journal>



[t.me/yait\\_2100](https://t.me/yait_2100)