

MUHANDISLIK

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

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**“GLOBAL RAQAMLI INTEGRATSIYALASHUV:
2030-YILGACHA YASHIL IQTISODIYOTGA O'TISHDA
TEXNOLOGIK VA INDUSTRIAL SANOATNI RIVOJLANTIRISH
ORQALI MIKRO VA MAKROIQTISODIY BARQAROR
O'SISHNI TA'MINLASH DOLZARBLIGI”**

**“GLOBAL DIGITAL INTEGRATION: THE RELEVANCE OF
ENSURING MICRO AND MACROECONOMIC SUSTAINABLE
GROWTH THROUGH TECHNOLOGICAL AND INDUSTRIAL
DEVELOPMENT IN THE TRANSITION TO A GREEN
ECONOMY BY 2030”**

**«ГЛОБАЛЬНАЯ ЦИФРОВАЯ ИНТЕГРАЦИЯ:
АКТУАЛЬНОСТЬ ОБЕСПЕЧЕНИЯ УСТОЙЧИВОГО
МИКРО- И МАКРОЭКОНОМИЧЕСКОГО РОСТА ЧЕРЕЗ
РАЗВИТИЕ ТЕХНОЛОГИЧЕСКОЙ И ИНДУСТРИАЛЬНОЙ
ПРОМЫШЛЕННОСТИ В ПЕРЕХОДЕ К ЗЕЛЁНОЙ
ЭКОНОМИКЕ К 2030 ГОДУ»**

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- 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 modellash
- 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

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MUNDARIJA

ASSESSING RISKS IN BANKING ACTIVITIES TO ENHANCE THE EFFICIENCY OF FINANCIAL SERVICES	21
Saidov Jasurbek Latipbayevich	
MECHANISMS OF THE IMPACT OF STATE BUDGET REVENUES AND EXPENDITURES ON ECONOMIC GROWTH.....	24
Sheraliyev Nurbek Jumanazarovich	
O'QUVCHI VA TALABALARDA HUQUQIY MADANIYATINI TA'LIM JARAYONIDA YUKSALTIRISHNING ASOSIY YO'NALISHLARI VA TAMOIYILLARI	27
Mansurova Zilola Akromxonovna	
O'ZBEKISTON BANK TIZIMIDA FINTECH INNOVATSIYALARINING RIVOJI VA ULARNING SANOAT-QURILISH SEKTORIDAGI TRANSFORMATSION TA'SIRI	30
Muzayyana Beknazarova	
TURIZM SOHASIDA RAQOBAT AFZALLIKLARINI YARATISHDA MARKETINGNING ROLI	33
Shaymanov To'liqin Mahmayusupovich	
O'ZBEKISTONDA DAVLAT BUDJETI IJROSINI RAQAMLASHTIRISHNING FISKAL INTIZOM VA SHAFFOFLIKKA TA'SIRI	37
Tangrieva Farida Abdulkarimovna	
OLIY TA'LIM MUASSASALARIDA SUN'IY INTELLEKTNI TATBIQ ETISH ORQALI BOSHQARUV SAMARADORLIGINI OSHIRISH	41
Radjabov Bunyod Abdullilovich	
XXI-ASRDA JAHON IQTISODIYOTINING RIVOJLANISH BOSQICHLARI VA ASOSIY DRAYVERLARI	45
Jalolov Umidjon Xudoyberdi o'g'li, Yegamberdiyev Shuxrat Satimbayevich	
XALQARO RAQAMLI INTEGRATSIYA JARAYONIDA O'ZBEKISTON ISHTIROKI	48
Muyassarzoda Fayziyeva	
ФИНАНСОВЫЙ КОНТРОЛЬ КАК КЛЮЧЕВОЙ ИНСТРУМЕНТ ОБЕСПЕЧЕНИЯ НАЦИОНАЛЬНЫХ ИНТЕРЕСОВ И ФИНАНСОВОЙ БЕЗОПАСНОСТИ УЗБЕКИСТАНА	52
Турсунбоева Нилуфар Отабековна	
ФИНАНСОВАЯ ГРАМОТНОСТЬ И ИНВЕСТИЦИИ	55
Ягудин Дмитрий Рустамович	
YANGI O'ZBEKISTON SHAROITIDA BARQAROR TURIZM RIVOJI: GLOBAL TAJRIBA VA MILLIY YONDASHUVLAR.....	57
Xamdullayeva Gulhoyo Ergash qizi	
RAQAMLI TEXNOLOGIYALAR YORDAMIDA TO'QIMACHILIK KORXONALARIDA INVESTITSION QARORLARNI OPTIMALLASHTIRISH	59
Rustambekov Djasur Askarovich	
KORXONA POTENSIALINING MOHIYATI VA TUZILMASIGA OID NAZARIY HAMDA ILMIY YONDASHUVLAR TAHLILI.....	61
Djalilov Sardor Sadillovovich	
XALQARO IQTISODIYOTNING GLOBAL DAROMAD TENGSIZLIKLARINI SHAKLLANTIRISHDAGI ROLI: SAVDO SIYOSATLARI VA REDISTRIBYUTSIYA MEKANIZMLARINING TAQQOSLAYDIGAN TAHLILI	64
Kurolov Maksud Obidovich	
SURXONDARYO VILOYATIDA INVESTITSIYA VA YHM O'RTASIDAGI O'ZARO BOG'LIQLIK.....	73
Zaripova Muqaddas Jumaniyozovna, Normurodov Asliddin Alijon o'g'li	
SUN'IY INTELLEKT VA AVTOMATLASHTIRISHNING MEHNAT BOZORI DINAMIKASIGA TA'SIRI	77
Akmalbek Najimov Umid o'g'li, Dinara Ishmanova	
ПРАКТИКА И АНАЛИЗ КРЕДИТОВАНИЯ ПРОИЗВОДИТЕЛЕЙ СЕЛЬСКОХОЗЯЙСТВЕННОЙ ПРОДУКЦИИ	81
Шамшетьева Гульраушан	



AHOLI DAROMADLARI O'SISHI VA INFLYATSIYA DARAJASI O'RTASIDAGI BOG'LIQLIK	83
G'ayratova Zilola G'anijon qizi, Ibragimov G'anijon G'ayratovich	
KORXONALARDA MAHSULOT SAVDOSIGA OID MA'LUMOTLARNI TAHLIL QILISHNING ZAMONAVIY INTELEKTUAL YONDASHUVLARI	86
Baydullayeva Dildora Tuylibayevna, Baydullayev Ruslan Tuylibayevich	
ELEKTRON TIJORATNING MILLIY IQTISODIYOTGA TA'SIRI VA RIVOJLANISH ISTIQBOLLARI	90
Toxirov Shodibek Jo'ra o'g'li	
RAQOBATBARDOSH ELEKTROTEXNIKA MAHSULOTLARI ISHLAB CHIQUVISHDA TEXNOLOGIK MODERNIZATSIYA VA INVESTITSIYA SIYOSATINING O'RNI	93
Jalolov Abbasxon Ravshanxon	
RAQAMLI TEXNOLOGIYALAR VA SUN'IIY INTELLEKT ASOSIDA BUXGALTERIYA HISOB VA AUDIT TIZIMLARINI AVTOMATLASHTIRISHNING METODOLOGIK ASOSLARI	97
To'laganov Ziyovuddin Kamolitdin o'g'li	
THE IMPACT OF EXTERNAL DEBT, INVESTMENT ACTIVITY, AND CAPITAL FORMATION PROCESSES ON EXPORT VOLUME AND ECONOMIC GROWTH DYNAMICS IN CENTRAL ASIAN COUNTRIES	102
Tojiqulova Sitora Sobirjon qizi	
HUMAN CAPITAL AND DIGITAL TRANSFORMATION: DRIVERS OF SUSTAINABLE ECONOMIC DEVELOPMENT	108
Hamrokulov Mirabbos Ortiqovich	
YEVROPA ITTIFOQI DAVLATLARI SOLIQ SIYOSATINI USTUVOR JIHATLARINI MARKAZIY OSIYO MAMLAKATLARIDA QO'LLASH ORQALI SOLIQ TIZIMINI TAKOMILLASHTIRISH	110
Hakimov Feruz Xurshid o'g'li	
KAPITAL TUZILMASINI OPTIMALLASHTIRISH ORQALI TIJORAT BANKLARINING MOLIYAVIY BARQARORLIGINI OSHIRISH KONSEPSIYASI	114
Turdibayev Abdulaziz Abduvaxidovich	
O'ZBEKISTONNING 12 YILLIK TA'LIM TIZIMIGA QAYTISH ISLOHOTI	118
Ashurov Abdulaziz Rustamovich, Olimov Anvarjon Atamirzayevich, Mahmudov Ziyoviddin Shamsiddinovich, Ishmuratov Baxodir Xusanovich	
MAMLAKATNING XALQARO BAHOLASH TIZIMLARIDAGI MAVQEINI YAXSHILASHDA IQTISODIY MUSTAHKAMLIKNING AHAMIYATI	123
Berdibekova Dilfuza Xoldorbekovna	
XALQARO SAVDODA MARKETING ROLI: EKONOMETRIK MODELLASHTIRISH	125
Qurolov Maqsud Obitovich	
BANK RISKLARINING BANK FAOLIYATIGA TA'SIRI VA ULARNI BOSHQARISHNI TAKOMILLASHTIRISH YO'LLARI	130
B.Izbosarov, N.Hakimova	
OZIY-OVQAT XAVFSIZLIGI MASALASINING JAHON IQTISODIYOTIDA TUTGAN O'RNI	132
Abdusamatov Barkamol Rustamjon o'g'li	
DYUZDO SPORTIDA MALAKALI SPORTCHILARNI TAYYORLASH JARAYONIDA TAKTIK TAYYORGARLIKNING NAZARIY ASOSLARI VA AMALIY AHAMIYATI	135
Tangriyev Abdullo Tovashovich	
SANOATDA QO'SHILGAN QIYMAT HAJMINI OSHIRISH	138
Mamurjonova Ruxshonabegim Farxodovna	
O'ZBEKISTONDA OLIY TA'LIM BOSHQARUVI UCHUN SUN'IIY INTELLEKTNING KENGAYTIRILGAN BASHORATLI TAHLILI	142
Esanova Shohida O'tkirovna	
PROSPECTS OF USING CREDIT CARDS IN COMMERCIAL BANKS OF THE REPUBLIC OF UZBEKISTAN	146
Mamatova Sevara Ilhom qizi	
O'ZBEKISTONDA EKSPORTNI SUG'URTALASH MEKANIZMLARINI YANADA KENGAYTIRISH YO'NALISHLARI	151
Xalilova Feruza Jamolovna	



УЯЗВИМОСТИ В ПЛАТЕЖНЫХ ОРГАНИЗАЦИЯХ РЕСПУБЛИКИ УЗБЕКИСТАН	155
Садыков Азиз Миршарапович	
КРИТЕРИИ ОПРЕДЕЛЕНИЯ МАЛОГО БИЗНЕСА И ПРЕДПРИНИМАТЕЛЬСТВА В РЕСПУБЛИКЕ УЗБЕКИСТАН	160
Жусупова Анжим Тансыкбаевна	
SANOAT KORXONALARIDA RAQAMLI TEXNOLOGIYALAR ASOSIDA OPERATSION SAMARADORLIKNI OSHIRISH: AVTOMOBILSOZLIK SEKTORI BO'YICHA ILMIY YONDASHUV	163
Allabergenov Azamat Joldasbayevich	
SUD-HUQUQ SOHASIDA AMALGA OSHIRILAYOTGAN ISLOHOTLARNING INSON MANFAATLARIGA TA'SIRI	167
Majidov Muslimbek Maxamadjon o'g'li	
YOSHLAR TADBIRKORLIGINI MOLIYALASHTIRISHNING ASOSIY SHAKLLARI.....	170
Valiev Umid Gulamovich	
YASHIL IQTISODIYOT KONSEPSIYASI ASOSIDA AGRAR SEKTORNI MODERNIZATSIYA QILISH VA BARQAROR RIVOJLANTIRISH YO'LLARI	173
G'afurov Zohidjon	
O'ZBEKISTON RESPUBLIKASIDA TADBIRKORLIK SUBYEKTLARINING RIVOJLANISHIDA INNOVATSIYALARDAN FOYDALANISH TAHLILI	177
Karimov Nodirbek	
КЛЮЧЕВЫЕ ПОКАЗАТЕЛИ ЭФФЕКТИВНОСТИ В СИСТЕМЕ УПРАВЛЕНИЯ ГОСУДАРСТВЕННЫМИ ФИНАНСАМИ	179
Наимов Шохрух Шарофиддинович	
MAKTABGACHA TA'LIM MUASSASALARIDA AUTSORSING XIZMATLARINI MOLIYALASHTIRISHNING ZAMONAVIY MODELLARI VA ULARNING SAMARADORLIGI TAHLILI	182
Xamidov Anis Choriyevich	
PHYSIOLOGICAL CHANGES IN THE HEART IN ATHLETES OF DIFFERENT SPORTS	186
Yoldasheva Roila Jumaevna	
O'ZBEKISTON RESPUBLIKASIDA MONETAR SIYOSATNING TRANSMISSIYA MEXANIZMLARI SAMARADORLIGINING EMPIRIK TAHLILI	192
Boltayeva Nilufar Shavkat qizi	
RAQAMLASHTIRISH SHAROITIDA TURIZM TARMOQLARINI SINERGETIK RIVOJLANTIRISH YO'LLARI	197
Saidova Dilfuza Abdufattohovna	
АРХИТЕКТУРНЫЕ ПРИНЦИПЫ СОЗДАНИЯ БЕЗОПАСНЫХ И ДОСТУПНЫХ ВЕЛОДОРОЖЕК В УСЛОВИЯХ ПЛОТНОЙ ГОРОДСКОЙ ЗАСТРОЙКИ В УЗБЕКИСТАНЕ	200
Абдуллаева Ситорабону Хасанжон кизи	
ЗЕЛЁНАЯ СЕРТИФИКАЦИЯ ЗДАНИЙ В УЗБЕКИСТАНЕ	202
Н.Р. Авезова, Б.Б. Гулямов, А.А. Халиков, М.Б. Шерматова	
KAPITAL BOZORI ORQALI MAMLAKAT IQTISODIYOTIGA INVESTITSIYA JALB QILISHNING BELARUS TAJRIBASI	207
Holov Sherali	
РАЗРАБОТКА ПРОСТРАНСТВЕННО-ИНФОРМАЦИОННЫХ МОДЕЛЕЙ УСТОЙЧИВОГО РАЗВИТИЯ РЕГИОНОВ С УЧЁТОМ ЭКОЛОГИЧЕСКИХ ФАКТОРОВ	212
Реймова Гулмира Полатовна	
FINANCIAL STABILITY OF COMMERCIAL BANKS IN THE CONTEXT OF DIGITAL TRANSFORMATION: OPPORTUNITIES AND RISKS	215
Abdusalomov Olimjon Eshmirzayevich	
QIMMATLI QOG'OZLAR BOZORIDA RISKLARNI BOSHQARISHNING AHAMIYATI	219
Xushvaqov Islombek Muxammadi o'g'li, Otaxonov Saidaxror Ilhomjon o'g'li	
O'ZBEKISTON MAKTABGACHA VA MAKTAB TA'LIMI SIFATINI OSHIRISHNING MUHIM SHARTLARI	225
Murodbek Boltaboyev	



USING ARTIFICIAL INTELLIGENCE IN HUMAN RESOURCE MANAGEMENT SYSTEMS.....	222
Tojjeva Shakhnoza Bobomuratovna	
VIRTUAL LABORATORIYA PLATFORMALARINING IQTISODIY XAVFSIZLIKNI TA'MINLASHDAGI O'RNI	226
A.I. Turayeva	
OLIY TA'LIM MUASSASALARINI MOLIYAVIY REJALASHTIRISHNING XORIJIY TAJRIBASI VA O'ZBEKISTONDA QO'LLASH ISTIQBOLLARI	229
Pulatova Moxira Baxtiyorovna, Amirhamzayev Abdubosit Muhammad o'g'li	
STRATEGIC RECONFIGURATION OF FOREIGN DIRECT INVESTMENT POLICY IN POST-CRISIS UZBEKISTAN: LESSONS FROM THE EU	232
Rustamov Foziljon	
THE ORETICAL BASIS OF THE ORGANIZATION OF FREE ECONOMIC ZONES IN UZBEKISTAN	235
Mamadiev Elyor Akmalovich	
TURISTIK DESTINATINATSIYALAR RIVOJLANISHIGA TA'SIR QILUVCHI "ILDIZ" OMILLAR TAHLILI	237
Bekberganov Izzat Hurmat o'g'li	
СУЩНОСТЬ И ЗНАЧЕНИЕ БИЗНЕС-АНАЛИЗА В СИСТЕМЕ УПРАВЛЕНИЯ ОРГАНИЗАЦИЕЙ	243
Отабоев Ахмед Максудбек ўғли, Рахматуллаев Сардор Афзал ўғли	
DORIVOR O'SIMLIKLARNI QAYTA ISHLASHDA KLASSTER USULINI QO'LLASHNING AFZALLIKLARI	250
Usmonov Mirg'ulom Xoshim o'g'li	
O'ZBEKISTONDA PUL-KREDIT SIYOSATINING SAMARADORLIGINI TAKOMILLASHTIRISH YO'LLARI	253
Ishmurzoyev Akbarali Abdujabborovich	
АРХИТЕКТУРНО-ПРОСТРАНСТВЕННАЯ ОРГАНИЗАЦИЯ ГАСТРОНОМИЧЕСКИХ УЛИЦ	256
Хаитов С.И.	
TURIZM XIZMATLARI BOZORIDA EKOLOGIK MARKETING STRATEGIYALARI ORQALI TALABNI SHAKLLANTIRISH	259
Kutbitdinova Mohigul Inoyatovna, Tursunova Shahnoza Farxod qizi	
THE IMPORTANCE OF FINANCIAL SUPPORT BY THE BANKING AND FINANCIAL SYSTEM IN THE DEVELOPMENT OF SMALL BUSINESS	262
Annaklichev Sakhi Saparmukhamedovich	
AKSIYADORLIK JAMIYATLARIDA MOLIYAVIY RESURSLARNI BOSHQARISH SAMARADORLIGINI OSHIRISHNING USLUBIY ASOSLARINI TAKOMILLASHTIRISH	265
Jumatova Gulzar Maxmud qizi	
TOVAR-XOMASHYO BIRJASIDA QO'LLANILADIGAN SHARTNOMA TURLARI VA ULARNING HUQUQIY-IQTISODIY XUSUSIYATLARI	268
Xudayberdiyev Kamoliddin Ustemirovich	
WAYS TO ENHANCE THE IMPORTANCE OF THE STATE BUDGET IN ENSURING SUSTAINABLE ECONOMIC GROWTH	270
Sheraliyev Nurbek Jumanazar ugli	
SPECIFIC FEATURES OF GREEN FINANCING IN COMMERCIAL BANKS	273
Qudratov Inomjon Nemat ugli	
RAQAMLI TRANSFORMATSIYA VA BARQAROR IQTISODIY RIVOJLANISHNING ZAMONAVIY TENDENSIYALARI	277
Salayeva Dilafruz Aybekovna	
QORAQALPOG'ISTON RESPUBLIKASIDA TURIZM XIZMATLARI RIVOJLANISHINING AMALDAGI HOLATI VA IQTISODIY POTENSIALI	279
Madaminova Sanabar Askarovna	
TIJORAT BANKLARI FAOLIYATIDA RAQAMLI TRANSFORMATSIYANI AMALGA OSHIRISH MASALALARI	282
Jabborov Bahriddin Rashidovich	



DRIVERS AND BARRIERS OF HIGHER EDUCATION INTERNATIONALIZATION IN POST-SOVIET CENTRAL ASIA: INTERNATIONALIZATION AT HOME AND ABROAD WITH EVIDENCE FROM UZBEK UNIVERSITIES	285
Yunusova Shirin Adxamovna	
OLIY TA'LIM MUASSASALARIDA ZAMONAVIY BOSHQARUV MODELLARINI RIVOJLANTIRISH: XALQARO YONDASHUVLAR	290
Raxmatillayev Sarvarbek Botirjonovich	
KICHIK SANOAT ZONALARINI TASHKIL ETISH ORQALI HUDUDLARNING BARQAROR RIVOJLANISHINI TA'MINLASH	294
Rashidov Mels Karimovich, Umarov Xurshidbek Ixtiyor o'g'li	
NAVOIY VILOYATIDA IQTISODIY RIVOJLANISH VA EKOLOGIK BARQARORLIKNI UYG'UNLASHTIRISH MEXANIZMLARI	297
Barnoqulova Marjona Otabek qizi	
O'ZBEKISTONDA YASHIRIN IQTISODIYOTGA QARSHI KURASHISH TAJRIBASINING STRATEGIK JIHATLARI	301
Malikov Abdulaziz Toxirjon o'g'li	
RAQAMLI IQTISODIYOT SHAROITIDA IQTISODIY XAVFSIZLIK INDIKATORLARINI QAYTA KO'RIB CHIQISH ZARURATI	304
Uralov Shavkat Maxramovich	
RAQAMLI SOG'LIQNI SAQLASH DOIRASIDA TELEMEDITSINANING O'RNI	308
Omonov Olim Murodullayevich	
MURAKKAB LOYIHALARDA RISKLARNI BAHOLASH VA BOSHQARISH	310
Tursunmuratov Sherzod Turdimuratovich	
YOSHLARNI VATANGA SADOQAT ULARNI HARBIY-VATANPARVARLIK RUHIDA TARBIYALASH	312
G'ulomov Boburjon G'ogurjon o'g'li	
HUDUDIY INVESTISIYA SIYOSATINI SHAKLLANTIRISH TO'G'RISIDAGI NAZARIY QARASHLAR EVOLYUSIYASI	315
Sultanov Anvar Abdullaevich	
BANKLARNING EMISSION OPERATSIYALARINI RIVOJLANTIRISH BORASIDAGI ILG'OR XORIJ AJRIBASI	319
Shaymanov Mexriddin Ibragimovich	
IMPLEMENTATING INNOVATIVE SOLUTIONS IN SMALL BUSINESSES' TRANSPORT-LOGISTICS SYSTEM(UZBEKISTAN CASE)	322
Ismoilov Narimonjon No'monjon o'g'li	
ЭКОНОМИЧЕСКАЯ СУЩНОСТЬ И ЦЕЛИ ФИНАНСИРОВАНИЯ ИНВЕСТИЦИОННЫХ ПРОЕКТОВ	326
Шомуродов Равшан Турсункулович	
O'ZBEKISTON IQTISODIYOTINING RAQAMLI TEXNOLOGIYALARI	331
Azlarova Mushtariybegim Abror qizi	
NEFT-GAZ KORXONALARIDA FOYDA SOLIG'I HISOBINI TAKOMILLASHTIRISH YO'LLARI	335
Jabborov Mashrab Ismoil o'g'li	
THE ROLE OF ARTIFICIAL INTELLIGENCE IN TEACHING ENGLISH AS A FOREIGN LANGUAGE TO UNIVERSITY STUDENTS: OPPORTUNITIES, CHALLENGES, AND FUTURE DIRECTIONS	337
Nurzhanova Zhainash, Rajapova Guldona	
BIZNES JARAYONLARINI MODELLASHTIRISH TAMOYILLARI	341
Qarshiyeva Moxinur Olim qizi	
BANK TIZIMIDA FINTECH STARTAPLARI BILAN SHERIKLIKNING MOLIYAVIY BARQARORLIKKA TA'SIRI	344
Ajibayeva Raiya Maxsutovna	
KICHIK BIZNES SUBYEKTLARINING EKSPORT SALOHİYATINI OSHIRISHDA RAQAMLI TRANSFORMATSIYANING ROLI: HUDUDIY VA TARKIBIY TAHLIL	347
Babanazarova Gulzar Ziuatdinovna	



THE IMPACT OF INSUFFICIENT TAX KNOWLEDGE IN SMALL BUSINESS ENTITIES ON THE SHADOW ECONOMY.....	350
Xatamov Alisher Farxadovich	
INSTITUTIONAL FOUNDATIONS FOR STIMULATING ENTERPRISES' EXPORT ACTIVITIES THROUGH TAXATION	354
Abduraimova Nigora Abdugapparovna	
INNOVATIVE APPROACHES TO HUMAN CAPITAL DEVELOPMENT IN HIGHER EDUCATION INSTITUTIONS AND THEIR EFFECTIVENESS.....	358
Mirzaliyev Sanjar Makhamatjan ogli	
ASSESSING DIGITAL MATURITY IN HIGHER EDUCATION INSTITUTIONS: AN INTEGRATED FRAMEWORK APPROACH.....	362
Berdiyev Temurbek Makhmudullo ugli	
INVESTITSIYA FAOLLIQI MINTAQAVIY IQTISODIY XAVFSIZLIK OMILI SIFATIDA	366
Islamov Anvar Ashirqulovich	
EXPERIENCE OF FOREIGN COUNTRIES IN THE ECONOMIC DEVELOPMENT OF INDUSTRY AND WAYS TO EFFECTIVELY USE IT IN THE CONDITIONS OF UZBEKISTAN	369
Ne'matov Shokhruxbek Ma'murjon o'g'li	
THE INFLUENCE MECHANISMS OF DIGITAL PLATFORMS AND SOCIAL MEDIA NETWORKS ON CONSUMER BEHAVIOUR IN THE TOURISM INDUSTRY	374
Jumayev Bobomurod Nurmaxmat o'g'li	
СОВЕРШЕНСТВОВАНИЕ ЭЛЕКТРОННЫХ УСЛУГ НА ОСНОВЕ НЕЙРОННЫХ СЕТЕЙ.....	378
Отабоев Нодирбек Ойбек угли	
DIGITALIZATION OF ACCOUNTING AND AUDITING AND AUTOMATED CONTROL OF ENVIRONMENTAL COST DEVIATIONS IN THE BUILDING MATERIALS INDUSTRY	381
Komiljon Abdullajonovich Mirzaev	
IMPROVING ACCOUNTING AND FINANCIAL REPORTING FOR BIOLOGICAL ASSETS AND AGRICULTURAL PRODUCE IN ACCORDANCE WITH INTERNATIONAL STANDARDS	384
Axmetova S.S.	

IMPROVING ACCOUNTING AND FINANCIAL REPORTING FOR BIOLOGICAL ASSETS AND AGRICULTURAL PRODUCE IN ACCORDANCE WITH INTERNATIONAL STANDARDS

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Abstract. This paper examines improvements in accounting for biological assets, agricultural produce, and products resulting from processing after harvest in accordance with International Accounting Standard (IAS) 41 "Agriculture." It distinguishes between biological assets and agricultural produce, considers the recognition and measurement of harvested produce, and examines the application of cost and market approaches, as well as accounting policy and disclosure requirements.

Keywords: biological assets, agricultural produce, processed products, fair value, recognition, disclosure, IAS 41.

Annotatsiya. Mazkur maqolada "Qishloq xo'jaligi" nomli 41-son Buxgalteriya hisobining xalqaro standarti (BHXS 41) talablariga muvofiq biologik aktivlar, qishloq xo'jaligi mahsulotlari hamda hosil yig'ib olingandan keyin qayta ishlash natijasida olinadigan mahsulotlar hisobini takomillashtirish masalalari o'rganilgan. Biologik aktivlar va qishloq xo'jaligi mahsulotlari o'rtasidagi farqlar yoritilgan, yig'ib olingan mahsulotlarni tan olish va baholash tartibi ko'rib chiqilgan. Shuningdek, xarajat va bozor yondashuvlarini qo'llash, hisob siyosati hamda axborotni oshkor etish talablari tahlil qilingan.

Kalit so'zlar: biologik aktivlar, qishloq xo'jaligi mahsulotlari, qayta ishlangan mahsulotlar, haqqoniy qiymat, tan olish, axborotni oshkor etish, BHXS 41.

Аннотация. В статье рассматриваются вопросы совершенствования учёта биологических активов, сельскохозяйственной продукции и продуктов, полученных в результате переработки после сбора урожая, в соответствии с Международным стандартом финансовой отчётности (МСФО) IAS 41 «Сельское хозяйство». Раскрываются различия между биологическими активами и сельскохозяйственной продукцией, рассматриваются порядок признания и оценки собранной продукции, а также применение затратного и рыночного подходов, требования к учётной политике и раскрытию информации.

Ключевые слова: биологические активы, сельскохозяйственная продукция, переработанная продукция, справедливая стоимость, признание, раскрытие информации, МСФО IAS 41.

INTRODUCTION

IAS 41 "Agriculture" establishes the accounting principles for biological assets, the requirements for financial reporting, and the procedures for their presentation in financial statements. Under IAS 41, biological assets and agricultural produce at the point of harvest are recognised and measured separately. Products resulting from processing after harvest fall within the scope of IAS 2 or other applicable standards. The continued alignment of the financial accounting system with international standards highlights the importance of improving the recognition, measurement, and disclosure of these objects in national practice.

1. Differences between Biological Assets, Agricultural Produce, and Products Resulting from Processing after Harvest

According to IAS 41, agricultural produce is the harvested product obtained from an entity's biological assets. Biological assets undergo biological transformation, including growth, degeneration, production, and procreation, which results in qualitative or quantitative changes. Costs to sell include incremental costs directly attributable to the disposal of an asset, excluding finance costs and income taxes. The interrelationship among these three objects is presented in Table 1.



Table 1.

Biological Assets, Agricultural Produce, and Products Resulting from Processing after Harvest¹

Biological assets	Agricultural produce	Products resulting from processing after harvest
Sheep	Wool	Yarn and carpets
Trees in a timber plantation	Felled trees	Logs and lumber
Cotton plants	Harvested cotton	Yarn and clothing
Dairy cattle	Milk	Cheese
Grapevines	Grapes	Wine
Fruit trees	Harvested fruit	Juice and dried fruit

2. Recognition and Measurement at the Point of Harvest

At initial recognition and at each reporting date, biological assets are measured at fair value less costs to sell. Agricultural produce harvested from biological assets is also recognised and measured on the same basis at the point of harvest. Budget Accounting Standard No. 5, "Agriculture," regulates the accounting procedures in this area. In the limited circumstances in which the fair value of a biological asset cannot be measured reliably at initial recognition, the asset is measured at cost less accumulated depreciation and impairment losses. The choice of measurement method affects the entity's accounting policy under national GAAP. According to Argilés and Slof, the historical cost measurement method is widely used in the European Union. Changes in the value of biological assets arising from initial recognition at fair value less costs to sell and subsequent changes in fair value are immediately recognised in profit or loss.

As a result of biological transformation, the physical and qualitative characteristics of biological assets may change, leading to either an increase or a decrease in their value. The growth of young animals and perennial crops, their attainment of maturity, and the transition to the productive stage lead to an increase in their biological value. Therefore, the point of harvest, such as milking, wool shearing, fruit picking, or crop harvesting, must be clearly determined, and fair value must be measured precisely on that date. In current national accounting practice, biological assets are not always recognised separately. Therefore, biological assets should be classified as current or non-current assets in accordance with the applicable classification criteria, while harvested agricultural produce should be recognised as a separate asset based on its intended use.

3. Valuation Methods

Three methods are used to determine the fair value of assets. The choice of a particular method depends on the biological characteristics of the asset and the availability of relevant data (Table 2).

Table 2.

Methods for Valuing Biological Assets and Conditions for Their Application²

Valuation method	Description	Conditions for application
Market approach	Uses prices and other relevant information generated by market transactions involving identical or comparable assets	Applied when relevant observable market information is available
Cost approach	Reflects the amount currently required to replace the service capacity of an asset	Applied when current replacement cost provides an appropriate basis for valuation
Income approach	Converts expected future amounts, such as cash flows or income and expenses, into a single present value	Applied when future cash flows and relevant assumptions can be estimated reliably

Disclosure Requirements in Accounting Policy

To enhance the reliability and transparency of accounting information, the accounting policy should clearly disclose the methods used to measure biological assets, the underlying assumptions, applicable discount rates, active market data, and other relevant information sources. General ledger and analytical accounting records should be maintained systematically for biological assets. Clearly defining the procedures for their recognition, measurement, and recording in the accounting policy will support consistent accounting practices and improve the quality of financial reporting.

The main information to be disclosed includes the following: the groups of biological assets and their measurement methods; the basis and assumptions used to determine fair value; the results of changes arising from biological transformation; the volume and value of harvested agricultural produce; and gains or losses resulting from changes in fair value. The disclosure of such information enhances the transparency, usefulness, and comparability of financial statements for users.

¹ Source: Compiled by the author based on IAS 41 "Agriculture" and IAS 2 "Inventories".

² Source: Compiled by the author based on IFRS 13 "Fair Value Measurement".

Compliance with disclosure requirements can enhance investors' confidence and support informed investment decision-making. Biological assets are recognised when the entity controls the asset as a result of past events, future economic benefits are probable, and the fair value or cost of the asset can be measured reliably. Maintaining well-organised general ledger and analytical accounting records in accordance with these criteria facilitates the timely collection of operational and analytical information on biological assets, changes in their value, and the agricultural produce obtained from them.

The separate recording of income, expenses, and fair value changes related to biological assets contributes to the reliability, accuracy, and transparency of information presented in financial statements. Accordingly, the effective integration of general ledger and analytical accounting records can improve the quality of disclosures concerning biological assets.

5. Accounting for Long-Term Biological Assets and Bearer Plants

Long-term biological assets require careful classification because their accounting treatment depends on their characteristics. Bearer plants are accounted for under IAS 16 and are subject to depreciation after reaching maturity. Other biological assets remain within the scope of IAS 41 and are generally measured at fair value less costs to sell. Therefore, accounting policies should clearly distinguish bearer plants from other biological assets.

Certain methodological aspects related to depreciable amounts, depreciation methods, and differences between accounting and tax treatment may benefit from further clarification within the applicable accounting framework. Clearly defining the procedures for depreciating bearer plants, applying periodic revaluation where appropriate, consolidating accounting information, and recognising the resulting changes in the accounting policy can support consistent accounting practice and improve the quality of financial reporting. The procedures for recognising, measuring, and presenting different types of biological assets in financial statements are summarised in Table 3.

Table 3.
Recognition, Measurement, and Presentation of Biological Assets in Financial Statements³

Type of asset or change	Measurement basis	Presentation in financial statements
Bearer plants	Cost or revalued amount less accumulated depreciation and impairment losses under IAS 16	Presented within property, plant and equipment
Other non-current biological assets	Fair value less costs to sell under IAS 41	Presented within non-current assets
Current biological assets	Fair value less costs to sell	Presented within current assets
Agricultural produce	Fair value less costs to sell at the point of harvest	Recognised as inventories
Changes in the value of biological assets	Changes in fair value less costs to sell	Recognised immediately in profit or loss for the reporting period

Comparative Analysis of Traditional and International Accounting Standards

In national accounting practice, biological assets may be classified within fixed assets or inventories. In contrast, IAS 41 generally requires biological assets to be recognised separately and measured at fair value less costs to sell. Further harmonisation with international standards can contribute to more consistent recognition, measurement, and presentation in financial statements. The main differences between these two approaches are presented in Table 4.

Table 4.
Comparative Analysis of Accounting under IAS 41 and Traditional National Practice⁴

Criterion	International standard—IAS 41	Traditional national practice
Recognition	Recognised as a separate accounting object	Recognised within fixed assets or inventories
Measurement basis	Fair value less costs to sell	Initial (historical) cost
Recognition of changes in value	Recognised immediately in profit or loss for the reporting period	Not always recognised separately
Level of disclosure	Extensive disclosure of methods, assumptions, and information sources	Limited disclosure
Extent of disclosure	More extensive and standardised	Generally more limited

³ Source: Compiled by the author based on IAS 41 "Agriculture" and IAS 16 "Property, Plant and Equipment".

⁴ Source: Compiled by the author based on IAS 41 and applicable national accounting standards.



As shown in Table 4, the application of international accounting standards can contribute to greater accuracy, transparency, and reliability in financial reporting. In this context, further alignment of accounting practices for biological assets and agricultural produce with IAS 41 and applicable national standards may support more consistent recognition, measurement, and disclosure in accounting policies.

Conclusion and Suggestions

Based on the research, the differences among biological assets, agricultural produce, and products resulting from processing after harvest were identified, and the need for their appropriate recognition and measurement under the applicable accounting standards was substantiated. Agricultural produce should be measured at fair value less costs to sell at the point of harvest. In the limited circumstances in which the fair value of a biological asset cannot be measured reliably at initial recognition, the asset should be measured at cost less accumulated depreciation and impairment losses.

The comprehensive disclosure of valuation methods, underlying assumptions, and other relevant information in accounting policies can enhance the transparency and reliability of financial statements. It is recommended that these proposals be considered by the relevant ministries, professional organisations, accounting standard-setting bodies, and agricultural enterprises when improving accounting practices.

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