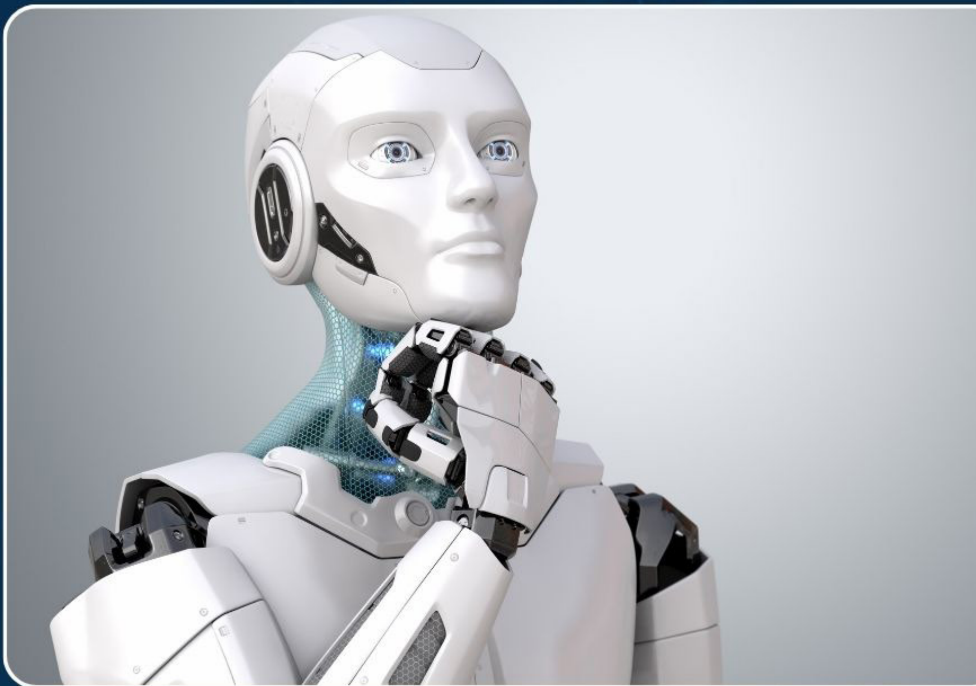
MUHANDISLIK & IQTISODIYOT

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

№4

2025
APREL



Milliy nashrlar

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

05.00.00 - Texnika fanlari
08.00.00 - Iqtisodiyot fanlar

MUHANDISLIK & IQTISODIYOT

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

Elektron nashr, 447 sahifa, aprel, 2025-yil.

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 – Telekommunikasiya va kompyuter tizimlari, telekommunikasiya 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

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

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

METHODOLOGICAL PROBLEMS OF ACCOUNTING OF FIXED ASSETS

Kholbekov Rasul Olimovich
professor of the Accounting Department
of Tashkent State University of Economics

Abstract: Accounting practices started to integrate as foreign investments was introduced in the practice of Uzbekistan. Current accounting system included new conditions and principles. Moreover, new methods of accounting procedures, accounting records of transactions, and types of statements were also introduced. Accounting has presently advanced to effectively take part not as it were within the operations of economic entities but too within the checking, enlistment, examination, and collection of data on activities happening inside companies. After introducing new terminologies for accounting, and implementing new principles and methods, different types of accounting evolved, like financial accounting, management accounting, and cost accounting. This article focuses on one of the fundamental components of production accounting, which is the enhancement of accounting of fixed asset. It examines issues related to the advancement of accounting for unused non-current assets in Uzbekistan, considering the specific characteristics of economic entities. Recommendations for enhancement of forming the accounting policy in enterprises are provided. Additionally, a methodology for checking unused non-current assets and identifying the tax base of property tax related in unused non-current assets is recommended. A new accounts and a method to identify the book value of non-current assets for seasonal enterprises are also proposed.

Keywords: fixed assets, accounting policy, national standard of accounting, conservation, deconservation, conserved fixed assets, property tax.

Annotatsiya: Buxgalteriya hisobi amaliyoti O‘zbekiston amaliyotiga xorijiy investitsiyalar joriy etilishi bilan birlasha boshladi. Joriy hisob tizimi yangi shartlar va tamoyillarni o‘z ichiga oldi. Bundan tashqari, buxgalteriya hisobini yuritishning yangi usullari, operatsiyalarning buxgalteriya hisobi va hisobot turlari joriy etildi. Hozirgi vaqtda buxgalteriya hisobi xo‘jalik yurituvchi subyektlarning faoliyati doirasida emas, balki kompaniyalar ichida sodir bo‘layotgan faoliyat to‘g‘risidagi ma'lumotlarni tekshirish, ro‘yxatga olish, tekshirish va to‘plashda samarali ishtirok etish uchun rivojlangan. Buxgalteriya hisobi uchun yangi terminologiyalar joriy etilgandan va yangi tamoyillar va usullarni joriy qilgandan so‘ng, moliyaviy hisob, boshqaruv hisobi va xarajatlar hisobi kabi buxgalteriya hisobining turli turlari rivojlandi. Ushbu maqola ishlab chiqarish hisobining asosiy tarkibiy qismlaridan biri bo‘lgan asosiy vositalarni hisobga olishni takomillashtirishga qaratilgan. Unda xo‘jalik yurituvchi sub’yektlarning o‘ziga xos xususiyatlarini hisobga olgan holda O‘zbekistonda foydalanilmayotgan aylanma mablag‘larni hisobga olishni takomillashtirish bilan bog‘liq masalalar ko‘rib chiqiladi. Korxonalarda hisob siyosatini shakllantirishni takomillashtirish bo‘yicha tavsiyalar berilgan. Bundan tashqari, foydalanilmayotgan aylanma aktivlarni tekshirish va foydalanilmayotgan aylanma aktivlarga tegishli mol-mulk solig‘i bo‘yicha soliq solinadigan bazani aniqlash metodologiyasi tavsiya etiladi. Mavsumiy korxonalar uchun yangi hisobvaraqlar va aylanma aktivlarning balans qiymatini aniqlash usuli ham taklif etiladi.

Kalit so‘zlar: asosiy vositalar, hisob siyosati, buxgalteriya hisobining milliy standarti, konservatsiya, konservatsiya, konservatsiyalangan asosiy vositalar, mulk solig‘i.

Аннотация: Интеграция методов бухгалтерского учета началась с введением иностранных инвестиций в практику Узбекистана. Текущая система бухгалтерского учета включала новые условия и принципы. Кроме того, были введены новые методы бухгалтерских процедур, учетных записей операций и виды отчетности. В настоящее время бухгалтерский учет продвинулся вперед, чтобы эффективно участвовать не только в операциях хозяйствующих субъектов, но и в проверке, учете, проверке и сборе данных о деятельности, происходящей внутри компаний. После введения новой терминологии для бухгалтерского учета и внедрения новых принципов и методов, появились различные виды учета, такие как финансовый учет, управленческий учет и учет затрат. В данной статье основное внимание уделяется одному из основных компонентов производственного учета, а именно совершенствованию учета основных средств. В ней рассматриваются вопросы, связанные с совершенствованием учета неиспользуемых внеоборотных активов в Узбекистане с учетом специфических особенностей хозяйствующих субъектов. Приводятся рекомендации по совершенствованию формирования учетной политики на предприятиях. Кроме того, рекомендуется методология проверки неиспользуемых внеоборотных активов и определения налоговой базы по налогу на имущество, относящемуся к неиспользуемым внеоборотным активам. Также предложены новые счета и метод определения балансовой стоимости внеоборотных активов для сезонных предприятий.

Ключевые слова: основные средства, учетная политика, национальный стандарт бухгалтерского учета, консервация, расконсервация, законсервированные основные средства, налог на имущество.

INTRODUCTION

One of the core issues in accounting for production in Uzbekistan is to organize accounting procedure for non-current assets. Non-current assets comprise tools of labor, including machinery, working equipment, transmission gadgets, devices, and the like, as well as the fabric conditions of the working handle, such as plants, construction, vehicles, and so forth. We know that, in entities non-current assets vary from current resources in that they are over and over utilized within the production process and maintain their initial form throughout their service life. Under the influence of the procedure of production and the external environment, they gradually wear out and transfer their initial cost to production expenses over the prescribed service life through depreciation charges based on established norms.

Things not considered as non-current assets and included within the stock and resources list are:

instruments of labor with a utilization period of up to one year, notwithstanding of their fetched. Instruments of labor with a taken a toll of up to fifty times the minimum wage set up in Uzbekistan (at the time of purchasing) per unit (set), no matter of their benefit life, with the exemption of agrarian apparatus and executes, development and mechanized apparatuses, working and profitable animals, which are considered settled resources notwithstanding of fetched;

uncommon apparatuses and extraordinary hardware, notwithstanding of their taken a toll;

uncommon clothing, extraordinary footwear, and bedding, in any case of their taken a toll and benefit life. Fixed assets, as a whole, constitute the base of production. At the same time fixed assets are main determinants to define entities capabilities to produce products.

LITERATURE REVIEW ON THE TOPIC

After gaining independence member countries of former union which were under common economic and social conditions are formulating their own policies and methods for accounting procedures. This is resulting in using different types of terms in textbooks, academic articles and different policies in regulative documents. As an example, National Accounting Standard of Uzbekistan (NASU №1 approved by the Ministry of Finance of Uzbekistan on July 26, 1998, №

17-17/86), mentions accounting policy as a complex of methods developed by the management of an entity in order to implement accounting procedures as well as to prepare reports which is in line with principles of an entity".

There are different methods used in accounting, like assessment, grouping, amortization and so forth. NASU suggests that financial statements should be comparable.

On November 18, 2014 Minister of Finance of Uzbekistan approved the National Accounting Standard № 5 "Fixed Assets" (NASU № 5). The standard clarifies special requirements to the methodology, which is applied in accounting procedures of fixed assets and in completion stage, retrofitting, reconstructing fixed assets, modernization of fixed assets, and completed technical re-equipment.

Every type of fixed assets is recorded on the corresponding account. Accounts of fixed assets are coded using four digits and given 0100 number. "Fixed assets are recognized as assets if there is confidence that future economic benefits associated with the asset will flow to the entity, and the cost of the asset can be reliably measured" (valuation principle). Depreciation of fixed assets are recorded in accounts coded using four digits and given 0200 number.

Grouping and assessment of data records of economic activity, process for controlling inventories, depreciating assets value, organization of accounting registers, procedures for organizing flow of documents, applying accounts, procedures for processing data.

The accounting policy of an organization is formulated by the chief accountant or another person responsible for maintaining the accounting records of the organization, in accordance with the legislation of the Russian Federation.

When choosing a strategy for depreciating fixed assets of the entity, it is vital to consider that different approaches are right now utilized to depreciate assets which are subject to depreciation depreciable resources.

When choosing a method for calculating depreciation on, it is important to consider that various approaches are currently used for the depreciation of depreciable assets in financial and tax accounting. However, a common method for both types of accounting is depreciating fixed assets by straight-line method.

Companies should consider specific conditions for accurately functioning fixed assets and which financial strategy to formulate the group of no-amortized assets. The basis for making decisions on this matter may include the Russian Accounting Standards (RAS) 6/01 "Accounting for Fixed Assets" and the Resolution of the Government of the Russian Federation "On the Classification of Fixed Assets Included in Depreciation Groups" dated January 01, 2002, № 1.

Accounting Standard of Russia № 6/01 which has been used after financial reporting period of 2001, suggests that, in order to recognize assets as fixed assets several conditions must be simultaneously met from the perspectives of accounting purposes. For instance, these assets should not be subject of company's intention for reselling them in the future.

The period in which the company generates income by employing fixed asset is considered to be useful life. Companies may use techniques like using the quantity of products (volume of work in natural terms) expected to be obtained through the use of that asset. It defines the useful life of particular types of fixed assets. To organize the accounting of fixed assets requires some prerequisites which are very important: fixed assets should be stratified, companies should establish of principles to value fixed assets, they should determine measurement units for fixed asset items, and should select forms for primarily documenting and registering.

Based on the industry criterion (industry, agriculture, transportation), grouping fixed assets allows obtaining data on their value in each industry. According to their purpose, an organization's fixed assets are classified into three groups: first group of fixed assets are used in production process of the main activity, second group of fixed assets are used in production process of other activities, third group of fixed assets are used in non-production processes. Fixed assets also include capital investments for fundamental land improvements (drainage, irrigation, and other land reclamation works) and leased fixed asset objects.

Land plots obtained by an entity, and natural resource items such as water, minerals, and so force are also included in fixed assets. The main basis of analytical accounting of fixed assets is classifying them based on their types.

Measurement of fixed assets is an individual inventory item, a complete device, item, or a set of items with all attachments and accessories that collectively perform a single function. Each inventory item is assigned a specific inventory number. This number remains with the item for the whole life of its operation, as well as reserve, or conservation. The inventory number is attached to or marked on the accounted item and is always specified in documents for fixed assets. Inventory numbers from retired items can be assigned to new fixed assets no earlier than five years after retirement.

Depending on the extent of use in production and economic activities, we can classify fixed assets into the following categories: fixed assets in reserve, in operation, in conservation, and leased. This differentiation is necessary because depreciation is calculated differently based on the extent of use.

For fixed assets held in reserve, no depreciation is accrued. For fixed assets in operation, depreciation is accrued, and if necessary, a repair fund is created. For fixed assets placed in conservation (by government decision), no depreciation is accrued at all. In terms of ownership, fixed assets are classified as either owned or leased. Owned fixed assets are listed on entity's statement of financial position, while leased assets belong to another company and are temporarily operated for a specified fee. Short-term leased assets are accounted for off-balance without depreciation (wear and tear) being charged on the company's books. A fundamental requirement for the correct treatment for fixed assets is a consistent valuation principle. Four types of fixed asset valuations are distinguished: initial, restorative (current), residual, and liquidation.

For meeting the requirements of the Decree of the President of the Republic of Uzbekistan dated May 6, 2003, № UP-3240, "On the Fundamental Directions for Further Deepening Economic Reforms in Capital Construction", and with the aim of improving the procedure for conserving unused fixed assets and incomplete construction projects, as well as writing off costs for discontinued construction, the provision "On the Procedure for the Conservation of Unused Fixed Assets and Incomplete Construction Projects" was adopted.

This provision defines the procedure for the conservation and de-conservation of unused fixed assets and incomplete construction projects, as well as the write-off of costs for discontinued construction within the boundaries of Uzbekistan.

According to this provision:

conservation involves a set of measures to ensure the preservation of fixed assets or incomplete construction projects for a period determined by the corresponding decision, after which they are subject to use or continued construction;

decommissioning is a measurement complex aimed at putting conserved fixed assets into operation or ensuring the start of work to complete the construction of conserved objects.

Conservation can apply to:

incomplete construction projects when they lack capital investments or when there is a justification for the temporary or final impracticality of further investment in their construction;

this conservation is for a period until the resumption of construction or sale to a new owner.

Fixed assets when their technical level does not comply with modern requirements or when companies do not them use in production for a period of 3 months. This conservation is for a period until they are in demand again or sold to a new owner, but not exceeding 24 months.

When entities do not temporarily use fixed asset according to different reasons, they should imply conservation. For instance, we can say that, when company finishes seasonal work, they do not use equipment in operation till next seasonal period. Another example is that, snow removal equipment, which is used in cold seasons by entities, are not used in hot seasons. That's why they should be conserved in hot seasons.

Sometimes companies may experience temporary downturn. It may happen

because of lack of sufficient input materials for producing products. So company suspends operating that equipment which is used for production of outputs until the suppliers fully recover providing necessary inputs.

Sometimes companies decrease production, when they have problems with financing or production is not beneficial from economic point of view. For example, a workshop was closed. Fixed assets broke down and were sent for repairs.

The proposal submitted for approval should include documents (calculations) justifying the need for conservation, a list of fixed assets or incomplete construction objects subject to conservation, specifying incomplete construction objects with expired deadlines for commissioning and fixed assets for which depreciation has been fully calculated.

The decision to conserve unused fixed assets and incomplete construction objects must specify the reasons for their conservation, establish the duration for which construction or asset usage is suspended, and allocate funds for carrying out conservation work and settling with the contracting organization. The conservation period is calculated from the moment the decision on conservation is made.

Upon expiration of the conservation period, incomplete construction objects and fixed assets are considered de conserved, and no additional decision on de- conservation is required.

Accounting policy document of Russia devoted in accounting policy of entities suggests that, the head of accounting body of the entity is responsible to formulate its accounting policy. National accounting standard of Uzbekistan defines that; manager of organization is responsible to formulate its accounting policy.

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

The base of defining responsibility to form entity's accounting policy depends on specific characteristics of the fundamental accounting documents of states. Conserved fixed assets are recorded in a separate account. Code of conserved fixed

assets is 0199 according to the NASU № 21.

This economic operation, as stipulated by legislation, leads to the following accounting entry:

Debit 0199 - "Conserved Fixed Assets"

Credit 0110-0190 "Fixed Assets" subaccounts.

Ministry of Finance of the Russian Federation approved the chart of accounts for accounting and the instructions for its application by the Order of the № 94 dated October 31, 2000. It states that includes conserved fixed assets in subaccount. Based on this, companies develop their own chart of accounts and approve it in their accounting policy. Accounting policy suggests that distinct subaccounts con be opened within fixed assets for objects in operation, reserved objects, conserved objects, and leased objects.

Accountant in accounting procedures should treat conserved assets as subaccount of fixed assets. To do this, the organization's chart of accounts should provide for a subaccount "Fixed Assets under Conservation" under account 01 - "Fixed Assets". The expenses incurred for conservation are recorded in account 91 - "Accounting for Other Income and Expenses", subaccount "Other Expenses", and their value is included in the composition of non-operating expenses of the organization.

Head of entities should formulate special order and document in order to change the state of fixed assets into conserved fixed assets:

Debit entry is recorded in conserved fixed assets, which is included in fixed assets. At the same time credit entry is recorded in operating fixed assets.

Entities formulate special documents to record expenses related to the conservation of the fixed asset (materials, salaries and contributions, etc.):

Debit entry is recorded in ether expenses, which is included in other income and expenses account. At the same time credit entry is recorded in settlements with suppliers and contractors operating fixed assets as well as materials;

settlements with personnel for labor payment and settlements for social insurance and provision accounts.

The procedure for calculating depreciation for conserved fixed assets from January 1, 2020, is allocated to ordinary types of activities, regardless of the organization's performance, and is reflected in the accounting of the reporting period in which it is accrued (Paragraph 5, Subparagraph 5 of Paragraph 8, Paragraph 16 of PBU 10/99). For fixed assets conserved for three months or less, depreciation during the conservation period is calculated in the usual manner. For fixed assets conserved for a period of more than three months (Paragraph 23 of PBU 6/01, Paragraph 63 of the Methodical Guidelines of October 13, 2003, № 91n), depreciation accrual is discontinued from the first day of the month following the month when asset is transferred to conserved assets.

This means that from the moment of conservation, the object is excluded from the composition of depreciable property, and depreciation is not calculated.

Decommissioning – a set of technical and organizational measures to resume the operation of a fixed asset.

Debit 01 - subaccount "Fixed Assets in Operation"

Credit 01 - subaccount "Fixed Assets under Conservation". [5]

NASU № 5 "Fixed Assets", suggests that, depreciation is not calculated for:

a) land plots and other natural resource use objects (water, subsoil, and other natural resources);

b) livestock which are productive;

c) information and library funds;

d) fixed assets transferred to conservation;

e) museum items;

f) objects of material cultural heritage;

g) roads, sidewalks, boulevards, public squares, landscaping facilities under the jurisdiction of local authorities.

The depreciation charges are not suspended in useful life of fixed assets unless the fixed assets are transferred to conservation in accordance with the established legislation. [3]

According to the provision attached to the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated May 4, 2016, № 137, "On the conservation procedure of Unused Fixed Assets and Unfinished Construction Objects", de-conservation is putting conserved fixed assets into operation or ensuring the commencement of work to complete the construction of conserved objects. However, the NASU №21 does not specify the accounting entry for the de-conservation operation.

At time same time we recommend to include the following accounting entries in this standard for the de-conservation operation:

Debit 0110-0190 - "Fixed Assets" subaccounts

Credit 0199 - "Conserved Fixed Assets".

From the moment this operation is reflected in the above-mentioned accounting entries.

CONCLUSION AND SUGGESTIONS

Above observations suggests that, it can be concluded that during the conservation period, the value of conserved fixed assets is excluded from the

property tax base.

Correctly determining the tax base during the conservation period will involve adding an additional line item, "Cost of Fixed Assets during Conservation", to the working balance sheet of the economic entity and specifying this addition in the accounting policy of the economic entity. Currently, according to the NASU № 15, "Balance Sheet" the amount of the balance sheet value of fixed assets in the financial statements should be recorded by accountant in its initial (restoration) cost, at the same time accountant records the amount of depreciation, and the residual (balance) value. The determination of the residual (balance) value from the initial (restoration) cost is obtained by subtracting the depreciation amount. [4]

Based on our recommendation, to determine the tax base of this period, the amount of the balance sheet item accountant should decrease “Residual (Balance) Value” by the amount of the item “Cost of Fixed Assets during Conservation”.

Implementing this recommendation in practice will reduce the property tax for the economic entity by excluding the value of conserved fixed assets from the tax base. To determine the property tax base for seasonal enterprises, the recommended balance sheet item “Cost of Fixed Assets during Conservation” should be subtracted from the balance sheet’s residual value. Following this recommendation will enable the accurate and correct tracking of the preservation, movement, and accounting of fixed assets.

List of used references:

1. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated May 4, 2016, № 137, “On the Procedure for the Conservation of Unused Fixed Assets and Unfinished Construction Objects”.
2. National Accounting Standard of the Republic of Uzbekistan (NASU) № 1 approved by the Order of the Ministry of Finance of the Republic of Uzbekistan dated July 26, 1998, № 17-17/86.
3. National Accounting Standard of the Republic of Uzbekistan (NASU) № 5, “Fixed Assets”.
4. National Accounting Standard of the Republic of Uzbekistan №15, “Balance Sheet.”
5. Federal Law dated September 29, 2019, № 325-FZ, “On Amendments to Parts One and Two of the Tax Code of the Russian Federation”.
6. Regulation on Accounting “Accounting Policy of the Organization” (approved by the Order of the Ministry of Finance of the Russian Federation dated November 8, 2010, № 144n).
7. Accounting Regulation of the Russian Federation 6/01, “Accounting for Fixed Assets”.
8. Appendix to the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated September 16, 2003, № 401.
9. “Chart of Accounts for Financial and Economic Activities of Economic Entities and Instructions for Its Application”, registered by the Ministry of Justice of the Republic of Uzbekistan on October 23, 2002, № 1181.
10. Order of the Ministry of Finance of the Russian Federation dated October 31, 2000, № 94n, “On the Approval of the Chart of Accounts for Financial and Economic Activities of Organizations and Instructions for Its Application”.
11. Kondrakov N.P. K64 Accounting: Textbook. — Moscow: INFRA-M, 2007.-592 p.
12. https://www.buhgalteria.ru/article/2022.

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: Oloviddin Sobir o‘g‘li

2025. № 4

“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