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IQTISODIYOT&TARAQQIYOT

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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

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MUNDARIJA

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

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IMPROVING THE ACCOUNTING OF INCOME FROM CORE ACTIVITIES IN SAM GLASS LLC

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Annotatsiya: This article discusses the accounting for income and expenses, the actual income from an asset, the accounting policies adopted for recognizing income, including the methods adopted for determining the stage of completion of transactions, the amount of each material category of income recognized during the period, including income received from the sale of goods.

Kalit so'zlar: enterprises, market, income, expense, profit, efficiency.

Abstract: Ushbu maqolada daromadlar va xarajatlarni hisobga olish, aktivdan olingan haqiqiy daromad, daromadlarni tan olish uchun qabul qilingan hisob siyosati, shu jumladan operatsiyalarni yakunlash bosqichini aniqlash uchun qabul qilingan usullar, davr mobaynida tan olingan daromadlarning har bir muhim toifasi miqdori, shu jumladan tovarlarni sotishdan olingan daromadlar ko'rib chiqiladi.

Key words: korxonalar, bozor, daromad, xarajat, foyda, samaradorlik.

Аннотация: В данной статье рассматривается учет доходов и расходов, реальный доход от актива, учетную политику, принятую для признания дохода, в том числе методы, принимаемые для определения стадии завершения сделок, сумму каждой существенной категории дохода, отраженной в течение периода, в том числе дохода, полученного от продажи товара.

Ключевые слова: Предприятия, рынок, доход, расход, прибыль, эффективность.

INTRODUCTION

Business owners are often unable to monitor growing production rates and analyze all employees as work units, as personal observation is insufficient. Therefore, key performance indicators (KPIs) have come to be used to evaluate employee productivity and analyze organizational performance.

Accounting of income at SAM GLASS LLC is carried out in accordance with NAS No. 2 "Income from Business Activities" approved by the Ministry of Finance of the Republic of Uzbekistan on August 201998. No. 41 and registered by the Ministry of Justice on August 261998. No. 483.[1]

Operating income is income received during a period that arises in the ordinary course of business of an economic entity and that results in an increase in equity, excluding those increases that are related to contributions of owners to equity.

REVIEW OF LITERATURE ON THE SUBJECT

Based on international experience, it should be noted that a company's competitiveness in the market is determined by the effectiveness of its marketing policies. Many economists have developed accounting principles and their practical application, including M. Porter, D. Evans, I. Ansoff, M. Berman, M. Golubkov, P. Samuelson, and D. Marshall. These include such renowned scholars as M. Marshall.

It's worth noting the scholars who have made significant contributions to the development of marketing theory, although research conducted in the field of marketing in our country over many years has been based on national characteristics. These include R. Abdullaev, M.K. Pardaev, K. Urazov, S. Tashnazarov, and others.

RESEARCH METHODOLOGY

The study used a systematic approach, marketing analysis, benchmarking, and digital metrics. Mass surveillance methods were used to collect and analyze data from social media platforms.

Analysis and results

Income received as a result of the transfer of assets for use by other business entities, generating interest, royalties and other income, should be recognized on the following basis:

- Interest is recognized based on a time relationship that takes into account the actual income from the asset;
- Royalties are recognized on an accrual basis in accordance with the terms of the agreement;
- Dividends are recognized when the shareholders' rights to receive payment are established.

In cases:

- The existence of a probability that the economic entity will receive economic benefits associated with the transaction;
- Estimate the amount of income with a greater degree of reliability;

Revenue is recognized on the following basis:

Income is recognized only when it is probable that the economic entity will receive economic benefits associated with the transaction.

Income accounting should be organized in such a way that the following information can be disclosed in the financial statements:

1. The accounting policies adopted for recognizing revenue, including the methods adopted for determining the stage of completion of transactions.
2. The amount of each material category of income recognized during the period, including income received from:
   - Sales of goods;
   - Percent;
   - Royalty;
   - Dividends;
3. The amount of income received from the exchange of goods or services included in each significant category of income.
4. To reflect exchange rate differences arising from the revaluation of foreign exchange balance sheet items on the last day of the reporting month at the exchange rate of the Central Bank of the Republic of Uzbekistan, the enterprise applies the method of direct attribution to the results of financial and economic activities:

- positive exchange rate difference – to the accounts recording income from financial activities;
- negative exchange rate difference – to the accounts for recording expenses on financial activities.

Below are typical accounting entries reflecting income from the company's core activities, based on contracts concluded with counterparties and actual shipment of products (Table 1):

Table 1. Accounting entries for reflecting income from core activities[1]

No.	Type of operation	Debit	Credit	Amount (UZS)	Counterparty / Agreement
1	Sales of products	4010	9010	22,053,571.43	CHANDIR TOMORQA XIZMATI / Agreement No. 459 dated 12/22/2023
2	Sales of products	4010	9010	89,285,714.29	OOO ORDER / Agreement No. 72 dated 02/03/2023
3	Sales of products	4010	9010	8,928,571.43	ELNUR FARID MARKED / Agreement No. 10 dated 01/04/2023
4	Selling your own goods	4010	9020	94,803,571.43	OOO «OK-GLASS» / Agreement No. 16 dated 01/09/2024
5	Sales of products	4010	9010	4,464,285.71	SANJAR - SARDOR AKFA ROMBLARI / Agreement No. 5 dated 01/05/2024
6	Sales of products	4010	9010	133,928,700.90	TAMIRLASH QURISH SERVICE LLC / Agreement No. 26 dated 01/10/2024
7	Sales of products	4010	9010	28,656,450.00	STAINLESS-STEEL SAMARKAND / Agreement No. 2 dated 01/04/2024

1 Source: Author's own development.

8	Sales of products	4010	9010	17,857,142.86	«Universal Info Servis» / Agreement No. 461 dated December 22, 2023
9	Sales of products	4010	9010	133,928,571.43	MUSAFFO INTER INJINERING / Agreement No. 439 dated 12/19/2023
10	Selling your own goods	4010	9020	89,285,714.29	MCHJ MAGNIT SAVDO SERVIS / Agreement No. 11 dated 01/09/2024
11	Sales of products	4010	9010	5,312,500.00	OOO «Eternity Construction Internation» / Agreement No. 206 dated 05/01/2023

In addition to cashless payments, SAM GLASS LLC accepts payment for products via terminals and in cash. Such receipts are reflected in the following accounts (Table 2) [14]:

Table 2. Transactions for payments via terminal and in cash[2]

No.	Type of operation	Debit	Credit	Amount (UZS)	Note
1	Revenue through the terminal (wholesale)	5710	9020	235,680,357.14	Cash in transit (POS)
2	Cash receipts (wholesale)	5010	9020	2,678,571.43	Cash register
3	Revenue through the terminal (retail)	5710	9020	231,083,029.46	Cash in transit (POS)
4	Cash receipts (retail)	5010	9020	1,785,714.29	Cash register

Thus, income accounting at SAM GLASS LLC is carried out in full compliance with regulatory requirements. All income is properly documented and reflected in the appropriate accounting accounts. This allows for transparent financial control, reliable reporting, and effective cash flow management.

In the accounting records of SAM GLASS LLC, revenues not related to the sale of products, goods, and services are recognized as other revenues. They are reported separately from the company's core activities in accounts group 9300, in accordance with the Regulation on Cost Structure (Appendix to PKM No. 54 of February 5, 1999) and Article 132 of the Tax Code.

Such income includes:

- profit from disposal of fixed assets (9310),
- profit from disposal of other assets (9320),
- fines, penalties, forfeits (9330),
- profit of previous years (9340),
- income from short-term rentals (9350),
- income from writing off accounts payable or depositor debt (9360),
- income of service enterprises (9370),
- gratuitous financial assistance (9380),
- other operating income (9390).

In practice, SAM GLASS LLC records other income primarily through account 9350 – Income from short-term rentals, which is reflected by the following entries (Table 3) [6]:

Table 3. Accounting for other income[3]

Operation	Debit	Credit	Amount (UZS)
OMONBOYEV AHROR FARXODJONOVICH, Agreement No. 1523564 dated 11/01/2023	4890	9350	1,915,178.57
«PARADISE PHARM» MCHJ, Agreement No. 1 dated 01/01/2023	4890	9350	1,000,000.00
SHARAFITDINOV SARVAR SHUXRATOVICH, Agreement No. 1565093 dated 01/01/2024	4890	9350	2,357,142.86
OMONBOYEV AHROR FARXODJONOVICH, Agreement No. 1523564 dated 11/01/2023	4890	9350	1,915,178.57

2 Source: Author's own development.
3 Source: Author's own development.

«PARADISE PHARM» MCHJ, Agreement No. 1 dated 01/01/2023	4890	9350	1,000,000.00
SHARAFITDINOV SARVAR SHUXRATOVICH, Agreement No. 1565093 dated 01/01/2024	4890	9350	2,357,142.86
OMONBOYEV AHROR FARXODJONOVICH, Agreement No. 1523564 dated 11/01/2023	4890	9350	1,915,178.57
«PARADISE PHARM» MCHJ, Agreement No. 1 dated 01/01/2023	4890	9350	1,000,000.00
SHARAFITDINOV SARVAR SHUXRATOVICH, Agreement No. 1565093 dated 01/01/2024	4890	9350	2,357,142.86

The main principle of accounting for expenses at SAM GLASS LLC is the principle of compliance with income, according to which only those costs that led to the receipt of revenue in the current reporting period are reflected in the accounting.

Accounts for recording the cost of sold products (goods, works, services) (9100).

To systematize information on expenses related to the sale of products, goods, works and services, the enterprise uses account group 9100 - "Accounts for recording the cost of sold products (goods, works, services)".

Applicable accounts:

- 9110— Cost of finished goods sold;
- 9120— Cost of goods sold;
- 9130— Cost of work performed and services rendered;
- 9140— Acquisition/purchase of inventory items during periodic accounting;
- 9150— Adjustment of inventory items during periodic accounting.

When selling products or goods, the corresponding cost is reflected in the debit of accounts 9110, 9120, 9130 in correspondence with inventory accounts: 2810, 2910, 2920, etc. Depending on the applied method of accounting for inventories, accounts 9140 and 9150 are also used. At the end of the reporting period, accounts 9110–9150 are closed through account 9910 – "Final financial result".

Examples of accounting entries in SAM GLASS LLC for accounts 9100 (Table 4):

Table 4. Postings to cost accounting accounts sold products (goods, works, services) [4]

Operation	Dt	CT	Sum
Service warehouse - Glass cut to customer dimensions	9110	2810	848.214
Service warehouse - Tempered glass	9110	2810	744.047
Service warehouse - Sheet glass M0 6 mm, 3600×2600 mm (784,185 pcs.)	9120	2910	35,708,430.37
Service warehouse - Clear sheet glass 10 mm, 3210×2550 mm (257,179 pcs.)	9120	2910	18,728,878.08
Store - Calculating Trade Markups	2980	9120	11,350,425.17
Store - Write-off of sales	9120	2920	235,680,357.14
Store - Write-off of sales	9120	2920	2,678,571.43

Period Expense Accounts (9400)

In the SAM GLASS LLC accounting system, period expense accounts (group 9400) are designed to summarize information on expenses not directly related to the production process. This includes product sales expenses, administrative costs, other operating expenses, as well as reporting period expenses that will be excluded from taxation in the future. In accordance with the company's internal accounting policy, the following account structure is used:

- 9410 «Selling expenses»– reflects costs associated with the sale of goods and services;
- 9420 «Administrative expenses»– covers all management and business expenses;
- 9430 «Other operating expenses» – records losses and non-production costs;
- 9440 «Expenses of the reporting period excluded from the taxable base in the future»– temporary differences that are subject to exclusion from taxation in subsequent periods (Table 5).

4 Source: Author's own development.

Table 5. Postings to period expense accounts[5]

Operation	Debit	Credit	Amount (sum)	Note
Bank services	9430	5110	6,095,256.45	Bank service fee
Tax assessment (other expenses): water use tax	9430	6410	13,330,400.00	Water tax
Tax assessment: property tax	9430	6410	5,095,189.11	Property tax for legal entities
Tax assessment: land tax	9430	6410	5,095,189.11	Land tax
Other tax liabilities	9430	6410	10,250.00	Other charges
Write-off of methane gas from the warehouse	9430	1030	2,864,066.73	987 m³ of methane gas
Accrual of the Unified Social Tax on administrative expenses	9430	6520	148,200.00	Unified social payment (administration)
Accrual of unified social tax on sales expenses	9410	6520	167,400.00	Unified social payment (implementation)
Payroll – Vakhobov Zh.N.	9410	6710	1,395,000.00	Salary (sales)
Payroll – Zhabborova H.T.	9430	6710	1,235,000.00	Salaries (other expenses)
Payroll calculation – Sharipov A.A.	9420	6710	2,250,000.00	Administration salaries
Payroll – Norov I.O.	9420	6710	2,033,000.00	Administration salaries

In SAM GLASS LLC's accounting records, expenses unrelated to core operations are reflected separately from production and administrative costs. These expenses include:

- expenses related to financial activities (interest on loans, exchange rate differences, losses from revaluation of securities, etc.);
- extraordinary losses arising from accidents, fires, natural disasters and other unforeseen situations.

Financial expenses

To summarize information on expenses related to financial transactions, account group 9600 "Expenses on financial activities" is used.

These accounts reflect:

- interest paid on loans and credits;
- negative exchange rate differences on transactions with foreign currency;
- losses from revaluation of financial investments;
- other expenses related to the financial activities of the enterprise.

Extraordinary losses

Extraordinary losses include losses from events outside the normal course of business, such as:

- natural disasters;
- fires and accidents;
- emergency measures to prevent disasters and eliminate their consequences.

These expenses are reflected in account 9720 "Extraordinary Losses." The decision to classify expenses as extraordinary is made based on their unpredictability and rarity within the organization's operating conditions.

Closing accounts

At the end of the reporting period, the balances of all expense accounts, including accounts 9600 and 9720, are written off to account 9910 "Final financial result" in order to form the final profit or loss for the reporting period.

At SAM GLASS LLC, which processes, tempers, and recycles glass, income tax accounting is conducted in accordance with the Tax Code of the Republic of Uzbekistan and National Accounting Standards.

Main accounting accounts (Table 6):

- 9810– Income tax expenses;
- 9820– Expenses for other tax liabilities calculated from profit;
- 6410-Outstanding payments to the budget (by type);
- 9910-The final financial result (profit or loss).

5 Source: Author's own development.

Table 6. Income tax transactions[6]

No.	Date and time	Description of the operation	Debit	Credit	Amount (UZS)
1	March 31, 2024, 12:00:05 PM	Calculation of income tax	9820	6410	47,160,073.00
2	March 31, 2024, 12:00:00 PM	Formation of the final financial result	9910	9820	47,160,073.00

Payroll accounting at SAM GLASS LLC, as with any business entity, is carried out in strict compliance with the Labor Code of the Republic of Uzbekistan, the Tax Code, and national accounting standards. The company is responsible for the accurate accrual, withholding, payment, and accounting of all employee payments, as well as the timely transfer of mandatory taxes and contributions.

CONCLUSIONS AND SUGGESTIONS

The specifics of accounting at SAM GLASS LLC: the accounting system, methods and programs used, as well as the documentation procedure are clearly visible.

Practical aspects of accounting: this is the process of registering and writing off goods, accounting for accounts receivable and payable, as well as the preparation of primary documents.

The role of accounting in an organization's activities: it shows how accounting ensures financial transparency and control, as well as how it influences management decision-making.

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6 Source: Author's own development.

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