



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

No1
MAXSUS SON



BAKALAVR TALABALARINIG MAQOLALARI TO'PLAMI



ISSN: 2992-8982

<https://yashil-iqtisodiyot-taraqqiyot.uz/>

2026



IQTISODIYOT&TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Bosh muharrir:

Sharipov Kongiratbay Avezimbetovich

Bosh muharrir o'rinbosari:

Karimov Norboy G'aniyevich

Muharrir:

Qurbonov Sherzod Ismatillayevich

*Elektron nashr. 167 sahifa.
2026-yil yanvar*

Tahrir hay'ati:

Salimov Oqil Umrzoqovich, O'zbekiston Fanlar akademiyasi akademigi
Abduraxmanov Kalandar Xodjayevich, O'zbekiston Fanlar akademiyasi akademigi
Sharipov Kongiratbay Avezimbetovich, texnika fanlari doktori (DSc), professor
Rae Kvon Chung, Janubiy Koreya, TDIU faxriy professori, "Nobel" mukofoti laureati
Osman Mesten, Turkiya parlamenti a'zosi, Turkiya – O'zbekiston do'stlik jamiyati rahbari
Axmedov Durbek Kudratillayevich, iqtisodiyot fanlari doktori (DSc), professor
Axmedov Sayfullo Normatovich, iqtisodiyot fanlari doktori (DSc), professor
Abduraxmanova Gulnora Kalandarovna, iqtisodiyot fanlari doktori (DSc), professor
Kalonov Muxiddin Baxritdinovich, iqtisodiyot fanlari doktori (DSc), professor
Siddiqova Sadoqat G'afforovna, pedagogika fanlari bo'yicha falsafa doktori (PhD)
Xudoyqulov Sadirdin Karimovich, iqtisodiyot fanlari doktori (DSc), professor
Maxmudov Nosir, iqtisodiyot fanlari doktori (DSc), professor
Yuldashev Mutallib Ibragimovich, iqtisodiyot fanlari doktori (DSc), professor
Samadov Asqarjon Nishonovich, iqtisodiyot fanlari nomzodi, professor
Slizovskiy Dimitriy Yegorovich, texnika fanlari doktori (DSc), professor
Mustafakulov Sherzod Igamberdiyevich, iqtisodiyot fanlari doktori (DSc), professor
Axmedov Ikrom Akramovich, iqtisodiyot fanlari doktori (DSc), professor
Eshtayev Alisher Abdug'aniyevich, iqtisodiyot fanlari doktori (DSc), professor
Xajiyev Baxtiyor Dushaboyevich, iqtisodiyot fanlari doktori (DSc), professor
Hakimov Nazar Hakimovich, falsafa fanlari doktori (DSc), professor
Musayeva Shoira Azimovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), professor
Ali Konak (Ali Ko'nak), iqtisodiyot fanlari doktori (DSc), professor (Turkiya)
Cham Tat Huei, falsafa fanlari doktori (PhD), professor (Malayziya)
Foziljonov Ibrohimjon Sotvoldixo'ja o'g'li, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dots.
Utayev Uktam Choriyevich, O'z.Respub. Bosh prokuraturasi boshqarma boshlig'i o'rinbosari
Ochilov Farkhod, O'zbekiston Respublikasi Bosh prokuraturasi IJQKD boshlig'i
Buzrukhonov Sarvarxon Munavvarxonovich, iqtisodiyot fanlari nomzodi, dotsent
Axmedov Javohir Jamolovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)
Toxirov Jaloliddin Ochil o'g'li, texnika fanlari bo'yicha falsafa doktori (PhD), katta o'qituvchi
Bobobekov Ergash Abdumalikovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), v.b. dots.
Djudi Smetana, pedagogika fanlari nomzodi, dotsent (AQSH)
Krissi Lyuis, pedagogika fanlari nomzodi, dotsent (AQSH)
Glazova Marina Viktorovna, Iqtisodiyot fanlari doktori (Moskva)
Nosirova Nargiza Jamoliddin qizi, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Sevil Piriyeva Karaman, falsafa fanlari doktori (PhD) (Turkiya)
Mirzaliyev Sanjar Makhamatjon o'g'li, TDIU ITI departamenti rahbari
Ochilov Bobur Baxtiyor o'g'li, TDIU katta o'qituvchisi
Golisheva Yelena Vyacheslavovna, Iqtisodiyot fanlari nomzodi, dotsent.
Abdukarimova Dinara Rustamxanovna, bank-moliya akademiyasi professori, DSc., professor.
Ikramov Murod Akramovich, iqtisodiyot fanlari doktori (DSc), professor



IQTISODIYOT&TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Editorial board:

Salimov Okil Umrzokovich, Academician of the Academy of Sciences of Uzbekistan
Abdurakhmanov Kalandar Khodjayevich, Academician of the Academy of Sciences of Uzbekistan
Sharipov Kongirاتبay Avezimbetovich, Doctor of Technical Sciences (DSc), Professor
Rae Kwon Chung, South Korea, Honorary Professor at TSUE, Nobel Prize Laureate
Osman Mesten, Member of the Turkish Parliament, Head of the Turkey–Uzbekistan Friendship Society
Akhmedov Durbek Kudratillayevich, Doctor of Economic Sciences (DSc), Professor
Akhmedov Sayfullo Normatovich, Doctor of Economic Sciences (DSc), Professor
Abdurakhmanov Gulnora Kalandarovna, Doctor of Economic Sciences (DSc), Professor
Kalonov Mukhiddin Bakhridinovich, Doctor of Economic Sciences (DSc), Professor
Siddikova Sadokat Gafforovna, Doctor of Philosophy (PhD) in Pedagogical Sciences
Khudoykulov Sadirdin Karimovich, Doctor of Economic Sciences (DSc), Professor
Makhmudov Nosir, Doctor of Economic Sciences (DSc), Professor
Yuldashev Mutallib Ibragimovich, Doctor of Economic Sciences (DSc), Professor
Samadov Askarjon Nishonovich, Candidate of Economic Sciences, Professor
Slizovskiy Dmitriy Yegorovich, Doctor of Technical Sciences (DSc), Professor
Mustafakulov Sherzod Igamberdiyevich, Doctor of Economic Sciences (DSc), Professor
Akhmedov Ikrom Akramovich, Doctor of Economic Sciences (DSc), Professor
Eshtayev Alisher Abduganiyevich, Doctor of Economic Sciences (DSc), Professor
Khajiyev Bakhtiyor Dushaboyevich, Doctor of Economic Sciences (DSc), Professor
Khakimov Nazar Khakimovich, Doctor of Philosophy (DSc), Professor
Musayeva Shoira Azimovna, Doctor of Philosophy (PhD) in Economic Sciences, Professor
Ali Konak, Doctor of Economic Sciences (DSc), Professor (Turkey)
Cham Tat Huei, Doctor of Philosophy (PhD), Professor (Malaysia)
Foziljonov Ibrokhimjon Sotvoldikhoja ugli, Doctor of Philosophy (PhD) in Economic Sciences, Associate Professor
Utayev Uktam Choriyevich, Deputy Head of Department, Prosecutor General's Office of Uzbekistan
Ochilov Farkhod, Head of DCEC, Prosecutor General's Office of Uzbekistan
Buzrukkhonov Sarvarkhon Munavvarkhonovich, Candidate of Economic Sciences, Associate Professor
Akhmedov Javokhir Jamolovich, Doctor of Philosophy (PhD) in Economic Sciences
Tokhirov Jaloliddin Ochil ugli, Doctor of Philosophy (PhD) in Technical Sciences, Senior Lecturer
Bobobekov Ergash Abdumalikovich, Doctor of Philosophy (PhD) in Economic Sciences, Acting Associate Professor
Judi Smetana, Candidate of Pedagogical Sciences, Associate Professor (USA)
Chrissy Lewis, Candidate of Pedagogical Sciences, Associate Professor (USA)
Glazova Marina Victorovna, Doctor of Sciences in Economics (Moscow)
Nosirova Nargiza Jamoliddin kizi, Doctor of Philosophy (PhD) in Economic Sciences, Associate Professor
Sevil Piriyeva Karaman, Doctor of Philosophy (PhD) (Turkey)
Mirzaliyev Sanjar Makhamatjon ugli, Head of the Department of Scientific Research and Innovations, TSUE
Ochilov Bobur Bakhtiyor ugli, Senior lecturer at TSUI
Golisheva Yelena Vyacheslavovna, Candidate of Economic Sciences, Associate Professor.
Abdukaramova Dinara Rustamkhanovna, Doctor of Economic Sciences (DSc), Professor
Ikramov Murod Akramovich, Doctor of Economic Sciences (DSc), Professor

Ekspertlar kengashi:

Berkinov Bazarbay, iqtisodiyot fanlari doktori (DSc), professor
Po'latov Baxtiyor Alimovich, texnika fanlari doktori (DSc), professor
Aliyev Bekdavlat Aliyevich, falsafa fanlari doktori (DSc), professor
Isakov Janabay Yakubbayevich, iqtisodiyot fanlari doktori (DSc), professor
Xalikov Suyun Ravshanovich, iqtisodiyot fanlari nomzodi, dotsent
Rustamov Ilhomiddin, iqtisodiyot fanlari nomzodi, dotsent
Hakimov Ziyodulla Ahmadovich, iqtisodiyot fanlari doktori, dotsent
Kamilova Iroda Xusniddinovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)
G'afurov Doniyor Orifovich, pedagogika fanlari bo'yicha falsafa doktori (PhD)
Fayziyev Oybek Raximovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Tuxtabayev Jamshid Sharafetdinovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Xamidova Faridaxon Abdulkarim qizi, iqtisodiyot fanlari doktori, dotsent
Yaxshiboyeva Laylo Abdisattorovna, katta o'qituvchi
Babayeva Zuhra Yuldashevna, mustaqil tadqiqotchi
Komilova Nilufar Karshiboyevna, Geografiya fanlari doktori, professori
Umirzoqov Ja'sur Artiqboy o'g'li, iqtisodiyot fanlari doktori (DSc), dotsent
Zebo Kuldasheva, iqtisodiyot fanlari doktori (DSc), dotsent

Board of Experts:

Berkinov Bazarbay, Doctor of Economic Sciences (DSc), Professor
Pulatov Bakhtiyor Alimovich, Doctor of Technical Sciences (DSc), Professor
Aliyev Bekdavlat Aliyevich, Doctor of Philosophy (DSc), Professor
Isakov Janabay Yakubbayevich, Doctor of Economic Sciences (DSc), Professor
Khalikov Suyun Ravshanovich, Candidate of Economic Sciences, Associate Professor
Rustamov Ilhomiddin, Candidate of Economic Sciences, Associate Professor
Khakimov Ziyodulla Akhmadovich, Doctor of Economic Sciences, Associate Professor
Kamilova Iroda Xusniddinovna, Doctor of Philosophy (PhD) in Economics
Gafurov Doniyor Orifovich, Doctor of Philosophy (PhD) in Pedagogy
Fayziyev Oybek Raximovich, Doctor of Philosophy (PhD) in Economics, Associate Professor
Tukhtabayev Jamshid Sharafetdinovich, Doctor of Philosophy (PhD) in Economics, Associate Professor
Khamidova Faridaxon Abdulkarimovna, Doctor of Economic Sciences, Associate Professor
Yakhshiboyeva Laylo Abdisattorovna, Senior Lecturer
Babayeva Zuhra Yuldashevna, Independent Researcher
Komilova Nilufar Karshiboyevna, Doctor of Geographical Sciences, Professor
Umirzokov Jasur Artiqboy ugli, Doctor of Economic Sciences (DSc), Associate Professor
Zebo Kuldasheva, Doctor of Economic Sciences (DSc), Associate Professor

- 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

Muassis: "Ma'rifat-print-media" MChJ

Hamkorlarimiz: Toshkent davlat iqtisodiyot universiteti, O'zR Tabiat resurslari vazirligi, O'zR Bosh prokuraturasi huzuridagi IJQK departamenti.

Jurnalning ilmiyligi:

“Yashil” iqtisodiyot va taraqqiyot” jurnali

O'zbekiston Respublikasi
Oliy ta'lim, fan va innovatsiyalar
vazirligi huzuridagi Oliy
attestatsiya komissiyasi
rayosatining
2023-yil 1-apreldagi
336/3-sonli qarori bilan
ro'yxatdan o'tkazilgan.



MUNDARIJA

EKSPORT VA IMPORT OPERATSIYALARINI TAKOMILLASHTIRISH: TAHLIL VA AUDIT	10
Urinboyev Bexruz Zoir o'g'li, Misirov Asliddin Mamasobirovich	
QISHLOQ XO'JALIGI MAHSULOTLARI SAMARADORLIGINI OSHIRISHDA YASHIL INNOVATSIYALARNING ROLI	15
Jabborov Muhammad Sanjarovich, Djurayeva Dilnoza Davron qizi, Song Jichung	
RAQAMLASHTIRISH SHAROITIDA O'ZBEKISTONDA YASHIL IQTISODIYOTNING RIVOJLANISH OMILLARI VA MAKROIQTISODIY TA'SIRI	21
Xoliqulova Ra'no Sherali qizi, Berdiyev Nazirjon Abdvoseyevich	
КУЛЬТУРНЫЙ ТУРИЗМ КАК ФАКТОР УСТОЙЧИВОГО РАЗВИТИЯ УЗБЕКИСТАНА	25
Ахтамов Огабек Улугбек угли, Фахритдинов Амриддин Фазлитдинович, Саидмуродов Жонибек Жахонгирович, Саттарова Зухра Илхомовна	
DAVLATNING YASHIL INVESTITSİYALAR ORQALI IQTISODIYOTNI TARTIBGA SOLISH SIYOSATI.....	31
Sharipboyev Hasanboy Marks o'g'li, Shodmonov Ruslan G'olib o'g'li	
O'ZBEKISTON IQTISODIYOTI O'SISHIDA TRANSPORT INFRATUZILMASINING STRATEGIK O'RNI: PREZIDENT MUHOJAATNOMASI ASOSIDA ILMIY TAHLIL	35
Ma'rupov Zahiriddin Feruzovich, Kurbanova Mehriniso Nematjanovna	
YASHIL IQTISODIYOT SHAROITIDA XIZMAT KO'RSATISH SOHASIDAGI BIZNES-SUBYEKTLARINI BAHOLASH: ESG MEZONLARI ASOSIDA BARQARORLIK INDEKSINI ISHLAB CHIQISH VA O'ZBEKISTON AMALIYOTI	39
Po'latov Orzubek Fazliddin o'g'li, Haqnazarova Yulduz Juraqulovna	
ФИНАНСОВЫЕ ИНСТИТУТЫ КАК ФАКТОР МОДЕРНИЗАЦИИ НАЦИОНАЛЬНОЙ ЭКОНОМИКИ УЗБЕКИСТАНА	43
Мукарова Сарвиноз Маликовна, Каримова Азиза Махомадризовевна	
AKSIZ SOLIG'I TUSHUMLARINING O'ZBEKISTON RESPUBLIKASI BUDJET DAROMADLARIDAGI ULUSHI: 2020–2024-YILLAR BO'YICHA IQTISODIY TAHLILI	49
Karimov Diyorbek, Abdurashidov Abdusamad	
O'ZBEKISTON SOLIQ TIZIMIDA RAQAMLASHTIRISH JARAYONLARINING SOLIQ TUSHUMLARI VA FUQAROLARNING SOLIQ INTIZOMIGA TA'SIRI	55
Maxkamova Dildora Shavkat qizi, Ergashev Shavkat Maxkamovich	
ИНТЕГРАЦИЯ ЭКОЛОГИЧЕСКИХ ЦЕННОСТЕЙ В МАРКЕТИНГОВЫЕ КОММУНИКАЦИИ КОМПАНИЙ	59
Рахимжонов Абдор Марифжанович, Кахрамонов Хуршид Шухратович	
BOZOR IQTISODIYOTIDA UMUMIY TALAB VA UMUMIY TAKLIF	66
O'ktamova Shaxruza Abror qizi, Norboyev Odil Abrayevich	
RAQAMLI IQTISODIYOT SHAROITIDA IJTIMOY TARMOQLAR ORQALI MARKETINGNI RIVOJLANTIRISH USULLARI (O'ZBEKISTONDAGI YIRIK BRENDLAR MISOLIDA).....	70
Axmedova Robiya Rustamovna, Kadirova Sharafat Amonovna	
MINTAQANING INNOVATSION IQTISODIY RIVOJLANISH TENDENSIYASI	76
Rushana Taxirova, F.U.Umarov	
SAMARQAND VILOYATI UCHUN TURIZM MAHSULOTLARINI YARATISH	83
Alimardonova D.T., Tursunova G.R.	



BUXORO VILOYATINING MADANIY VA TARIXIY MEROSI ASOSIDA KREATIV TURIZM MAHSULOTLARINI YARATISH IMKONIYATLARI.....	91
Davronova G.O., Tursunova G.R.	
MAIN DIRECTIONS OF ECONOMIC AND SOCIAL EFFICIENCY IN SERVICE ENTERPRISES	96
Ilamonov Mehroj Akbar o'g'li, Xayitov Jamshid Xolvoyevich	
KREDIT MEXANIZMINING ELEMENTLARI O'RTASIDAGI ALOQADORLIKNI TA'MINLASH YO'LLARI.....	102
Alimov Umid Xamid o'g'li, Umarov F. U.	
SURXONDARYO VILOYATIDA EKSPORTNI RIVOJLANTIRISHDA QISHLOQ XO'JALIGI MAHSULOTLARINING AHAMIYATI	109
Mamanazarov Javohir Kamolovich, Xurramov Ramazon Allayor o'g'li	
XALQARO BANKLAR TOMONIDAN INVESTITSION LOYIHALARNI KREDITLASH MEXANIZMI VA UNING IQTISODIY TA'SIRI	115
Boltayeva O'g'iloy, Tuxsanov Eldor Dilmurod o'g'li	
STRATEGIK BOSHQARUV HISOB VA UNING USLUBIYOTINI TAKOMILLASHTIRISH MASALALARI	119
Sharipova Mohinur, Uralova Sevara, Zaripova Sayohat Zafarovna	
XIZMATLAR SOHASIDA RAQAMLASHTIRISH VA EKOLOGIK BARQARORLIK: ZAMONAVIY INTEGRATSIYA YO'NALISHLARI.....	123
A'zamova Feruza Abduholiq qizi, Kuldoshev Lazizjon Sharifovich	
DIRECTIONS FOR IMPROVING PUBLIC WELFARE AND REDUCING POVERTY.....	127
Jumanazarov Ro'zmurod, Rabbimov Elbek Abdulloevich, Ergashev Olloyor Furqat o'g'li	
THE EVOLUTION OF E-COMMERCE IN UZBEKISTAN: TRENDS, DRIVERS, AND FUTURE PROSPECTS.....	132
Madina Abdujabborova, Nozima Zufarova	
IQTISODIY TRANSFORMATSIYA JARAYONINI BOSHDA KECHIRAYOTGAN MAMLAKATLARDA INVESTITSIYA BOZORLARINING SHAKLLANISHI VA RIVOJLANISH ISTIQBOLLARI	136
Hayot Abduqodirov, G'olib Baxriddinov, Karjavova Xurshida Abdumalikovna	
WAYS TO ENSURE THE FINANCIAL STABILITY OF ENTERPRISES THROUGH THE USE OF MONETARY AND CREDIT INSTRUMENTS IN BANKS	141
Mustafaeva Khurliman Azat kizi, Baymuratova Zina Aqilbekovna	
KICHIK BIZNES SUBEKTLARINING INNOVATION FAOLIYATINI RAG'BATLANTIRISH YO'LLARI	147
Xakimova Go'zal Akbar qizi, Xolmirzayev Ulug'bek Abdulazizovich	
TAX SYSTEM FOR SMALL BUSINESSES	152
A. Juzbaev, Davletyarova Guldana	
WAYS TO DEVELOP THE PRACTICE OF USING INNOVATION IN BANKS.....	156
Umedov Abdullo, Khodjimamedov Akmal Ashurovich	
IMPROVING THE ACCOUNTING OF INCOME FROM CORE ACTIVITIES IN SAM GLASS LLC.....	161
Usmanov Shakhzod Shokhrukhovich, Musaeova Shoirazimovna	



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

Usmanov Shakhzod Shokhrukhovich

Student of group BH-222 of the Samarkand Institute of Economics and Service

Email: musaeva_shoira@mail.ru

ORCID: 0009-0000-9577-6976

Scientific supervisor:

Musaeva Shoira Azimovna

Professor at the Samarkand Institute of Economics and Service

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 activities¹

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 cash²

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 income³

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 accounts⁵

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 m ³ 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 transactions⁶

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.

List of used literature:

1. Law of the Republic of Uzbekistan "On Accounting" (new edition) dated April 13, 2016. // <https://lex.uz/docs/6819819>
2. Decree of the President of September 11, 2023 No. DP-158 "On the Strategy "Uzbekistan — 2030" // <https://lex.uz/ru/docs/6991208>
3. Civil Code of the Republic of Uzbekistan of March 1, 1997. <https://lex.uz/mact/-111189>
4. National Accounting Standards (NAS No. 1–24).
5. Mirziyoyev Sh. M. "Strategy of the New Uzbekistan". – Tashkent, Uzbekistan, 2021. – 445 p.
6. Abdullaev R.A., Urazov K.B. "Fundamentals of Accounting." Study Guide. Samarkand, SamLES, 2021. – 168 p.
7. Brailey Richard, Myers Stewart "Principles of Corporate Finance" / Translated from English by N. Baryshnikova. – M.: ZAO "Olimp-Business", 2008. – 1008 p: ill.
8. Gerasimenko A. "Financial reporting for managers and novice specialists" / Alexey Gerasimenko. – M.: Alpina Business Books, 2009. – 436 p.
9. Dzhabakieva G.S. "Financial accounting and reporting": Textbook; – T.: "Iqtisod-Moliya", 2019. – 404 p.
10. Israilov B.I., Fayziev U.Sh., Ibragimov B.Zh. Accounting in business. – T.: "Innovacion rivozhlanish nashriyot-matbaa uyi", 2021. – 156 p.
11. Karimov A.A., Mukhammedova D.A., Zhumanazarov S.A. "Accounting" Part 1: Textbook; – T.: "Iqtisod-Moliya", 2019. p.
12. Atrill P. "Financial Management and Management Accounting for Executives and Businessmen" Peter Atrill, Eddie McLaney; Trans. from English. – 4th ed. – Moscow: Alpina Publisher, 2016. – 648 p.
13. Musaeva Sh.A. Integrated Marketing Communications. Textbook, Makhorat Publishing House, Samarkand, 2022.
14. Musaeva Sh.A. Marketing Research. Textbook, STAR-SEL LLC, publishing and creative department. Samarkand, 2024.

⁶ Source: Author's own development.



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Ingliz tili muharriri: Feruz Hakimov

Musahhih: Zokir ALIBEKOV

Sahifalovchi va dizayner: Oloviddin Sobir o'g'li

1-Maxsus son. Bakalavr talabalarining maqolalari to'plami

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

Mazkur jurnalda maqolalar chop etish uchun quyidagi havolalarga maqola, reklama, hikoya va boshqa ijodiy materiallar yuborishingiz mumkin.

Materiallar va reklamalar pullik asosda chop etiladi.

El.Pochta: sq143235@gmail.com

Bot: @iqtisodiyot_77

Tel.: 93 718 40 07

Jurnalga istalgan payt quyidagi rekvizitlar orqali obuna bo'lishingiz mumkin. Obuna bo'lgach, @iqtisodiyot_77 telegram sahifamizga to'lov haqidagi ma'lumotni skrinshot yoki foto shaklida jo'natishingizni so'raymiz. Shu asosda har oygi jurnal yangi sonini manzilingizga jo'natamiz.

"Yashil" iqtisodiyot va taraqqiyot" jurnali 03.11.2022-yildan O'zbekiston Respublikasi Prezidenti Adminstratsiyasi huzuridagi Axborot va ommaviy kommunikatsiyalar agentligi tomonidan №566955 reyestr raqami tartibi bo'yicha ro'yxatdan o'tkazilgan.

Litsenziya raqami: №046523. PNFL: 30407832680027

Manzilimiz: Toshkent shahar, Mirzo Ulug'bek tumani
Kumushkon ko'chasi, 26-uy.



Jurnal sayti: <https://yashil-iqtisodiyot-taraqqiyot.uz>
