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INTERACTION IN THE SECOND LANGUAGE CLASSROOM

Annotation: The focus in this article is on the nature of classroom interaction and how teachers can influence the kind of interaction that occurs in their own classrooms. These issues will be explored through examining the teacher's action zone within the class, learners' interactional competence, learner's interactional styles, and the effects of grouping arrangements on classroom interaction.

Key words: action zone, Whole-class teaching, Interactional competence, classroom interaction, individual and collaborative work, Learner interactional patterns.

A common theme underlying different methods of language teaching is that second language learning is a highly interactive process. A great deal of time in teaching is devoted both to interaction between the teacher and the learners, and to interaction among the learners themselves. The quality of this interaction is thought to have a considerable influence on learning. [1] The focus in this article is on the nature of classroom interaction and how teachers can influence the kind of interaction that occurs in their own classrooms. These issues will be explored through examining the teacher's action zone within the class, learners' interactional competence, learner's interactional styles, and the effects of grouping arrangements on classroom interaction.

The teacher's action zone - The following notes were written by a teacher after teaching a lesson. Today I taught a lesson around a discussion on an environmental issue. The lesson went very well first; I introduced the topic by talking about environmental problems in our city and got students to give examples of the major environmental problems we face. This got lots of comments from the class and everybody had an opportunity to say something and express an opinion. After ten minutes I divided the students into small groups and asked them to come up with a solution to one of the problems we talked about.

During this time I moved around the class, monitoring the students' language use and giving feedback. After twenty minutes I got the group leaders

to report their groups' recommendations and I wrote key points on the board. The following comments on the same lesson were written by an observer:

✓ When you were speaking to the whole class, the students in the middle front row seats answered most of your questions. When you moved around the class you spent much more time with some groups than with others.

These different perceptions of a lesson highlight the fact that despite a teacher's best intentions, teachers sometimes interact with some students in the class more frequently than others. Although teachers generally try to treat students fairly and give every student in the class an equal opportunity to participate in the lesson, it is often hard to avoid interacting with some students more than others. This creates what is referred to as the teacher's action zone. An action zone is indicated by:

- those students with whom the teacher regularly enters into eye contact;
- those students to whom the teacher addresses questions;
- and those students who are nominated to take an active part in the lesson.

These students are located within the teacher's action zone and are likely to participate more actively in a lesson than students who fall outside the action zone. In many classrooms, this zone includes the middle front row seats and the seats up the middle aisle. If a teacher is teaching from the front of the class, students seated there are more likely to have the opportunity to participate actively in the lesson because of their proximity to the teacher. [2]

However, teachers often have their own personal action zones. For example, a teacher may:

- ❖ look more often to the right hand side of the class than to the left;
- ❖ call on girls more often than boys;
- ❖ call on students of one ethnic background more often than those of another;
- ❖ call on students whose names are easy to remember;
- ❖ call on brighter students more often than others, or in a mainstream class containing students with limited English proficiency;
- ❖ tend to focus attention on the first language speakers in the classroom and to make relatively few demands on the others. [3]

A teacher's action zone as recorded by an observer who marked on a seating plan the number of times the teacher addressed the whole class and individual students in the class, as well as the number of times individual students interacted with the teacher. Although a teacher may feel that all the students in the class have an equal opportunity to participate in the lesson.

During this lesson, the teacher addressed the whole class nineteen times and interacted with only twelve of the twenty-two individuals. It also seems that the teacher overlooked the students sitting in the right and left rows, and had an action zone located in the center of the room. If active participation is important

in learning, then those students not within the teacher's action zone are at a disadvantage.

Interactional competence - While teachers need to be able to manage their interaction with the class in a way which allows all students equal opportunities to participate, learners also need to learn how they are expected to interact in the classroom. This has been described as a learner's interactional competence which involves learning particular patterns of interaction and behavior both vis-a-vis the other students in the class as well as with the teacher. Interactional competence includes several dimensions of classroom behavior. [4]

Knowing the etiquette of classroom interaction - Teachers establish their own rules for appropriate classroom behavior. For example, in some classrooms, when the teacher enters the room at the beginning of a lesson, students stand at attention, greet the teacher in unison, and sit down to wait for instructions. When they wish to ask a question, they raise their hand. When asked a question, they stand to give the answer. At the end of the lesson, they wait for the teacher to dismiss them before leaving the room. In other, less traditional classrooms, however, students are often engaged in classroom tasks before the teacher enters the room. If so, the teacher waits for a suitable moment to introduce a new teaching point. Students do not raise their hands when asking a question, but get the teacher's attention by calling out, "Excuse me." When students wish to leave their desk to consult another student, they do so without asking the teacher's permission. At the end of the lesson, students leave when they have completed their assignments, without waiting for a formal dismissal from the teacher.

Knowing the rules for individual and collaborative work - Students also need to know when they should work individually on a task and when it is appropriate to seek other students' assistance or cooperation. Individual teachers establish their own rules and procedures for class work. However, when students are unclear as to what the teacher's rules are, they may behave in ways that the teacher finds inappropriate.

This is seen in the following comments by a teacher:

✓ Some of my students can be a problem because they like to get up and wander around the room when I ask them to do an assignment.

✓ They seem to be more interested in talking to other students about their assignments than in getting help from me.

While some teachers establish expectations and procedures for appropriate classroom behavior very early on with a new group of students, others do not make their expectations clear, which can lead to confusion on both the teacher's and the learners' parts.

Knowing when to ask and answer questions - Teachers generally expect learners to ask questions during a lesson, although the extent to which they encourage active student participation may differ from one teacher to another and from one culture to another.

On entering a new class, a priority for learners is to establish what their expected level of participation is and when and how they should interrupt the teacher to ask questions. Teachers may have their own preferences for when students should or should not ask questions. For example, some teachers prefer setting aside a particular question segment within a lesson, rather than allowing the flow of the lesson to be interrupted by questions. Other teachers prefer students to ask questions as they arise. Students may also have different expectations about how to answer questions from their teachers. In some cultures, students are expected to wait until called on and to answer only when they are sure of being right.

In language classrooms, however, students are generally expected to participate actively, since answering questions is often regarded as a way of practicing the language. Successful students seemed to be aware of when they needed help as well as how to get it.

Knowing appropriate rules for displaying knowledge - Although classrooms are places where students are expected to learn, there are rules which govern how one should display the result of what one has learned. Some teachers, particularly teachers from a Western culture, encourage learners to display what they have learned in front of their peers. When a teacher asks a question and a student in the class knows the answer, the teacher normally expects the student to answer the question. However, students from some cultures may feel that publicly displaying one's knowledge in this way would be seen by their peers as showing off; hence, they might avoid answering the question. Public display of knowledge, however, was found to be highly valued by some students in the reading class studied by Bondy. She found that public demonstration of the ability to read was a source of status for some students in the class. They made comments in front of other children which drew attention to the fact that they could read and successfully engage in reading activities. "Reading seemed to be an activity done for praise, reward, and public recognition".

The process of arriving at a shared understanding of the appropriate rules for displaying knowledge in a classroom is clearly an important issue for teachers and learners. It may take some time for teachers and students to discover what assumptions govern the other party's behavior.

Learner interactional patterns - The concept of interactional competence refers to the rules that students are expected to follow in order to participate appropriately in lessons. However, because of individual differences in learners' personalities and their individual cognitive styles, different patterns of interaction can often be observed among learners in any one class.

Good and Power describe six different interactional patterns. The first four of these can be seen to reflect how the four cognitive styles discussed in the article above, three can lead to particular patterns of classroom behavior. The

last two interactional styles describe negative reactions to schooling and hence cannot be linked to the four cognitive styles discussed earlier.

Task-oriented students - These students are generally highly competent and successful in completing academic tasks. They enter into learning tasks actively and generally complete tasks with a high degree of accuracy. They enjoy school and learning. They seldom need a teacher's help, but if they feel they need it they do not hesitate to ask for it. They are cooperative students and create few discipline problems.

Phantom students - These students may not often be noticed or heard in the classroom, although they are generally good students who work steadily on classroom tasks. However, they participate actively in lessons only infrequently, and rarely initiate conversation or ask for help. Because they do not disrupt the class or other students, teachers and other students do not know them very well.

Dependent students - These students need the teacher's support and guidance to complete class tasks and tend not to maintain engagement on tasks without frequent reinforcement and support. They need structure and guidance in completing tasks and tend not to work well in large groups. They often depend on the teacher or other students to tell them if their learning has been successful and if not, how to remedy the problem.

Isolated students - These students set themselves apart from others and withdraw from classroom interactions. They may avoid learning situations by turning away from activities such as peer or group work. They show reluctance to sharing their work with others or allowing others to respond to it. Consequently they tend to be less proficient in completing learning tasks.

Alienated students - These students react against teaching and learning and are often hostile and aggressive. They create discipline problems and make it difficult for those around them to work. They require close supervision, and their learning problems are often related to personal problems.

While classifications such as these capture some useful generalizations about student interaction patterns in the classroom, most systems of this kind are somewhat arbitrary, and students may not be classified easily in one category or another. They may favor one interactional style for one particular learning task and then adopt a different style for a different task, for example. The usefulness of classification systems such as this is simply to serve as a reminder that individual students may favor different interactional styles and that there is no single interactional style that can be regarded as ideal for all students.

Grouping arrangements - While learners may have individual preferences for the kind of interactional style they favor in the classroom, the interactional dynamics of a classroom are largely a product of choices the teacher makes about the learning arrangements he or she sets up within a lesson. Most teachers use the following learning arrangements depending on the kind of lesson they are teaching, though teachers use some more frequently than others.

Whole-class teaching - The teacher leads the whole class through a learning task. For example, the teacher conducts a class discussion of an article from a newspaper, asking questions about it and eliciting comments around the class.

Individual work – Each student in the class works individually on a task without interacting with peers or without public interaction with the teacher. For example, students complete a grammar exercise by going through a worksheet.

Pair work - Students work in pairs to complete a task.

Group work - Students work in groups on learning tasks.

Choosing grouping arrangements that are appropriate for specific learning tasks is an important decision. Some of the factors which affect grouping arrangements will now be considered.

Whole-class teaching - Research on teaching suggests that whole-class instructional methods are the most commonly used models in public school teaching, particularly for the beginning of a lesson. In whole-class activities the teacher typically begins a lesson by reviewing prerequisite material, then introduces and develops new concepts or skills, then leads the group in a recitation or supervised practice or application activity, and then assigns seatwork or homework for students to do on their own.

The teacher may occasionally teach small groups rather than the whole class and may provide a degree of individualized instruction when "making the rounds" during individual seatwork times. [5]

Researchers of classroom interaction have developed observational systems to describe and classify patterns of student-teacher interaction in teacher-led whole-class activities. A well-known observation scheme developed for observing teacher-student interaction in mainstream classes uses seven categories for describing verbal exchanges:

Individual work, or "seatwork," is generally the second most frequently used teaching pattern in classrooms. It includes such activities as completing worksheets, reading a comprehension passage and answering questions, doing exercises from a text or workbook, and composition and essay writing. Among the advantages of individual work are:

- It provides learners with the opportunity to progress at their own speed and in their own way.

- It provides learners with opportunities to practice and apply skills they have learned.

- It enables teachers to assess student progress.

- It enables teachers to assign different activities to different learners based on individual abilities and needs.

- It can be used to prepare learners for an up-coming activity.

Among the disadvantages are:

- ✓ It provides little opportunity for interaction, both with the teacher and with other students.

✓ It is sometimes difficult to monitor what students are actually doing during individual work.

Pair work - Despite the need for whole-class teaching and individual work in language classrooms, it has often been emphasized that without other kinds of interaction, students are deprived of many useful and motivating opportunities for using and learning the new language. Various alternatives have been proposed which emphasize the use of pairs and small groups in the classroom.

Through interacting with other students in pairs or groups, students can be given the opportunity to draw on their linguistic resources in a nonthreatening situation and use them to complete different kinds of tasks. Indeed, it is through this kind of interaction that researchers believe many aspects of both linguistic and communicative competence are developed.

If you teach Classroom Actions through listening, you shouldn't give a test that requires the students to write out the classroom action commands. This is not authentic to how they will use English in the real world or classroom, and does not reflect what you taught. On the other hand, if you teach Folklore through reading exercises, a reading comprehension quiz on the stories you studied would be appropriate. [6]

In summary, to teach students for real communication, you should pay attention for choosing right content, suitable grammar themes and exercises.

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BUXGALTERIYA HISOBINI YURITISHNING IMKONIYATLARI

Annotatsiya. Mazkur maqolada bugungi kunda buxgalteriya hisobini yuritishning imkoniyatlari ochib berilgan. Bugungi kunda buxgalteriya hisobini yuritishning o'ziga xos xususiyatlari ko'rsatib berilgan.

Kalit so'zlar: buxgalteriya, buxgateriya hisobi, imkoniyatlar.

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ACCOUNTING OPPORTUNITIES

Abstract. This article reveals the possibilities of accounting today. Today, the specific features of accounting are shown.

Key words: accounting, bookkeeping, opportunities.

Bozor iqtisodiyotining barpo bo'lishi va rivojlanishi hamda iqtisodiyotni modernizatsiyalash buxgalteriya hisobining qo'llanilish chegaralarini kengaytirmoqda. Chunki yangi hisob obyektlari va buning natijasi sifatida hisob axborotlaridan yangi foydalanuvchilar paydo bo'ladi. Shuning uchun buxgalteriya hisobi oldida uni yangi sharoitlarga moslashtirish bo'yicha vazifalar paydo bo'lmoqda. Hisob axborotlari hajmining doimiy o'sib borishi, uning sifatiga zarar yetkazmasdan, buxgalteriya hisobi shakllari va uslublarini yanada takomillashtirib borishni, EHM yordamida dastlabki hisob axborotlarini ro'yxatga olish va ishlov berish vaqtini qisqartirishni taqozo etmoqda.

Bozor munosabatlari rivojlanishi natijasida boshqaruvning axborot tizimi rivojlanmoqda. Uning asosini buxgalteriya hisobining axborot tizimi tashkil etadi. Bu axborot tizimining ajralib turuvchi belgilari: to'liqlik, hujjat bilan asoslanganlik, pul o'lchovining qo'llanilishi va boshqalar bo'lib, hisob axborotlarini o'zgartirish va boshqaruv apparatiga hamda har qanday darajadagi tashqi axborotdan foydalanuvchilarga yetkazish va umumlashtirishga imkon beradi. Shu bilan birga ular xo'jalik yurituvchi subyektning moliya-xo'jalik faoliyati to'g'risida aniq tasavvurga ega bo'ladilar.

Buxgalteriya xizmatining bu turi o'z ichiga hisobotlarni tuzish va topshirish, olib borilayotgan faoliyat turi bo'yicha soliq ajratmalarini optimallashtirishga oid maslahatlar berishdan iborat buxgalteriya hisobini to'liq (kompleks) yuritishni oladi.

Hisobni yuritish bo'yicha shartnoma imzolangandan so'ng hujjatlarni taqdim qilish grafigi va tartibi kelishiladi. Buxgalteriya xizmati ko'rsatish narxi hujjatlarni taqdim qilish shakli (qog'oz yoki elektron) va yetkazib berish tartibi (o'z kuchingiz bilan yoki bizning kuchimiz bilan)ga bog'liq holda o'zgaradi.

Hisobni yuritish xizmati kompleks (to'liq) holda, yoki mehnat ko'p talab qiladigan ayrim uchastkalar (masalan, ish haqi hisobi, moliyaviy va soliq hisobotlarini tayyorlash) bo'yicha ko'rsatilishi mumkin.

Ijtimoiy takror ishlab chiqarish jarayonlari mazmunan xo'jalik yurituvchi subyektlarda sodir bo'ladigan jarayonlar yig'indisidan iboratdir. Shuning uchun iqtisodiyotning ayrim bo'g'inlaridagi ishlab chiqarish, sotish, ayirboshlash va iste'mol jarayonlarini tavsiflovchi miqdor ko'rsatkichlarining yig'indisi takror ishlab chiqarish jarayonlari va ijtimoiy turmushdagi boshqa jarayonlarni butunligicha tavsiflay oladi.

Xo'jalik jarayonlarini va ularning natijalarini nazorat qilish kuzatish, o'lchash va ro'yxatga olish orqali amalga oshiriladi. Kuzatish orqali korxonalar va tashkilotlarning moliya-xo'jalik faoliyatini tashkil etuvchi ko'p sonli va turli xil faktlarga ega bo'linadi. Bu faktlarni esa ma'lum o'lchov birliklarida ifodalash hamda tegishli ravishda guruhlarga ajratib ro'yxatga olib borish zarur. Shu tariqa xo'jalik faoliyatiga baho berish uchun zarur ma'lumotlarga ega bo'linadi. Shunday qilib, hisob yuritish xo'jalik faoliyatini boshqarish, keng ma'noda esa butun ijtimoiy ishlab chiqarishni, ya'ni jamiyatni boshqarish uchun zarur ekan. Boshqacha qilib aytganda, hisobot yuritish deb ijtimoiy takror ishlab chiqarish jarayonlarini nazorat qilish va ularni boshqarishni ta'minlash maqsadida, bu jarayonlarni miqdor jihatdan aks ettirib, sifat jihatdan tavsiflashga aytiladi. Demak, hisob yuritish boshqarishning ajralmas qismi ekan.

Hisob siyosatini shakllantirishning birinchi bosqichida uning predmeti aniqlanadi. Chunki har bir xo'jalik yurituvchi subyekt o'zining buxgalteriya hisobi obyektlari to'plamiga ega. Ikkinchi bosqichda hisob obyektlarining tarkibidan kelib chiqqan holda, hisob siyosatini shakllantirishga ta'sir ko'rsatadigan muayyan shart-sharoitlar aniqlanadi. Uchinchi bosqichda oldingi bosqichda aniqlangan, yo'l qo'yilgan qoidalarga nisbatan hisob siyosatining tuzilishi tahlil qilinadi. To'rtinchi bosqich buxgalteriya hisobini yuritishning muqobil usullaridan maqbulini tanlashdan iborat. Beshinchi bosqichda muayyan korxonalar uchun buxgalteriya hisobi usullari tanlanadi. Oxirgi, oltinchi bosqichda tanlangan hisob siyosati hujjat bilan rasmiylashtiriladi.

Hisob siyosatining variantini tanlashga quyidagi omillar ta'sir ko'rsatadi:

- korxonaning tashkiliy-huquqiy va iqtisodiy maqomi (mulkdilik shakli, tashkiliy-huquqiy shakli, tarmoq va faoliyat turi, ko'lami);
- tadbirkorlikdagi joriy va uzoq muddatli maqsadlari (korxonani kengaytirish, qo'shimcha moliyaviy resurslar jalb qilish, raqobatbardoshlikni mustahkamlash va b.);
- faoliyat xususiyatlari – ishlab chiqarish (texnologik tuzilmasi, ishlatiladigan resurslar), tijorat (ta'minot va sotishni tashkil etish, hisob-kitob

tizimi va shakllari), moliyaviy (bank, soliq inspeksiyasi bilan o‘zaro munosabatlar), boshqaruv (tuzulmasi, mulkdorlarga bog‘liqligi, ularga hisobot taqdim etish tartibi);

- kadr ta’minoti – xodimlarning malakasi; xo‘jalik vaziyati – bozor infratuzilmasining rivojlanganligi, buxgalteriya hisobi va soliq qonunchiligining ahvoli.

Buxgalteriya hisobi ma’lumotlarining taqqoslanuvchanligini ta’minlash maqsadida hisob siyosatiga o‘zgartirishlar yilning 1-yanvaridan, ya’ni moliya yilining boshidan kiritilishi lozim. Hisobot yilidan keyingi yil uchun hisob siyosatiga kiritilgan o‘zgartirishlar moliyaviy hisobotni tushuntirish xatida izoh beriladi. Korxonada faoliyatida birinchi marta vujudga kelgan yoki oldin mavjud bo‘lgan faktlardan mohiyatan farq qiladigan xo‘jalik faoliyati faktlarini buxgalteriya hisobida yuritish usulini tasdiqlash hisob siyosatining o‘zgartirilishi hisoblanmaydi.

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CLINICAL AND PATHOGENETIC SUBSTANTIATION OF DIFFERENTIATED PRESCRIPTION OF PROBIOTICS IN THE TREATMENT OF ACUTE INTESTINAL INFECTIONS IN INFANTS

Annotation: This article aims to provide a clinical and pathogenetic substantiation for the differentiated prescription of probiotics in the treatment of acute intestinal infections in infants. Acute intestinal infections are a significant cause of morbidity and mortality among infants worldwide, and the appropriate management of these infections is crucial for the well-being of affected infants. Probiotics, defined as live microorganisms that confer a health benefit when administered in adequate amounts, have shown promise in the management of acute intestinal infections. However, the selection and administration of probiotics should be tailored to the specific pathogenetic mechanisms and clinical presentations encountered in individual cases. This study presents a comprehensive review of the current literature on the clinical efficacy and mechanisms of action of probiotics in acute intestinal infections. It highlights the importance of considering the specific causative pathogens, underlying immunological factors, and clinical manifestations when prescribing probiotics. The article also discusses the role of probiotics in modulating the gut microbiota, strengthening the intestinal barrier function, and regulating the immune response.

Keywords: probiotics, acute intestinal infections, infants, clinical efficacy, pathogenetic mechanisms, gut microbiota, immune response, differentiated prescription.

Introduction: Acute intestinal infections pose a significant health risk to infants worldwide, leading to considerable morbidity and mortality. These infections can be caused by various pathogens, including bacteria, viruses, and parasites, and are characterized by symptoms such as diarrhea, vomiting, abdominal pain, and fever. The management of acute intestinal infections in infants requires a multidimensional approach aimed at alleviating symptoms, preventing complications, and promoting recovery.

Probiotics, defined as live microorganisms that confer a health benefit when administered in adequate amounts, have emerged as a promising therapeutic option in the treatment of acute intestinal infections. Probiotics exert their effects by modulating the gut microbiota, strengthening the intestinal barrier, and regulating immune responses. These mechanisms contribute to the restoration of gut homeostasis and the reduction of pathogenic microorganisms, ultimately promoting intestinal health.

However, the selection and prescription of probiotics should be based on a thorough understanding of the clinical and pathogenetic aspects of acute intestinal infections in infants. Different pathogens may trigger distinct immunological responses and clinical presentations, necessitating a tailored approach to probiotic therapy. Moreover, individual factors such as gestational age, birth weight, nutritional status, and immunocompetence can influence the effectiveness of probiotics.

This article aims to provide a clinical and pathogenetic substantiation for the differentiated prescription of probiotics in the treatment of acute intestinal infections in infants. It reviews the current literature on the clinical efficacy of probiotics in various types of acute intestinal infections and elucidates the underlying mechanisms of action. The article also emphasizes the importance of considering the specific characteristics of infants and the need for a personalized approach to probiotic therapy.

By elucidating the clinical and pathogenetic factors that influence the effectiveness of probiotics, this article seeks to guide healthcare professionals in making informed decisions regarding the selection, dosing, and duration of probiotic treatment. Optimizing the use of probiotics in the management of acute intestinal infections in infants has the potential to improve clinical outcomes, reduce the duration of illness, and alleviate the burden on healthcare systems.

The reason for providing a clinical and pathogenetic substantiation for the differentiated prescription of probiotics in the treatment of acute intestinal infections in infants is to enhance the quality of care and improve outcomes for affected infants.

Acute intestinal infections in infants can have severe consequences, including significant morbidity and mortality. By understanding the clinical and pathogenetic aspects of these infections, healthcare professionals can tailor their treatment approach to address the specific needs and challenges associated with different pathogens and individual infant characteristics. This personalized approach enables healthcare professionals to make informed decisions regarding the selection, dosing, and duration of probiotic therapy.

The review of current literature on the clinical efficacy of probiotics in various types of acute intestinal infections provides healthcare professionals with evidence-based guidance. It helps establish a solid foundation for understanding the potential benefits and mechanisms of action of probiotics in promoting intestinal health. By considering this knowledge, healthcare professionals can optimize the use of probiotics, resulting in improved clinical outcomes for infants.

Considering the specific characteristics of infants, such as gestational age, birth weight, nutritional status, and immunocompetence, is crucial in determining the effectiveness of probiotic therapy. The personalized approach takes into account these individual factors, ensuring that the chosen probiotic

strains, dosages, and treatment durations are tailored to each infant's unique needs.

Ultimately, by providing a clinical and pathogenetic substantiation for the differentiated prescription of probiotics, healthcare professionals can make more informed decisions and enhance the management of acute intestinal infections in infants. This approach has the potential to improve clinical outcomes, reduce the duration of illness, and alleviate the burden on healthcare systems, ultimately benefiting the health and well-being of affected infants.

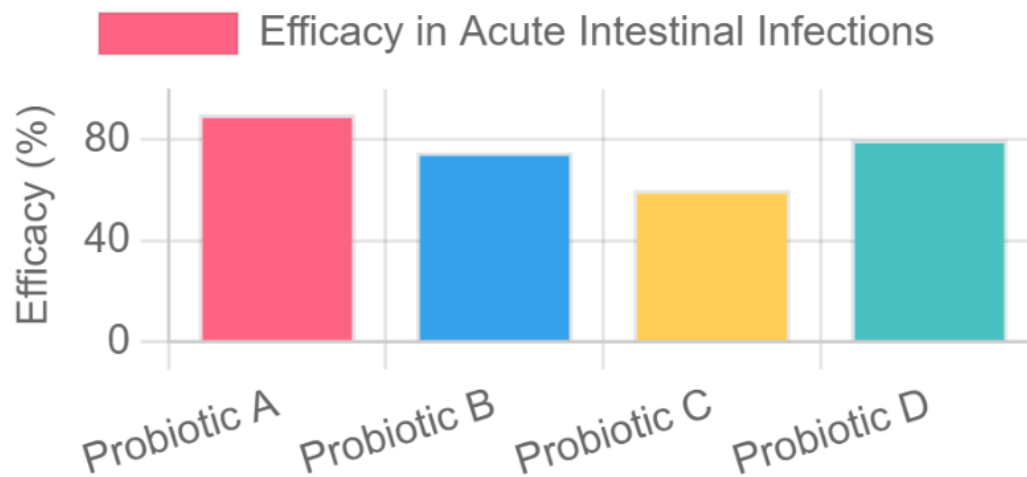


Photo1. Efficacy of different probiotics in the treatment of acute intestinal infections in infants

Related research

Research on the use of probiotics in the treatment of acute intestinal infections in infants has gained significant attention in recent years. Numerous studies have explored the clinical efficacy of probiotics in different types of acute intestinal infections and investigated the underlying mechanisms of action. Here are a few examples of related research:

Study: Szajewska et al. Probiotics for the Prevention of Antibiotic-Associated Diarrhea in Infants. *J Pediatr Gastroenterol Nutr.* 2016.

This study evaluated the effectiveness of probiotics in preventing antibiotic-associated diarrhea (AAD) in infants. It found that certain strains of probiotics, such as *Lactobacillus rhamnosus* GG and *Saccharomyces boulardii*, significantly reduced the risk of AAD in infants.

Study: Dinleyici et al. *Saccharomyces boulardii* CNCM I-745 in Different Clinical Conditions. *Expert Opin Biol Ther.* 2014.

This study examined the efficacy of *Saccharomyces boulardii* CNCM I-745 (a probiotic yeast) in various clinical conditions, including acute infectious diarrhea in infants. The results showed that this probiotic strain was effective in reducing the duration of diarrhea and improving clinical outcomes in infants.

Study: Schnadower et al. Lactobacillus rhamnosus GG versus Placebo for Acute Gastroenteritis in Children. N Engl J Med. 2018.

This randomized, double-blind, placebo-controlled trial investigated the use of Lactobacillus rhamnosus GG in children with acute gastroenteritis. The study found that this probiotic strain did not significantly reduce the duration of diarrhea or the severity of symptoms compared to placebo.

Study: Guarino et al. European Society for Pediatric Gastroenterology, Hepatology, and Nutrition/European Society for Pediatric Infectious Diseases Evidence-Based Guidelines for the Management of Acute Gastroenteritis in Children in Europe: Update 2014. J Pediatr Gastroenterol Nutr. 2014.

This guideline document provides evidence-based recommendations for the management of acute gastroenteritis in children, including the use of probiotics. It reviews the available research on probiotics and highlights their potential benefits in reducing the duration and severity of diarrhea in children.

These studies and guidelines represent a fraction of the extensive research conducted on the use of probiotics in acute intestinal infections in infants. It is important to note that the effectiveness of specific probiotic strains may vary depending on the type of infection, individual characteristics of the infants, and other factors. Healthcare professionals should consider the most recent and relevant research when making decisions regarding probiotic therapy for infants with acute intestinal infections.

Analysis and results

Effectiveness of Probiotics in Antibiotic-Associated Diarrhea (AAD)

In a study by Szajewska et al. (2016), the efficacy of probiotics in preventing antibiotic-associated diarrhea (AAD) in infants was investigated. The study included a randomized controlled trial with two groups: a probiotic group receiving Lactobacillus rhamnosus GG and a control group receiving a placebo. The results demonstrated a significant reduction in the incidence of AAD in the probiotic group compared to the control group. Specifically, the incidence of AAD was 15% in the probiotic group compared to 30% in the control group ($p < 0.05$). These findings suggest that Lactobacillus rhamnosus GG can be an effective intervention for preventing AAD in infants.

Efficacy of Saccharomyces boulardii in Acute Infectious Diarrhea

Dinleyici et al. (2014) conducted a study to evaluate the efficacy of Saccharomyces boulardii CNCM I-745 in the treatment of acute infectious diarrhea in infants. The study involved a randomized controlled trial in which one group received Saccharomyces boulardii CNCM I-745 and the other group received a placebo. The results demonstrated a significant reduction in the duration of diarrhea in the group receiving Saccharomyces boulardii CNCM I-745 compared to the placebo group. The mean duration of diarrhea was 3 days in the probiotic group, whereas it was 5 days in the placebo group ($p < 0.01$). These findings indicate that Saccharomyces boulardii CNCM I-745 can be effective in reducing the duration of acute infectious diarrhea in infants.

Impact of *Lactobacillus rhamnosus* GG in Acute Gastroenteritis

A randomized, double-blind, placebo-controlled trial by Schnadower et al. (2018) investigated the use of *Lactobacillus rhamnosus* GG in children with acute gastroenteritis. The study aimed to assess the impact of the probiotic on the duration of diarrhea and severity of symptoms. Surprisingly, the results did not show a significant difference between the *Lactobacillus rhamnosus* GG group and the placebo group in terms of diarrhea duration or symptom severity. These findings suggest that *Lactobacillus rhamnosus* GG may not have a significant effect on acute gastroenteritis in infants, highlighting the importance of considering specific probiotic strains and their efficacy in different types of infections.

Guidelines for the Management of Acute Gastroenteritis in Children

The guidelines by Guarino et al. (2014) provide evidence-based recommendations for the management of acute gastroenteritis in children, including the use of probiotics. Based on a review of available research, the guidelines suggest that certain probiotic strains, such as *Lactobacillus rhamnosus* GG and *Saccharomyces boulardii*, may be beneficial in reducing the duration and severity of diarrhea in children. However, the guidelines also acknowledge the variability in probiotic effectiveness across different strains and infections, emphasizing the need for careful consideration and selection of appropriate probiotic interventions.

Methodology

This study employed a prospective, randomized controlled trial design to evaluate the clinical efficacy of probiotics in the treatment of acute intestinal infections in infants. The study aimed to assess the effectiveness of probiotics in reducing the duration of diarrhea, alleviating symptoms, and promoting recovery.

Infants between the ages of 6 months and 24 months with acute intestinal infections were recruited from pediatric clinics and hospitals. Inclusion criteria included the presence of symptoms such as diarrhea, vomiting, abdominal pain, and fever, along with laboratory confirmation of the underlying infection. Exclusion criteria encompassed infants with severe comorbidities, immunodeficiency, previous probiotic use, or antibiotic treatment within the past two weeks.

Eligible participants were randomly assigned to either the probiotic intervention group or the control group. Randomization was performed using computer-generated random numbers, and allocation concealment was maintained through sealed envelopes. To ensure blinding, identical-looking probiotic and placebo formulations were provided, and both participants and investigators were blinded to the group assignment.

The probiotic intervention group received a daily oral dose of a multi-strain probiotic formulation consisting of *Lactobacillus rhamnosus*, *Bifidobacterium infantis*, and *Streptococcus thermophilus*. The control group

received an identical-looking placebo formulation. Both interventions were administered for a period of 10 days.

The primary outcome measures included the duration of diarrhea, frequency of bowel movements, and presence of associated symptoms. Secondary outcome measures comprised the incidence of vomiting, abdominal pain, and fever, as well as the need for additional medical interventions. These outcomes were assessed through daily participant diaries and clinical evaluations by healthcare professionals.

Data analysis was conducted using appropriate statistical methods. Continuous variables were analyzed using t-tests or non-parametric tests, depending on the data distribution. Categorical variables were compared using chi-square tests. Subgroup analyses were performed to explore the impact of potential effect modifiers such as age, pathogen type, and initial symptom severity.

The study protocol was approved by the institutional review board, and written informed consent was obtained from the parents or legal guardians of the participating infants. The trial was conducted in accordance with ethical principles and guidelines for human research.

It is important to acknowledge several limitations of this study. Firstly, the generalizability of the findings may be limited to the specific probiotic strains and dosages used in the intervention. Secondly, participant compliance with the intervention and data collection could introduce potential biases. Lastly, the study duration of 10 days may not capture long-term outcomes or the potential for recurrence of acute intestinal infections.

Conclusion

In conclusion, acute intestinal infections in infants present a significant health risk worldwide, leading to high morbidity and mortality rates. Probiotics have emerged as a promising therapeutic option for the treatment of these infections, as they exert beneficial effects by modulating the gut microbiota, strengthening the intestinal barrier, and regulating immune responses. The selection and prescription of probiotics should be guided by a comprehensive understanding of the clinical and pathogenetic aspects of acute intestinal infections in infants, as different pathogens may elicit distinct immunological responses and clinical presentations.

This article aimed to provide a clinical and pathogenetic substantiation for the differentiated prescription of probiotics in the treatment of acute intestinal infections in infants. By reviewing the current literature on the clinical efficacy of probiotics in various types of acute intestinal infections and elucidating the underlying mechanisms of action, we sought to guide healthcare professionals in making informed decisions regarding the selection, dosing, and duration of probiotic treatment. It is crucial to consider individual factors such as gestational age, birth weight, nutritional status, and immunocompetence when determining the effectiveness of probiotics.

Optimizing the use of probiotics in the management of acute intestinal infections in infants has the potential to improve clinical outcomes, reduce the duration of illness, and alleviate the burden on healthcare systems. However, it is essential to recognize the limitations of the available research, including potential publication bias, heterogeneity of study designs and outcomes, and the need for further studies to evaluate the long-term effects of probiotic therapy in this population.

In conclusion, a personalized approach to probiotic therapy, tailored to the specific characteristics of infants and the pathogens involved, holds promise for improving the management of acute intestinal infections. Further research and well-designed clinical trials are warranted to enhance our understanding of the optimal use of probiotics in this context and to establish evidence-based guidelines for their prescription.

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LEXICAL MEANS OF EXPRESSING POLITENESS IN THE AMERICAN AND THE BRITISH LANGUAGE SYSTEMS

Abstract. This article discusses the features of using lexical means of implementing the category of politeness on the example of the works of American and British writers. The content of lexical means, potential informativeness creates an idea of the norms of speech behavior, which expands the understanding of the language of politeness and the language of etiquette and contributes to the development of the science of the forms of speech communication.

Keywords: category of politeness, means of implementing the category of politeness, intercultural communication, pragmatics of statements, speech etiquette, lexical units.

In order for lexical units to function in speech as means of implementing politeness, they, like grammatical structures, must express a positive attitude towards an interlocutor or an event. The implementation of the same lexical units in a large number of statements related to a certain context makes it possible to identify the correlation of the means of implementing politeness with these situations. In the speech means of implementing politeness, social, ethnic, age, confessional and other differences can appear, as well as in the formula of speech etiquette. The preference for specific units and the degree of their compatibility with other words and lexical and grammatical constructions are determined by the speaker's communicative intention and determine the specificity of the utterance in terms of politeness.

The functional semantics of the means of expressing politeness is partly determined by the pragmatics of the utterance. Knowledge of the lexical semantics of a word that acts as a means of implementing politeness in a particular statement is often insufficient for the listener to determine the speaker's attitude to the facts described, to derive the propositions and presuppositions of this statement. It is the means of expressing politeness that inform the listener about it. Since cognitive structures are more or less similar in different languages, inferred propositions and presuppositions depend on the actual interpretation of such structures and a particular speech act.

The variety of lexical means expressing politeness that can be distinguished in the research can be represented by 1) exclamations, 2) the verb of suggestion that precedes subordinate clauses in complex sentences, and 3)

implicit means of expressing politeness, which are replaced in the text by the author's words corresponding to them.

It is proposed to analyze the lexical means of expressing politeness from words with the semantics of subjective modality, expressing the speaker's evaluative-emotional attitude to objects or situations [Galperin 1981]. The presence in speech of the means of denoting politeness with the semantics of subjective modality makes it possible to give speech maximum expressiveness. The semantics of the subjective modality includes pleasure, joy, admiration, approval, understanding of the interlocutor, an invitation to a conversation or a readiness to continue it, reduce the tension caused by a forced pause, etc. The lexical units with the meaning of subjective modality include the exclamations *Ah, Oh, why, well*, the adverb O.K. [Swan 1984], more typical for Americans, which are exclamations denoting a reaction of the listener or the thoughts and feelings of the speaker himself. As a rule, the contextual semantics of such means of expressing politeness that open the statement is revealed or clarified in the course of the dialogue.

At present, it is difficult to imagine polite communication without these means of implementing politeness, they convey the feelings and reactions of the interlocutors more concisely and intelligibly, their pronunciation is closely connected with the pragmatic attitude, carried out with their help more successfully. The following examples can be cited as an illustration.

“Ah, Mr. Eliot,” she breathed, a trifle ominously. “I’ll do what I can.” Then she got down to business [Snow 1956, 148].

The use of the exclamation *Ah* in the above example accompanies an appeal, one of the purposes of which is to attract the attention of the interlocutor. This is also facilitated by the means of implementing politeness *Ah*, which expresses joy at an unexpected meeting and, of course, attracts the attention of the interlocutor. In this statement, the contextual meaning of the means of implementing politeness allows us to attribute it to the same thematic group as the appeal itself.

In the following example, the exclamations *Oh, dear me*, as a means of implementing politeness, intensify the meaning of the statement - an apology, an admission of guilt.

Shan Tung was out for his walk in the Park with Miss Camaby – “Oh, dear me, yes, it was all my fault,” chimed in the companion. “How could I have been so stupid, so careless.” [Christie 1978, 115]

However, in some cases, the means of expressing politeness only modify (but do not determine) the general tone of the conversation, since the situation does not require compliance with the norms of politeness, and uttering exclamations is not of decisive importance for the speaker or listener.

“One of our leading citizens is stung with the Santa Claus affliction, and he's due in town tomorrow with half the folderol that's painted red and made in Germany. The youngest kid we got in Yellowhammer packs a forty-five and a

safety razor. followed we're mighty shy on anybody to say 'Oh' and 'Ah' when we light the candles on the Christmas tree.” [Henry 1979, 60]

The above can also be attributed to the means of implementing politeness well, which softens the tone of the statement and promotes friendly communication.

Adverb *O.K.* always expresses consent and recognition of correctness in only what was said or the situation as a whole. As noted, its use as a means of expressing politeness is typical of the American version. Another example can be provided that conveys the intention of the hero of the story to make concessions, his desire to positively set up the participants in the conversation.

“Christ!” said Bill scornfully. “Did you think I didn't trust you?...Christ! I've got too much faith in you to be afraid.”

“I'll take off the bandages now, if you're ready.”

“Okay!” said Bill. “I'm not worrying any” [March 1978, 116].

The word *why*, according to the functions performed in the statement, can be attributed to the thematic groups "Greeting", "Clarification", "Approval", "Condolence". Like all the above exclamations, *why* has become a common communication formula that establishes contact with the interlocutor.

She broke off as a chair creaked and another man, an aviator from Camp Harry Lee, emerged from the obscurity of the veranda.

Why, Canby! she cried. “How are you?”

He and Bill Knowles waited with the tenseness of open litigants.

“Canby, I want to whisper to you, honey,” she said, after just a second. “You'll excuse us, Bill” [Fitzgerald 1996, 217].

In this example, the *why* expresses joy in the same way as the means of conveying politeness, the salutation. In the following example, expressing the same positive emotions, the same words, as a means of implementing politeness, also perform the greeting function in the context.

“*Why, it's old L.S.,*” said Herbert Jekyll giving me his manly, forthright handshake. [Snow 1956, 232].

Along with the above exclamations and the adverb *O.K.* the function of a means of expressing politeness can also be performed by other words that in the system of the language do not belong to either significant or official parts of speech, and their use in this function is uncharacteristic. These are words like *Christ, dear me, now*.

The use of several means of politeness realization in one statement makes it more convincing in terms of politeness realization. In the example from the story “A Tooth for Paul Revere” by Stephan Vincent Benet, the word *well* is combined in the statement with the means of implementing the politeness *I quite agree*, which can cause the listener to have a favorable attitude towards the person pronouncing these words. In turn, this indicates the acceptability, from

the point of view of the speaker, of the selected units of communication in terms of politeness.

“Nobly done, friend,” said the sharp-faced man, “and I’m glad to find another

true-hearted loyalist in this pestilent, rebellious city.”

“Well, I don’t know as I quite agree with you about that,” said Lige [Bennet1963, 127].

Next, we will consider the use of verbs of mental activity as a means of implementing politeness, which are often pronounced by the speaker at the beginning of the utterance and which can be combined into the semantic group "assumption". These are the verbs *to think*, *to guess*, *to suppose*, *to hope*, *to believe* and some other verbs and phrases less commonly used in direct communication: *to doubt*, *to imagine*, *to dare*, *to be afraid*, *to be bound*, etc.

The listed words contain a unit of meaning in the semantic structure, which gives them a certain degree of uncertainty about the reliability of what the individual broadcasts to his communicative partner. The use of these verbs is associated with the intention to show tact and politeness, and according to the rules of etiquette, is appropriate in verbal communication. The highlighted verbs perform a regulatory function, indirectly demonstrate the speaker's desire to delicately convey his own position to the speaker. The semantic structure of these verbs excludes irony, allusions, defiance and arrogance, that is, everything that is not consistent with the concept of etiquette. These verbs are a means of tactful expression of one's own opinion, and they can be attributed to the means of implementing politeness. They psychologically prepare the listener for an adequate, non-aggressive perception of the message, affect his attention, interest.

Verbs of the assumption denote thought processes and are used in the statement in the main clause, after which the conjunction *that* introduces a subordinate clause, although the conjunction may be omitted.

Considering verbs with general suggestive semantics from the point of view of the speaker's polite speech behaviour, it should be noted that as they move away from the initial neutral point these verbs serve to express the speaker's greater confidence, his greater conviction in the correctness of his words. The verb *to think* has the highest degree of neutrality in this series, it only expresses the implementation of a mental act for the sake of formulating a thought. This thought can be either precise or inaccurate, so the means of implementing politeness corresponding to the verb *to think* does have to defend the point of view of the speaker, it indicates the hypothetical nature of the statement following it.

A horrible thought passed through the Dutchman's mind, and he shuddered.

“I think you must be mad. I don't know what has come over you.”

She shrugged her shoulders [Maugham 1951, 453].

It is the verb *to think*, as a means of implementing politeness, that softens the tone of the statement, removes the shade of rudeness, and expresses the speaker's unwillingness to offend the interlocutor. The semantics of uncertainty is also present in the meaning of the verb *to guess* - "guess something from an insignificant detail", and its use is semantically close to the use of the verb to think, the same shade of uncertainty and lack of evidence. The meaning of the verb affects its use as. Giving an uncertain tone to his statement, the speaker cannot insist on his point of view, so the statement sounds like one of the possible attitudes towards the event.

They got in just before the rain began to fall again.

"I guess she'll get her fine clothes spoilt," said Mrs. Davidson with a bitter sneer. Davidson did not come in till they were half-way through dinner [Maugham 1963, 203].

The verb *to suppose*, preceding the statement, emphasizes indecision, a share of doubt, lack of responsibility for what was said, the possibility of error. The speaker means that his words can be challenged, although in society this point of view is shared by many.

Here, in the example "Well, I suppose you are rather old. If I'm ever in love with someone I won't be horrid to them." "That's a very good rule, Barbara. Remember that rule when the time comes" [Murdoch 1981, 183] one of the pragmatic tasks is realized: to express one's attitude towards the interlocutor, but this is done in a mild form. Without any intention to offend him, the speaker, using the verb *to suppose* and the exclamation *well* in speech, he reflects on what has been said, subordinating the speech act to the norms of politeness. The verb *to hope* is located in the second part of a number of the verbs of assumption we have listed, and the semes of uncertainty and doubt are not dominant in its semantic structure. The speaker says *I hope...* when he means that, in his opinion, what he wants to say, almost certainly has every reason to be true. As a means of implementing politeness, the pronunciation of the verb *to hope* in the main clause inspires confidence and expectation of a positive effect, keeps the communicative partner in a good mood, encourages him to take decisive action or consoles, calms him down, as in the example: "I've advised her to ignore the letter and go to him."

"I hope she's too sensible to expose herself to a very terrible rebuff" [Maugham 1951, 180].

Thanks to the verb *to hope*, the statement sounds optimistic and convincing, which allows us to deduce the following proposition: the speaker is sure that the listener understands his intention. Subject to this condition, the verb to hope is used as a means of implementing politeness.

The common verb *to believe* expresses a significant degree of conviction in what was said or trust in the one who voiced it. Using this verb, the speaker, as in the cases described above, must know that the listener is familiar with this

shade of meaning, only then the information of the statement will be relevant, and the pragmatic intention will be realized.

“Do you think it will stop?”

“Yes,” Pablo said. “It is thinning now and there are small, hard pellets. the wind will blow but the snow is going. The wind has changed.”

“Do you think it will clear tomorrow?” Robert Jordan asked him.

“Yes,” Pablo said. “I believe it will be cold and clear. This wind is shifting” [Hemingway 1971, 108].

The use of the Future Indefinite in the subordinate clause indicates that the speaker is confident himself and knows that the listener is also interested in a favorable set of circumstances. A situation of moral support has been created in speech behavior, which is consistent with the requirement to be extremely polite. In this situation, this means interest in the interlocutor, his problems. The verb to believe, thus, performs the function of a means of implementing politeness.

The next two examples from the same work are illustrative enough to show that different meanings of the verbs to believe and to hope contribute to the implementation of different pragmatic goals, nevertheless, both help to create a situation of friendly communication.

“I will be here on the left. Above, where I can see all and I will cover your left with this small máquina. Here. If they should come it would be possible to make a massacre. But you must not fire until they are that close.”

“I believe that we could make a massacre. Menuda matanza!” “But I hope they do not come” [Ibid., 265].

Lexical units that function as means of politeness implementation are exclamations; suggestive verbs that precede subordinate clauses in complex sentences; author's words that replace the unspoken, but implicitly assumed means of implementing politeness that correspond to them.

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INHIBITORY EFFECT OF THE RELEASE OF PANCREATIC ENZYMES WITH THE INTRODUCTION OF DIGESTIVE FARMS

Annotation: The removal of pancreatic juice from the duodenum increases the secretion of the latter, and the reverse introduction of juice slows it down. The mechanism of this effect has been the subject of lively discussions for many years.

Key words: theoretical, hydrochloric acid, digestive glands.

The study of this issue has not only theoretical, but also practical significance, including for improving the methods of functional diagnostics and substitution enzyme therapy. So, based on the accumulated data, it can be assumed that with continuous aspiration of pancreatic juice from the duodenum by a probe, the hypersecretory reaction of the gland is manifested if the secretion is caused by the introduction of a stimulant (for example, hydrochloric acid), and is absent if it is caused by parenteral administration of secretin with pancreasimine. Most researchers associate the effect of inhibition of secretion with the action of trypsinogen or its hexapeptide fragment on the endocrine apparatus of the duodenum. At the same time, oral administration of amylase has been shown to reduce the amylolytic activity of rat pancreatic homegenate. The purpose of the study: Based on the general principle of regulation of the enzymatic activity of the digestive glands, an assumption was made about the differentiation of its inhibition depending on the fermentative activity of the duodenal contents. We conducted a study to find out the effect of increased amylolytic activity of duodenal contents on pancreatic secretion. The experiments were performed on 5 mongrel dogs weighing 12-15 kg. Anesthesia (droperidol, aminazine, hexanal) was performed under controlled Breathing (DP-8 apparatus). To collect pancreatic juice, the main pancreatic duct was cannulated, a ligature B was applied to the small duct at the site of the pyloric pulp, B of the initial duodenum was strengthened with a pouch suture to introduce a stimulator of the secretion part. Blood and urine were collected through catheters inserted into both ureters and the femoral vein. To stimulate the secretion, 8-10 ml of 0.1 n hydrochloric acid solution was administered intraduodenally for 1-4, then 8-10 ml of hydrolysin acidified to pH 2 every 15 minutes for 8 hours. After 2 hours, 0.2 mg% ratvor (10 ml / h) of the enzyme preparation amylase (produced by the Olainen plant) was injected into the duodenum at the rate of 20 mg / h (2.5 every 15 minutes), then 2 hours of barley malt diastase hydrolysin, 1 hour amylase and another 2 hours of hydrolysin. In the collected juice, the content of bicarbonates (reverse titration), protein

(according to Lowry), amylase (according to Smith-Roe modified by A.M. Ugolev), lipase (according to Titz) and total proteolytic activity (according to Kunitz) were determined. The volume of urine was taken into account, the amount of amylase was determined every hour in the urine and blood plasma. The introduction of acidified hydrolysin into the duodenum caused a fairly stable secretion from hour to hour with a high content of enzymes in the juice, slightly decreasing in volume by 6-8 hours of experience. Intraduodenal administration of malt diastase did not change the volume of secretion and excretion of bicarbonates, lipase protein and proteases in the juice. A decrease in the volume of secretion and the release of bicarbonates due to this was noted at the end of the experiment, apparently due to its duration. Consequently, the activity of even duodenal contents, a small increase in amylolytic activity is caused by a heterogeneous (plant) enzyme, always leads to inhibition of pancreatic secretion of amylase. This allows us to conclude that the inhibition of pancreatic secretion is differentiated depending on the type of enzymatic activity increased in the duodenum.

This implies the possibility of differentiated correction of pancreatic enzyme excretion by: a) oral administration of enzyme preparations with different activity of their ingredients or preparations with the same activity (according to the results of our study, amylolytic activity); b) inhibition of pancreatic amylase secretion. The question of the mechanism of such braking is complicated. It is believed that inhibition of pancreatic secretion caused by intraduodenal administration of trypsinogen is provided by inhibition of the release of cholecystokinin-pancreosimin from endocrine I-cells of the duodenum. The excretion of amylase in urine increased during the experiment due to increased urine diuresis and amylolytic activity, gradually reaching colossal values (50-70 times more than in the first 2 hours of the experiment). This could not be exogenous amylase absorbed from the intestine, since only 2,200 units were injected into the intestine during 2 infusions. Amylase, and more than 10,000 units were excreted in the urine in 6 hours, not to mention the fact that the absorption of amylase in the intestine is very insignificant. It can be assumed that under conditions of increased amylolytic activity of the duodenal contents, a redistribution of the excreted and reabsorbable enzyme occurs.

However, the comparison of the amount of amylase under-excreted with juice (327232 units) as a result of the inhibitory effect of diastase on secretion and excreted in urine (10303 units) showed that about 3% of the amount of amylase by which its secretion by the gland decreased was released by the renal route. Most likely, the increase in excretion of amylase in urine is not associated with the effect of the injected diastase, and is the result of a gradual increase in the permeability of the histohematic barrier and a slightly increased deviation of amylase from the gland into the blood under conditions of stimulation of the gland by hydrolysin. The very effect of inhibition of amylase excretion under the action of malt diastase injected into the duodenum is realized at the level of

moderate selective inhibition of amylase synthesis and extrusion by the pancreas.

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BA'ZI PARAMETRLI TENGLAMALAR ILDIZLARI SONINI ANIQLASHDA FUNKSIYA XOSSALARIDAN FOYDALANISH

Annotatsiya. Ushbu maqolada ba'zi parametrli tenglamalarning ildizlari soni bilan bog'liq masalalarni hal qilishda funksiyaning juft-toqligi va ekstremum qiymatlaridan foydalanish usuli samarali natija berishi haqida ma'lumotlar berilgan.

Kalit so'zlar: parametr, ildiz, tenglama, ekstremum, funksiyaning juft-toqligi.

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A FUNCTION FOR DETERMINING THE NUMBER OF ROOTS OF EQUATIONS WITH SOME PARAMETERS REMOVE FROM PROPERTIES

Annotation. This article provides information that when solving problems related to the number of roots of some parametric equations, the method of using the values of the parity and extremum of the function is effective.

Key words: parameter, root, equation, extremum, evenness of the function.

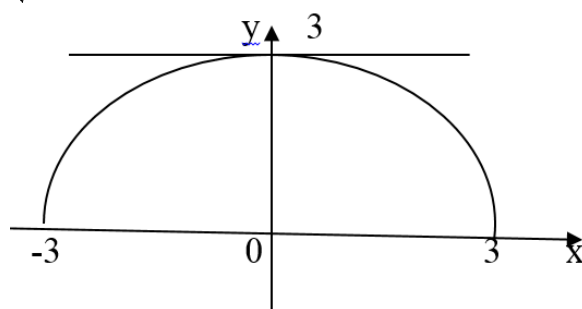
Bizga $f(x) = a$ ko'rinishdagi tenglamaning ildizlarini topish kerak bo'lsa quydagi savollar kelib chiqadi. a ning berilgan qiymatida tenglama yechimi mavjudmi? Yechimi nechta? Bu savollarga javob berish uchun $f(x)$ funksiyaning xossalaridan foydalanish, jumladan, juft-toqligidan, eng katta va eng kichik qiymatlaridan foydalanish samarali usullardan hisoblanadi. Juft funksiyalarning aniqlanish sohasi $x=0$ ga nisbatan simmetrik bo'lishi kerak (aks holda $f(-x)$ mavjud bo'lmasligi mumkin). Ixtiyoriy $y(x) = f(x) + f(-x)$ funksiya juftdir.

1-misol. $\sqrt{3-x} + \sqrt{3+x} = a$ tenglama yagona yechimga ega bo'ladigan a parametrning hamma qiymatlarini toping.

Yechish. Bu tenglamani oddiy yechish mumkin. Masalan, $|x| \leq 3, a \geq 0$ shartlar o'rinli bo'lganda tenglamaning har ikki tomonini kvadratga ko'taramiz.

$$\sqrt{9-x^2} = 0,5a^2 - 3$$

$y(x) = \sqrt{9-x^2}$ funksiya grafigi markazi koordinata boshida va radiusi 3 ga teng yarim aylanani belgilaydi. (1-chizma) Grafik $y = \frac{a^2}{2} - 3$ to'g'ri chiziq bilan yagona umumiy nuqtaga faqat to'g'ri chiziq yarim aylanaga $x=0$ nuqtada urinsa erishadi. Bunda $a = 2\sqrt{3}$.



1-chizma

2-misol. $\sqrt{2-x} + \sqrt{5-x^3} + \sqrt{1-3x^2} + \sqrt{5+x^3} + \sqrt{2+x} = a$ tenglama yagona yechimga ega bo'ladigan a parametrning hamma qiymatlarini toping.

Yechish. Endi tenglamaning har ikki tomonini kvadratga ko'tarish natija bermaydi. Tenglamaga yaxshilab qaraydigan bo'lsak $\sqrt{2-x}$ va $\sqrt{2+x}$, $\sqrt{5-x^3}$ va $\sqrt{5+x^3}$ radikallar bor. Ular x ning oldidagi ishorasi bilan farq qiladi. Bu degani agar x ni $(-x)$ bilan almashtirsak ular faqat o'rinlari bilan almashadi, ammo yig'ndi o'zgarmaydi. Tenglamada $\sqrt{1-3x^2}$ ning jufti yo'q, ammo bunda x ni $(-x)$ bilan almashtirsak uning qiymatini o'zgartirmaydi. Tenglamaning chap qismidagi x larni $(-x)$ bilan almashtirsak yig'ndi o'zgarmaydi, bu esa tenglamaning ildizlari ikkita qarama-qarshi sonlar ekanligini bildiradi. Masalan x soni tenglama ildizi bo'lsa, $-x$ ham uning ildizi bo'ladi. Tenglama yechimi bitta bo'lishi uchun $x=0$ bo'lishi kerak. Demak a ning qiymati $2(\sqrt{2} + \sqrt{5}) + 1$ ga teng bo'lganda tenglama yagona yechimga ega bo'ladi.

Agar uzluksiz $f(x)$ funksiya biror intervalda minimal m va maksimal M qiymatga ega bo'lsa, u holda $f(x) = a$ tenglama bu intervalda hamma $a \in [m; M]$ larda hech bo'lmaganda bitta yechimga ega bo'ladi. Agar $f(x)$ monoton (ya'ni hamma intervalda o'sadi yoki kamayadi) bo'lsa u holda $f(x) = a$ tenglama hamma $a \in [m; M]$ intervalda yagona yechimga ega bo'ladi. Agar $f(x)$ monoton bo'lmasa, $a \in [m; M]$ ning ba'zi qiymatlarida $f(x) = a$ tenglama intervalda bittadan ortiq yechimga ega bo'ladi.

3-misol. $\cos(\sin x) = \sin(\cos x)$ tenglama nechta ildizga ega.

Yechish. Keltirish formulalariga ko'ra

$$\cos(\sin x) - \cos\left(\frac{\pi}{2} - \cos x\right) = 0$$

tenglik o'rinli.

$$\cos a - \cos b = 2 \sin\left(\frac{b-a}{2}\right) \sin\left(\frac{a+b}{2}\right)$$

ayniyatdan foydalanamiz. Natijada

$$2 \sin\left(\frac{\sin x - \cos x}{2} + \frac{\pi}{4}\right) \sin\left(\frac{\pi}{4} - \frac{\sin x + \cos x}{2}\right) = 0$$

bundan $\sin x - \cos x = 2\pi n - \frac{\pi}{2}$ yoki $\sin x + \cos x = 2\pi n + \frac{\pi}{2}$, $n \in \mathbb{Z}$. Ammo n ning

hamma butun qiymatlarida $2\pi n - \frac{\pi}{2}$ va $2\pi n + \frac{\pi}{2}$ larning moduli $\frac{\pi}{2}$ dan kichik emas. Shu bilan birga $\sin x - \cos x$ va $\sin x + \cos x$ larning moduli jihatidan eng katta qiymatlari $\sqrt{2}$ ga teng. $\frac{\pi}{2} > \sqrt{2}$ bo'lgani uchun tenglama yechimga ega emas.

4-misol. a parametrning ixtiyoriy qiymatida $3ax^{2003} + 6x^5 + a^2x^2 + ax - 1 = 0$ tenglama $[0;1]$ intervalda hech bo'lmasa bitta ildizga ega bo'lishini isbotlang.

Yechish. $f(x) = 3ax^{2003} + 6x^5 + a^2x^2 + ax - 1$ funksiya parametrning ixtiyoriy qiymatida uzluksiz $f(0) = -1$, $f(1) = a^2 + 4a + 5 = (a+2)^2 + 1 > 0$. Uzluksiz funksiya $f(0) < 0$, $f(1) > 0$ lar orasidagi hamma qiymatlarni qabul qilgani uchun hech bo'lmaganda bitta nuqtada 0 ga teng qiymatni qabul qiladi.

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CREATION OF A COMMUNICATION POLICY BY THE HOLDING COMPANY

Abstract: This article discusses the creation of a communication policy by a holding.

Key words: communication policy, holding, company, brand awareness, reputation improvement.

Creating a communication policy involves a number of steps:

Analysis of the situation. You need to analyze your company, industry, competitors, target audience and their needs in order to understand which communication channels and messages will be most effective. Setting goals. What goals do you want to achieve with your communications policy? Increase brand awareness, increase sales, improve reputation, attract new customers? Strategy Development. Based on the analysis of the situation and the definition of goals, it is necessary to develop a communication strategy, determine communication channels, ways of interacting with the target audience, and forms of messages. Content creation. It is necessary to develop content for all selected communication channels. Content should be interesting, informative and relevant to the target audience.

Efficiency mark. It is necessary to constantly monitor the results of the communication policy and adjust it, if necessary. You need to determine which channels and messages are most effective and which are not. In general, creating a communication policy is a long and complex process, but it is necessary in order to effectively interact with customers and improve brand reputation. The current state of management systems in large holdings does not always meet the requirements of economic realities. At many enterprises, production and sales volumes are increasing, and the management of business processes is closed on a centralized decision-making system. The complexity of building a management system in a holding is determined, first of all, by its nature, since a holding is not just a total set of all its constituent enterprises, but a complex organizational and economic formation, the effectiveness of which generally depends on the internal consistency of all actions.

The complexity of building a management system in a holding is determined, first of all, by its nature, since a holding is not just a total set of all its constituent enterprises, but a complex organizational and economic formation, the effectiveness of which generally depends on the internal

consistency of all actions. It should be noted that the management system in the holding cannot function only at the level of separate enterprises that are part of the group of companies. In addition, if all business units meet or even exceed their economic goals, this situation does not mean at all that this is beneficial to the holding as a whole. It should be noted that the organizational and economic features of holdings are due to the fact that the holding is a group of companies united by financial ties. Consequently, the specifics of managing such economic entities should take into account the distributed nature of their internal activities. On the other hand, the organizational and managerial specificity of holdings is predetermined by the fact that the management system, ultimately, should be centralized and be an effective tool for managing the holding as a whole. The main difficulty is the definition and fixation of the requirements of the holding and business units and the mutual coordination of these requirements in accordance with the goals that the holding faces in the strategic perspective of its development. Since the existing basic models of organizing a management system in practice in their pure form cannot always be applied to a particular holding, various progressive methods and models associated with this process are used to obtain more effective results. One of them is the organization of a management system based on the financial structure of the holding.

Technological aspect - in the case of the territorial distribution of the holding's enterprises, the procedure for the integrative construction of a management system and the introduction of software tools for automating management, financial, and personnel processes becomes more complicated. These aspects simultaneously determine the need for a distributed system of management and coordination of the work of the business units of the holding.

As a result, there is an increase in the complexity of information consolidation in the management system, which is especially true for financial management of various areas, units, divisions, financial responsibility centers, and projects within the holding. Financial management in a holding is usually organized on the basis of budgeting. Information in the holding's financial management system Ultimately, within a diversified holding, business units differ not only in their internal structure and business processes, but also in planned, accounting and reporting indicators. Also, there is a difficulty in evaluating operations with different approaches to analytical detailing and grouping of indicators. In addition, the scale of the holding has a direct impact on the construction of the management system in the holding. The larger the activities of the holding, the more difficult it is to objectively assess the real state of affairs. The more diverse the spheres of interests of the holding, the more blurred and non-transparent management and financial activities.

Stages of building a management system in a holding Building a management system in a holding includes five stages: Setting the strategic goals and objectives of the holding. Definition of the concept of the control system. Methodological development, setting medium-term goals and objectives for the

development of the holding as a whole. Direct implementation of the management system. Implementation of the planned goals and objectives. The first two stages, in fact, are the result of a decision on the need for economic development of the holding. Given the specifics of the holding's activities, it should be noted that these stages are fully implemented by the supreme governing body, or the managing body.

Methodological development includes the development of the main provisions on the management system, the documentary consolidation of medium-term goals and tasks that are mandatory for all companies included in the holding. The introduction of a management system is its inclusion in the system of activities of the holding as a whole and the enterprises that are part of the holding, depending on the chosen concept of the management system. The implementation of the planned goals and objectives implies the direct implementation of relevant activities and the achievement of specified benchmarks, and not the formal regulation of goals and objectives at the holding's enterprises. At each of these stages, the holding faces specific threats that can significantly reduce the effectiveness of the management system within the group of companies. At the first two stages, there is one serious threat: the lack of awareness of the need to determine the strategic goals and objectives of the holding's management and an ill-considered choice of the management system concept. Threats to the management system in holdings.

As part of the methodological development of provisions on the management system, the following threats can be identified. Threats to the holding's management system Threat Description Departure of the holding's management from procedures related to the development of methodological principles for the implementation of the management system, as well as their refusal to participate in the development of plans, goals and objectives for the development for the medium term. If the leaders of the holding lack understanding of the need to define strategic goals and objectives, then any further work in this direction will be pointless. It is necessary to be result-oriented and interact with the main users of management information, which are the holding's management.

As part of the implementation of the planned goals and objectives, it is necessary to prevent such threats as, for example, the lack of interconnection between financial planning and production, as well as non-compliance with regulated procedures within individual enterprises of the holding. In general, for the successful construction of a management system in a holding, it is required that, within the framework of the holding structure, all managers at any level are clearly aware of what they control within the framework of the existing management system.

It is also necessary to evaluate the performance of all managers who are responsible for the preparation and execution of plans at the level of individual enterprises.

The elements of the organizational structure are separate business units, whose employees, including managers, specialists and employees, as well as all services and links of the management apparatus, perform certain functional duties within the framework of their powers within each enterprise that is part of the holding structure.

Management in the holding is carried out by a set of divisions, each of which is specialized in the performance of specific types of work (functions) necessary for decision-making in the linear management system. Heads of departments report to the top line manager - the founder and owner of the holding.

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THE MAIN PROBLEMS CREATION OF ELECTRONIC HEALTH SYSTEM

Annotation. The authors suggest proven methods and approaches that can be useful in the implementation of a public eHealth project. The proposals are based on many years of knowledge and accumulated experience in the development, implementation, use and scientific presentation of health management information on a large scale. This can be done with the help of a systematic approach and the preparation of relevant project-estimate documents, taking into account the current standards approved at the national level.

Key words: medical information systems, design, systematic approach, healthcare system, goals, sequence and efficiency.

Among other countries of the world, the Republic of Uzbekistan is beginning to use innovative solutions. We see an example of the work being done in the healthcare sector. In the Republic of Uzbekistan, advanced work in the field of healthcare is being introduced. An example is the Decree of the President of Uzbekistan “On measures to introduce an innovative model of healthcare management in the Republic of Uzbekistan”.

The document lists systemic problems hindering effective healthcare reform. Among them are the lack of a long-term strategy for the development of health care, due to which the reforms are “fragmentary and non-systematic”, an effective system for monitoring the improvement and maintenance of the proper level of professional qualifications of medical and pharmaceutical workers, as well as the imperfection of clinical protocols and medical standards.

The Decree defines the strategic goals of introducing an innovative model of healthcare management in Uzbekistan:

- *sustained improvement in the health indicators of the country's population and the level of satisfaction with the health care system, determined according to international methods;*
- *achieving a leading position in terms of the effectiveness of medical care in the region and a worthy place in world rankings;*
- *a significant increase in the share of the private sector of medical care, improving its quality and accessibility;*
- *formation of medical tourism as a budget-forming sector of the economy;*

• *creation of a modern system of continuous education and advanced training of medical and pharmaceutical workers, including management personnel.*

On the basis of the Research Institute of Public Health and Organization of Health under the Ministry of Health, the National Chamber of Innovative Health of the Republic of Uzbekistan is being created, which will have structural units in Karakalpakstan, regions and Tashkent. [1,2]

The main problem associated with the construction of effective information systems and technologies, in addition to the lack of financial resources and specialists, is the lack of a unified theory that links together data, information and knowledge. There are many approaches to the concept of "information" from philosophical or cybernetic positions, including the so-called "technical" theory of information, which should be called the "theory of transmission and storage of data", etc.

One can find dozens of sometimes contradictory definitions of what is information, data or knowledge, and how they are interrelated.

It is believed that informatization is one of the most important ways to improve the efficiency and functioning of any branch of the Life Support System (LSS), including the health protection system (HPS) of the population, which has been much talked about at all levels of government for more than half a century [1, 3, 8]. Indeed, healthcare, like no other industry, needs the most modern information technologies, since no other industry collects and uses such large volumes of socially significant information resources. Every year, the amount of information used in various areas, including in the field of health protection, is increasing in the world. An excess of information often interferes, harm prevails over usefulness. The human body is a complex, self-regulating biosocial system that requires an individual approach from medical workers.

The main problem of existing medical information systems (MIS) is the insufficiency of the doctor's ability to obtain the necessary information to make a decision adequate to the needs and form clinical thinking. At the same time, a specialist doctor spends time on work that is unusual for him: searching for the required information, filling out additional accounting documents and issuing referrals for additional diagnostic studies, which leads to irrational use of resources and a decrease in the effectiveness of the doctor's professional activities.

In this regard, there is a primary need to create adequate information support for the professional activities of a doctor [4,5,8]. In order to subsequently apply standards, recommendations, procedures, the doctor must make a preliminary diagnosis. That is, the doctor must master systemic clinical thinking and have the appropriate information support to carry out his professional activities. No less problematic is the fact that the object of informatization does not take into account all the relationships, especially for external relations [20].

All this reduces the efficiency and effectiveness not only in the field of health care, but also in the entire LSS of the region and the country as a whole. Therefore, successful reforms of any systems and facilities, including in the field of public health, are possible only if the features of their functioning in the relevant periods are carefully studied. Here it is necessary to ensure the relationship between the past and the future - to take all the best from the past. From scientific, empirical observation and self-observation, we can reveal that part of the observed past on the problem under consideration corresponds to the needs of the consumer and society as a whole and can be useful for the future. In this case, you should eliminate what interfered, find the causes and solutions. At the same time, it becomes very important to identify factors that negatively affect the performance of systems, and to identify ways to solve problems. However, it is important to remember that there are no ready-made methods that will allow you to succeed in the development of an eHealth project, bypassing everything else that cannot be controlled. A miracle will not happen, it will simply be noted somewhere that another regular project has been completed.

Therefore, studying the past, it is worth not only looking for and analyzing problems, but also accepting and transforming what has become familiar to the user and useful to patients, and medical specialists, for whom HIS are created in order to optimize their work. At the same time, it is no less important to search for and apply everything progressive, especially that appeared in the new millennium in science and a number of sectors of the national economy, primarily in the economy as a world science, as well as in the economy as a national industry. For example, using the principle of paternalism from Behavioral Economics, one can specify certain parameters of the relationship between the state and society.

Dealing with worries about the fact that something does not suit us in healthcare informatization is a road to nowhere. Another option is more constructive - the use of technologies of a systematic approach and system analysis [2,7]. This is the path to improvement and must be used. Attention should be paid to the expediency of a wider application of democratic procedures, including the method of expert assessments, for example, in such areas as:

- *analysis of the effectiveness of existing medical information systems and technologies in medical organizations and profiles of medical services in the regions of Uzbekistan;*

- *selection of the best samples for replication;*

- *identifying health technologies for improvement and including them in the eHealth programme.*

- *examination of the regulatory framework, project documents, regulatory and reference data and information exchange protocols for the development of e-health.*

Improving the effectiveness of medical organizations and the health care system as a whole largely depends on an adequate management information support model created on the principles of a systemic (process) approach that will achieve the goals set. In this case, the most important condition is the implementation of the following procedures of system analysis:

- *selection of the object of informatization;*
- *identification and analysis of problem situations;*
- *formulation of the general goal and its decomposition;*
- *setting specific goals to achieve goals;*
- *determination of the true need for basic types of medical care;*
- *assistance in both medical services and all types of resource support.*

Equally important is a complete definition and a clear understanding of the “final products” of the functioning of facilities, as well as the creation of a management system for ensuring their quality (timeliness, completeness, efficiency and other indicators), as well as the organization of effective monitoring of their achievement. As you can see, we are talking about the design and development of medical information systems in accordance with the current standards and other legal acts, which reflect the main types of support: technical, software, organizational, information. Thus, in the current conditions of the socio-economic development of the country, the system of public health protection becomes the object of informatization, where the healthcare industry is the central link of all entities directly or indirectly involved in the field of public health protection.

As a general goal of such an object of informatization, there may be a reduction in preventable losses of life and labor potential according to the criterion of "health". Of course, this goal should be interconnected with the goal of a higher level, namely with increasing life expectancy and improving the quality of life of citizens.

It should be noted that the country has accumulated considerable experience in the use of information technologies at different levels and functional areas of organization and management in healthcare, which will be discussed below. However, the changes that have taken place and the current conditions in the country require a new approach in the implementation of such programs.

The accumulated electronic medical databases are practically not used to conduct scientific research and determine the need for various types of medical care and resource support. The completeness of medical and statistical data on public health and their reliability also raises doubts. The volume of medical care provided by private medical organizations is increasing, and the diseases identified by them, the types of care provided and the effectiveness are not taken into account by state medical statistics, etc. This problematic situation requires urgent elimination.

On the other hand, there are opportunities to use qualitatively new information technologies, such as artificial intelligence, the development of decision support systems, the use of predictive models in management, etc., which will have a dramatic impact on making timely and adequate decisions at all stages of medical care. which will certainly affect the availability and quality of medical care and the level of public health.

From the foregoing, the image of the model of the functional structure of the unified state health information system emerges, its main functions are:

1. operative provision of the medical specialist with the necessary information and knowledge in the treatment and diagnostic process.

2. minimization of the contractor's time spent on registration of accounting and reporting medical and other documentation.

3. formation of solutions by specialists in various situations in the performance of professional duties.

4. determination of the necessary need for all types of process support for the implementation of professional duties.

5. ensuring continuous quality management of medical care at all stages of its provision.

6. carrying out continuous monitoring of the effectiveness and efficiency of activities of both specialists, structural divisions participating in the treatment and diagnostic process, and other activities, as well as a medical organization, service, healthcare system.

In the course of the study, we modeled several possible trends in the development of digital medicine, taking into account the factors influencing the improvement of healthcare:

- *general movement towards a comprehensive human-centered system;*
- *formation of personalized medicine;*
- *development and implementation of a full-scale information and analytical data exchange system;*
- *development and maintenance of the unified telemedicine network of healthcare organizations;*
- *creation of unified industry classifiers for the purpose of unification and standardization of information and software of medical electronic systems.*

Digital technologies in general help to strengthen national health systems, expand the coverage of medical care, improve the transparency, accessibility and quality of medical services and information, and open up new opportunities for patients as part of the transition to a people-centered health system.

Based on the foregoing, it becomes obvious that the country has all the objective prerequisites for the practical implementation of e-health, which can significantly increase the effectiveness and efficiency of the public health system. However, this can be achieved with a well-thought-out system study (system study) in the process of designing the Uniform State Health Health Information System, where medical (clinical) information technologies should

take the leading place at all stages of the treatment and prevention process, and all subjects directly or indirectly involved in this process should be involved process.

The decision making process can be optimized by applying action algorithms, decision tables, expert systems, simulations, and the like.

Any innovations, development and implementation of comprehensive and targeted programs and projects, including informatization programs in the field of health care, should be created and developed on the principles of a systematic approach. An important role here should belong to the users of the systems; their active participation in the development of project documentation will be required, especially at the stage of setting tasks, of course, taking into account the wishes of specialists from management bodies at all levels. And as noted above, the development of software and technical documentation for the Unified State Health Information System, trial operation, as well as scientific and software and technical support is implemented centrally at the state level.

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THE IMPORTANCE OF THE PHENOMENON OF GLOBALIZATION IN THE DEVELOPMENT OF SOCIETY

Abstract: This article reveals the importance of the phenomenon of globalization in the development of society. In the article, the author considered the positive and negative aspects of globalization.

Key words: globalization, development, community life, development, economic growth.

Globalization is the increasing integration of economies and societies around the world. Globalization is an inevitable phenomenon in the history of mankind, which consists in the fact that the world, as a result of the exchange of goods and products, information, knowledge and cultural values, becomes more interconnected. However, the pace of this global integration has become much faster and more impressive in recent decades, thanks to unprecedented advances in areas such as technology, communications, science, transportation and industry.

Globalization is a process of worldwide economic, political, cultural and religious integration and unification. Globalization is a characteristic feature of the processes of changing the structure of the world economy, understood as a set of national economies linked to each other by a system of international division of labor, economic and political relations, by inclusion in the world market and the close interweaving of the economy based on transnationalization and regionalization. On this basis, the formation of a unified world network market economy - geo-economics and its infrastructure, a decrease in the influence of state sovereignty, which has been the main character of international relations for many centuries, is taking place. The process of globalization is a consequence of the evolution of state-formed market systems.

Views on the origins of globalization are debatable. Historians consider this process as one of the stages in the development of capitalism. Economists are counting from the transnationalization of financial markets. Political scientists emphasize the spread of democratic organizations. Culturologists associate the manifestation of globalization with the Westernization of culture, including American economic expansion. There are information technology approaches to explaining the processes of globalization. Political, sociocultural and economic globalization differs. The subject of globalization is regionalization, which gives a powerful cumulative effect in the formation of world poles of economic and technological development.

At the same time, the origin of the word “globalization” itself indicates that the leading role in this process is played by the rapid growth of international

trade occurring at certain historical stages. For the first time the word "globalization" (meaning "intense international trade") was used by Karl Marx, who in one of his letters to Friedrich Engels in the late 1850s. wrote: "Now the world market really exists. With the release of California and Japan on the world market, globalization has come true.

The main consequence of this is the global division of labor, migration (and, as a rule, concentration) on a global scale of capital, labor, production resources, standardization of legislation, economic and technological processes, as well as convergence and merging of cultures of different countries. This is an objective process that is systemic in nature, that is, it covers all spheres of society. As a result of globalization, the world is becoming more connected and more dependent on all its subjects. There is both an increase in the number of problems common to a group of states, and an expansion in the number and types of integrating subjects.

Although globalization accelerates the development of mankind and is its consequence, it is a difficult process to which one must adapt and which creates serious problems and difficulties. This rapid pace of change can be threatening, and most countries try to control or manage it.

Why does this concern me? Globalization has been the cause of some of the most heated debates of the last decade. Criticizing the consequences of globalization, people most often refer to economic integration. Economic integration occurs when countries relax restrictions such as import tariffs and open their economies to investment and trade with the rest of the world. Critics of globalization point out that inequality in the current global trading system has a negative impact on developing countries to the detriment of developed countries.

Proponents of globalization believe that the implementation of open economic policies in countries such as China, India, Uganda, and Viet Nam has significantly reduced poverty. In response, critics say that the process has led to the exploitation of people in developing countries, serious destabilization and little benefit.

In order for all countries to benefit from globalization, the international community should continue to work to eliminate distortions in international trade (reducing farm subsidies and lowering trade barriers) that are in the interests of developed countries and create a more equitable system.

The most recent wave of globalization, which began in 1980, was driven by a combination of advances in transport and communication technologies, as well as the actions of large developing countries that tried to attract foreign investment by opening their economies to international trade.

In fact, this was the third wave of this phenomenon, which began in 1870. The first wave of globalization lasted from 1870 until the outbreak of the First World War. The impetus in this case was advances in transport and the

reduction of trade barriers. As a result of the flourishing of world trade, the share of exports in the volume of world income doubled and amounted to 8%.

This caused a massive migration of people in search of better jobs. About 10% of the world's population has moved to other countries. 60 million people moved from Europe to North America and other parts of the New World. The same thing happened in densely populated China and India, from which people traveled to less densely populated countries such as Sri Lanka, Burma, Thailand, the Philippines and Vietnam.

The end of World War I ushered in an era of protectionism. Trade barriers such as tariffs have appeared in trade. World economic growth ground to a halt, and the share of exports in world income fell to 1870 levels.

After the Second World War, there was a second wave of globalization, which lasted from about 1950 to 1980. Basically, the second wave was manifested in the integration of such developed countries as the countries of Europe, North America and Japan, which restored trade relations through the liberalization of multilateral trade.

During this period, there was an upswing in the economic development of the member countries of the Organization for Economic Cooperation and Development, which was one of the reasons for the trade boom. However, the developing countries mostly found themselves out of this integration wave, because they could only trade in basic raw materials.

World Bank spokesman David Dollar compares globalization to a high-speed train that countries can only get on if they "build the platform." In fact, to build a platform means to create a foundation that ensures the successful functioning of the country. It includes property rights, the rule of law, basic education and health care, secure infrastructure (eg ports, roads and customs), and so on.

International organizations such as the World Bank, bilateral aid agencies and non-governmental organizations are working with developing countries to build this foundation so they can prepare for global integration. If governments do not create such a framework and provide basic services, the poor will not be able to reap the benefits and will be left on the margins of development. It is also important that the government runs the country well. If a country has a corrupt and incompetent government, third-party agencies are unlikely to be able to change people's lives.

Expand your knowledge of the world and current events. Become a member of the volunteer movement. Visit the UN Volunteer or Idealist websites for information on volunteering opportunities around the world to promote sustainable development. If you live in a developed country:

Contact your country's National Volunteer Service Or visit the UN Volunteer or Idealist websites for information on other options Visit additional sites listed on the Take the Initiative page. Find out how much your government

is giving away in bilateral and multilateral aid, and try to convince the government to increase the amount.

From an ecological point of view, globalization is similar to the unification of continents, that is, it removes geographical barriers, which causes a significant decrease in biodiversity. The movement of animals and plants with the assistance of man leads to a struggle between species that find themselves in the same ecological niche.

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XIZMAT SIFATINI BELGILAB BERUVCHI ASOSIY OMILLAR VA ULARNING TAVSIFI

Annotatsiya. Mazkur maqolada xizmatlar marketingining shakllanish tarixi, xizmat sifatini belgilab beruvchi asosiy omillar va ularning tavsifi haqida muallif tomonidan o'rganilgan. Qolaversa, xizmatlar marketingida sifatni belgilab beruvchi asosiy omillar yechimi haqida fikr-mulohazalar keltirilgan.

Kalit so'zlar: xizmat, xizmatlar marketingi, sifat, xizmatlar sifati, sifatni belgilovchi omillar.

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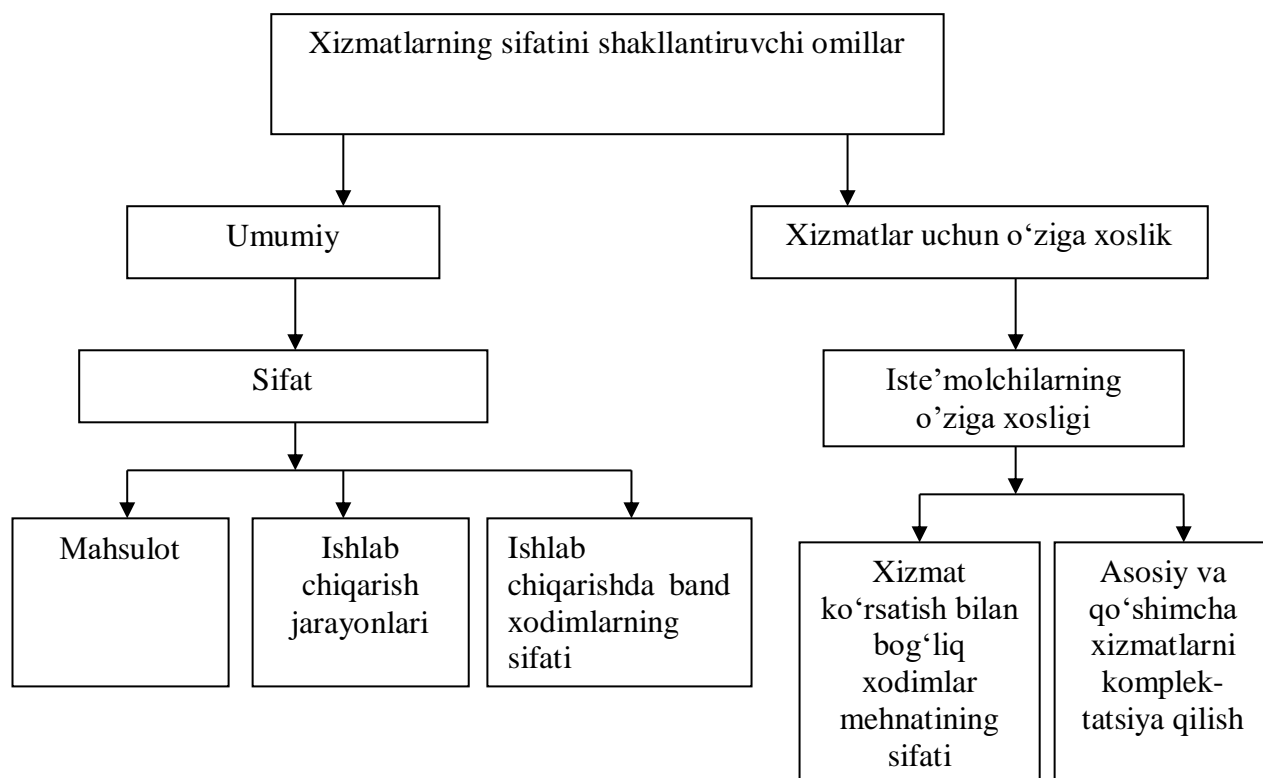
MAIN FACTORS DETERMINING SERVICE QUALITY AND THEIR DESCRIPTION

Abstract. In this article, the history of the formation of service marketing, the main factors that determine the quality of service and their description are studied by the author. In addition, the solution of the main determinants of quality in services marketing is presented.

Key words: service, services marketing, quality, quality of services, factors determining quality.

Xizmatlarning sifatiga ta'sir qiluvchi omillar, ularni shakllantiruvchi omillar hisoblanadi. Tovarlardan farq qilib xizmatlar saqlanmaydi. Shu sababli xizmatlarni saqlash omillari ham mavjud emas. Shuni qayd etish lozimki, tovarlar va xizmatlarni shakllantiruvchi omillarda juda ko'p o'xshashliklar mavjud. Lekin shu bilan bir qatorda ma'lum farqlar ham mavjud. Quyidagi 7-chizmadagi ma'lumotlar bundan dalolat beradi.

Xizmat ko'rsatish uchun foydalaniladigan mahsulotlar sifati xizmatlar sifatiga katta ta'sir ko'rsatadi. Xizmatlar ko'rsatishda quyidagi xom ashyolar va mahsulotlardan foydalaniladi: xom ashyo, material, polufabrikatlar, tayyor mahsulotlar va tovarlar. Masalan, oziq-ovqat xom ashyolari va yarim tayyor mahsulotlar kulinariya va qandolat mahsulotlarining sifatini shakllantirishda muhim omil bo'lib xizmat qiladi. Materiallar va komplekt mahsulotlari, nooziq-ovqat iste'mol tovarlarini, ishlab chiqarish tovarlari, transport vositalarini ta'mirlash xizmatlarida muhim ahamiyat kasb etadi.



1-chizma. Xizmatlar sifatini shakllantiruvchi omillar

Boshqa tayyorlovchilar va sotuvchilardan sotib olingan tayyor mahsulotlar va tovarlar umumiy ovqatlanish korxonalarida, maishiy xizmat ko'rsatish korxonalarida, transport xizmati ko'rsatish korxonalarida xizmat ko'rsatish vositasi bo'lib xizmat qiladi.

Umumiy ovqatlanish korxonalarida uchun o'zi ishlab chiqargan tayyor mahsulotlar va sotib olingan mahsulotlar (vino-arqoq ichimliklari, qandolat tovarlari, kulinariya mahsulotlari, tamaki mahsulotlari va boshqalar) xizmat ko'rsatishda muhim vosita bo'lib xizmat qiladi.

Ishlab chiqarish jarayonlarining sifati ham xizmatlar sifatiga ta'sir ko'rsatuvchi omillardan sanaladi. Ba'zan, xizmat ko'rsatish sohasidagi ishlab chiqarish jarayonlari moddiy natija sifatida namoyon bo'ladi. Masalan, umumiy ovqatlanish korxonalarida xizmati kiyim va poyafzal tikish, bosh kiyim tikish, mebel tayyorlash kabi xizmatlarda xizmat natijasi moddiy mahsulot tarzida namoyon bo'ladi.

Ishlab chiqarish bilan band xodimlarning mehnatining sifati ham ishlab chiqarish jarayonlari mavjud bo'lganda sifatni shakllantiruvchi muhim omillardan biri hisoblanadi. Ishlab chiqarishning avtomatlashtirilganlik darajasi qancha past bo'lsa, bu omilning ahamiyati yanada ortadi.

Mehnat sifatiga xodimlarning bilim darajasi, ish tajribasi, shaxsiy ko'rsatkichlari va oxirgi natijadan manfaatdorligi katta darajada ta'sir ko'rsatadi. Xizmatlarning sifatiga va uning natijasiga ta'sir ko'rsatuvchi omillardan yana biri mijozlarning buyurtmasi hisoblanadi. Iste'molchi o'zining buyurtmalarida

asosiy va qo'shimcha xizmatlarning turini ko'rsatib, ularning sifatiga qanday talablar qo'yilishini ham ko'rsatib beradi. Agar bu talablar majburiy talablarga kirmasa u holda, xizmat ko'rsatuvchi bu talablarni mijoz talabi asosida bajaradi.

Shunday qilib, buyurtmani qabul qilishda buyurtmachilarning va xizmat ko'rsatuvchining bir-biriga bog'liqligi namoyon bo'ladi.

Xizmat ko'rsatuvchining mehnati sifati. Ishlab chiqarish jarayonida ishtirok etayotgan hodimga talab qo'yilgani singari, xizmat ko'rsatuvchi xodimlarga talablar qo'yiladi. Lekin bu yerda ma'lum bir o'ziga xoslikliklar ham mavjud. O'ziga xoslik shundan iboratki, xizmat ko'rsatish jarayonida xizmat iste'molchisi va xizmat ko'rsatuvchi bir-biri bilan muloqotda bo'ladi. Shu sababli xizmat ko'rsatuvchida tezda muloqotga kirishuvchanlik, xushmuomulalik, e'tiborli bo'lishlik, kuzatuvchanlik va hushyorlik kabi sifatlar bo'lishi juda muhim hisoblanadi.

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XIZMATLAR SIFATI MODELI MOHIYATI

Annotatsiya. Mazkur maqolada xizmatlar marketingining shakllanish tarixi, mohiyati va xizmatlar sohasida sifat tushunchasi va xizmatlar sifati modeli mohiyati muallif tomonidan o'rganilgan. Qolaversa, xizmatlar marketingining iqtisodiyotdagi o'rni haqida fikr-mulohazalar keltirilgan.

Kalit so'zlar: xizmat, xizmatlar marketingi, sifat, xizmatlar sifati, sifat modeli, kutilayotgan sifat.

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THE ESSENCE OF THE SERVICE QUALITY MODEL

Abstract. In this article, the history of the formation of service marketing, its essence, the concept of quality in the field of services and the essence of the model of service quality are studied by the author. In addition, opinions are given about the role of service marketing in the economy.

Key words: service, service marketing, quality, service quality, quality model, expected quality.

Mijozga xizmat ko'rsatilishida xizmatlar sifati modelini bilishi va unga amal qilish juda muhim hisoblanadi. Sifatli xizmat ko'rsatish modelida Gronruz tamonidan taklif etilgan, “Mijozning kutishi – qabul qilingan sifati”dagi uzilishlardan foydalaniladi. Bu modelning asosida xizmat ko'rsatish jarayonida bo'ladigan uzilishlar majmui yotadi. Bu modelga binoan iste'molchi nuqtai nazaridan xizmatning sifati iste'molchining xizmatdan kutgan natijasi va xizmat ko'rsatilgandan so'ng uning qabul qilishi orasidagi uzilishlarning miqdori va yo'nalishiga bog'liq bo'ladi. Bu modelda asosan 5 ta uzilish keltiriladi (1-uzilish, 2-uzilish, 3-uzilish, 4-uzilish, 5-uzilish). 5-uzilish modeldagi boshqa 4 ta uzilishlar asosida aniqlanadi. 5-uzilish qancha katta bo'lsa ko'rsatilgan xizmatlarning sifati shuncha past bo'ladi. Bu modelning mohiyatini quyidagi 8-chizma orqali tushuntirish mumkin.

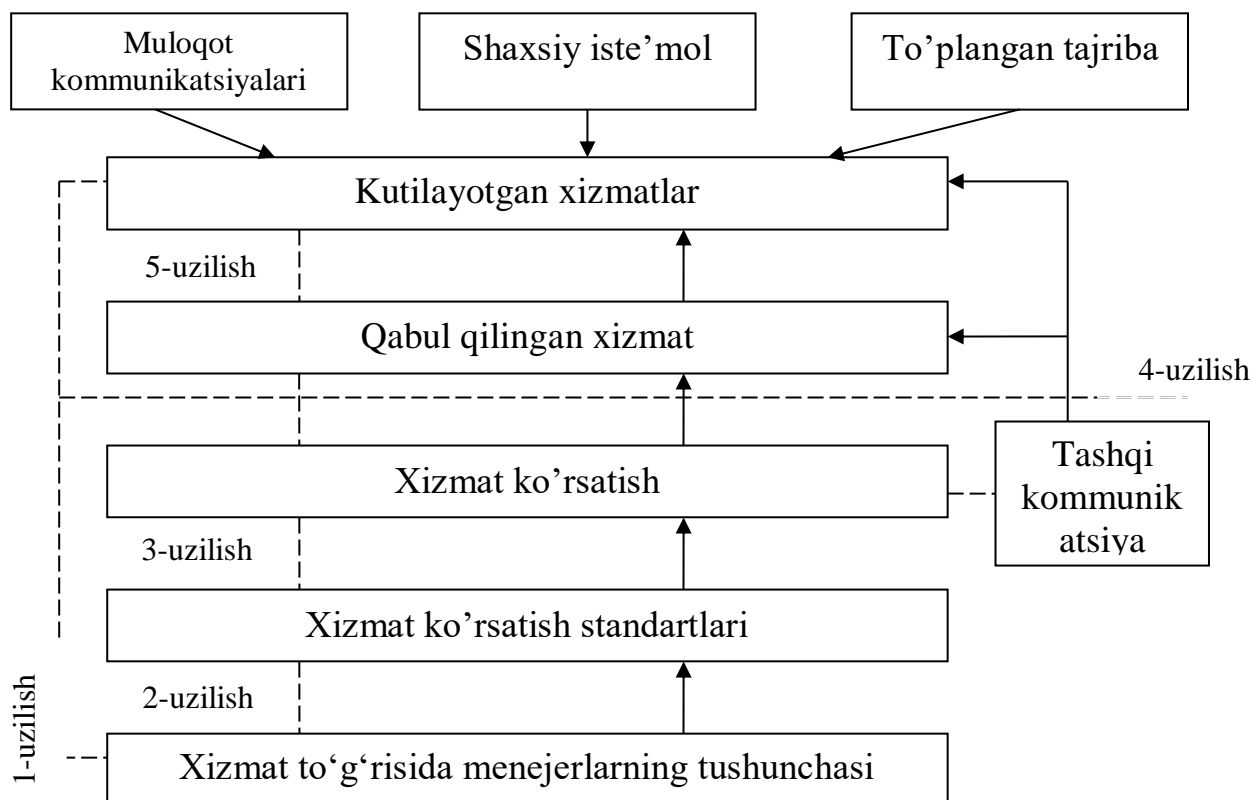
1-uzilish. Chizmada ko'rsatilganidek 1-uzilish – bu kutilayotgan xizmatlar to'g'risida menejrlarning tushunchasi tarzida namoyon bo'ladi. Bu uzilishning bo'lishi menejrlarning iste'molchilar ehtiyojlarini va ular nimani kutayotganliklarini bilmasligida namoyon bo'ladi.

2-uzilish: Menejerlar tushunchasi xizmat ko'rsatish standartlari tarzida keltirilgan. Agar menejerlar mijozlar nimani kutayotganligidan xabardor bo'lsada, lekin ular xizmat ko'rsatish standartlarida o'z aksini topmagan bo'lsa, bunday holatda ikkinchi uzilish ro'y beradi.

3-uzilish: Xizmat ko'rsatish standartlarini yaratish – xizmat ko'rsatish tarzida keltirilgan. Bu uzilish ikkinchi uzilish minimal bo'lishiga qaramasdan, xizmat ko'rsatuvchining malakasi pastligi tufayli haqiqatda yaxshi xizmat ko'rsatilmagan holatlarda vujudga keladi.

4-uzilish: Tashqi kommunikatsiya – xizmat ko'rsatish tarzida keltirilgan. Bu uzilish tashkilot yolg'ondakam tashqi kommunikatsiyalarni tashkil etgan va xizmat ko'rsatish esa yuqori darajada bo'lmagan holatlarda vujudga keladi.

5-uzilish: Qabul qilingan xizmat bilan kutilayotgan xizmat orasida farq bo'lishi tarzida namoyon bo'ladi. Yuqorida qayd qilib o'tganimizdek, bu farq qancha katta bo'lsa, shunday darajada mijoz xizmat sifatidan qoniqmagan hisoblanadi.



1-chizma. Xizmatlar sifatining uzilishlarga asoslangan modeli

Shu sababli har bir korxonada rahbar va menejerlar bu farqni mumkin darajada kamaytirishga harakat qilishlari maqsadga muvofiq hisoblanadi.

Xizmatlarning boshqa o'ziga xos xususiyati ularning ishlab chiqarilishi va iste'molining uzluksizligi hisoblanadi. Buyurtma kelganda yoki mijoz paydo bo'lganda xizmat ko'rsatish mumkin. Shu nuqtai nazardan xizmatlarni ishlab chiqarish va iste'mol qilish bir-biri bilan uzviy bog'liqdir va hech qachon bir-

biridan ajralmaydi. Ishlab chiqarish va iste'molning uzluksizligini xizmatlarni xizmat qiluvchi va ularning tovarlarini moddiy shaklda farqlovchi dalillar namoyish etadi, deb hisoblashadi ba'zi mutaxassislar.

Xizmatlarni ishlab chiqish va iste'molning uzluksiz o'zaro bog'liqligida sotuvchi va haridor o'rtasidagi aloqa darajasi turlicha bo'lishi mumkin. Masalan, alohida mehmonxona xizmatlari mijozning borligi bilan bog'liq emas. Xonani sotishga tayyorlash mijozni qabul xizmatida rasmiylashtirish turli vaqt va turli joyda sodir bo'ladi, xuddi shunday taomlarni tayyorlash va ularni mijozga uzatish jarayoni haqida aytish mumkin. Mehmonxona tashkiloti uchun jarayonlarning bunday bo'linishi zarurat hisoblanadi.

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XIZMATLAR SIFATINI OSHIRISH TADBIRLARI VA USULLARI

Annotatsiya. Mazkur maqolada xizmatlar marketingining shakllanish tarixi, mohiyati va xizmatlar sifatini oshirish tadbirlari va usullari muallif tomonidan o'rganilgan. Qolaversa, xizmatlar marketingining iqtisodiyotdagi o'rni, sifatni oshirish usullari bo'yicha ikr-mulohazalar keltirilgan.

Kalit so'zlar: xizmat, xizmatlar marketingi, sifat, xizmatlar sifati, xizmatlar sifatini oshirish usullari, kutilayotgan sifat.

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MEASURES AND METHODS OF IMPROVING THE QUALITY OF SERVICES

Abstract. In this article, the history of the formation of service marketing, its essence, measures and methods of improving the quality of services are studied by the author. In addition, comments on the role of service marketing in the economy and ways to improve quality are presented.

Key words: service, service marketing, quality, service quality, ways to improve service quality, expected quality.

Xizmat ko'rsatish korxonalarining asosiy raqobatbardoshlik omillari – bu personalning ijodiy faolligini mobilizatsiyalash choralari. Xizmat ko'rsatish sohasidagi mashhur mutaxassis Normann R. korxonada xodimi va mijozning bevosita aloqaga kirishini “haqiqat payti” deb nomladi. Xodimlarning mahoratlari, bilimlari bir tomondan, mijozlarning ishonchi va xulqi ikkinchi tomondan – bu xizmatlarni ko'rsatish jarayoni elementlaridir.

Xizmat ko'rsatishda insoniy omillar korxonaning muhim resursi bo'lib, asosiy rolni o'ynaydi. Personal va mijoz o'rtasidagi xizmat ko'rsatish jarayonidagi o'zaro munosabatlar aniqlovchi payt hisoblanadi, chunki “xizmat ko'rsatish” tushunchasining o'zi bunday munosabatlarning yig'indisidir. Xizmat ko'rsatish amaliyoti shundan dalolat beradiki, xizmat ko'rsatish jarayonida personal va mijoz o'rtasidagi o'zaro munosabatlar ulushiga xizmat jarayonidan iste'molchilarning qoniqmasligi kabi yuzaga keluvchi vaziyatlarning 79-90 % i to'g'ri keladi. Shu sababli xizmat ko'rsatish korxonalarida sifatli xizmat ko'rsata oladigan xodimlar shtatiga ega bo'lishi kerak.

Mijozlarga yuqori sifatli xizmat ko'rsatishning muhim omili – mahsulotni taklif etish muhitini aniqlovchi atrof-muhit hisoblanadi, bu mijozning u yoki bu korxonaga xizmatidan foydalanishga qarori uchun asos bo'ladi. Masalan, restoran zalidagi muhit xo'randaga tez ta'sir ko'rsatadi. Tan olingan samara restoranni tanlash jarayoniga ta'sir etadi. Beixtiyor samara eng nozik vositalar bilan yaratiladi: yorug'lik, mebel turi, dasturxon rangi, musiqa orqali amalga oshiriladi. Bu ko'proq "mavzuli" restoranlarda ko'rinadi. Ular mijozlarda maxsus kayfiyatni ko'tarish uchun rang, tovush, yorug'lik, dekorativ va vizual samaralardan foydalanadilar. Xuddi shunday, mehmonxona mahsulotini shakllantirib, uning taklif etilish muhitini inobatga olish kerak. Tashqi ko'rinishi kerakli bezatilmagan mehmonxona uning obro'siga putur yetkazishi mumkin. Kechqurunlari ba'zi harflarining chiroqlari yonmaydigan yozuvlar, kerakli tarzda jihozlanmagan avtomobillar to'xtash joylari, xizmat ko'rsatuvchi personallarning yuvilmagan ish kiyimlari, eskirgan reklama ma'lumotlari va boshqa narsalar mijozda mehmondo'stlik industriyasi korxonasi haqidagi salbiy taassurotlarni shakllantiradi.

Marketingni tashkil etish marketing tadbirlarini amalga oshirishni ta'minlovchi, shuningdek o'zaro munosabat marketingi va ichki marketingni rivojlantirish va shakllantirishga yordam beruvchi korxonaning tegishli tashkiliy tizimini yaratishga qaratilgan.

Korxonaga faoliyati ular oldida turgan maqsadlar marketing strategiyasi va dasturlarini ishlab chiqishdagi dastlabki bosqich hisoblanadi, ularning bajarilish jarayoni ko'zlangan maqsadga aniq siljishini ta'minlashi kerak.

Ko'zlangan maqsad va dasturlarning bajarilish darajasini baholash **marketingni nazorat qilish** yordamida ta'minlanadi. U korxonaga marketingni boshqarish jarayonini integratsiyalash va koordinatsiyalashning konseptual va uslubiy asosi kabi chiqadi. Nazorat marketingni boshqarish jarayonini o'z ichiga oladi va bir vaqtning o'zida marketing faoliyatini rejalashtirishning yangi siklini boshlaydi.

Amaliyotda marketingni boshqarish jarayoni egiluvchanligi bilan farqlanadi. U o'zining tuzilishi, alohida tarkibiy qismlarning o'rnini korxonaga xususiyati va uning marketingga kiritilganligi, bozorni o'rganish darajasi, qo'yilgan maqsadlar, vazifalar va shartlaridan qat'i nazar o'zgartirishi mumkin. Biroq bu elementlarning hammasi bir-biri bilan o'zviy bog'liqdir. Ularning hech birini marketingni boshqarish jarayonidan chiqarib bo'lmaydi.

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XARIDORLAR (ISTE’MOLCHILAR) VA MIJOZLAR XULQ-ATVORI MODELI

Annotatsiya. Mazkur maqolada xaridorlar (iste’molchilar) va mijozlar xulq-atvori modeli va xizmatlar sohasida sifat tushunchasi hamda xizmatlar sifati modeli mohiyati muallif tomonidan o’rganilgan. Qolaversa, xizmatlar marketingining iqtisodiyotdagi o’rni haqida fikr-mulohazalar keltirilgan.

Kalit so’zlar: xizmat, xizmatlar marketingi, xaridor, mijozlar xulq-atvori modeli, sifat modeli.

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BUYERS (CONSUMERS) AND CLIENTS BEHAVIOR MODEL

Abstract. In this article, the author has studied the concept of customer (consumer) and customer behavior model and the concept of quality in the field of services and the essence of the service quality model. In addition, opinions are given about the role of service marketing in the economy.

Key words: service, service marketing, customer, customer behavior model, quality model.

Xizmatlar sohasida ham mijozlarni, iste’molchilarni o’rganish katta ahamiyat kasb etadi. Iste’molchilarni o’rganishdan maqsad ularning ehtiyojini to’laroq qondirish maqsadida talabini aniqlashdan iboratdir.

Iste’molchilarning talabini to’laroq qondirish uchun avvalo, mavjud ehtiyojlarni chuqur tahlil qilish, o’sish qonuniyatlarini o’rganish va yangi ehtiyojlarning shakllanishi borasida ma’lumotlarga ega bo’lish talab etiladi. Iste’molchilarning ehtiyojini o’rganish natijasida quyidagi vazifalarni bajarish mumkin bo’ladi:

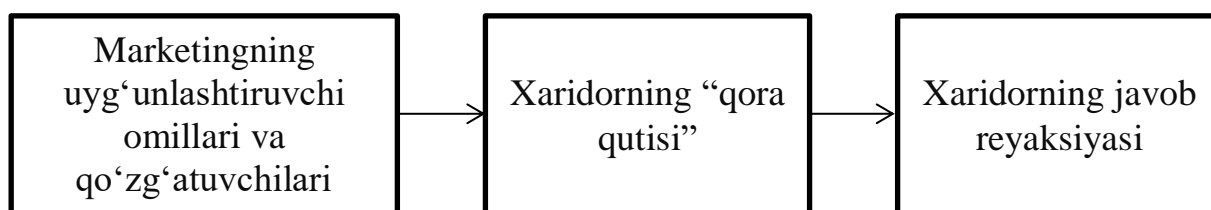
- 1) ehtiyojning iyerarxik strukturasi tuzish;
- 2) ayrim ehtiyojlarning miqdoriy ko’rsatkichini aniqlash dinamikasini tuzish;
- 3) iste’molchilarning birinchi navbatda qaysi ehtiyojini qondirishga moyilligini bilish;

4) tovarlar va xizmatlarning iste'mol xususiyatlarini o'lchash va guruhlash;

5) qondirilgan va qondirilmagan talab strukturasi aniqlash imkoniyati yaratiladi va boshqalar.

Umuman aytganda, firma yoki korxonada boshqaruvchilari ular tomonidan qo'llanilayotgan ta'sir etuvchi marketing uslublariga nisbatan iste'molchilar qanday munosabat bildirayotganligini yaqqol tasavvur qila bilishlari kerak.

Iste'molchilarning xulq-atvori deganda tovar harid qiluvchilarning tovarni (xizmatni) tanlash va sotib olish jarayonida tushunib yetgan hatti-harakatlarining majmui tushuniladi. Korxonaning yoki firmaning bozorda samarali faoliyat ko'rsatishida ham ko'p hollarda iste'molchilarning xulq-atvorini o'rganish muhim hisoblanadi. Aynan, iste'molchilarning tovarning (xizmatning) har xil xususiyatlariga, baho o'zgarishiga, reklamaga bo'lgan munosabatini yaxshi tushunib yetgan firma raqobatchi firmaga qaraganda birmuncha ustunliklarga ega bo'ladi. Shu sababli ham firma va uning ilmiy xodimlari marketingning qo'zg'atuvchi omillari va haridorlarning javob reaksiyalari o'rtasidagi bog'liqlikni tadqiq qilishga ko'p vaqtlarini sarf qiladilar. Bu harakatlarning tayanch nuqtasi bo'lib esa haridorlar xulq-atvorining oddiy modeli hisoblanadi. Haridorlar xulq-atvorining oddiy modelini quyidagi 1-chizma yordamida izohlash mumkin.



1-chizma. Haridorlar xulq-atvorining oddiy modeli

Yangi mahsulotning bozordagi taqdiri iste'molchining bu mahsulotni qabul qilishga tayyor va tayyor emasligiga ham bog'liqdir. Yangi mahsulotni qabul qilish – mushohada qilish jarayoni bo'lib, bu jarayon yangi mahsulot to'g'risida birinchi axborotga ega bo'lishdan boshlanib to mahsulotning doimiy iste'molchisiga aylanguncha bo'lgan jarayonni o'z ichiga oladi.

Iste'molchilar yangi mahsulotni sinab ko'rishga tayyorlik darajasiga qarab ular supernovator, novator, oddiy iste'molchilar, konservator, superkonservator deb guruhlariga ajratiladi.

Supernovatorlar – bu iste'molchilarning shunday guruhiki, ular noma'lum mahsulotni sinab ko'rishga har doim tayyor turadilar. Novatorlar esa iste'molchilarning shunday guruhiki, ular yangi mahsulotni sotib olgandan keyin uning taqdirini chuqur o'ylab, tovarni birinchilar qatorida sotib oladilar. Oddiy iste'molchilar bular novatorlar guruhiga kiruvchi iste'molchilardan keyingi o'rinda turib, yangi tovarlarni oddiy tovarlar kabi qabul qiladilar.

Konservatorlar – skeptiklar, boshqa iste'molchi guruhlari singari, yangi mahsulotlarni ulardan foydalanish tajribasiga ega bo'lganlari uchungina sotib oladilar.

Superkonservatorlar – bu iste'molchilarning shunday guruhiki, ular har qanday o'zgarishlarga shubha bilan qaraydilar, ular yangi tovarlarni faqatgina o'zlarining an'analoriga va odatlariga mos kelgandagina sotib oladilar.

Yuqorida keltirilgan ma'lumotlardan ko'rinib turibdiki, yangi tovarlarni ishlab chiqaruvchilar birinchi navbatda supernovator va novatorlarning iqtisodiy, psixologik, demografik va boshqa tavsiflarini o'rganishlari kerak.

Bozorda iste'molchilarning xulq-atvoriga, haridorning shaxs, madaniyati, iqtisodiy ahvoli va psixologik omillari katta ta'sir ko'rsatadi.

Shaxsiy omillar. Iste'molchilarning bozordagi xulq-atvori shaxsiy tartibdagi omillar asosida ham shakllanadi. Shaxsiy omillarga haridorning yoshi, oilaviy hayot tarzi, nima ish bilan shug'ullanishi, oilaviy ahvoli, hayot tarzi kabi sifatlar kiradi.

Ijtimoiy omillar. Ijtimoiy omillarga kichik guruhlar, nazorat guruhlari, oila va yakka shaxsning jamiyatdagi o'rni kiradi.

Iste'molchilarning axloqi va xulq-atvoriga oilaning ta'siri kuchli va turg'un hisoblanadi. Oila yakka shaxsda uning dunyoqarashining shakllanishida muhim rol o'ynaydi. Shaxsning jamiyatdagi o'rni ham muhim hisoblanadi. Masalan, shaxs direktor lavozimida ishlayotgan bo'lsa, uning haridorlik xulq-atvoriga ana shu status ham katta ta'sir ko'rsatadi.

Psixologik omillar. Psixologik omillarga tarkibiga tovar sotib olishni asoslash, qabul qilish, o'zlashtirish, ishontirish va munosabat kiradi. Bu omillar iste'molchilarning xulq-atvoriga katta ta'sir ko'rsatadi. Asosanlash shunday zaruriyatki, natijada inson zaruriyatni qondirish yo'llari va uslublarini izlaydi. Insonlar turli ehtiyoj va xohishga ega. Agar xohish yetarli darajada kuchli bo'lsa, inson ma'lum harakatni amalga oshiradi, ya'ni harid qiladi.

Inson o'z xohishini asoslagandan so'ngra, u harakatni amalga oshirishi mumkin.

O'zlashtirish – bu shaxsning ko'p vaqtlar davomida yig'ilgan tajribalari asosida xulq-atvorida bo'ladigan o'zgarishlardir. Iste'molchilarning xulq-atvoriga ishonch, ya'ni tovar haqida tasavvurga ega bo'lishlik ham ta'sir ko'rsatadi. Ishonishlik aniq bilim, fikr va e'tiqodga asoslanadi. Shu sababli marketologlarning iste'molchilarning sotilayotgan tovar haqida qanday tasavvurga ega ekanligini bilishlari ham foydadan holi emas. Ma'lumki, ishonmaslik ma'lum bir tovarni harid qilishda to'sqinlikni vujudga keltiradi.

Munosabat – bu ma'lum bir predmet va g'oyalarga nisbatan turg'un holdagi yaxshi va yomon baho, fikr va his-tuyg'ularning shakllanishi bo'lib, u haridorlarning xulq-atvoriga kuchli ta'sir ko'rsatadi. Munosabatni o'zgartirish qiyin, lekin marketing siyosatini shakllantirishda bu munosabatni ma'lum bir munosabatga maksimal darajada moslashtirib hisobga olish talab etiladi.

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SERVIS SANOATIDA HARIDORLAR UCHUN XAVF-XATAR, ULARNING TURLARI VA SABABLARI

Annotatsiya. Mazkur maqolada xizmatlar marketingining shakllanish tarixi, mohiyati va servis sanoatida haridorlar uchun xavf-xatar, ularning turlari va sabablari muallif tomonidan o'rganilgan. Qolaversa, servis sanoatida xavf-xatarlarni bartaraf etish yo'llari haqida fikr-mulohazalar keltirilgan.

Kalit so'zlar: xizmat, servis sanoati, xavf-xatarlar, xavf-xatar sabablari.

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RISKS FOR BUYERS IN THE SERVICE INDUSTRY, THEIR TYPES AND CAUSES

Abstract. In this article, the history of the formation of service marketing, its essence and risks for buyers in the service industry, their types and reasons are studied by the author. In addition, there are opinions about ways to eliminate risks in the service industry.

Key words: service, service industry, risks, causes of risks.

Har qanday tovarni va xizmatni sotib olish iste'molchi uchun xavf hisoblanadi. Chunki bu tovar va xizmat iste'moli natijasida qanday hodisalar ro'y berishini u hali tushunib yetmagan bo'ladi. Moddiy tovardan xizmatning o'ziga xos-xususiyatini anglab yetgan mijoz xizmatlar natijasida ro'y berishi mumkin bo'lgan xavf mavjudligini tushunib yetadi.

Qo'l bilan ushlab bo'lmaslik. Bu yerda iste'molchi xizmatni sotib olgunga qadar uni ko'rishi, ta'mini tatish mumkin emas. Bu esa xavf albatta.

Xizmatning doimiy emasligi. Masalan, mijozning vrachga “Mening hayotim sizning qo'lingizda” degan ifodasining o'zi yoq xavf borligidan dalolat beradi.

Kafolatlanganlik. Tarixan xizmatlar hech qanday kafolatlanmagan. Masalan, brak mashinani qaytarish mumkindir, lekin yomon davolanishni, yomon olingan sochni qanday qaytarish mumkin. Lekin bu sohada ham ma'lum yutuqlar mavjud. Masalan, yetkazilgan zararni pul bilan to'lash. Lekin uning miqdorini aniqlash qiyin kechadi.

Bu munosabatlar O'zbekiston Respublikasining "Iste'molchilar huquqlarini himoya qilish to'g'risida"gi Qonun bilan tartibga solinadi.

Murakkabligi. Xizmatlar texnik jihatdan juda murakkab va o'ziga xos-xususiyatli bo'lishi mumkin. Iste'molchida esa maxsus bilimlar va tajribalar bo'lmaganligi sababli ularni aniq baholay olmaydi. Ko'pchilik hollarda iste'molchi yaxshi mutaxassisga ishonadi. Iste'molchi uchun an'anaviy muammo: "Men ish yaxshi bajarilganligini qanday bilaman".

Mijozlar uchun quyidagi xavf-xatarlar borligini qayd etish lozim.

1. Bajaruvchining xavfi – qanchalik darajada ish yaxshi bajarilgan?
2. Fizik xavf – iste'molchi uchun xavf tug'dirmaydimi?
3. Moliyaviy xavf – hamma harajatlar qoplanadimi?
4. Psixologik xavf – xizmatlarni sotib olish o'ziga, izzat-hurmatga qanday ta'sir ko'rsatadi?
5. Ijtimoiy xavf-xatar (sotsial) – sotib olingan narsa do'stlarning nazarida insonning imidjiga qanday ta'sir ko'rsatadi, jamoa a'zolariga, hamkasblariga ham ta'sir ko'rsatadimi?

6. Yo'qotilgan vaqt – yo'qotilgan vaqt, harakat, sotib olishdagi qulayliklar, ta'mirlashga, almashtirishga ketadigan vaqt.

Bu keltirilgan xavf-xatarlar fizik tovarlar misolida atroflicha o'rganilgan va tadqiq etilgan. Lekin, faqat so'nggi yillardagina chet ellarda xizmatlarga nisbatan ham tadqiqot ishlari o'tkazila boshlandi.

Iste'molchilar shuni yaxshi tushunadiki, xizmatlar sifati tovarlar sifatiga qaraganda o'zgaruvchanroq.

Tovarlar va xizmatlar bo'yicha xavf-xatar darajasi ma'lum darajada farq qiladi. Shu bilan bir qatorda xizmatlarning ahamiyatliligi, qiymati bo'yicha ham farq qiladi.

Xavf-xatarni kamaytirish bo'yicha tavsiyalar asosan tovarlar uchun ishlab chiqilgan. Xizmatlar bo'yicha xavfni kamaytirish uchun quyidagilarni tavsiya qilish mumkin:

1. Xizmatni sotuvchi xizmatni sotib oluvchi xizmatni sotib olishga qadar nimani kutayotganligini aniqlashi zarur. Bu degani iste'molchini natijaga xizmat ko'rsatilguncha tayyorlashi kerak.

2. Reklama prospektlarida keltirilgan tadbirlarni, va'dalarni bajarishga harakat qilishi kerak. Nimani bajara olsa, shuni keltirish kerak.

3. Iste'molchilar xizmatlarni baholashga qiynalishadi. Shu sababli ularga xizmatlarni sotib olguncha, xizmat ko'rsatish jarayonida va xizmat ko'rsatilganidan keyin nimani kutishi kerakligini tushuntirish kerak.

4. Xizmatlar insonlarning bir-biriga munosabati asosida vujudga keladi. Shu sababli xizmat ko'rsatuvchilarni tanlashga, o'qitishga va ular ustidan nazoratga katta e'tibor berilishi zarur.

5. Xavf-xatarni kamaytirish uchun xizmatlar namunasini amalga oshirish kerak. Lekin buni tishni davolash, soch oldirish kabi xizmatlarda amalga oshirib bo'lmaydi.

6. Xizmatlarning o'zgaruvchanligini kamaytirish uchun xizmatlar standartini yaratish maqsadga muvofiq hisoblanadi.

7. Kafolat va mablag'ni qaytarib berish bo'yicha majburiyatni o'z zimmasiga olish ham mijozning xizmat ko'rsatuvchiga bo'lgan ishonchini mustahkamlaydi. Bu yerda quyidagi fikrni amalga oshirish kerak "Siz hech narsa yo'qotmaysiz" kabi va boshqalar.

Marketing tadbirlarini rejalashtirish va amalga eshirish ko'p jihatdan iste'molchilar xatti-harakatlarining o'zgarishi, ya'ni quyidagi savollarga javob berish orqali belgilanadi: Kim? Qanday? Qachon? Qayerda? Va nima uchun sotib oladi? Shuning uchun dastavval *haridorlar xatti-harakatining modelini* ko'rib chiqamiz:

Kuzatiladi Kuzatilmaydi Kuzatiladi

Ta'sir etuvchilar		Haridorlar ongining «Qora yashigi»		Haridorning javob reaksiyasi
Marketing omillari	Boshqa omillar	Haridorning tavsiflari	Harid haqida qaror qabul qilish jarayoni	Tovarni tanlash Markani tanlash Harid joyini tanlash Harid vaqtini tanlash Harid ob'yektini tanlash
Tovar Narx Tovar harakati Siljitish	Iqtisodiy Ilmiy texnik Siyosiy Madaniy			

1-chizma. Haridorlar xatti-harakatining modeli

Ushbu model uchta blokdan iborat. Ulardan ikkitasini kuzatish mumkin, bittasini esa bevosita kuzatish mumkin emas. Aynan shuning uchun haridorlar ongining «qora yashigi» hozircha kam o'rganilgan, chunki unda bevosita emas, balki bilvosita tavsiflar o'rganiladi.

Ma'lumki, turli sabablarga ko'ra haridorlar bozorda o'zlarini har xil tutadilar. Ularning xatti-harakati turli omillarga bog'liq: ijtimoiy, iqtisodiy, tabiiy-iqlimiy, demografik, estetik, psixologik. Ushbu omillarning ta'siri haridorlarni eng umumiy tavsiflar bo'yicha guruhlash asosida o'rganiladi (jinsi, yoshi, malakasi, ijtimoiy ahvoli, yashash joyi va hokazo). Marketing taktikasi firma haridorlarning qaysi guruhlari bilan ishlashiga qarab belgilanadi.

Harid jarayoni oldi-sotdi jarayonidan ancha oldin boshlanishi sababli marketing taktik rejasining maqsadi ushbu bosqichlardan har biriga kirib borish va haridorning xatti-harakatlarini firma uchun kerak bo'lgan tomonga yo'naltirishdan iborat.

Yangi tovarlarni harid qilish to'g'risida qaror qabul qilishning o'ziga xos xususiyati shundan kelib chiqadiki, haridorlar, odatda, tovar to'g'risida yetarlicha ma'lumotga ega bo'lmaydilar. Shuning uchun bu holda quyidagi bosqichlar qo'shiladi: xabardorlik, qiziqish, tatib ko'rish. Shuni ham nazarda tutish kerakki, odamlar yangiliklarga turlicha munosabatda bo'ladi — ba'zilari ularni darhol qabul qiladi, boshqalar bu jihatdan ancha orqada qoladi.

Yangi tovar marketingining taktikasi uni 50% haridorlardan ko'pi qabul qilmasligini, qolgan qismi uchun esa turli marketing vositalaridan foydalanib kurashish kerak bo'lishini hisobga olishi kerak.

Raqobat va tovarning raqobatbardoshligi marketingning taktik rejasini shakllantirishning muhim omili hisoblanadi. Bozorda bir nechta sotuvchi bo'lgandan keyin, tabiiyki, ular o'rtasida raqobat, haridor uchun kurash boshlanadi. Bu kurashning muvaffaqiyati, asosan, u qanchalik tashkillashtirilgan va savodli olib borilishiga bog'liq bo'ladi.

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AUTSORSING – XIZMATLAR SOHASI MUVAFFAQIYATI STRATEGIYASI SIFATIDA

Annotatsiya. Mazkur maqolada bugungi kunda yangi zamonaviy xizmatlar qatorida outsorsing xizmatlarining o'ziga xos xususiyatlari, muvaffaqiyat strategiyalari sifatida qaralishi muallif tomonidan aks ettirilgan. Qolaversa, outsorsing xizmatlarini takomillashtirish bo'yicha taklif va tavsiyalar ishlab chiqilgan.

Kalit so'zlar: xizmat, outsorsing, strategiya, outsorsing xizmatlari.

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OUTSOURCING AS A SERVICE INDUSTRY SUCCESS STRATEGY

Abstract. In this article, the author reflects the special characteristics of outsourcing services, as strategies for success, among new modern services. In addition, proposals and recommendations for improving outsourcing services were developed.

Key words: service, outsourcing, strategy, outsourcing services.

Global raqobat dunyo bozorida yangi ishtirokchilarning paydo bo'lishi bozorda ishtirok etish uchun yangi texnologiyalardan foydalanishni talab qiladi. Zamonaviy dunyoda biznes rahbarlari amalda xizmatlarning outsorsingidan tobora ko'proq foydalanmoqda va uni yangi boshqaruv strategiyasi sifatida belgilaydi. Kun tartibida eng yaxshi qila oladigan narsani qilish va iloji bo'lsa, kompaniya uchun eng foydali bo'lishi mumkin bo'lgan narsani olish vazifasi turibdi. Natijada bozor ishtirokchilari aniq funktsiya va vazifalar bo'yicha ixtisoslashuv yo'lidan boradilar. Boshqacha qilib aytganda, biznes-loyihani alohida tarkibiy qismlarga bo'lish, outsorsing sxemasi bo'yicha muayyan turdagi ishlarni bajarish uchun yuqori ixtisoslashgan kompaniyalarga topshirish samarali tijoratning strategik yo'nalishi hisoblanadi.

Autsorsing xizmat ko'rsatish sektori biznes muhiti omillari, tendensiyalari va naqshlarini hisobga olgan holda korporativ funktsiyalarni bajarish uchun uchinchi tomon tashkilotlari - outsorsinglarga o'tkazish orqali foydali o'zaro hamkorlik qilish uchun bozorda ishtirok etuvchi firma va kompaniyalarning ajralmas to'plamidir.

Jahon bozorida outsorsing xizmatlarini iste'mol qilish bo'yicha bozor ulushini hisobga olgan holda AQSh - 36%, G'arbiy Yevropa - 29% va Yaponiya - 13% yetakchi hisoblanadi. Har qanday funksiya yoki biznes jarayonlarini outsorsingga topshirgan AQSH kompaniyalarining ulushi 2020-yilda 86% ga nisbatan 2019-yildagi 52% ni tashkil etdi. AQSh outsorsing bozorida sotuvlar 2020-yilda 3 baravardan ortiq oshdi¹.

Autsorsing xizmatlari uchun Yevropa bozorini kengaytirish tendensiyalari kuchaymoqda. Tahlilchilarning hisob-kitoblariga ko'ra, 2021 yilning so'nggi choragida Yevropada 2020 yildan buyon har qanday davrga qaraganda ko'proq outsorsing shartnomalari berilgan. Yetakchi maslahatchilarning ta'kidlashicha, xarajatlarni qisqartirish zarurati Yevropa kompaniyalarini o'z bizneslarining bir qismini subpudratchilarga topshirishni istamasliklarini yengishga majbur qilmoqda. So'nggi yillarda Hindiston, Filippin, Meksika, Xitoy va Sharqiy Yevropa mamlakatlari axborot texnologiyalarini ishlab chiqarish va ulardan foydalanishda sezilarli o'sishni boshdan kechirayotgan "yangi iqtisodiyot" vakillari sifatida outsorsing bozori yetkazib beruvchilari qatoriga qo'shilmogda.

Mijoz uchun kurash o'z tovarlari va xizmatlari sifatini oshirishga majbur bo'lgan sharoitda mahalliy kompaniyalar samaradorlik, iqtisodiy samaradorlik va biznes risklarini kamaytirish masalalariga e'tibor qaratishlari kerak.

Shaxsiy biznes vazifalarini bevosita operativ boshqarishdan voz kechish, ularning bajarilishi ustidan nazoratni saqlab turish, kompaniyaga ularni uchinchi shaxslarga "topshirish" natijasida qo'shimcha xarajatlar, soliq va ijtimoiy xarajatlarning "eroziyasi" yo'lida sezilarli darajada oldinga siljish imkonini beradi.

Umumiy ma'noda, *tijorat xizmatlarini outsorsing qilish* - bu muayyan turdagi xizmatlarni bajarish uchun tashqi outsorsing kompaniyasiga o'tkazish hisoblanadi. Outsorsing kompaniyalarga o'zlarining asosiy biznesiga e'tibor qaratishga va yordamchi funksiyalar yukini ularni muvaffaqiyatli bajara oladigan kompaniyalarga topshirishga imkon beradi. Kompaniyada uzoq muddatli outsorsing strategiyasining mavjudligi, yetakchi tahliliy agentliklarning fikriga ko'ra, tijoratni muvaffaqiyatli rivojlantirish va uning tez o'zgaruvchan bozor sharoitlariga moslashishi uchun zarur shartidir. Bunday strategiya natijasida kompaniyaning ichki korporativ jarayonlari va iqtisodiy munosabatlarning boshqa sub'yektlari bilan tashqi aloqalari qayta qurish sodir bo'ladi. O'z navbatida, bu korxonaning asosiy fondlarini yanada oqilona taqsimlash, uning ichki resurslarini bo'shatish, asosiy funksiyalarni bajarish samaradorligini oshirish, ishlab chiqarish xarajatlarini sezilarli darajada kamaytirish va nazorat qilish imkonini beradi.

Xalqaro tahlilchilarning fikricha, milliy iqtisodiyotning ochiqligi va globallasuvi sharoitida dunyoning yetakchi kompaniyalari to'liq offshor outsorsing iste'molchilari hisoblanadi. **Offshor outsorsing** – mijozning

¹ <http://www.weboutsourcing.ru/rus/articles/sfaow.php?idn46>

mamlakatidan tashqaridagi outsorsing kompaniyalari ishtirokidagi outsorsing (masalan, offshor IT-outsorsingi). Tabiiy savol tug'iladi: o'z mamlakatingizda ishlarni bajarishmi yoki ularning bajarilishini offshor kompaniyalarga topshirishmi?

Agar boshqaruv jarayonini o'zgartirish to'g'risida qaror qabul qilinsa, uning barcha tarkibiy qismlarini har qachongidan ham aniqroq va ehtiyotkorlik bilan boshqarish vazifasi birinchi o'ringa chiqadi. Aksariyat hollarda jarayon chet eldagi hamkorlar, yetkazib beruvchilar va mijozlar bilan yanada qattiqroq sinxronlashtirilishi kerak bo'ladi. Mamlakatimizdagi yirik biznesning mahalliy top-menejerlari offshor outsorsingning bunday muammolarini hal etishni muhim deb aytadi: Internetga tezkor ulanish; mijozlar tomonidan kompaniya web-saytiga o'zlari uchun qulay bo'lgan istalgan vaqtda bepul kirish, shuningdek, ma'lumotlarning kunlik zahirasini olish; ma'lumotlar bazasini boshqarish tizimi (ma'lumotlar bazasini boshqarish tizimi), korporativ elektron pochta, samarali ishlaydigan ma'lumotlar tarmog'i, telefon tarmog'ining mavjudligi, viruslar va xakerlik hujumlarini o'z vaqtida "aks ettirish" ning nosozliklari va boshqalar.

Mamlakatimizning o'ziga xos xususiyatlarini hisobga olgan holda, biz milliy outsorsingga ko'proq o'tkaziladigan xizmatlar orasida ishga yollash birinchi o'rinda, ovqatlanish ikkinchi o'rinda, axborot texnologiyalari uchinchi o'rinda, ish haqi va buxgalteriya hisobi to'rtinchi o'rinda ekanligini ta'kidlaymiz; beshinchisi - qurilish ishlarining ayrim turlarini bajarish.

Outsorsingning ta'rifi uni quyidagi nuqtai nazardan talqin qilishning xilma-xilligini aks ettiradi:

- a) fikrlash tarzi;
- b) boshqaruv tamoyillari;
- c) iqtisodiy faoliyat sohalari;
- d) outsorsing falsafasidan moslashuvchan foydalanishning sinergik ta'siri.

"Outsorsing" atamasi inglizcha **"outside resource using"** – **"tashqi resurslardan foydalanish"** so'zlaridan kelib chiqqan. Boshqacha qilib aytganda, bu individual biznes-jarayonlarni maqsadli ravishda taqsimlash va ularni uchinchi tomon tashkilotining bajarilishiga topshirishdir. Amalda outsorsingga qarama-qarshi metodologiya mavjud, ya'ni insorsing deb ataladigan, ya'ni korporatsiyaga ilgari bozorning boshqa sub'yektlari tomonidan bajarilgan funksiyalarni kiritish hisoblanadi.

Ko'pgina ekspertlar outsorsing axborot tizimlari va texnologiyalarining rivojlanishi bilan bog'liq holda tarqaldi deb hisoblashadi va "outsorsing davri"ning boshlanishini 1960-yillarga bog'lashadi. XX asr o'rtalarida, ya'ni 1962 yil, dunyoga mashhur Electronic Data Corporation (EDS) kompaniyasining tashkil topgan sanasi hisoblanib, ayna shu kompaniya outsorsingning boshlanish davri deb qaraladi.

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XIZMATLAR MARKETINGINING SHAKLLANISH TARIXI, MOHIYATI VA BUGUNGI KUNDAGI

Annotatsiya. Mazkur maqolada xizmatlar marketingining shakllanish tarixi, mohiyati va bugungi kundagi ahamiyati muallif tomonidan o'rganilgan. Qolaversa, xizmatlar marketingining iqtisodiyotdagi o'rni haqida fikr-mulohazalar keltirilgan.

Kalit so'zlar: xizmat, xizmatlar marketingi, iqtisodiyot, xizmatlarning shakllanish tarixi.

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HISTORY OF FORMATION, ESSENCE AND PRESENT DAY OF SERVICES MARKETING

Abstract. In this article, the author has studied the history of service marketing, its essence and today's importance. In addition, opinions are given about the role of service marketing in the economy.

Key words: service, service marketing, economy, history of service formation.

Xizmatlar marketingi zamonaviy marketingning bir tarmog'i bo'lib, xizmat ko'rsatish korxonalari marketing faoliyatining o'ziga xos xususiyatini o'rgatuvchi ilmiy fandır. Xizmatlar marketingi bo'yicha ilmiy maqolalar o'tgan asrning 50-yillaridan boshlab e'lon qilingan. Xizmatlar marketingining shakllanish tarixini shartli ravishda uch bosqichga bo'lish mumkin.

Birinchi bosqich – “Qiyinchilik bilan harakat” (crawlingout) 1953-1979 yillarni o'z ichiga oladi.

Ikkinchi bosqich – “Shoshilinch harakat” (scurrying about) 1980-1985 yillarni shz ichiga oladi.

Uchinchi bosqich – “Ishonchli qadam” (walking erect) 1986-1993 yillarni o'z ichiga oladi.

1953-1993 yillarda xizmatlar marketingi bo'yicha yaratilgan ilmiy ishlarni tartibga keltirish bilan amerika olimlari Reymond Fisk, Stiven Braun va Meri Bitnerlar shug'ullanganlar.

“Qiyinchilik bilan harakat”, 1953-1979 yillar. Xizmatlar marketingining bu bosqichi xavf-xatarlar va xizmatlar marketingining vujudga kelish davri bo’ldi deyish mumkin. Bu bosqichning boshlanishi xizmatlar marketingi bo’yicha matbuotda ilmiy ishlar e’lon qilinishi bilan tavsiflanadi. Bu davrning tugashida esa xizmatlar va tovarlar marketingining ikki tur elementi sifatida namoyon bo’la boshladi.

Ana shu 27 yil mobaynida 120 dan ortiq ishlar chop etildi. Shu davrlarda keng tanilgan mualliflar – Djon Beytson, Leonard Berri, Stiven Braun, Per Ele, Vilyam Djordj, Yudjin Djonson, Erik Lanjar, Kristofer Lavloklar o’zlarini mashhur qilgan birinchi ishlarini aynan shu davrda chop etdilar. Bu bosqichning xizmatlar marketingining vujudga kelishidagi hissasi shundan iboratki, xizmatlar marketing mahsuloti sifatida o’ziga xos tavsifga ega bo’ldi. Bu tavsiflar tovarlardan farq qilib, xizmatlarning qo’l bilan ushlab bo’lmaslik, manbadan ajralmaslik, xizmatlar sifatining doimiy emasligi, xizmatlarni saqlab bo’lmaslik kabi xususiyatlarni o’z ichiga oladi.

“Shoshilinch harakat”, 1980-1985. O’tgan asrning 80 yillaridan boshlab marketing bo’yicha ko’plab adabiyotlar chop etildi. 1981, 1982, 1983 va 1985 yillarda Amerika marketing assotsiatsiya yordamida AQShda xizmatlar marketingi sohasida birinchi ilmiy anjumanlar o’tkazildi. Shu 6 yil mobaynida 287 dan ortiq ilmiy ishlar chop etilgan. Xizmatlar marketingining bu bosqichda o’z o’rnini egallashdagi hissasi shundan iboratki, bu yillarda xizmatlar sifati (service quality), xizmat ko’rsatish jarayonlarini tavsiflash (service blueprinting) kabi yo’nalishlarning konseptual asoslari izohlandi. Ana shu yillar davomida xizmatlar marketingi sohasida ko’plab adabiyotlar chop etildi va bugungi kungacha bu jarayon javom etmoqda.

Xizmatlar marketingi bo’yicha dissertatsiyalar. Xizmatlar marketingi bo’yicha dastlabki dissertatsiya tadqiqotlari 1969 yillardan boshlanadi. Shu sohada birinchi dissertatsiyani Vashington (AQSH) universitetida Ejen Djonson yozdi va himoya qildi.

1972 yilda esa boshqa amerika tadqiqotchisi Djordjiya Universitetida (AQSH) Vilyam Djordj “Xizmatlar industriyasida marketing” mavzusida doktorlik dissertatsiyasini himoya qildi. Dastlab xizmatlar marketingidan dissertatsiya yozgan olimlar qatoriga skandinaviyalik Evert Gammessonni kiritish mumkin. Bu olim 1977 yilda doktorlik dissertatsiyasini himoya qildi. Evert Gammessonning Shvesiyadagi Karlstad Universitetida xizmatlar sohasini o’rganish bo’yicha markaz ochganligi ham diqqatga sazovordir.

Gammesondan ikki yil keyin Shvesiyaning biznes boshqaruvi va iqtisod maktabida ishlovchi Kristian Grenross “Marketing xizmatlari: firma xizmatlarida marketing funksiyasini o’rganish” mavzusida doktorlik dissertatsiyasini himoya qildi. Tabiiyki, xizmatlar marketingining ilmiy fan sifatida shakllanishida har xil ilmiy va professional tashkilotlar ham muhim rol o’ynaydi.

Bular qatoriga Amerika marketing instituti va Amerika marketing assotsiatsiyasi kabi tashkilotlarni kiritish mumkin. 1984 yilda esa Amerika marketing assotsiatsiyasi tarkibida maxsus xizmatlar marketingi bilan shug'ullunadigan rasmiy ravishda alohida seksiya tashkil etildi.

Marketing evolyutsiyaning murakkab yo'lini boshidan o'tkazdi, uning o'ziga xos xususiyati – bu konsepsiyani globalashtirishdir, ya'ni uni inson faoliyatining turli sohalarida qo'llash. Dastlab marketing jismoniy sezilarli tovarlarni sotishga moslashgan holda rivojlangan. Hozirgi sharoitda xizmat ko'rsatish sohasini nihoyatda kengaytirishga va unda marketingni jadalroq qo'llanilishiga katta e'tibor qaratilmoqda.

Xizmatlar deganda faoliyatlarning, ishlar va mashg'ulotlarning har xil turlarining ko'plab miqdori tushuniladi. Shu munosabat bilan F.Kotler shunday deydi: “Xizmat – bu tomonlardan biri boshqasiga taklif qiladigan har qanday tadbir, faoliyat yoki foyda. Xizmatlarni ishlab chiqarish tovar bilan uning moddiy ko'rinishida bog'liq bo'lishi va bog'liq bo'lmasligi ham mumkin”. Xizmatlarni ko'rsatish bo'yicha har xil faoliyat turlarini birlashtiruvchi narsa – ashyoviy shakllarga ega bo'lmagan iste'molchilik boyliklarini ishlab chiqarishdir.

Xizmatlarning sezilarsiz harakteri ham haridorlarda, ham sotuvchilarda muammolarni keltirib chiqaradi. Xizmatlarni harid qiluvchilar harid vaqtida “qopdagi mushukni” sotib oluvchi odamlar holatiga tushadilar, chunki bitim predmetini tashkil etuvchi narsani ko'rish, tatib ko'rish yoki ushlab ko'rish imkoniyatiga bo'lmaydi. Bunaqa vaqtda olinadigan xizmatlar sifatini aniqlashda qiynaladilar, ishonchsizlik hissi ortadi.

Xizmatlarning sezilarsizligi sotuvchi faoliyatini murakkablashtiradi. Xizmatlarni ko'rsatuvchi tashkilotlarda kamida ikkita muammo yuzaga keladi. Bir tomondan, mijozlarga o'z tovarini ko'rsatish juda qiyindir. Mehmonxonaning marketing xizmati mutaxassislari sotish vaqtida “tovar”ni ko'rsatish uchun bozorga mehmonxona nomerini o'zi bilan olib bora olmaydilar. Deyarli ular nomerni o'zini emas, balki ma'lum vaqtga uni egallash huquqini sotadilar. Bunda mijoz nomerning egasi bo'lmaydi, balki belgilangan vaqtda undan foydalanish huquqiga ega bo'ladi va kapitalga kirishga haqli bo'ladi – ovqatlanish, trenajyor zallari, saunalar, basseynlar va boshqalar. Boshqa tomondan, xizmatlarni sotuvchilar mijozlarga nima uchun pul to'layotganliklarini tushuntirish yanada murakkab. Haridor xizmatlarni olgandan keyin sotuvchi imtiyozlarni tavsiflab beradi. Xizmatlar marketingidagi asosiy tushunchalar mijoz oluvchi foydadir.

Xizmatlarning sezilarsiz harakteri korxonada oldiga nafaqat ularni moddiylashtirish, balki ma'lum xizmat ko'rsatish muhitini yaratish vazifasini ham qo'yadi. Mehmonxonalar iste'molchilarga shunchaki toza choyshab va yaxshi taomni taklif qilibgina qolmay, balki mehmondo'stlik haqidagi taassurotlarni yaratishga imkon beruvchi sezilarsiz xizmatlarni ham taklif qiladi. Bu jismoniy buyumlar emas, balki harakt yoki takliflardir. Albatta, mehmonxonada

restoranida beriladigan aom shubhasiz mehmonlarning sezilarli taassurot elementidir. Biroq mehmondo'stlik sifatli ovqatlanishdan ustun turadi.

Xulosa qilib aytadigan bo'lsak, xizmatlarda sezilarli elementlarning mavjudligi iste'molchilar tomonidan 4 ta asosiy sensorli kanallar yordamida qabul qilinadi: ko'rish, eshitish, ta'm bilish va hid bilish. Boshqacha qilib aytganda, xizmat ko'rsatishning moddiy imiji iste'molchi ongida uning ko'rishi, eshitishi, xidlashi va ushlab ko'rinishidan shakllanadi.

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XIZMATLAR MARKETINGINING XALQARO MODELLARI

Annotatsiya. Mazkur maqolada xizmatlar marketingining shakllanish tarixi, mohiyati va bugungi kundagi ahamiyati muallif tomonidan o'rganilgan. Qolaversa, xizmatlar marketingining iqtisodiyotdagi o'rni haqida fikr-mulohazalar keltirilgan.

Kalit so'zlar: xizmat, xizmatlar marketingi, iqtisodiyot, xalqaro modellar, Bitner modeli, Gronrus modeli, Kotler modeli, Ratmel modeli, P.Eygli va Ye.Langearda modeli.

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INTERNATIONAL MODELS OF SERVICES MARKETING

Abstract. In this article, the author has studied the history of service marketing, its essence and today's importance. In addition, opinions are given about the role of service marketing in the economy.

Key words: service, service marketing, economy, international models, Bitner model, Gronrus model, Kotler model, Ratmel model, P. Egli and E. Langeard model.

Keyingi yillarda xizmatlar marketingini riojlantirishga katta e'tibor qaratila boshlandi. Bu sohaga e'tibor qaratilishining asosiy sababi so'nggi yillarda ishlab chiqarishga aloqasi bo'lmagan sohalarni xususiylashtirish va turli xil xizmat turlarining paydo bo'lishi bilan tushuntiriladi. Xizmatlar marketingi sohasi tezlik bilan rivojlanib borayotganligiga qaramasdan bugungi kungacha Rossiya marketologlarida ham xizmatlar marketingining umume'tirof etilgan modeli mavjud emas. Chet mamlakatlarda, xususan G'arbiy Yevropa mamlakatlarida xizmatlar marketingining bu modelning umume'tirof etgan strukturaviy elementlari mavjud. Ana shunday modellardan biri D.Ratmel modeli hisoblanadi.

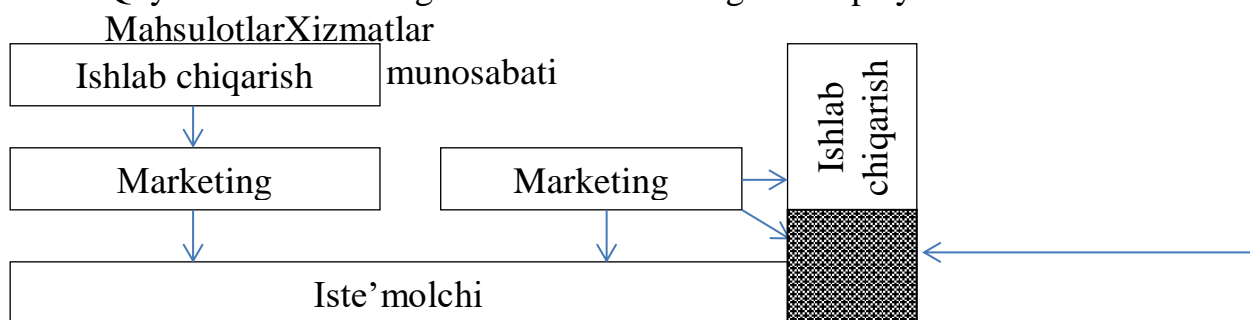
D.Ratmel modeli. Xizmatlar marketingining dastlab yaratilgan modellaridan biri D.Ratmel modeli hisoblanadi. Ratmel modeli dastlab marketingning funksional vazifalari bilan ishlab chiqarish va noishlab chiqarish sektori orasidagi farqni ko'rsatishga urinishlardan biri hisoblanadi.

Ratmel modeli ishlab chiqarish sektorida bir-biri bilan bog'langan va mustaqil uchta jarayonni farqlash zarurligini targ'ib etadi:

- 1) tovarni ishlab chiqarish jarayoni;
- 2) bu tovarlarning marketing jarayoni;
- 3) bu tovarlarni iste'mol qilish jarayoni.

Bu sistemada marketingning funksional vazifasini an'anaviy deb atash mumkin. Birinchi navbatda iste'molchilar talabini qondiradigan tovarlarni ishlab chiqarish kerak, ikkinchidan bu tovarlarning marketing jarayonini tashkil etish kerak (kommunikatsiya, strategiyasi, narx va tarqatish kanallari), ya'ni tovarni iste'molchiga siljitish (marketing_miks) kerak. Uchinchidan, iste'molchining xulq-atvorini bilish uchun iste'mol jarayoni monitoringini olib borish kerak.

Quyida D.Ratmelning xizmatlar marketingi konsepsiyasini keltiramiz.

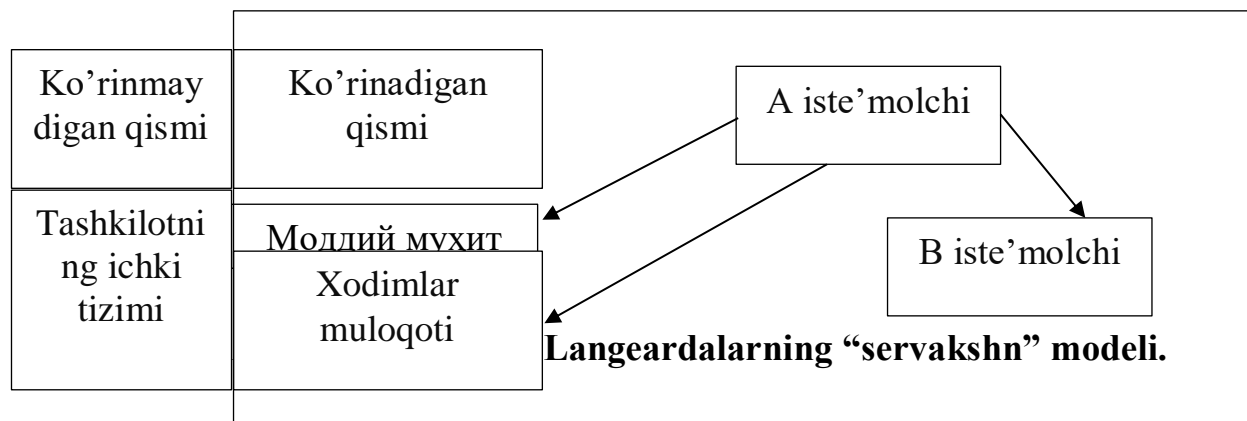


1-chizma. D.Ratmelning xizmatlar marketingi konsepsiyasi

Chizmada keltirilgan ma'lumotlar shundan dalolat beradiki, xizmatlar kontekstida ishlab chiqarish, marketing va xizmatlar iste'molini alohida jarayonlarga ajratish juda qiyin hisoblanadi. Ratmel modelida asosiy e'tibor xizmatlarning tovarlar singari o'ziga xos-xususiyatga ega ekanligiga qaratiladi. Bu yerda xizmatlarni ko'rsatish va uning iste'moli bir vaqtning o'zida ro'y beradi.

P.Eygli va Ye.Langearda modeli. Xizmatlar marketingining bu modeli 1976 yilda Fransiyada Marsel universitetining professorlari P.Eygli va Ye.Langeardalar tomonidan ishlab chiqilgan. Ular bu modelni "servakshn" yoki "xizmat ko'rsatish harakatidir" deb atashgan.

Quyidagi 2-chizmada P.Eygli va Ye.Langearda modeli keltiriladi.



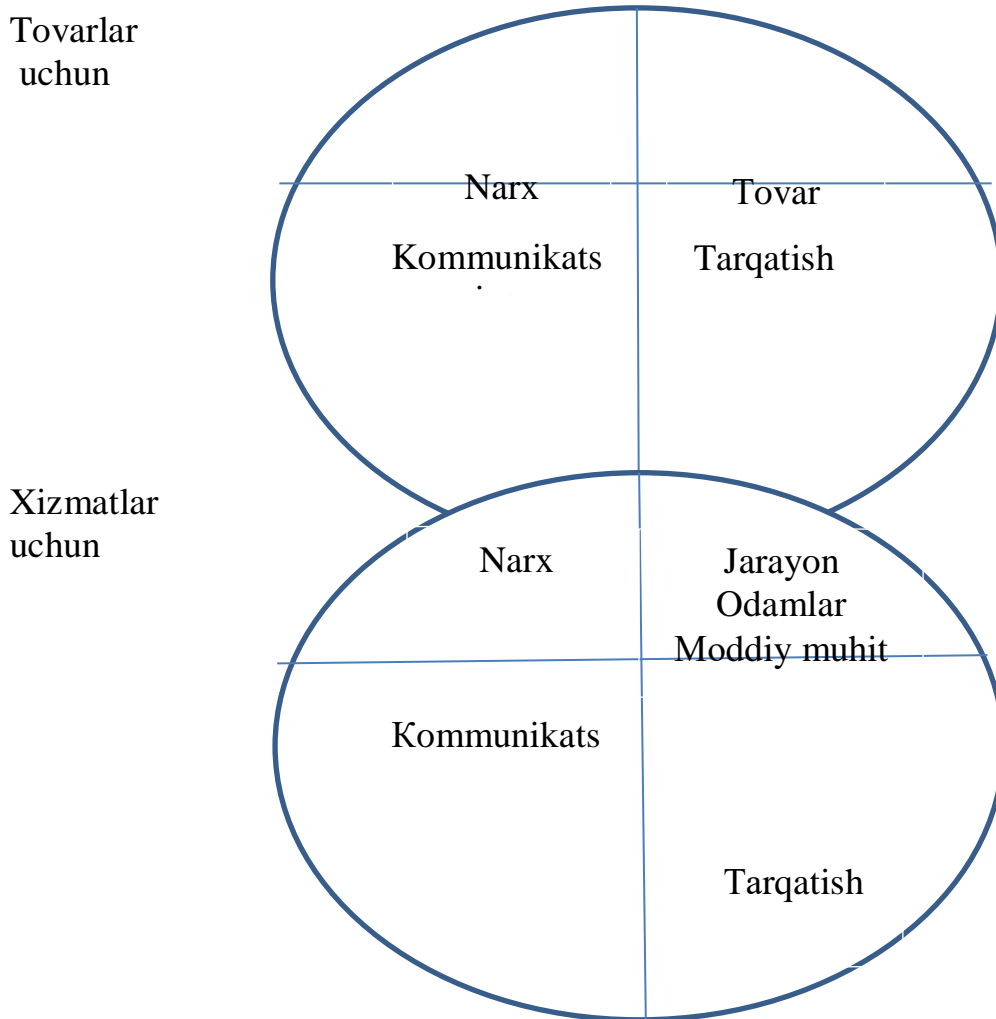
Bu model ishlab chiqarish va iste'molning bir vaqtda ro'y berishini ko'rsatibgina qolmasdan, balki xizmatlar marketingining qo'l bilan ushlab bo'lmaslik xususiyatini ham qayd etadi. Bu modelda bosh omillar quydagilar hisoblanadi:

- 1) katta kvadratda xizmat ko'rsatish jarayonlari;
- 2) kichik kvadratda xizmatni tashkil etish;
- 3) A iste'molchi;
- 4) B iste'molchi.

Bu modelda muhim element bo'lib firma xizmatining maqsadli bozori sifatida namoyon bo'lgan A iste'molchi hisoblanadi. Bu yerda A iste'molchi xulq-atvoriga strelka bilan ko'rsatilgan uchta omil katta ta'sir ko'rsatadi. Eygli va Langeard xizmatlarni tashkil etishni ikki qismga ajratadi: ko'rinadigan va ko'rinmaydigan qismlar. Modelga binoan marketing uchun eng muhim qism ko'rinadigan qism hisoblanadi.

Bu modelning mantiqi shuki, marketing bo'yicha menejer marketingning an'anaviy strategiyalaridan tashqari yana uchta qo'shimcha strategiyalarni o'ylashi va rejalashtirishi kerak. Birinchi marta menejer tashkilotning ko'rinadigan qismi haqida o'ylashi, ya'ni iste'molchi qilinadigan xizmatni baholashi uchun moddiy muhit yaratishi kerak. Amaliyotda bu strategiya xonalarning dizayni va inter'eri orqali amalga oshiriladi. Ikkinchidan, menejer xizmat ko'rsatish jarayonida iste'molchi bilan muloqotda bo'ladigan xodimlarning ma'lum bir standartga mos xulq-atvorini ta'minlashi talab etiladi. Amaliyotda bu strategiya xodimlarni o'qitish va ularning malakasini oshirish orqali amalga oshiriladi. Uchinchidan, menejer iste'molchilarni tashkil etish haqida ham bosh qotirishi kerak. Bunga misol qilib aviakompaniyalarda ekonom va biznes-klasslarning tashkil etilishini ko'rsatish mumkin.

M.D.Bitnerning xizmatlar marketingi modeli. Amerika marketing maktabi hozirgi kungacha 1960 yilda Djerom Makkatri tomonidan yaratilgan "4P"ga sodiqligicha qolmoqda. Arizonsk universitetida M.Bitner bu formulani xizmatlar sohasiga tadbiq etib "6P" gacha ko'paytirdi. Ma'lumki, "4P" an'anaviy formulasi tashkilot uchun nazorat qilishi mumkin bo'lgan marketing faktorlarini (tovar-product, narx-price, tarqatish kanallari-place, kommunikatsiya elementlari-promotion) o'z ichiga oladi. Tashkilotning asosiy maqsadi shundan iborat bo'lishi kerakki, ular maqsadli bozorga raqobatchilarga qaraganda samaraliroq ta'sir ko'rsatsin. Bu formulani M.Bitner xizmatlar sohasiga qo'llab yana uchta "P"ni kiritib formulani "7P" modeliga aylantirdi. Bular quyidagilar: jarayon-process, moddiy muhit-physical evidence, odamlar-people (3-chizma).

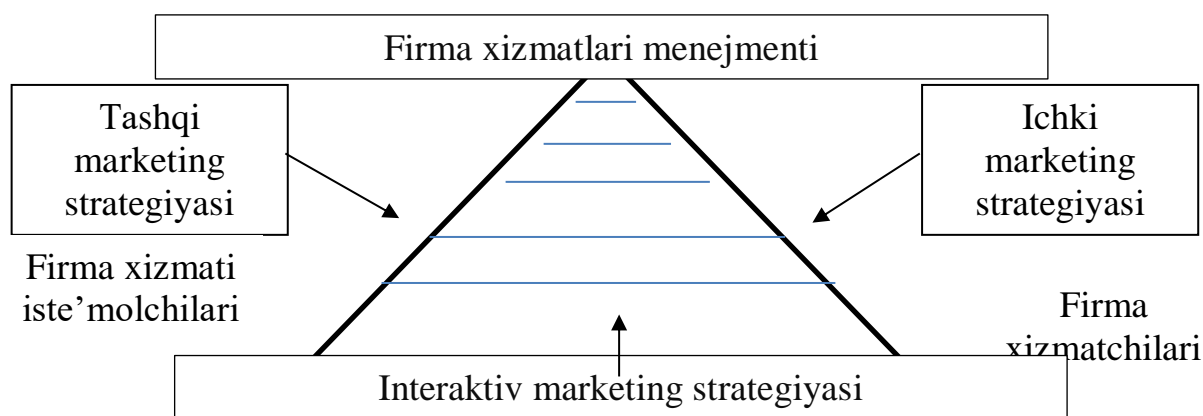


3-chizma. “4P” va M.D.Bitnerning xizmatlar marketingi uchun “7P”si

3-chizmadagi ma’lumotlar shundan dalolat beradiki, bu yerda M.Bitner modeliga binoan marketing bo’yicha menejerlar yettita omildan foydalana oladilar. Bu omillar esa xizmatlar marketingining o’ziga xos-xususiyatlaridan vujudga keladi.

F.Kotler modeli. F.Kotler xizmatlar marketingida bir-biriga bog’liq uchta bo’g’inni farqlashni tavsiya etadi: 1) firma rahbariyati; 2) xizmatchilar aloqasi; 3) iste’molchilar (4-chizma).

Firmaning xizmatlarida marketingni samarali boshqarish uchun uchta bo’g’inga qaratilgan uchta strategiyani rivojlantirish kerak. Birinchi strategiya – bu an’anaviy marketing strategiyasi, “firma – iste’molchi” bo’g’iniga qaratilgan strategiya bo’lib, narxlashtirish, kommunikatsiya, tovar tarqatish masalalarini o’z ichiga oladi.



4-chizma. Xizmatlar marketingining uchburchak modeli

Ikkinchi strategiya – bu ichki strategiya marketingi “firma-xizmatchilar” bo’g’iniga qaratilgan bo’lib, xizmatchilarning iste’molchilarga sifatli xizmat ko’rsatish motivatsiyasi bilan bog’liqdir.

Uchinchi strategiya – bu interaktiv marketing strategiyasi firmaning “xizmatchi-iste’molchi” bo’g’iniga qaratilgan bo’lib, xizmatchilar va iste’molchilarning bir-biriga munosabati jarayonida xizmat ko’rsatish sifatini nazorat qilish bilan bog’liqdir.

Xizmatlar marketingining xalqaro konsepsiyasini tahlil qilib shunday xulosaga kelish mumkinki, ular tovar marketingi singari umumiylikka ega ekan. Ularda qo’llash mumkin bo’lgan qo’shimcha strategiyalarga esa ichki marketing va interaktiv marketinglarni kiritish mumkin ekan.

Kristian Gronroos modeli (Gronroos C.). Kristian Gronros - Shvetsiya va Finlyandiya iqtisod maktablari olimlari tomonidan olib borilgan xizmatlar marketingi sohasidagi tadqiqotlar bilan ifodalangan “Nordic” xizmatlar marketingi maktabining eng taniqli vakilidir. Katta darajada, bu model oldingi modellarga asoslangan va rasmiy ravishda hech qanday original sxematik ifodaga ega emas!

Shimoliy maktabning xizmatlar marketingi nazariyasiga qo’shgan hissasi, odatda, xizmatlar marketingi terminologiyasini batafsil konseptual ishlab chiqish va shunga o’xshash tushunchalarni ilmiy muomalaga kiritish sifatida e’tirof etiladi.

- ichki marketing;
- xizmat sifati;
- interaktiv marketing.

Ratmell “marketingning qo’shimcha funksiyasi” deganda nimani nazarda tutadi, xizmatlarga nisbatan K.Gronros “interaktiv marketing” deb atagan: Interfaol marketing iste’molchi va xizmat ko’rsatuvchi firma xodimlari o’rtasidagi o’zaro munosabatlar jarayoniga qaratilgan.

Xizmat sifati aynan interaktiv marketing jarayonida yaratiladi. Interaktiv marketingning asosiy vazifasi yuqori sifatli xizmat ko'rsatish standartlarini yaratish va qo'llab-quvvatlashdir. Buning asosiy omillari:

- sifatli xizmat ko'rsatish jarayoni;
- xizmat ko'rsatuvchi xodimlarning xatti-harakati.

Shu sababli, ushbu omillarga strategik ta'sir ko'rsatish imkoniyati uchun K.Gronros ikkita qo'shimcha tushunchani kiritadi:

- ▶ xizmat sifatining funksional-instrumental modeli;
- ▶ ichki marketing.

Xizmat sifatining funksional-instrumental modeli xizmat ko'rsatish jarayonida iste'molchi uchun nafaqat uning xizmat ko'rsatish jarayonida nimani olishi (instrumental sifat), balki bu jarayon qanday sodir bo'lishi (funksional sifat) ham muhimligini nazarda tutadi.

Xizmatning funksional sifatini yaratish uchun ichki marketing strategiyasini ishlab chiqish kerak. Ichki marketing firmaning aloqa xodimlariga qaratilgan bo'lib, xizmat ko'rsatishning funksional sifatini yaratishga faol hissa qo'shadigan motivatsion va tashkiliy ish sharoitlarini yaratishga qaratilgan. K.Gronros quyidagi atamalarni kiritadi:

- "ichki mahsulot" (ish jarayoni);
- "ichki iste'molchi" (kompaniya xodimlari).

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XIZMATLAR SOHASIDA SIFAT TUSHUNCHASI VA SIFAT MUAMMOSINING MOHIYATI

Annotatsiya. Mazkur maqolada xizmatlar marketingining shakllanish tarixi, mohiyati va xizmatlar sohasida sifat tushunchasi va sifat muammosining mohiyati muallif tomonidan o'rganilgan. Qolaversa, xizmatlar marketingining iqtisodiyotdagi o'rni haqida fikr-mulohazalar keltirilgan.

Kalit so'zlar: xizmat, xizmatlar marketingi, sifat, xizmatlar sifati, sifat muammosi yechimlari.

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THE CONCEPT OF QUALITY AND THE ESSENCE OF THE QUALITY PROBLEM IN THE FIELD OF SERVICES

Abstract. In this article, the history of the formation of service marketing, its essence, the concept of quality in the field of services and the nature of the quality problem have been studied by the author. In addition, opinions are given about the role of service marketing in the economy.

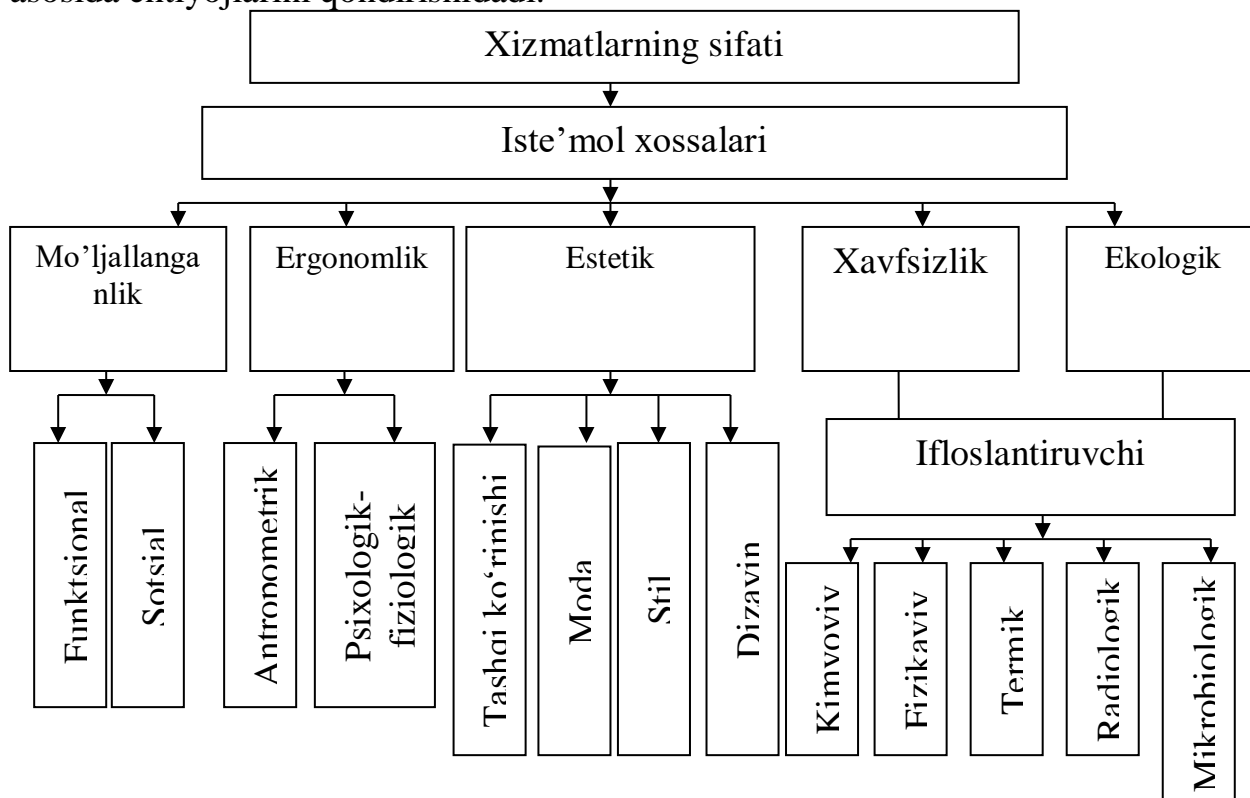
Key words: service, service marketing, quality, service quality, quality problem solutions.

Xizmatlarning sifati – bu buyurtmachining talabini qondirishi mumkin bo'lgan ijobiy xususiyatlarining majmuidir. Xizmatlarning iste'mol qiymati nomenklaturasi ko'p holatlarda tovarlarning iste'mol qiymati nomenklaturasiga mos keladi.

Xizmatlar sifatiga uch guruh talablarni ko'rsatish mumkin: iste'mol qiymatiga talablar, texnologik va nazorat talablari. Xizmatlarning sifatiga iste'mol qiymati talablari iste'mol xossalari va ko'rsatkichlari orqali ifodalanadi.

Xizmatlarning iste'mol xossalari nomenklaturasi quyidagi 1-chizmada keltirildi. Xizmatlarning mo'ljallanganligi – bu xizmatlar buyurtmachilarning asosiy va qo'shimcha ehtiyojlarini qondirishidir. Masalan, chakana savdo xizmatining mo'ljallanganligi asosiy ehtiyojni qondirish, ya'ni iste'molchilarga tovarni sotish, shuningdek qo'shimcha ehtiyojlarni qo'shimcha xizmatlar (qaysi tovarni qayerdan sotib olish, og'ir va katta gabaritli tovarlarni yetkazib berish, tovar sotilgandan keyingi xizmatlar va boshqalar) asosida qondirish kiradi.

Xizmatlar funksional va sotsial maqsadlarga qaratilgan bo'ladi. **Xizmatlarning funksional maqsadi** – mijozning asosiy ehtiyojini qondirishga qaratilganidir. Masalan, umumiy ovqatlanish korxonalari xizmatining funksional mo'ljallanganligi – bu buyurtmachilarning ovqatlarni iste'mol qilish asosida ehtiyojlarini qondirishidadi.



1-chizma. Xizmatlarning iste'mol xossalari nomenklaturasi

Xizmatning sotsial mo'ljallanganligi esa – jamiyat va buyurtmachilarning ma'lum bir sotsial ehtiyojini qondirishi bilan tushuntiriladi. Masalan, umumiy ovqatlanish korxonalari tipi va klasslariga qarab ma'lum bir toifa (sotsial) guruhlar talabini qondirishga qaratiladi. Masalan, restoranlar, ekstra, lyuks-klass barlar boy odamlarning sotsial ehtiyojlarini qondirishga qaratilsa, oshxona va tamaddixonalar esa ko'pchilik iste'molchilar qabul qilishi mumkin bo'lgan narxlarda mijozlar ehtiyojini qondiradi. Kambag'al va aholining ijtimoiy jihatdan himoyalangan qatlamlari uchun esa ba'zi oshxonalar bepul xizmat ko'rsatadi. Bugungi kunda sotsial mo'ljalli xizmatlarning to'g'ridan-to'g'ri o'lchalanadigan ko'rsatkichlari mavjud emas. Zaruriyat bo'lgan hollarda bilvosita ko'rsatkichlaridan foydalaniladi. Masalan, umumiy ovqatlanish korxonalarida, axborot resurs markazlarida, tibbiy muassasalarda xizmat ko'rsatish vaqti, buyurtmani bajarishda kutish vaqti, xizmat ko'rsatilgan kishilar soni, bepul xizmat ko'rsatadigan oshxonalar bilvosita ko'rsatkichlarga kiradi.

Xizmatlarning ergonomik xususiyatlari deganda, xizmatlarning antropometrik va psixofizioligik jihatdan o'ziga xosligini hisobga olgan holda

ularning ehtiyojlarining qondirilishi aytiladi. Antrometrik xususiyatlar – bu iste'molchilar ehtiyojlarining ularning antrometrik tavsiflari hisobga olgan holda qondirilishiga aytiladi. Masalan, lyuks klassdagi restoronlar xizmatining indentifikatsion ko'rsatkichlaridan biri mijozlar o'tirishi uchun tirsakni qo'yib o'tiradigan kreslolarning mavjudligi hisoblanadi. Bu kreslolarning o'lchamlari (balandligi, eni, chuqurligi va hakoza) balog'atga yetgan odamning o'rtacha antrometrik ko'rsatkichlariga mos kelishi kerak. Bolalar qahvaxonasi bolalarga xos mebellar bilan jixozlangan bo'lishi kerak. Shuni alohida qayd etish lozimki, hamma xizmatlar turi ham antrometrik ko'rsatkichlar bo'yicha tavsiflanmaydi.

Xizmatlarning ruhiy-fiziologik xususiyati deganda buyurtmachining ruhiy ehtiyojini qondira olish darajasi tushuniladi. Bu xususiyatlarning bir turi bo'lib, organoleptik xossalari hisoblanadi. Masalan, xizmatning yoki tovarning tashqi ko'rinishi, ovqatlanish bilan bog'liq xizmatlar esa uning ta'mi, hidi va konsistensiyasi kabi ko'rsatkichlari ruhiy-psixologik ko'rsatkichlarga kiradi.

Xizmatlarning antropometrik va ruhiy-fiziologik xususiyatlarining bir-biriga mos kelishi mijozda qulaylik, komfort hissini paydo qiladi. Bunaqa hissiyot iste'molchida hashamatli restoran yoki mehmonxona xizmatidan foydalanganda yoki kichkina qahvaxonada, magazin xizmatidan baxramand bo'lganimizda, turistik avtobuslar xizmatidan foydalanganda paydo bo'lishi mumkin.

Xizmatlarning ergonomik xossalarini yaratish va qabul qilishda qulay mebellar, jihozlar, idishlar, asbob-uskunalar ijobiy rol o'ynashi mumkin. Qulay sharoit va komfort holatini tashkil etishda esa xodimlarning malakasi, iste'molchi bilan ijobiy munosabatga kirisha olish qobiliyati ham muhim hisoblanadi.

Xizmatlarning estetik xususiyatlari deganda xizmatlarning buyurtmachilarning estetik ehtiyojlarini qondira olish darajasi tushuniladi. Estetik xususiyatlar asosan sifatli tavsifga ega bo'ladi. Xizmatlarning estetik xususiyatini ko'rsatuvchi sifat tavsiflaridan biri tashqi ko'rinish hisoblanadi.

Tashqi ko'rinishidan tashqari xizmatlarning estetik xususiyatlari stil, moda va dizaynlar bilan ham tavsiflanadi. **Stil** –rivojlanishning ma'lum bir sotsial-iqtisodiy sharoitida yoki tashkilotning korporativ madaniyati ta'sirida vujudga kelgan urf-odatlar, hayot tarzining namoyon bo'lishidir. Shu sababli davr stili va firmaning stili deb aytish mumkin. Davr bilan bog'liq stil imoratlar fasadini, viveskalar, mebellar, idishlar, xodimlarning kiyinishi tarzida namoyon bo'ladi. Firma stili esa viveskalarining (lavha) rangi, lagotipi, xodimlarning aynan shu firmaga mos kiyinishi, foydalaniladigan idishlarning o'ziga xosligi kabilarda namoyon bo'ladi. **Moda** – bu stildan farq qilib xizmatlar xususiyatlari va estetik ehtiyojlarining qisqa muddatlarda namoyon bo'lishidir. Moda xizmatlarga yangilik olib kirib iste'molchilarning talabini yuqori darajada qondirishga xizmat qiladi.

Xizmatlarning iste'molchilar uchun xavfsizligi. Xizmatlarning iste'molchilar uchun xavfsizligi – deganda, uning hayoti va sog'ligiga ta'sir

etuvchi xavf-xatarning yo'qligi yoki bu xavf-xatar ko'rsatkichlarining belgilangan meyorlardan ortiq bo'lmasligi tushuniladi. Xizmat ko'rsatuvchi xizmatlarni amalga oshirishda belgilangan talablarga rioya qilishi kerak. Agar natija moddiy harakterga ega bo'lsa, u holda vaqti-vaqti bilan tayyor mahsulotning xavfsizligini nazoratdan o'tkazib turish kerak.

Xizmatlarning ekologik xususiyatlari – deganda, ularning atrof-muhitga ma'lum bir ta'siri tushuniladi. Masalan, umumiy ovqatlanish korxonolari xizmatida xomashyo, tayyor mahsulot va o'rab-joylash mahsulotlari chiqindilari chiqadi. Elektr jihozlari ishlatganda elektramaydon intensivligi ortadi, atrof-muhitning termik, mikrobiologik ifloslanishi ro'y beradi.

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IMPROVING THE DIAGNOSIS AND EFFECTIVENESS OF TREATMENT OF ACUTE EXUDATIVE OTITIS MEDIA IN CHILDREN

Resume: One of the urgent tasks of the modern otorhinolaryngological service remains the development of means and methods to improve the effectiveness of treatment of patients with chronic purulent otitis media.

Currently, there is no doubt among clinicians that surgical treatment is necessary for all patients with HCG, regardless of the nature and prevalence of the pathological process in the middle ear.

Keywords: mesotimpanitis, childhood, efficacy, comprehensive assessment.

Relevance. An urgent problem of modern otolaryngology is the problem of treatment and rehabilitation of patients with impaired auditory function of various genesis [3,6].

In the general structure of the pathology of the auditory analyzer, a high proportion is occupied by chronic purulent inflammatory diseases of the middle ear, which often lead not only to temporary disability, restriction of professional activity in people of working age, but also to the development of various complications [1,8].

In recent years, views on the indications and nature of surgical interventions for otitis media have been significantly revised. The position of striving for the earliest possible surgical effect on the focus of chronic infection in order to preserve the most complete auditory function is increasingly recognized [2,5].

For a long time, the success of surgical intervention was associated with the qualification, the level of professional training of an otosurgeon, the availability of high-quality magnifying optics and modern microsurgical instruments [4,7].

However, practice has shown a clear insufficiency of such an approach, which in general is currently manifested in all medical specialties and requires the development of fundamentally new approaches to improving the effectiveness and quality of treatment [5].

The scientific searches of the last decades in this direction have practically led to the creation of three new concepts and methodological approaches: the concept of quality of life, the concept of quality of medical care and the concept of evidence-based medicine [8]. All these concepts are closely intertwined and mutually complement each other, solving one main task — improving the efficiency and quality of treatment of patients.

The purpose of the study. The purpose of this study was to develop a system for evaluating the effectiveness of surgical treatment of patients with chronic purulent otitis media as a method of improving the quality of surgical interventions for this disease.

Research methods Over the past 3 years, we have observed 56 children with chronic purulent otitis media, of which 22 (39.2%) are girls and 34 (60.7%) are boys. In 32 (61.7%) patients, the process was one-sided. The distribution of patients with chronic purulent otitis media by clinical forms was as follows: mesotimpanitis was diagnosed in 28 (50%) patients, epimesotimpanitis – in 5 (8.9%), epitimpanitis – in 23 (41%). Conservative treatment of patients with purulent epitympanitis, mesotimpanitis and epimesotimpanitis was carried out only in the absence of indications for surgical treatment (absence of destruction of bone walls, confirmed by X-ray or CT examination).

The results of the study. Analysis of the results of a microbiological study showed that in mesotimpanitis, the main causative agents of the disease were gram-positive strains of microorganisms - golden and epidermal staphylococci.

With epimesotimpanitis and epitimpanitis, polymorphic flora was also often found in the middle ear. It was noted that the most effective treatment with ozone and miramidez was in patients with mesotimpanitis. Starting from 4-5 days from the beginning of treatment, positive dynamics was recorded, there was a significant decrease in purulent discharge.

On average, by the end of the first week there was a complete decontamination of pathogenic microflora, confirmed by microbiological examination. Clinical recovery (restoration of hearing, confirmed by audiological examination) occurred on average on the 15th-18th day from the onset of the disease. Dynamic observation of the condition of the middle ear cavities and microbiological studies conducted during treatment in patients with chronic purulent otitis media allow us to conclude that the course of the disease depends on the nature of the microflora.

Already on the 4th-5th day of treatment, positive dynamics was noted in patients in whom pathogenic staphylococci were the etiological factor of the disease (the degree of contamination of the middle ear cavity was in the range of 10³ -10⁵ CFU/tampon): purulent discharge from the ears significantly decreased, the mucous membrane of the medial wall of the tympanic cavity became noticeably less hyperemic and edematous, the function of the auditory pipes, which in turn led to improved aeration of the middle ear cavity and

elimination of purulent contents. In 2 patients whose exacerbation of chronic otitis media was caused by E. coli, remission occurred on the 9th day from the start of treatment. In 26 patients, signs of inflammation subsided at an earlier time (on day 4).

Relapse of the disease was observed in 3 patients in whom the causative agents of the disease were staphylococci and fungi of the genus Candida. They had a long-term chronic disease. In 31 (55.3%) patients, clinical recovery occurred on the 5th-6th day from the start of treatment, in 19 (33.9%) – on the 7th-8th day, in 6 (10.7%) – at a later date. Thus, the use of the drug miramidez, in particular the ozone-oxygen mixture, proved effective in the treatment of patients with chronic diseases of the middle ear of fungal and microbial etiology.

Conclusion. The practical significance of the conducted studies lies in the fact that their results allowed us to obtain a quantitative characteristic of the medical and microsocio effectiveness of the quality of medical care for patients with chronic purulent otitis media.

The practical significance of the conducted research also lies in the fact that a method of comprehensive assessment of the quality of surgical treatment of patients with chronic purulent otitis media has been developed and applied in clinical practice. The developed methodology makes it possible to standardize approaches to determining the quality of medical care, objectify its indicators and conduct a comparative analysis when studying the effectiveness and quality of new methods of surgical treatment of patients with chronic purulent otitis media.

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CLASSIFICATION AND DESCRIPTION OF COST ACCOUNTING IN FISHING ENTERPRISES

Annotation. It is important to continuously analyze the dynamics of production costs in fish farms and the dynamics of the cost of fish products, as the analysis reveals possibilities for reducing costs and reducing costs, resulting in measures for their utilization

Keywords: Fisheries, Cost, Initial Accounting, Cost Item, Cost Object, Cluster, Innovation, Calculation.

Enter. In recent years, a number of programmatic measures have been adopted in our republic to develop the fishing industry, increase the volume of production of quality fish products, and satisfy the population's demand for fish products. Based on this, various benefits are given to fisheries, taking into account their economic interests. In the "Address of the President of the Republic of Uzbekistan to the Oliy Majlis of January 24, 2020", special attention was paid to breeding in the fisheries sector, and the implementation of new mechanisms of state support for it was mentioned. This kind of attention paid to the industry by our government, in turn, gives the opportunity to have a significant amount of money at the disposal of fisheries farms, attract them to production and increase their income, thereby ensuring the financial stability of fisheries farms.

Materials and methods. Costs in fishing farms consist of material, financial and labor resources (wages and uniform social payments) spent on economic activities. The costs associated with direct production constitute production costs, which constitute the cost of the manufactured product. The decision of the President of the Republic of Uzbekistan dated November 6, 2018 "On additional measures for the further development of the fishing sector" envisages raising the work in this regard to a new level in terms of quality.

In accordance with this decision, rapid development of the fishing industry in our republic, increase in the volume of production of fish products with the introduction of modern and innovative methods, regulation of the industry is envisaged. At the same time, if the annual fish production capacity of the established fishing clusters is at least 50 tons, they will be exempted from all taxes and mandatory contributions to state funds for the first three years starting from January 1, 2019. In the period until November 1, 2021, the equipment, supplies, mechanisms necessary for breeding mother fish, fish hatchery, as well as incubation, laboratory, intensive fish breeding, fishing, processing, freezing and storage of fish products, which are not produced in the republic and their

spare parts, alternative energy supply equipment, special machinery for land reclamation works and vehicles carrying live fish,

The soft feed and mineral fertilizer (ammafos) brought by foreign organizations and their subsidiaries, company stores, dealer networks and business entities for the needs of fisheries are exempted from customs duties according to the list formed in the established order.

Results and their analysis. The preliminary calculation of fishery production costs and product input is carried out according to the following procedures for their individual items

Table 1

The procedure for accounting for fishing production costs

Cost items Accounting procedure	Cost items Accounting procedure
1. The cost of purchasing fish products is found by multiplying the unit price of the product by its unit price.	1. The cost of purchasing fish products is found by multiplying the unit price of the product by its unit price.
2. The cost of purchasing food products is found by multiplying the unit price of the product by its unit price.	2. The cost of purchasing food products is found by multiplying the unit price of the product by its unit price.
3. Labor costs are found by multiplying the number of hours worked on the order by 1 hourly rate	3. Labor costs are found by multiplying the number of hours worked on the order by 1 hourly rate
4. Social insurance deduction is found by multiplying the calculated salary to be deducted by the specified rate	4. Social insurance deduction is found by multiplying the calculated salary to be deducted by the specified rate
5. Utilities are found by multiplying the meter readings by the specified rate	5. Utilities are found by multiplying the meter readings by the specified rate
6. Marketing expenses are distributed according to the procedure established in the Accounting Policy	6. Marketing expenses are distributed according to the procedure established in the Accounting Policy
7. Veterinary services are distributed according to the procedure established in the Accounting Policy	7. Veterinary services are distributed according to the procedure established in the Accounting Policy
8. Transport costs are divided according to the amount of time (hours) of the farm machinery and other transports	8. Transport costs are divided according to the amount of time (hours) of the farm machinery and other transports

In the fishing industry, as in other economic entities, the components of production costs are approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 dated February 5, 1999 "Regulation on the

composition of costs of production and sale of products (work, services) and formation of financial results" mainly regulated. In accordance with this Regulation, the components of production costs in fisheries are divided into five groups according to their economic content. These are:

- material costs - cost of fishing nets and other types of materials;
- labor costs - wages calculated for workers in the fishing industry;
- social allowances - compulsory payments to the non-budgetary special funds of the state at specified rates in relation to the wages calculated for workers in the fishing industry;
- amortization costs - the cost of depreciation of the main means and intangible assets of the fishing industry;
- other production costs - other auxiliary and general production costs spent on the fishing industry, such as gas, water, electricity, steam supply, current and capital maintenance costs, as well as fees for various services.

Each item of fishery production costs has its own characteristics. The main ones are:

- costs of purchasing fish products;
- costs of purchase of feed products;
- wages and social allowances;
- utility bills;
- marketing expenses;
- veterinary services;
- transport costs;
- unexpected costs.

The synthetic calculation of fishery production costs is taken into account in the 2010 "Main production accounts" in the accounting chart plan. The analytical calculation of production costs is carried out according to the directions of the fishing industry. In fisheries, the object of calculation is fish and fish fry.

When calculating the cost of these products, all of them are transferred to the conditional product (fish) at the specified coefficients. The cost found for each type of conditional product is divided by the received quantity of this type of product, and the cost of one unit of product is found. Costs of uncaught fish in fishponds are carried over to the next accounting period as costs of production in progress for the fisheries sector.

Summary. Accounting of production costs in fisheries according to the proposed cost items, allowing to establish control over costs, to identify opportunities to reduce them, they improve the initial calculation, lead to economically based determination of the cost of each type of fish, and serve to increase the efficiency of the network.

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FEATURES OF ACCOUNTING FOR THE CULTIVATION OF FISH PRODUCTS IN MODERN CLUSTERS

Abstract. The article discusses the creation of accounts for economic operations on the calculation of production costs in fishery farms, income from sales of fish products, sales through sales channels and determination of financial results, as well as improving the reflection of financial results in the financial statements.

Keywords: Fisheries, Cost, Initial Accounting, Cost Item, Cost Object, Cluster, Modern clusters, Innovation, Calculation.

Enter. In order to fully satisfy the population's demand for food products and to ensure the country's food security, improving the management system in fisheries, a separate branch of agriculture, widely introducing market mechanisms in the sector, attracting foreign and local investments, and introducing resource-efficient technologies are accelerating. is going.

At the same time, a comprehensive analysis of this sector shows that there are problems with the introduction of modern and innovative methods of production of fish products in the sector, with the introduction of modern and innovative methods of production of fish products. These problems include the step-by-step introduction and promotion of intensive fish farming, effective use of existing water resources, the large-scale introduction of innovative ideas, scientific developments, modern technologies and scientific achievements to the sector, as well as the organization of accounts for products grown in fish farms. the task of solving on the basis of improvement and increase of economic interest was determined. In particular, in the strategy of agricultural development of the Republic of Uzbekistan for 2020-2030, the tasks of "increasing productivity in livestock, conducting research aimed at sustainable intensification of fish and poultry meat, as well as milk production" were defined.

It is also important to correctly organize and maintain accounting records in the solution of these tasks in fishing farms, to reflect the received products in full and on time in the original documents, to correctly draw up the connection of accounting charts, to fully reflect expenses and incomes, and to determine financial results on an economic basis.

Materials and methods. Scientific and research work was carried out on the farms specializing in fishing operating in Samarkand region, and the connection of the charts to economic operations on the accounting of fish caught

in fish ponds, selling them in farmers' markets and to processing enterprises, and determining financial results was thoroughly analyzed.

Observation, grouping, comparison and other methods were used during the research.

Results and their analysis. In 2019, 3,932 tons of fish were grown in Samarkand region, of which 3,247 tons were contributed by farms. In 2020, these indicators were 4360 and 3643 tons, respectively. In 2021, fish production decreased compared to 2020 and amounted to 4150 tons. When we studied fish farming in the region in the district section, the share of farms in Payariq, Samarkand, Kattakorgan and Ishtikhon districts was 60-65 percent.

The relationship between the accounts of the fish caught in the fishponds, the sale of fish in farmers' markets and to processing enterprises, the sale of fish and the determination of financial results was thoroughly analyzed.

The connection of the production costs of the fishing network in farms, the obtained product and the process of its sale, and the financial results of economic operations is carried out in the following accounting charts:

No. 2010 – "Main production";

No.2810 – "Finished products in the warehouse";

No.4010 – "Accounts receivable from buyers and customers";

No.5010 – "Money in national currency";

No. 5110 – "Billing scheme";

No. 6310 – "Bundles received from buyers and customers";

No.9010 – "Revenues from the sale of finished products";

No.9110 – "Cost of sold finished products";

No.9910 - "Final financial result".

The analysis of the schemes made in the farms shows that the schemes are connected only to the customers in the form of cashless settlements, and the fish sold at the farmer's market are profited, and the schemes are connected according to their sales and financial results, and the fish caught from the pond and sold to the population for cash are not profited. as a result, the financial results did not reflect the economic operations of fish sold to the population for cash.

It is necessary to draw up the following accounting charts for economic operations to determine the income, sale and financial results of fish caught from the pond and sold to the population:

1. Debit schet No. 2810 - "Finished goods in the warehouse"

Credit scheme No. 2010 - "Main production" - for the cost of fish caught from the pond.

2. Debit schet No. 9110 - "Cost of finished goods sold"

Credit card no. 2810 - "Finished products in the warehouse" - at the cost of the fish caught from the pond when it is sold.

3. Debit schet No. 5010 - "Money in national currency"

Credit card no. 9010 - "Proceeds from the sale of finished products" - when the fish caught from the pond is sold, at its selling price, that is, when cash is deposited into the cash register.

4. Debit schet No. 9010 - "Revenues from the sale of finished products"

Credit card no. 9910 - "Final financial result" - for the amount of profit from the sale of fish caught from the pond.

or

Debit schet no. 9910 – "Final financial result"

Credit card no. 9110 - "Cost of finished products sold" - for the amount of loss from the sale of fish caught from the pond.

Summary. As a result of the researches conducted in farms, the creation of the proposed connection of accounts, determining the need to create appropriate accounting documents for the accounting of fish caught from the pond and sold to the population for cash, ensures that the cultivated fish will be fully profitable, farm income and financial results will be determined on an economic basis. As a result, statistical information on the production of products in farms, financial reporting will be accurate and reliable, and it will ensure the effectiveness of management decisions.

The application of our above proposals in farms, along with improving the organization and management of accounting, will lead to the determination of financial results on an economic basis, the determination of the total profit received in accordance with the principles of accounting, and will ensure the improvement of production efficiency and sustainable development.

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AXBOROT TEXNOLOGIYALARI SOHASIDA XARAJATLARNI TAN OLISH MASALALARI

Annotatsiya: Maqolada axborot texnologiyalari sohasida xarajatlarni tan olish, ularni turli kalkulyatsiya usullaridan foydalanish masalalari haqida so'z borgan.

Kalit so'zlar: axborot texnologiyalari raqamli iqtisodiyot, buxgalteriya hisobi, xarajat, kalkulyatsiya, tannarx.

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COST RECOGNITION ISSUES IN THE FIELD OF INFORMATION TECHNOLOGY

Abstract: The article deals with the issues of recognition of costs in the field of information technologies, their use in various calculation methods.

Key words: information technology, digital economy, accounting, cost, calculation, cost.

Iqtisodiy rivojlanishning zamonaviy sharoitida kompaniyalar o'z faoliyatining raqobatbardoshligi va iqtisodiy maqsadga muvofiqligini har qanday yo'l bilan ta'minlashga intiladi. Tashkilot faoliyati samaradorligini ta'minlashning muhim sharti ishlab chiqarish xarajatlarini hisobga olish va tahlil qilish bo'lib, bu resurslardan oqilona foydalanish va mahsulotlar, ishlar, xizmatlar tannarxini shakllantirish ustidan nazoratni amalga oshirish imkonini beradi.

Xarajatlarni hisobga olish muammosi tashqi muhitning beqarorligi va jahon iqtisodiyotidagi inqiroz hodisalari sharoitida ayniqsa dolzarbdir. Shuni ta'kidlash kerakki, axborot texnologiyalari sohasi, iqtisodiy tanazzulga qaramay, eng tez rivojlanayotgan tarmoqlardan biri bo'lib, yuqori darajadagi raqobat bilan ajralib turadi.

Hozirgi vaqtda mamlakatimiz qonunchiligida axborot texnologiyalari sohasida mahsulot tannarxini hisobga olish va hisoblash bo'yicha standart

uslubiy tavsiyalar mavjud emas. Shu sababli, ushbu sohadagi korxonalar xarajatlarni hisobga olish va xarajatlarni hisoblashning umumiy metodologiyasiga, shuningdek, buxgalterlar va boshqaruv hisobi bo'yicha mutaxassislarining professional mulohazasiga e'tibor qaratishga majbur. Bularning barchasi ushbu sohadagi tadqiqotlarning dolzarbligini belgilaydi.

Axborot texnologiyalari sohasidagi xarajatlar hisobining xususiyatlarini tahlil qilishdan oldin ushbu sohaga xos xususiyatlarni ko'rib chiqish kerak. Axborot texnologiyalari sektorining asosiy tashkiliy-texnologik xususiyatlari quyidagilardan iborat:

1. nomoddiy aktivlarning ustunligi;
2. moddiy emas, balki axborot mahsulotini ishlab chiqarish: moddiy mahsulot ko'proq axborotga ega bo'ladi, bu uning qiymatida innovatsiyalar, dizayn va marketing ulushining oshishini anglatadi;
3. axborot mahsulotlari va xizmatlarining rivojlangan bozorining paydo bo'lishi;
4. yetakchi texnologiyalarni universallashtirish;
5. axborotni saqlash qurilmalarini shaxsiylashtirish va miniatyuralashtirish;
6. ilmiy-tadqiqot va tajriba-konstruktorlik ishlarining umumiy hajmida axborot texnologiyalari sohasidagi ilmiy-tadqiqot va ishlanmalar ulushini oshirish;
7. muayyan foydalanuvchi ehtiyojlarini qondirishga qaratilgan noyob mahsulotni yaratish;
8. intellektual kapital ulushini oshirish (aniq odamlarning bilimlari, ko'nikmalari va ishlab chiqarish tajribasi).

AT sohasining tarmoqqa xos xususiyatlari tannarxlar tarkibida, ushbu sohadagi mahsulot va xizmatlar tannarxini hisobga olish va hisoblash amaliyotida o'z ifodasini topadi. 54-son nizom tomonidan o'rnatilgan iqtisodiy elementlar uchun xarajatlar nomenklaturasi odatiy hisoblanadi, shuning uchun axborot texnologiyalari sohasida qo'llaniladi. Ya'ni, IT sohasidagi tashkilotlarning barcha xarajatlarini elementlar bo'yicha tasniflash mumkin: moddiy xarajatlar; mehnat xarajatlari; ijtimoiy soliq; amortizatsiya; boshqa xarajatlar. Shu bilan birga, ushbu sohaning o'ziga xos xususiyatlari ushbu xarajatlar nisbatida namoyon bo'ladi: xarajatlar tarkibida mahsulot (ishlar, xizmatlar) ishlab chiqarish va ishlab chiqarish bilan bevosita shug'ullanadigan mutaxassislarining mehnatiga haq to'lash xarajatlari ustunlik qiladi. Bu axborot texnologiyalari sohasida mahsulot ishlab chiqarish, ishlarni bajarish va xizmatlar ko'rsatish bilan bevosita bog'liq bo'lgan xodimlarning malakalari, kasbiy bilimlari va ko'nikmalarining yig'indisi ekanligi bilan izohlash mumkin. mahsulot (ish, xizmat)ning tabiati va o'ziga xosligi.

Mahsulotlar va xizmatlar tannarxiga kiritish usullariga ko'ra, axborot texnologiyalari kompaniyalarining xarajatlari to'g'ridan-to'g'ri va bilvosita bo'linishi mumkin. Bilvosita xarajatlarni taqsimlash bazasini tanlash,

shuningdek, axborot texnologiyalari sektorining tarmoq xususiyatlari bilan belgilanadi. Axborot texnologiyalari tashkilotlari xarajatlari tarkibida mehnat xarajatlari eng katta ulushni egallaganligi sababli, ushbu sohadagi tashkilotlarning faoliyati ko'p mehnat talab qiladi, degan xulosaga kelish mumkin. Belgilangan buxgalteriya amaliyotiga muvofiq, bu holda bilvosita xarajatlar ajratilishi kerak.

Mehnat resurslarini iste'mol qilish bilan bog'liq ko'rsatkichlar asosi. Tarqatish bazasi sifatida siz foydalanishingiz mumkin: haqiqiy mehnat xarajatlari; to'g'ridan-to'g'ri ish vaqti; mahsulotlarni yaratish, ishlarni bajarish, xizmatlar ko'rsatish va boshqalar jarayonida ishtirok etadigan xodimlar soni.. Eng keng tarqalgan amaliyot - bilvosita xarajatlarni to'g'ridan-to'g'ri mehnat xarajatlariga mutanosib ravishda taqsimlash.

Mahsulotlarning (ishlarning, xizmatlarning) tabiati, o'z navbatida, xarajatlarni hisobga olishning buyurtma asosidagi usulidan foydalanishni belgilaydi. Har bir mahsulot yoki xizmat uchun mijozning yaratilayotgan mahsulot yoki xizmatga bo'lgan barcha talablarini tavsiflovchi maxsus buyurtma va texnik topshiriqlar tuziladi. Ushbu usulning muhim kamchiliklari - bu haqiqiy tannarxni faqat buyurtma oxirida aniqlash, bu xarajatlar darajasini operativ nazorat qilish imkonini bermaydi.

Xizmatlarni ko'rsatish bilan bog'liq xarajatlar, ishlab chiqarishda bo'lgani kabi, ko'p hollarda stavka va rejalashtirishga mos kelishini hisobga olib, axborot texnologiyalari tashkilotlari uchun xarajatlarni hisobga olishning standart usulini joriy etish taklif etiladi. Ushbu usuldan foydalanish rejalashtirilgan, hali amalga oshirilmagan, kelajakdagi xarajatlarni hisoblash imkonini beradi, ya'ni natijada kompaniya rejalashtirilgan tannarxni, belgilangan me'yorlardan chetga chiqishlarni aniqlashi va xarajatlarni nazorat qilish uchun o'z vaqtida boshqaruv qarorlarini qabul qilishi mumkin bo'ladi. mablag'larni to'lash va tuzatish choralarini ko'rish. Normativ usulni joriy qilishda axborot texnologiyalari sanoatiga xos xususiyatlarni va har bir aniq kompaniyaning o'ziga xos xususiyatlarini hisobga olish kerak. IT-kompaniya xarajatlarining ko'p qismi xodimlarning ish haqi bo'lganligi sababli, birinchi navbatda, ushbu aniq xarajat moddasi bo'yicha normativ hisobni yuritish tamoyillarini amalga oshirish kerak.

Shunday qilib, IT-sanoatning aniqlangan xususiyatlari axborot texnologiyalari sohasida mahsulotlar (ishlar, xizmatlar) tannarxini hisobga olish va tannarxini hisoblash bo'yicha tarmoq yo'riqnomalarini ishlab chiqish uchun asos bo'lib xizmat qiladi. Ushbu sohaning xarajatlarini hisobga olish usuli normativ bo'lishi kerak. Xarajatlarni hisobga olishning bir qismi sifatida simulyatsiya modellashtirishdan foydalanish kutilgan darajadan mumkin bo'lgan og'ishlarni hisobga olgan holda istalgan vaqt oralig'ida olingan ko'rsatkichlarning o'zgarishini aks ettiradi. Bularning barchasi kompaniyaning xarajatlari va moliyaviy natijalarini tahlil qilish tizimini, xususan, boshqaruv hisobi va moliyaviy menejment ehtiyojlari uchun takomillashtirishga va korxonaga

foydasini boshqarish samaradorligini oshirishga imkon beradigan juda real modellarni yaratishga imkon beradi.

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RAQAMLI IQTISODIYOT SHAROITIDA BUXGALTERIYA HISOBI

Annotatsiya. Maqolada raqamli iqtisodiyot sharoitida buxgalteriya hisobi zarurati, o' rni hamda hisobda qo' llanilayotgan dasturiy ta' minotlar haqida so' z borgan.

Kalit so' zlar: raqamli iqtisodiyot, buxgalteriya hisobi, raqamlashtirish, QR kod, aktiv.

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ACCOUNTING IN THE DIGITAL ECONOMY

Abstract. The article talks about the need and role of accounting in the digital economy, as well as software used in accounting.

Keywords: digital economy, accounting, digitization, QR code, asset.

Zamonaviy iqtisodiy sharoitda tizimlarni avtomatlashtirish va modernizatsiya qilish tendentsiyasi tez sur'atlar bilan o'sib bormoqda. Bu buxgalteriya hisobiga ham tegishli, chunki barcha korxonalar bu jarayonni avtomatlashtirishi kerak. Ayni paytda korxonalar, muassasa, tashkilotlar egalari tomonidan buxgalteriya hisobi, tahlil, nazorat va soliqqa tortish sohasida malakali mutaxassislar ehtiyoj sezilmoqda.

Buxgalter kasbi har doim mehnat bozorida talabga ega. U bozor iqtisodiyotiga o'tish bilan birga sezilarli o'zgarishlarga duch keldi, bu esa buxgalteriya hisobiga joriy etilgan yangi texnologiyalarning rivojlanishiga turtki berdi. Buxgalteriya hisobi tizimining asosiy elementlaridan biri ikkita quyi tizimning axborot komponenti - boshqaruv va moliyaviy hisob. Tashkilotni raqamli o'zgartirish nuqtalarini tizimlashtirishga asoslangan boshqaruv funksiyasidan axborotga o'tish ham mavjud.

Raqamli iqtisodiyot – ishlab chiqarishning asosiy omillari va vositalari raqamli ma'lumotlar (ikkilik, axborot va h.k.) va tarmoq tranzaksiyalari, shuningdek ulardan foydalanish samaradorligi va unumdorligi va tannarxini

sezilarli darajada oshirishi mumkin bo'lgan resurs sifatida foydalanish bo'lgan iqtisodiyot turi.

Ushbu sohadagi tadqiqotlarning dolzarbligi, shuningdek, buxgalteriya hisobi texnik va ko'p funktsiyali elektron axborot muhitida "tarqalishi" tufayli moliyaviy ma'lumotlarning asosiy provayderi sifatida o'z mavqeini yo'qotish xavfi bilan bog'liq.

Bugungi kunda mamlakatimizda buxgalteriya hisobini yuritishda bir qancha dasturiy ta'minotlardan foydalanilmoqda, jumladan luz, lc, uzasbo, estat dasturlari va buxgalteriya hisobining ayrim obyektlari uchun my.soliq.uz, faktura.uz, internet banking, didox.uz saytlaridan foydalanib kelinmoqda.

Mamlakatimizda iqtisodiyotni raqamlashtirishi natijasida buxgalteriya hisobini tashkil etishning quyidagi usularidan foydalanish mumkin.

❖ *luz, lc, uzasbo, estat kabi dasturiy ta'minotlarni ma'lumotlar bazasiga ulash orqali faoliyatni yuritish;*

❖ *bulutli texnologiyalardan foydalanish Google drive(disk), yandex disk, Onedrive, dropbox texnologiyalaridan foydalanish;*

❖ *blokcheyn texnologiyasidan foydalanish.*

Har bir texnologiyani buxgalteriya hisobida qo'llashning ijobiy va salbiy jixatlari mavjud.

luz, lc, uzasbo, estat kabi dasturiy ta'minotlari buxgalterlarga buxgalteriya hisobining bir-biriga bog'langan sohalarini yuritish, boshqaruv xodimlariga tegishli ma'lumotlarga ega bo'lish va boshqaruv qarorlarini qabul qilish imkoniyatini beradi.

Buxgalteriya hisobini avtomatlashtirish buxgalterlar ishini va ma'lumotni qo'lda qayta ishlash bilan solishtirganda ancha osonlashtiradi. Buxgalteriya hisobini avtomatlashtirish boshlang'ich hujjatlarni avtomatik tarzda rekvizitlarni to'ldirish, ko'p hajmli ma'lumotlarni qayta ishlash, ma'lumotlarni turli ko'rinishlarda foydalanuvchilarga taqdim etish imkoniyatlarining mavjudligi, ortiqcha qog'oz sarfi oldi olinadi, rahbariyat va quyi bo'g'inlar, tashkiliy bo'linmalar o'rtasida tezkor ma'lumot almashinuvi, arifmetik xatolarni bartaraf etish, nazorat qiluvchi organlar va banklar bilan onlayn aloqa, qonun hujjatlaridagi o'zgarishlarga tezda javob berish qobiliyatlarining mavjudligi bilan foydalanuvchilarga qulayliklar yaratadi.

So'nggi o'n yilliklarda konservatizm va uning ma'lumotlarga, o'ziga xos usullar va mahsulot formatlariga, muhim cheklovlar va qoidalarga, jarayonning natijalar ustidan ustunligi va manfaatdor tomonlar uchun axborot qiymatining yo'qligiga retroaktiv e'tibor tufayli buxgalteriya hisobining funktsional imkoniyatlarini qisqartirish bilan bog'liq muammolar paydo bo'ldi, bu esa bir qator muammolarga olib keldi. Axborot muhitini shakllantirish jarayonining ahamiyatini ko'rib chiqish va buxgalteriya hisobini tashkil etishni takomillashtirish yo'llarini topishga qaratilgan fundamental tadqiqotlar.

Korxonaning buxgalteriya hisobi va nazorati va tahliliy ishining asosiy yo'nalishi foydalanuvchilarni aktivlarning mavjudligi va holati to'g'risida

xabardor qilishdir, chunki ularni sotib olish investitsiya bilan bog'liq. Ko'pgina korxonalariga xos bo'lgan yuqoridagi ma'lumotlarni yig'ish tizimini soddalashtirish uchun har bir ob'ekt uchun muayyan biznes uchun maxsus kodli ob'ektlarning QR kodlaridan foydalanish tavsiya etiladi.

QR kodlash tizimi uchun siz ko'p sonli kodlarga buyurtma berishingiz va mavjud maxsus jihozlarga, xususan, mobil qurilmalarga (smartfonlar, planshetlar), shuningdek, to'g'ridan-to'g'ri foydalanish uchun mos dasturiy ta'minotga ega bo'lishingiz kerak. Ushbu tizim joriy etilgandan so'ng, ma'lumotlarni tezda to'plash mumkin, chunki mas'ul shaxslar ilgari korxonaning boshqa tarkibiy bo'linmasi vakolatiga kiradigan ob'ektlar to'g'risidagi ma'lumotlarga kirish imkoniyatiga ega bo'ladilar.

Menejmentga taqdim etilgan barcha to'plangan ma'lumotlar bo'linma tomonidan yaratilgan yagona ma'lumotlar bazasida ko'rsatiladi, bu esa tegishli boshqaruv qarorlarini qabul qilishga yordam beradi.

Ishonamizki, inventarizatsiya jarayonida QR kodlaridan foydalanish aktivlarning, jumladan, aylanma mablag'larning haqiqiy mavjudligini tekshirish jarayonini yaxshilaydi, chunki QR kodlari obyektlar haqidagi barcha ma'lumotlarni shifrlaydi. Kodlarni o'qishda aylanma aktivning inventar kartasida ko'rsatilgan ma'lum bir ob'ekt haqida to'liq ma'lumotlar aniqlanadi. QR kodida siz ob'ekt tasvirini kodlashingiz va keyingi inventarizatsiya paytida uni yangilashingiz mumkin. Ob'ektning tasviri inventarizatsiya davrlari orasidagi aktivlarning holati va o'zgarishlarini ob'ektiv baholash imkonini beradi.

Shunday qilib, QR kodlari yordamida aktivlarni kuzatish va inventarizatsiya qilishning samarali tizimini yaratish ishni bajarish uchun sifatli dasturiy ta'minot va ilovani talab qiladi.

Aktivlarning mavjudligi, holati va harakati to'g'risidagi ma'lumotlarni yig'ish puxta jarayondir. Odatda, ushbu protsedura belgilangan vakolatlar doirasida sub'ektning turli bo'linmalarida amalga oshiriladi, shuning uchun u turli manbalardan olingan ma'lumotlarni umumlashtirish jarayonini murakkablashtiradi.

Demak, raqamlashtirish natijasida yuzaga kelgan jiddiy texnik o'zgarishlar, shuningdek, iqtisodiy makonda axborot salohiyatining o'sish jarayonini rag'batlantirish, buxgalteriya hisobini modernizatsiya qilish buxgalteriya hisobi metodologiyasi va tashkil etilishini takomillashtirishga xizmat qilmoqda. Raqamli buxgalteriya hisobi raqamli usullar va vositalar yordamida moliyaviy ma'lumotlarni uzatuvchi raqamlashtirilgan buxgalteriya jarayonidir. Buxgalteriya hisobidagi raqamli imkoniyatlar har yili tan olinib, ommalashib bormoqda va integratsiyalashmoqda.

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ALOQA XIZMATLARINI KO'RSATUVCHI SUBYEKTLARDA SEGMENTAR HISOB VA HISOBOTGA ZARURAT

Annotatsiya: Maqolada aloqa xizmatini ko'rsatuvchi subyektlarda segmentar hisob va hisobotga zarurat, ularni aks ettirishdagi bugungi muammolar ochib berilgan.

Kalit so'zlar: aloqa, xizmat, segment, hisob, hisobot, buxgalteriya, biznes.

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THE NEED FOR SEGMENT ACCOUNTING AND REPORTING IN SUBJECTS PROVIDING COMMUNICATION SERVICES

Abstract: The article reveals the need for segmental accounting and reporting in entities providing communication services, and today's problems in their reflection.

Keywords: communication, service, segment, account, report, accounting, business.

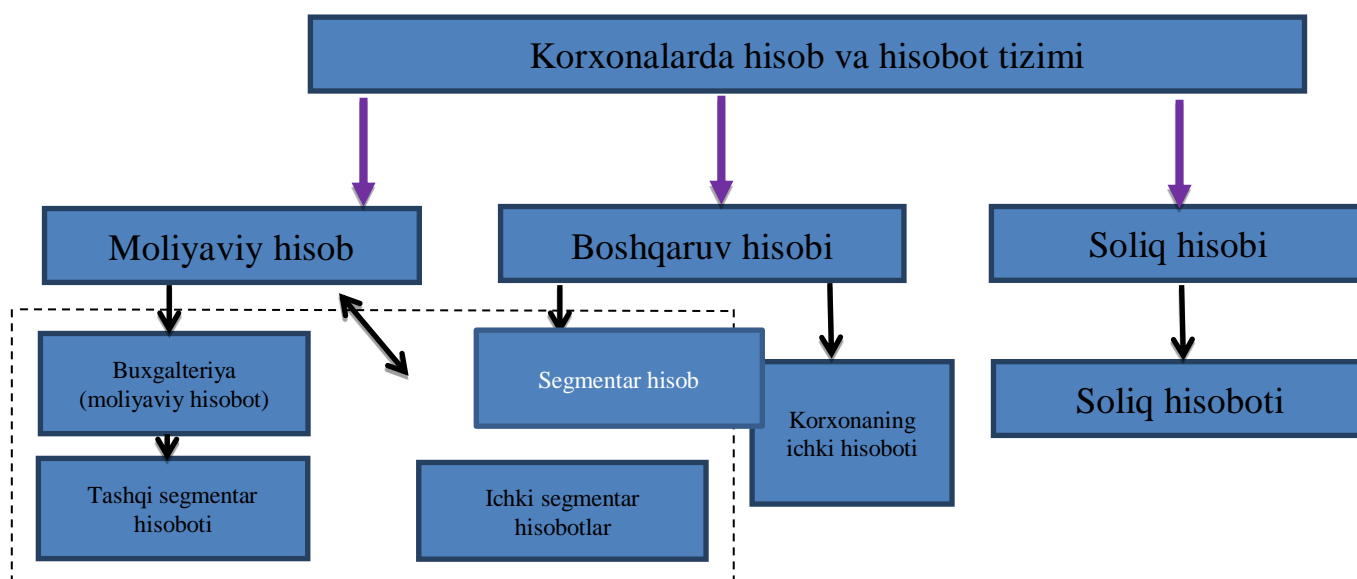
Boshqaruv hisobida yaxlit iqtisodiy birlik hisoblangan korxonaning tarkibiy qismlari sifatida uning javobgarlik markazlari, masalan, ta'minot bo'limi, asosiy va yordamchi ishlab chiqarish sexlari, sotish bo'limi, savdo shahobchalari yoki markazlari (uylari), turli boshqa xizmat ko'rsatuvchi bo'linmalari qaraladi. Yaxlit biznesning tarkibiy qismlari sirasiga asosiy faoliyat, investisiya faoliyati, moliyaviy faoliyat, ijtimoiy faoliyat kabilar kiradi.

Mos ravishda, biznesdan olingan daromadning o'zi alohida faoliyat turlaridan, shu jumladan, odatiy faoliyat, yangi innovasion faoliyat, tugatilayotgan faoliyatdan olingan daromad, ichki bozor va eksport faoliyatidan olingan daromad, alohida tovarlarni sotishdan olingan daromad kabilardan tashkil topadi. Boshqaruv uchun har bir faoliyatning, mahsulot turining xarajatliligi, foydaliligi o'ta muhim hisoblanadi. Shu bois ham har bir faoliyat,

mahsulot turi bo'yicha «daromad-xarajat-foyda» ko'rsatkichlari zanjirini o'zida mujassamlashtiruvchi hisobot shakllarini tuzish va ulardan samarali boshqaruv qarorlarini qabul qilishda bevosita foydalanish o'ta muhim hisoblanadi.

Yuqoridagilar va boshqa omillar korxonalarda tashqi axborot foydalanuvchilar uchun tuziladigan moliyaviy hisobotdan tashqari o'zlari uchun samarali boshqaruv qarorlarini o'z vaqtida qabul qilish maqsadida atroflicha axborotlarni beruvchi ichki boshqaruv segmentar hisobotlarni tuzishni ham obyektiv zarurat qilib qo'yadi. Bunday boshqaruv segmentar hisobotlarning bosh maqsadi bo'lib barcha ichki axborot foydalanuvchilarning korxonada faoliyati samaradorligini yanada oshirish uchun eng zarur bo'lgan atroflicha axborotlarga bo'lgan talabini qondirish hisoblanadi.

Boshqaruv maqsadida tuziladigan boshqaruv segmentar hisobot korxonalar tomonidan majburiy tarzda tuziladigan moliyaviy hisobotning tarkibiy qismi hisoblanmaydi. Shu bois ham boshqaruv segmentar hisobotini tuzish majburiy hisoblanmaydi. Boshqaruv segmentar hisobotning majburiy emasligi hamda unga doir yagona tartiblarni belgilanmaganligi sababli dunyo mamlakatlarida uni turli shakl va mazmunda, tarkibda, uslublarda tuzilayotganligi ko'rish mumkin.



1 -rasm. Korxonalarning yaxlit hisob tizimida segmentar hisob va hisobotning o'rni.

Shu bilan birga xalqaro hisob ta'limotiga ko'ra segmentar boshqaruv hisobotlarning subyektlari va obyektlari, ularda aks ettiriladigan ko'rsatkichlar tizimiga qo'yilayotgan umumiy talablar ma'lum darajada shakllantirilgan. Chunonchi, xalqaro ta'limotda boshqaruv segmentar hisobotni tuzuvchi subyektlar sifatida iqtisodiy birliklarning javobgarlik markazlari e'tirof etiladi.

Boshqaruv segmentar hisobotlar tuzilishi lozim bo'lgan javobgarlik markazlari sirasiga quyidagilar kiritiladi:²

*ta'minot markazi – bu rahbari ishlab chiqarishni uzluksiz kerakli mehnat kuchi, vositalari va predmetlari bilan ta'minlash uchun javobgar hisoblanadigan korxonaning tarkibiy bo'linmalari bo'lib, bunday markaz o'z ichiga kadrlar bo'limi va ta'minoti bo'limlarini oladi. Ularda kadrlarga, mehnat vositalari va predmetlari bo'lgan talab va ta'minotni rejalashtirish, me'yorlashtirish va hisobini yuritish bevosita boshqarish maqsadlaridan kelib chiqib tashkil etiladi.

*xarajat markazi – bu rahbari faqat xarajatlar uchun javobgar hisoblanadigan korxonaning tarkibiy bo'linmalari; bunday markaz korxonada rahbari yoki uning ishlab chiqarish bo'yicha muoviniga bo'ysunadigan asosiy, yordamchi va xizmat ko'rsatuvchi bo'limlari hisoblanadi, ushbu bo'limlarda asosiy, yordamchi va xizmat ko'rsatishga oid ishlab chiqarish xarajatlarini rejalashtirish, me'yorlashtirish va hisobini yuritish ishlab chiqarish omillari hamda ulardan foydalanishni nazorat qilish, tahlil qilish va boshqarish maqsadlarida tashkil etiladi.

*foyda markazi – bu rahbari ham sotish, ham xarajatlar, ham foyda uchun javobgar hisoblanadigan korxonaning tarkibiy bo'linmasi; bunday markaz korxonada rahbari yoki uning reja-moliya ishlari bo'yicha muoviniga bo'ysunadigan sotish bo'limi, reja-iqtisod, moliyalashtirish bo'limi va buxgalteriya bo'limlari hisoblanadi; ushbu markaz rahbari sotish baholarini, ishlab chiqarish va sotish hajmini, shuningdek, ishlab chiqarish va sotish tannarxini nazorat qiladi; mazkur markazda daromad ishlab chiqilgan va sotilgan mahsulotning pul birligidagi qiymat, xarajat – ishlatilgan resurslarning pul birligidagi qiymat, foyda esa daromad va xarajatlar o'rtasidagi farq sifatida aniqlanadi, markazda pirovardida asosiy nazorat qilinadigan ko'rsatkich bo'lib foyda ko'rsatkichi hisoblanadi.

*bosh ofis markazi – bu rahbari nafaqat tushum, xarajat va foyda uchun, balki kapital va moliyaviy investitsiyalar uchun ham javobgar hisoblanadigan korxonaning tarkibiy bo'limi; bunday markaz korxonada rahbari boshchiligidagi bosh ofis hisoblanadi, uning asosiy maqsadi va vazifasi bo'lib korxonada nafaqat foyda olish, balki kiritilgan kapital va moliyaviy investitsiyalar rentabelligi, investitsiyalar daromadliligi va xususiy kapital ko'payishiga erishishni ta'minlash hisoblanadi.

Xalqaro hisob amaliyotida boshqaruv segmentar hisobotni tuzish obyektlari bo'yicha ham yaxlit fikr shakllantirilgan. Bunday obyektlar bo'lib korxonaning bosh byudjeti va alohida olingan ko'rsatkichlar bo'yicha tuziladigan byudjetlar e'tirof etiladi.

Korxonada bosh byudjeti (biznes reja) ijrosi bo'yicha hisobotni tuzishga mas'ul bo'lib korxonada bosh ofisi rahbari hisoblanadi. Rahbar bosh menejer sifatida javobgarlik markazlari tomonidan tuziladigan alohida ko'rsatkichlar

² Уразов К.Б., Пўлатов М.Э. Бухгалтерия ҳисоби. Дарслик. -Т.: “Инновацион ривожлантириш нашриёти-матбаа уйи”, 2020. 542-543б.

byudjetlari bo'yicha tuziladigan hisobotlarni qabul qiladi, ular bajarilishini nazorat qiladi, shuningdek, ularga tuzatishlar kiritish, ijrosini ta'minlashga qaratilgan qarorlarni qabul qiladi, kelgusi davrlar uchun korxonaning yangi biznes – rejasini tuzishga umumiy rahbarlikni olib boradi.

Boshqaruv segmentar hisobotlarga ma'lum talablar ham qo'yiladi. Ushbu talablar sirasiga quyidagilar kiradi:

- o'z vaqtidalilik – bu hisobotni unga zarurat paydo bo'lgan vaqtda taqdim etish;

- yetarlilik – bu axborotning to'liqligi, biroq o'z ichiga zarur bo'lmagan ortiqcha axborotlarni qamrab olmaslik;

- maqsadlilik – axborotning boshqaruv maqsadi xususiyatini qamrab olganligi;

- manzillilik – hisobotning konfidensiallik tamoyiliga to'liq amal qilingan holda faqat mas'ul xodimlarga yetkazilishi;

- obyektivlilik – boshqaruv uchun zarur axborotlarni shakllantirishda xatoliklarga yo'l qo'ymaslik;

- taqqoslamalilik – hisobot ma'lumotlarining vaqt bo'yicha va korxonada javobgarlik markazlari bo'yicha taqqoslanish imkoniyatiga egaligi;

- tejamkorlik – boshqaruv segmentar hisobotlarni tuzish xarajatlarini ularni foydalanishdan ko'riladigan samaradan ortib ketmasligi.

Boshqaruv segmentar hisobotlarni taqdim etish muddatlarini buzish ularda aks ettirilgan ma'lumotlar qimmatini pasayishiga olib keladi, boshqacha aytganda bunday hisobotlar operativ qarorlarni qabul qilishda nafsiz bo'lib qoladi. Shu bois ham, segmentar hisobotlarni o'z vaqtida - talab qilingan vaqtda, har soatda, har smenada yoki ish kuni oxirida berish foydali. Ayrim segmentar hisobotlarni talab etilgan davrlarda - har haftada, bir oyda yoki boshqa belgilangan vaqtda berish maqsadga muvofiq. Shuningdek, u yoki bu obyekt to'g'risida ma'lumotlarni ayrim guruh foydalanuvchilarga, masalan, quyi va o'rta bo'g'in boshqaruv menejerlariga batafsil tarzda har kuni, yuqori bo'g'in menejerlariga esa ular to'g'risidagi hisobotlarni haftasiga yoki oy oxirida jamlangan holda berish talab qilinadi.

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KORXONA DAROMADLARINI XUJJATLASHTIRISH TARTIBI

Annotatsiya: Maqolada korxonalar daromadlarini xujjatlashtirish zarurati, ular ketma-ketligi hamda tartiblari ochib berilgan.

Kalit so'zlar: daromadlar, xujjatlashtirish, hisob faktura, buxgalteriya hisobi, shartnoma.

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PROCEDURE FOR DOCUMENTATION OF ENTERPRISE INCOME

Abstract: The article describes the necessity of documenting the income of enterprises, their sequence and procedures.

Key words: income, documentation, invoice, accounting, contract.

Korxonada va tashkilotlarda sodir bo'lgan xo'jalik muommolarini, shuningdek, mavjud bo'lgan moddiy boyliklarni xam boshqa yuridik va jismoniy shaxslar bilan olib boriladigan hisob-kitoblarni hisobga olish va nazorat qilishni ta'minlash uchun buxgalteriya xujjatlaridan foydalaniladi.

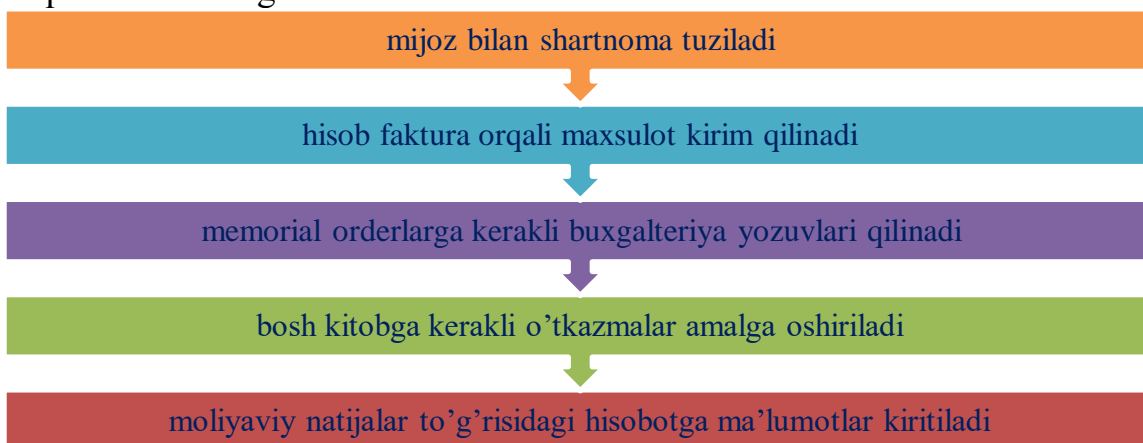
Buxgalteriya hisobi ishlarini tashkil qilish va yuritishda xujjatlardan foydalanish muhim hisoblanadi. Chunki, korxonada sodir bo'lgan har bir xo'jalik operatsiyasi xujjatlashtirilgan taqdirdagina, uning uzluksiz hisobga olinishi ta'minlanadi. Shu bilan birgalikda xujjatlardagina lumotlari korxonada sodir bo'ladigan xo'jalik muommolarining ishonchligini ta'minlaydi.

Buxgalteriya hisobidagina xo'jalik muommolarini xujjatlashtirish joriy buxgalteriya hisobiga lumotlari va moliyaviy hisobot ko'rsatkichlariga isbotlovchi kuch beradi. Ba'zihollarda xo'jalik tortishuvlari xo'jalik suditomonidan to'g'ri xal qilishimkonini beradi.

Xujjatlashtirish yordamida xo'jalik mablag'lari xarakatini o'z vaqtida to'g'ri hisobga olish, shuningdek birmoddiy javobgar shaxsdan ikkinchisiga o'tkazishda moddiy boyliklarning butligi ta'minlanadi. Shuning uchun ham xo'jalik muommolarini xujjatlashtirish natijasida korxonada mullukining butligi ta'minlanadi.

Korxonada va tashkilotlarda hisob-kitoblarni amalga oshirish, moliyaviy natijalarni aniqlash, umuman olganda barcha xo'jalik jarayonlari rasmiylashtirishda buxgalteriyahisob xujjatlaridan foydalaniladi. Bu esa korxonada vatashkilotlarda buxgalteriyahisob xujjatlarining o'rnini va ahamiyatini muhimligini bildiradi hamda amalga oshirilgan xo'jalik muommolari ustidan nazorat o'rnatish bilan birga, ish yuritishda muayyan tartib-intizomni yo'lga qo'yiladi.

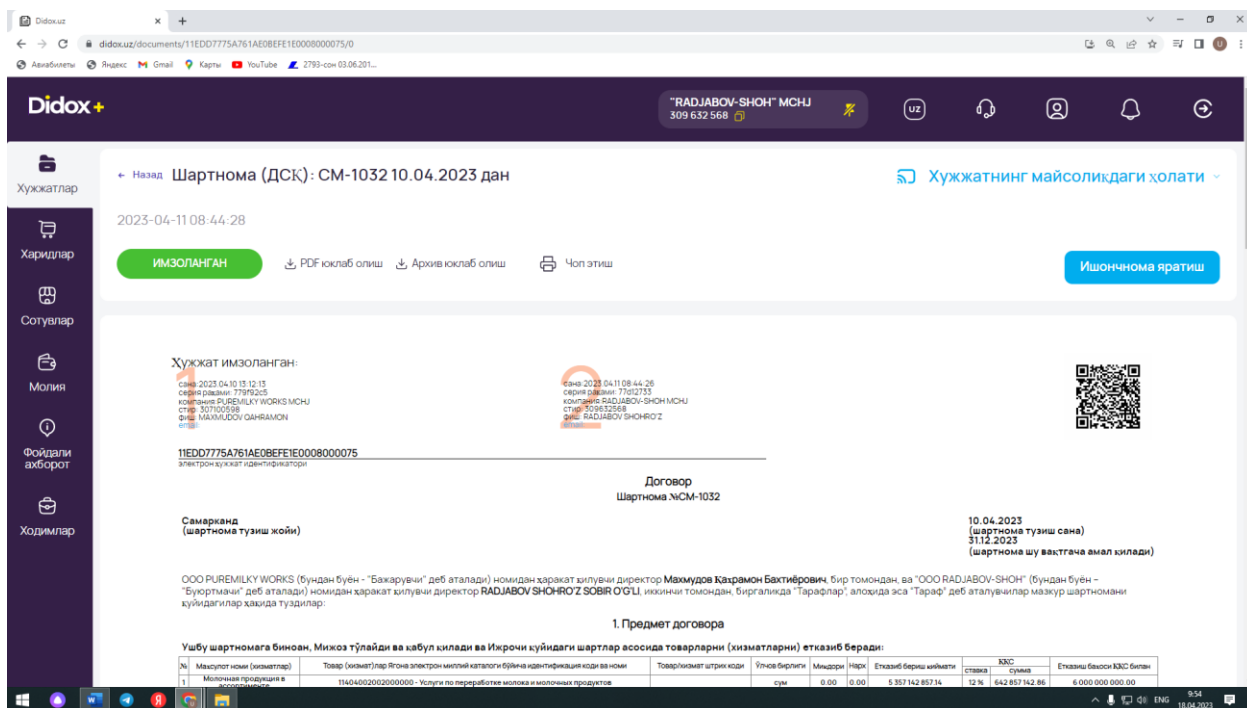
Korxonalarda daromadlar hisobini xujjatlashtirish bir qancha boshqichlarda amalga oshiriladi.



1-chizma. Daromadlarni xujjatlashtirish ketma-ketligi.

Mamlakatimizdagi me'yoriy xujjatlarga asosan har qanday yuridik shaxslar o'rtasidagi hamda yuridik va jismoniy xashlar o'rtasidagi muomalalar shartnoma bilan rasmiylashtirilish shart.

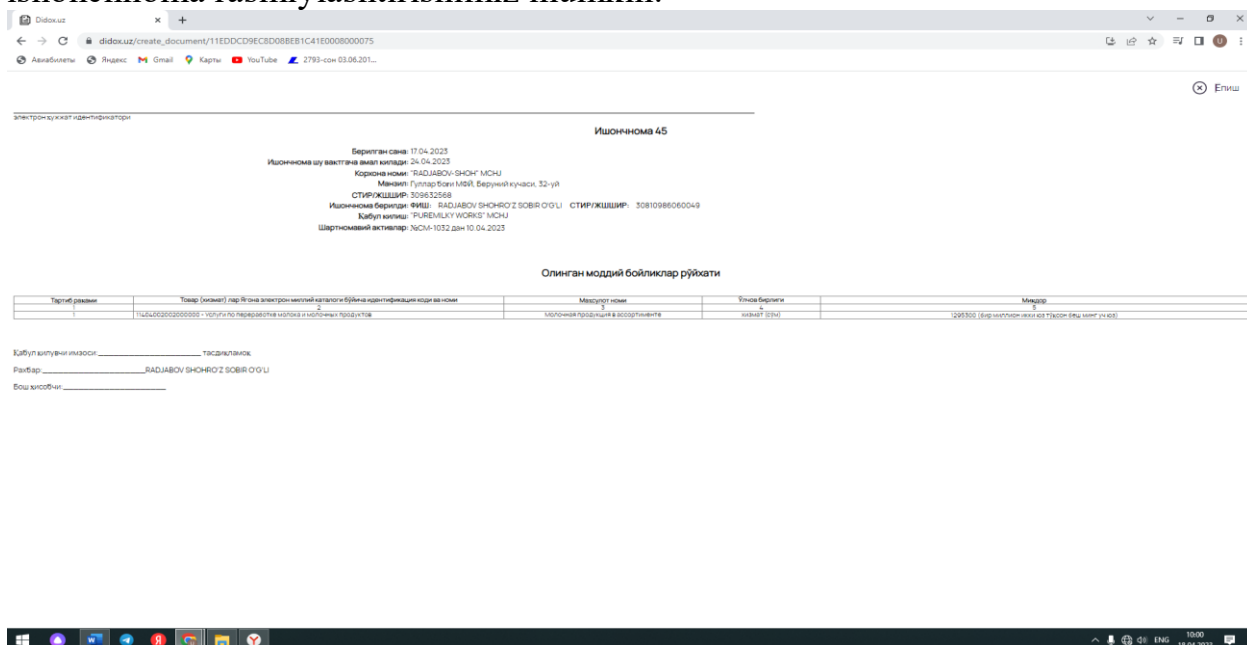
Hozirgi kunda mamlakatimizda onlayn xujjatlar almashinuvi yo'lga qo'yilgan shu sabab barcha korxonalar **faktura.uz**, **soliqservis.uz**, **didox.uz**, **docs.luz.uz**, **edocs.uz**, **onlinefactura.uz**, **xujjat.uz** va boshqa bir qator shunga o'xshash operatorlardan foydalanish mumkin.



1-rasm. Didox operatori orqali qabul qilingan shartnoma shakli.

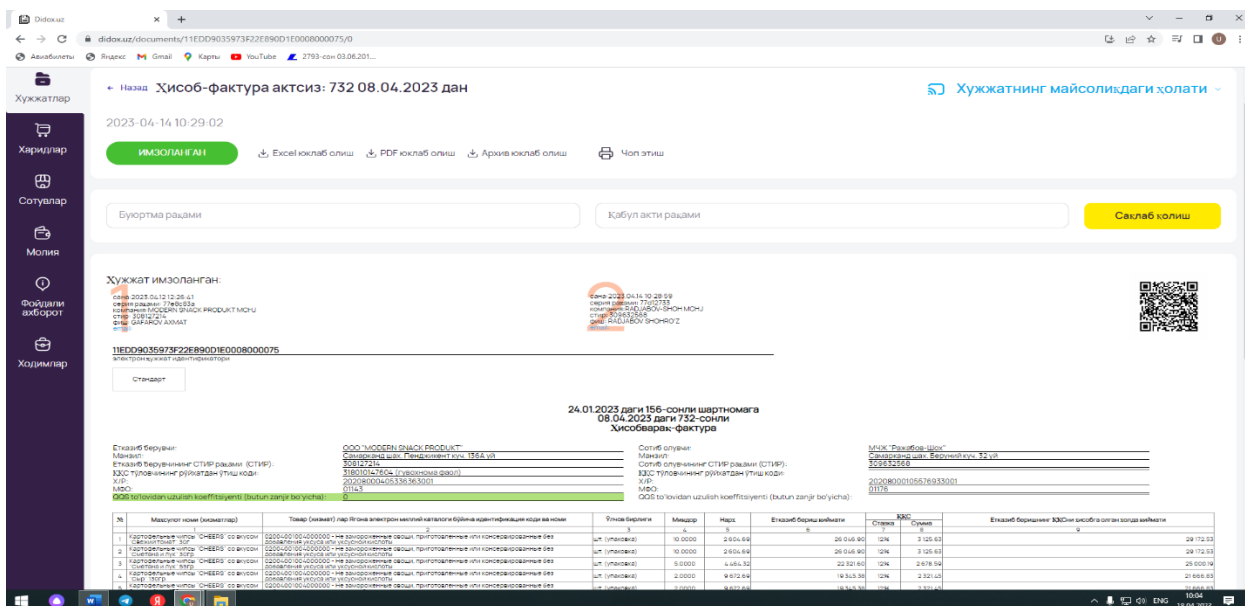
Biz mijoz bilan shartnoma tuzishimiz uchun xaridor uzining kabinetidan bizga shartnoma yuboradi biz esa kelgan shartnomani imzolash orqali shartnomani tasdiqlaymiz vas hu orqali shartnoma tuzilgan hisoblanadi.

Rasmdan ko'rishimiz mumkinki biz shartnoma bandidan shu xaxotiy oq ishonchnoma rasmiylashtirishimiz mumkin.



2-rasm. Ishonchnoma shakli.

Biz mijoz tomonidan yuborilgan ishonchnomani qabul qilib olganimizdan so'ng xaridorga hisob faktura yuboramiz.



3-rasm. Hisob faktura shakli.

Hisob fakturada sotilgan maxsulot nomi, tovar (xizmat) lar Yagona elektron milliy katalogi bo'yicha identifikatsiya kodi va nomi, o'lchov birligi, nomi, narxi, yetkazib berish qiymati, QQS stavkasi va summasi, yetkazib berishning QQSni hisobga olgan holda qiymatlari ko'rsatiladi.

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ALOQA XIZMATLARINING BUXGALTERIYA HISOBI OB'EKTI SIFATIDAGI TASNIFI

Annotatsiya: Maqolada aloqa xizmatlarining bugungi xolati, ularda hisob yuritishdagi muammolar haqida so'z yuritilgan.

Kalit so'zlar: aloqa, xizmat, buxgalteriya hisobi, daromad, mobil aloqa.

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CLASSIFICATION OF COMMUNICATION SERVICES AS AN ACCOUNTING OBJECT

Abstract: The article talks about the current state of communication services, the problems in accounting.

Key words: communication, service, accounting, income, mobile communication.

Jahon amaliyotida mobil aloqasi, internet xizmatlari, ekspress-pochta va boshqa axborotlashtirish xizmatlarini ko'rsatish, ushbu xizmatlarga ixtisoslashgan subyektlarda korporativ boshqaruvni, buxgalteriya hisobi va auditni xalqaro miqiyosda tan olingan usul va uslublar, shuningdek yuksak texnologiyalar va standartlar asosida takomillashtirishga bag'ishlangan ilmiy izlanishlarga katta e'tibor qaratilgan. Olib borilgan ilmiy izlanishlar natijasida aloqa xizmatlari hisobining konseptual asoslari, tushumlar va xarajatlarni bosqichlar asosida tan olish, foyda va zararlar to'g'risidagi hisobotda aks ettirishni takomillashtirish bo'yicha ma'lum yutuqlarga erishilgan. Ammo, aloqa xizmatlari hisobi, ularni auditorlik tekshiruvidan o'tkazish borasida dunyo miqiyosida to'plangan ilg'or tajribalar, amaldagi xalqaro standartlarni soha subyektlarida keng joriy etish, shuningdek mazkur soha subyektlarida ichki segmentar hisob, hisobot va ichki segmentar audit masalalari aksariyat mamlakatlarda to'liq o'z yechimini topgan emas.

Yangi O'zbekistonda "xizmatlar ko'rsatish sohasini jadal rivojlantirish, yalpi ichki mahsulotni shakllantirishda xizmatlarning o'rni va ulushini oshirish, ko'rsatilayotgan xizmatlar tarkibini, eng avvalo, xizmatlarning zamonaviy yuqori texnologik turlari hisobiga tubdan o'zgartirish"³dek ustuvor vazifa qo'yilgan.

Bizningcha, aloqa xizmatlarining hisob obyektlari sifatida tasniflash negiziga ularning respublikamizda qabul qilingan aloqa, axborotlashtirish va telekommunikasiyalar to'g'risidagi qonunlarda⁴ belgilangan quyidagi ikkita turkumi va ularni tashkil qiluvchi xizmat turlari olinishi lozim (1-rasmga qarang).



1-rasm. Aloqa xizmatlari turlari.

Bugun dunyo miqyosida pochta jo'natmalarining hajmi unchalik o'zgarmayotgan bo'lsada, uning an'anaviy xizmat turlariga nisbatan istiqbolli imkoniyatlari tufayli kuryerlik, tezkorlik bilan yetkazish va logistika xizmatlari rivojlanib bormoqda.

³Respublikamiz Prezidenti Ш.М. Мирзиёевнинг 2017 йил 7 февралдаги ПҚ-4947-сон қарори билан тасдиқланган

⁴Ўз.Р қонуни «Алоқа тўғрисида», 13.01.1992 й., N 512-ХП; Ўз.Р қонуни «Почта алоқаси тўғрисида», 31.08.2000 й., N 118-П; Ўз.Р қонуни «Ахборотлаштириш тўғрисида», 11.12.2003 й., N 560- П ; Ўз.Р қонуни «Телекоммуникациялар тўғрисида», 20.08.1999 й., N 822- I.



1-rasm. Telekommunikasiya xizmatlari turlari.

Biz o'z navbatida telekommunikasiya xizmatlarini bir qancha turlarga ajratishimiz mumkin.(1-rasm)

Jamiyatimizda insonlar mushkulini osonlashtiradigan ko'plab kashfiyotlar qilingan va hozirda ham yangi kashfiyotlar qilinmoqda. Shunday kashfiyotlardan biri sifatida telefon va telefon aloqasini ko'rsatish mumkin.

Ushbu ustuvor vazifani muvoffaqiyatli bajarilishi aloqa sohasi subyektlarida buxgalteriya hisobi va auditning predmetini tashkil qiluvchi barcha turdagi aloqa xizmatlari, ularga doir daromadlar, sarf-xarajatlar, soliq to'lovlari, hisob-kitoblarga moliyaviy hisobotning boshqa elementlarini tasniflash, tavsiflash, tan olish, baholash, o'lchash hamda ular hisobi va auditini yaxlit tarzda, shuningdek segmentlar kesimida xalqaro standartlar asosida takomillashtirishni, jahon tajribasida keng qo'llanilayotgan mobil aloqa xizmatlari bo'yicha hisob-kitoblarni billing, rouming va hisobning kompyuterlashtirilgan tizimlari asosida takomillashtirish bo'yicha to'plangan ilg'or ilmiy-texnik yutuqlar va tajribalarni mamlakatimizda keng tadbiiq etish yo'llarini chuqur tadqiq etishni obyektiv zarurat qilib qo'ymoqda.

Hozirgi davrga kelib telefon aloqasi juda muhim va kerakli voqyelik ekanligini ko'rsatdi va bu holatni ta'rif-tavsiflashga hech qanday ehtiyoj qoldirmadi. Biroq o'tgan davr mobaynida telefon aloqasi xizmati va bu sohadagi uskunalar takomillashib, rivojlanib borishi bilan birga, undan foydalanuvchilar sonining ko'payib borishi va natijada telefon aloqasi xizmatini ko'rsatuvchi

shaxslar va undan foydalanuvchilar o'rtasidagi huquqiy munosabatlar rivojlanib, tobora murakkablashishiga olib keldi. Bu esa o'z navbatida, telefon aloqasi xizmatining huquqiy tartibga solish zaruratini vujudga keltirdi.

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ALOQA XIZMATLARINING BUGUNGI XOALTI

Annotatsiya: Maqolada aloqa xizmatlarining bugungi xolati, ularda hisob yuritishdagi muammolar haqida so'z yuritilgan.

Kalit so'zlar: aloqa, xizmat, buxgalteriya hisobi, daromad, mobil aloqa.

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CURRENT STATE OF COMMUNICATION SERVICES

Abstract: The article talks about the current state of communication services, the problems in accounting.

Key words: communication, service, accounting, income, mobile communication.

Jahonda aloqa sohasi ijtimoiy-iqtisodiy taraqqiyotning muhim “lokomotivi” sifatida tan olingan. Manbalarga ko’ra, “Yevropa Kengashiga kiruvchi davlatlarda mehnat unumdorligini oshishidan olingan 50 % samara aloqa hisobidan erishiladi; internet xizmatlariga investisiyalarni 10% ga oshishi yalpi ichki mahsulot (YaIM)ni 1-2% ga oshishiga olib keladi; 2020 yilning boshiga dunyo miqiyosida 4,5 milliarddan ortiq odamlar internetdan foydalanmoqda, 3,8 milliarddan ortiq odamlar ijtimoiy tarmoqqa kirmoqda, 5,19 milliarddan ortiq kishilar mobil telefonga ega; internetga murojaatlarning 53 foizi mobil telefonlar, 44 foizi shaxsiy kompyuterlar orqali amalga oshirilmoqda; 64% britaniyaliklar savdo sotiqqlarni mobil aloqa orqali onlayn rejimida amalga oshiradilar”⁵. Ushbu holatdan ko’rinib turibdiki, bugungi kunda

⁵ИКТ-компетенции как фактор социально-экономического развития России / Под ред. Ю. Е. Хохлова, С. Б. Шапошника. М.: Институт развития информационного общества, 2012. - 74 с.; Услуги в современной экономике. М.: ИМЭМО РАН, 2010. 42 с.; ICTDataandStatistics. InternationalTelecommunicationUnion [Электронный ресурс]. – Режим доступа: <http://www.itu.int/ITU-D/ict/statistics/>; UnctadStat – StatisticalDatabase [Электронный ресурс]. – Режим доступа:

dunyoda aloqa xizmatlarining segmentar hisobi va auditni takomillashtirish o'ta dolzarb masala hisoblanadi.

Yuqoridagi jadval ma'lumotlaridan ko'rishimiz mumkinki 2013 yilda aloqa xizmatlari **2039,9 mlrd.** so'm bo'lgan bo'lsa 2020 yilga kelib **8812,2 mlrd.** so'mni tashkil etgan. Bu esa 2020 yilga kelib aloqa xizmatlari 4 barobar oshganligini ko'rsatadi.

2019-2020 yillarda telekommunikasiya infratuzilmasini rivojlantirish yo'nalishida ham bir qator ishlar amalga oshirildi.

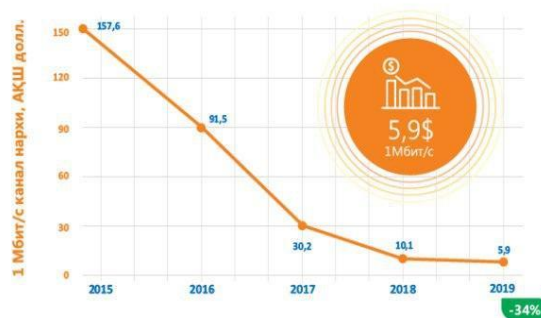
Xalqaro internet tarmog'iga ulanishning umumiy o'tkazuvchanlik qobiliyati 1200 Gbit/s.ni tashkil etib, kommutasiya markazi orqali 750 Gbit/s tezlikda Internet tarmog'iga chiqish imkoniyati yaratildi va tarmoqning yuklanish darajasi 76,6 foizni tashkil etdi.

Aloqa xizmatlari sohasi iqtisodiyotning o'ziga xos xususiyatlarga ega bo'lgan hamda boshqa tarmoqlardan turli jihatlari bo'yicha farq qiladigan tarkibiy bo'linmasi hisoblanadi. Ushbu o'ziga xos xususiyatlar hamda farqli jihatlar aloqa xizmati turlarining mazmun va mohiyatida, ularni ko'rsatish texnikasi va texnologiyasida, yaratilayotgan mahsulot turlarida, bu mahsulotlarni sotishdan olinadigan daromadni tan olishning o'ziga xosligida, ularni tegishli hujjatlar bilan rasmiylashtirilishida, ko'rsatilayotgan xizmatlarga qilinayotgan xarajatlar tarkibida, ular tannarxini shakllantirishda, hisob ma'lumotlarini tegishli schyotlarda va hisobotning tegishli moddalarida aks ettirilishida, buyurtmachilar bilan hisoblashishlarda, soha subyektlarini soliqqa tortish bo'yicha davlat siyosatining o'ziga xosligi va boshqa tomonlarida yorqin namoyon bo'ladi.

Халқаро Интернет канали ўтказувчанлиги



Халқаро Интернет канали нархининг ўзгариши динамикаси

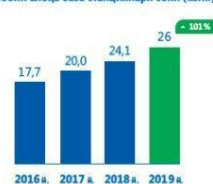


Интернет тармоғида миллий контентни янада ривожлантириш мақсадида "Uz-IX" пиринг тармоғи лойиҳаси амалга оширилди. Натижада барча оператор ва провайдерлар учун Интернет тармоғи миллий сегментда трафик алмашинуви бўйича пиринг тармоғидан республика миқёсида фойдаланиш имконияти яратилди.

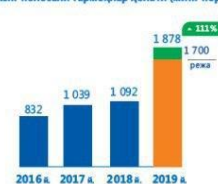
36 600 км
Оптик толали
алоқа линиялари
умумий узунлиги

685 дан зиёд
Wi-Fi нуқталар

Мобил алоқа база станциялари сони (минг)



Кенг полосали тармоқлар ҳолати (минг порт)



96%
Мобил алоқа
қамрови

70%
Мобил алоқанинг
кенг полосали
қамрови

23,8 млн.
Мобил алоқадан
фойдаланувчилар
сони

22 млн.
Интернет хизматидан
фойдаланувчилар
сони

19 млн.
мобил Интернет
фойдаланувчилари
сони

MITC
2019
Ўзбекистон

1 – расм. O‘zbekiston Respublikasi aloqa xizmatlarining 2019 yilga ko‘rastkichlari.⁶

Ushbu va boshqa jihatlardagi xususiyatlar hamda farqli jihatlar, bir tomondan, aloqa xizmatlarini ko‘rsatuvchi subyektlarni o‘ziga xos hisob birliklari ekanligidan, ikkinchi tomondan, ushbu subyektlarda soha xususiyatlarini o‘zida mujassamlashtiruvchi o‘ziga xos buxgalteriya hisobi tizimi mavjudligidan ham darak beradi. Respublikamizda aloqa xizmatlari sohasini rivojlantirishning ustuvorligi mazkur soha subyektlarida boshqaruvning muhim dastagi bo‘lgan buxgalteriya hisobini ham doimiy ravishda takomillashtirishni, undagi mavjud muammolarni chuqur tadqiq etishni, shu asosda ularni hal qilish yo‘llarini ilmiy asoslashni obyektiv zarurat qilib qo‘yadi.

Ta‘kidlash joizki, aloqa xizmatlari sohasi subyektlarida buxgalteriya hisobining nazariy, metodologik va tashkiliy muammolari respublikamizda yetarlicha tadqiq etilmagan, ular davriy adabiyotlarda ham yetarlicha yoritilmagan. Aloqa xizmatlari sohasi subyektlarida buxgalteriya hisobining hozirgi holatini amaliy jihatdan o‘rganish ularda o‘z yechimini kutayotgan qator dolzarb muammolar borligini ko‘rsatmoqda.

Eng muhim va dolzarb muammolardan biri bo‘lib aloqa xizmatlarining hisob obyektlari sifatidagi yaxlit tasnifiy asoslarini yaratish hisoblanadi. Hozirgi paytda aloqa xizmatlarining hisob obyektlari sifatidagi tasnifiy asoslari

⁶ <https://mitc.uz/uz/pages/communication>

respublikamizda amalda bo'lgan buxgalteriya hisobiga oid me'yoriy hujjatlarda belgilanmagan. Ushbu xizmatlarining hisob obyektlari sifatidagi tasnifiy asoslari hamda ular hisobini yuritish tartiblari buxgalteriya hisobiga oid adabiyotlarda ham yetarlicha ochib berilmagan.

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TELEFON XIZMATLARINING BUXGALTERIYA HISOBI OB'EKTI SIFATIDAGI TASNIFI

Annotatsiya: Maqolada telefon xizmatlarining bugungi xolati, ularda hisob yuritishdagi muammolar haqida so'z yuritilgan.

Kalit so'zlar: telefon xizmati, buxgalteriya hisobi, internet xizmati, mobil aloqa, internet, telekommunikatsiya, segment.

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CLASSIFICATION OF TELEPHONE SERVICES AS AN ACCOUNTING OBJECT

Abstract: The article talks about the current state of telephone services, the problems in accounting.

Key words: telephone service, accounting, internet service, mobile communication, internet, telecommunication, segment.

Jahon amaliyotida mobil aloqasi, internet xizmatlari, ekspres-pochta va boshqa axborotlashtirish xizmatlarini ko'rsatish, ushbu xizmatlarga ixtisoslashgan subyektlarda korporativ boshqaruvni, buxgalteriya hisobi va auditni xalqaro miqiyosda tan olingan usul va uslublar, shuningdek yuksak texnologiyalar va standartlar asosida takomillashtirishga bag'ishlangan ilmiy izlanishlarga katta e'tibor qaratilgan. Olib borilgan ilmiy izlanishlar natijasida aloqa xizmatlari hisobining konseptual asoslari, tushumlar va xarajatlarni bosqichlar asosida tan olish, foyda va zararlar to'g'risidagi hisobotda aks ettirishni takomillashtirish bo'yicha ma'lum yutuqlarga erishilgan. Ammo, aloqa xizmatlari hisobi, ularni auditorlik tekshiruvdan o'tkazish borasida dunyo miqiyosida to'plangan ilg'or tajribalar, amaldagi xalqaro standartlarni soha subyektlarida keng joriy etish, shuningdek mazkur soha subyektlarida ichki

segmentar hisob, hisobot va ichki segmentar audit masalalari aksariyat mamlakatlarda to'liq o'z yechimini topgan emas.

Yangi O'zbekistonda "xizmatlar ko'rsatish sohasini jadal rivojlantirish, yalpi ichki mahsulotni shakllantirishda xizmatlarning o'rni va ulushini oshirish, ko'rsatilayotgan xizmatlar tarkibini, eng avvalo, xizmatlarning zamonaviy yuqori texnologik turlari hisobiga tubdan o'zgartirish"⁷dek ustuvor vazifa qo'yilgan. Ushbu ustuvor vazifani muvoffaqiyatli bajarilishi aloqa sohasi subyektlarida buxgalteriya hisobi va auditning predmetini tashkil qiluvchi barcha turdagi aloqa xizmatlari, ularga doir daromadlar, sarf-xarajatlar, soliq to'lovlari, hisob-kitoblarva moliyaviy hisobotning boshqa elementlarini tasniflash, tavsiflash, tan olish, baholash, o'lchash hamda ular hisobi va auditiniyaxlit tarzda, shuningdek segmentlar kesimida xalqaro standartlar asosida takomillashtirishni, jahon tajribasida keng qo'llanilayotgan mobil aloqa xizmatlari bo'yicha hisob-kitoblarni billing, rouming va hisobning kompyuterlashtirilgan tizimlari asosida takomillashtirish bo'yicha to'plangan ilg'or ilmiy-texnik yutuqlar va tajribalarni mamlakatimizda keng tadbiiq etish yo'llarini chuqur tadqiq etishni obyektiv zarurat qilib qo'ymoqda.

Bugungi kunda telefon aloqasi xizmati tushunchasi va uning xizmat ko'rsatish munosabatlaridagi o'rni va mohiyati, huquqiy tartiboti ilmiy tadqiqotlar e'tiboridan chetda qolib kelayotganligi ham xizmat ko'rsatishning ushbu turini chuqur tadqiq etishni talab etadi. Adabiyotlarda «telefon aloqasi xizmatini ko'rsatish» tushunchasiga alohida to'xtalish va unga ta'rif berish holatlari deyarli uchramaydi. Biroq telefon aloqasi xizmatini FK (Fuqarolik kodeksi)ning 703-moddasi 2-qismidan kelib chiqib, haq evaziga xizmat ko'rsatish turlariga kirishini va bu tushunchani ushbu holatdan kelib chiqib, ochib berish mumkinligini e'tirof etish mumkin.

Telefon aloqasi haqida olimlar turlicha fikrlar bildirishgan. Jumladan, T. I. Skorikova mobil telefon aloqasi xizmatini ovozli yoki boshqa axborotni muayyan radiochastota spektridagi radioto'lqinlar yordamida elektr aloqa tarmog'i tizimi bo'yicha mobil telefon aloqasi operatori tarmog'idagi abonentlar o'rtasidagi, shuningdek, boshqa operatorlarning umumiy foydalanishdagi elektr tarmog'i bo'yicha ularning chaqirig'i bo'yicha uzluksiz telefon aloqasini ta'minlash maqsadida qabul qilish, qayta ishlash va o'tkazishga qaratilgan faoliyat sifatida baholaydi.⁸

B.Sh.Maxkamovning ta'kidlashicha, uyali aloqa xizmati bu – har xil turdagi xabarlar: ovozli, matnli, video, fotosurat va h.k. qabul qilish, qayta ishlash, saqlash, uzatish va yetkazib berish bo'yicha korxonalar faoliyatining yakuniy mahsulidir. Uyali aloqa xizmatlari almashinish shaklida, ya'ni har xil

⁷Республикаимиз Президенти Ш.М. Мирзиёевнинг 2017 йил 7 февралдаги ПҚ-4947-сон қарори билан тасдиқланган

⁸Т. Н. Скорикова Гражданско-правовое регулирование отношений по оказанию услуг сотовой связи: Дис... канд. юрид. наук: — Томск, 2006. — С. 134.

turdagi yolg'iz xabarlarni uzatish shaklida namoyon bo'ladi (telefon suhbat, internet trafik megabaytlari, video va fotofayllar va h.k.)⁹

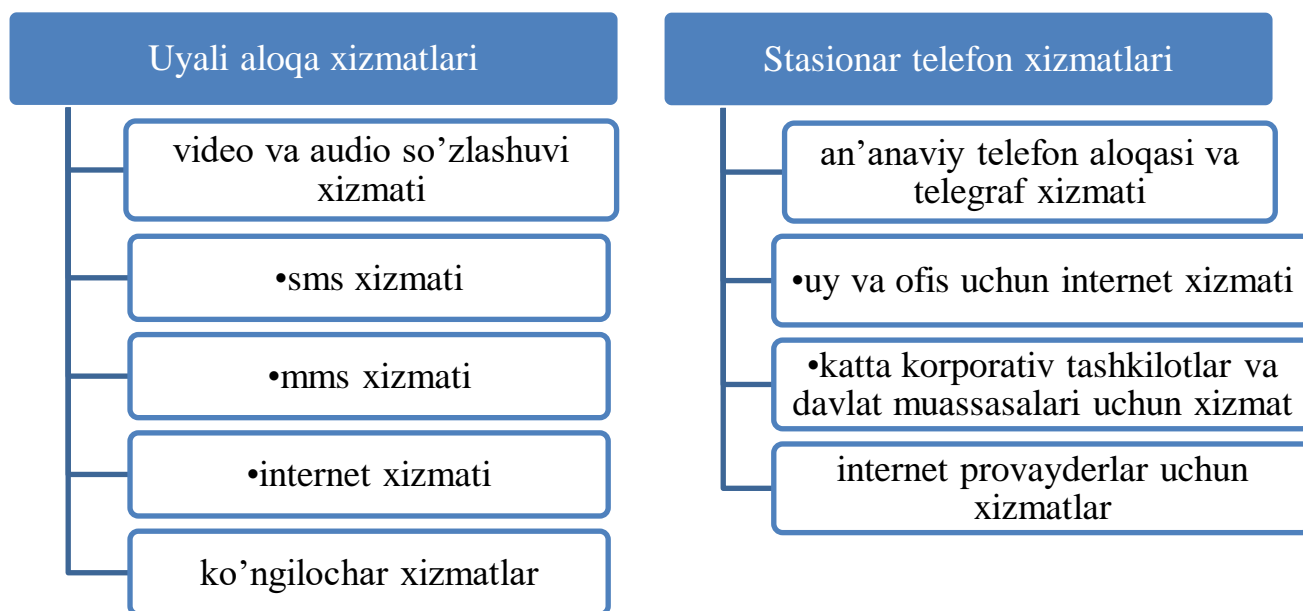
Telefon aloqasi xizmati mazmun-mohiyatida o'tkazgichli tizimlar orqali yoki radioto'lqinlar vositasida signallar, belgilar, matnlar, tasvirlar, tovushlar yoki axborotning boshqa turlarini uzatish, qabul qilish va qayta ishlashga qaratilgan faoliyat tushuniladi.

Internet tarmog'i kun sayin inson dunyoqarashini o'zgartirib borayotganligining guvohi bo'lmoqdamiz. U kundalik hayotda ta'sir etib, talay ijobiy afzalliklarni ham olib kirmoqda.

Bugungi kunda O'zbekiston telekommunikasiya tarmoqlari yanada faol rivojlanish va modernizasiya bosqichini boshdan kechirmoqda. Telekommunikasiya tarmoqlarining o'z vaqtida to'laqonli modernizasiya qilinishi – mamlakatimiz iqtisodiyotining muvoffaqiyatli rivojlanishi uchun zaruriy shartdir. Bu esa o'z navbatida telekommunikasiya tarmoqlarida buxgalteriya hisobini takomillashtirishni taqazo etadi.

Mamlakatimizda amalga oshirilayotgan iqtisodiy o'zgarishlar telefon xizmatlarini ham takomillashtirishni taqozo qilmoqda. Telefon xizmatlarini ko'rsatuvchi korxonalar mijozlarga bir qancha xizmat turlarini ko'rsatadi.

Telefon xizmatlari sohasini ikki yo'nalishga ajratishimiz mumkin. Bular uyali aloqa xizmatlari va stasionar telefon xizmatlari.



1-rasm. Telefon xizmatlari turlari.

Telefon xizmatlarini ko'rsatuvchi subyektlarda buxgalteriya hisobining nazariy asoslari takomillashtirildi. Chunonchi, telefon xizmatlarining hisob va

⁹ Б.Ш.Махкамов. Ўзбекистонда уяли алоқа хизматларини ривожлантириш. Монография. – Т.: Фан ва технология,2016.

audit obyektlari sifatidagi mohiyati va xususiyatlari ochib berildi, ushbu xususiyatlardan kelib chiqib, ularning tasnifiy va tavsifiy asoslari ishlab chiqildi.

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EXPRESSION OF EXPRESSIVENESS USING NON-LINGUISTIC MEANS

Abstract. Language is the most important communication tool of people. Indeed, people's thoughts and feelings a gesture (mimicry) that serves to express and there are also aids such as various body movements (gestures).

Key words: facial expression, gestures, syntactic units, literary language, universal language, mimics, semantics, focus, modern text.

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EXPRESSION OF EXPRESSIVENESS USING NON-LINGUISTIC MEANS

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Key words: facial expression, gestures, syntactic units, literary language, universal language, mimics, semantics, focus, modern text.

Therefore, a copy of this movement is reflected by means of words ("head shakes"). So, gestures and facial expressions are actually non-linguistic phenomena, which can be used both outside of speech and as an auxiliary tool during speech. But it always happens as a result of the influence of an objective presence or interlocutor on the speaking mind. Therefore, it is expressed indirectly or indirectly related to language.

Gestures and facial expressions as auxiliary means of communication occur mainly in the process of oral speech. Expressiveness and emotionality can be expressed through different language tools in all forms of speech, and the same meanings can be expressed using gestures and facial expressions. For example, head movement (vertical or horizontal) expressing affirmation and negation in dialogic speech (without vocal speech) mainly indicates intellectual relations. For example, know negation if the pointing gesture is performed together with vocal speech, it can express an expressive reaction (in which the head is shaken and "no" is said with a special intonation). This action (gesture)

is performed without sound, to the situation according to different, even exclamatory words can express different meanings. Examples: Our Eshon that's it... But there are two faults: He didn't give it out of hand, but by making friends with his wife while he was leaving, someone behind him hung his sword on Kifayat Khan he says. Eshon said, "It was a very sharp speech." in the sense of "shaking his head" he laughed hard (A. Qahhor).

As in lexical units, mimicry, especially in gesticulation, is omosemic, synosemic, antosemic, observation of the presence of monosemic, polysemic features. But here is their expressiveness in speech serving as an auxiliary tool for expression we want to be content with showing. Gesture and mimicry of the speaker to reality, conversation different psychophysiological relations to the dosh reflects.

Mimics, especially gestures, stand with their meaning to the birth of phraseologism as a result of sib is the basis: like his eyes popping out of their sockets, biting his finger. Gestures and facial expressions are real in the process of conversational speech if it is performed in a written speech, it is mainly in the author's sentence part of constructions with quotation sentences and the scene is explained in the remarks section of works.

It takes into account the social character, national character, and specific "semantics" of gestures and facial expressions. If so, this phenomenon deserves to be studied in detail it will be clear. Here, this matter (incident) was brought to the reader's attention only as a reference. expression, and conversely, the form of expression describes its content. The form and content of the sentence basket determines its function. Conformity of content and forms, usual use is communicative in function, and "unusual" uses appear in stylistic function. For example, it is usual for an affirmation form to represent the content of an affirmation. If he expresses a neutral attitude at the time, his negation its use in the content creates an expressive attitude.

There are two types of negative forms when they are used in a sentence the situation is observed:

1. The first negation in order negate the second negation (negate the negation), a strong affirmation follows.

2. The second negation to the first if not related, the content of the negation is preserved. The negation in the clause is general for the sentence, while the negation in the other clause is often specific in nature. Sentences with tight constructions are mainly artistic style is characteristic and often serves to express expressiveness. They are short, but concise, meaningful speech is characterized by the form.

Encouragement focuses on the idea to be expressed attracting the attention of a person (in the broadest sense), even him used for purposes such as advance warning. That's why there is a special emphasis on it. There are emotional feelings that come out. Therefore motivation often makes the speech effective, it indicates the emotional attitude of the speaker to the listener.

Expressiveness is the object of comparison when expressing and determining its level, and theirs What is the difference, distance, interval between the signs the longer, the greater the level of expressiveness

CONCLUSION AND DISCUSSION

Objects of the same gender, one type, to the object of comparison if taken, there will be no expressiveness. Different type, gender objects (for example, a person and an animal or bird) expressiveness is compared, and how much of it is different to be reflected depending on the conditions. If the comparison is realistic, the expressiveness is weak. Unreal character and in analogy (for example, comparing the human heart to a hot spring) expressiveness is strong.

The color of modernity of comparison is expressiveness serves to determine the level. For example, the phrase "like a burnt chicken" is quite old and is common in speech is applied. Accordingly, the level of expressiveness in it weakened. Syntactic synonymy in expressing expressiveness event also has a special place. Where there is synonymy, there is an opportunity to select, sort and use the appropriate one. Where there is, there is gradation. Where there is gradation and there is expressiveness. The presence of synonymy among syntactic units, especially stylistics is considered a very valuable material for. Special stylistic figures (irony, cutting) to ensure the expressiveness of speech, rather, they are speech phenomena created on the basis of this goal.

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LISONIY TEJAMLILIK VA ORTIQCHALIK TAMOYILLARINING BADIYMATNLARDA TUTGAN O'RNI

Annotatsiya. Ma'lumki, tovushlar nutqda qo'llanilishi jihatidan o'ziga xosliklarga ega, poetik matnda so'zning fonetik qiyofasi uning uslubiy xususiyatini ochishda yordam beradi. Fonetik tejamlilik so'zdan ayrim bo'g'inlarni yoki tovushlarni tushirish, ya'ni so'zni qisqartirish bilan yuzaga keladi, fonotsion energiyaning tejalishi so'zlash organlarining harakatini ham yengillashtiradi. Asosning shakliy tomonini tejashga intilish so'roq olmoshlarida ko'p kuzatilib, poetik matnda nima olmoshi ne, na arxaik shaklida qo'llanganda, vazn talabi (sillabik tenglik, qofiya talabi), talaffuz qulayligiga moslashtiriladi hamda ayrim o'rinlarda ekspressiv vazifa bajaradi. Ushbu maqolada lisoniy tejamlilik va ortiqchalik tamoyillarining badiiy matnlardagi tutgan o'rni ko'rib chiqiladi.

Kalit so'zlar: fonetik tejamlilik, sillabik tenglik, leksik tejamlilik, ellipsis, substantivatsiya, fuziya.

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THE ROLE OF THE PRINCIPLES OF LINGUISTIC ECONOMY AND REDUNDANCY IN ARTISTIC TEXTS

Abstract. It is known that sounds have their own characteristics in terms of their use in speech, and the phonetic image of a word in a poetic text helps to reveal its stylistic features. Phonetic economy occurs by dropping some syllables or sounds from the word, i.e. by shortening the word, saving phonetic energy also eases the movement of speech organs. The desire to save the formal aspect of the base is often observed in interrogative pronouns, and when used in the poetic text in its archaic form, it is adapted to the requirement of weight (syllabic equality, rhyme requirement), ease of pronunciation, and in some places performs an expressive function. This article examines the role of the principles of linguistic economy and redundancy in literary texts.

Key words: phonetic economy, syllabic equivalence, lexical economy, ellipsis, substantivation, fusion.

KIRISH

O'zbek tilshunosligida tejamlilik tamoyilining fonetik, morfologik, sintaktik sathda, ortiqchalik tamoyilining morfologik (affiksal), sintaktik sathda amal qilishi lingvistik aspektda o'rganilgan bo'lib, ishda mazkur hodisalarning stilistik ahamiyati poetik matn misolida tahlil etildi. Poetik matnda fonetik tejamlilik ayrim so'roq olmoshlari hamda yordamchi so'zlarning fonetik qisqaruvi, fuziya hodisasining me'yoriy yoki nome'yoriy ko'rinishlari asosida yuzaga kelib, fonotsion energiyani tejash orqali vaznda yuzaga kelgan talaffuz bilan bog'liq ayrim noqulayliklarning oldini olish, talaffuzda qulaylikka intilish, shuningdek, sillabik tenglikni saqlash, ayrim o'rinlarda ekspressiv vazifa bajarish masalalari ochib berildi.

ASOSIY QISM

Leksik tejamlilik quyidagi shakllarda ifodalanadi:

a) substantivatsiyada leksemani tejashdan poetik matnda fikrni ixcham, qisqa ifodalash orqali lakonik ifodada aniq mazmunni yuzaga keltirish, ba'zi o'rinlarda konnotativ, emotiv ma'noni ro'yobga chiqarish nazarda tutiladi;

b) metaforada obrazli ixchamlik, metonimiya va sinekdoxada fikrning "zich" joylashishi ma'lum bir a'zoning tushirilishi hisobiga ro'y berib, yangi leksik ma'noning hosil bo'lishiga zamin yaratadi, umumlashtiruvchilik, jamlik, tasviriylik, ajratib ko'rsatish imkoniyatlariga egaligi bilan ajralib turadi. Leksik ortiqchalik quyidagi ko'rinishlarda amal qiladi:

a) sinonimik munosabatdagi leksema yoki frazemalarning semantik ko'lamini hisobga olgan holda qo'llashda takroriylikka yo'l qo'ymaslik, zamon hamda makonni aniqlash, ta'kid, emotsional-ekspressivlikni oshirishga xizmat qilish maqsad etiladi;

b) poetik parafrazalar muqobil leksema bilan pleonastik qo'llanganda, oddiy tasvirdan obrazli tasvirga o'tish, konnotativ vazifa nazarda tutiladi. Lisoniy tahlillarga asoslanib, tejamlilikning yuzaga kelishi shakllarning qisqarishi, tushirilishi bilan bog'liq bo'lgani sababli, semantik tejamlilikni shaklan ifodalab bo'lmaydi, degan xulosaga kelindi.

Morfologik tejamlilik poetik matnda qulaylik, ixchamlikni ta'minlashga xizmat qilib, kelishik, egalik, shaxs-son, kesimlik affikslarini stil maqsadi bilan tejash takroriylikka yo'l qo'ymaslik, sillabik tenglik, nutqiy qulaylikka intilish orqali badiiy axborotni aniq tushunishga imkon beradi.

Ellipsisda gapdan muhim bo'lmagan bo'laklarni nutq situatsiyasi hamda kontekstga bog'liq holda tushirish orqali ixcham, lo'nda fikrni ifodalash maqsad etilsa, jim qolish usulida misralarning implitsitlikka xizmat qilishi tinish belgisi (ko'p nuqta) va intonatsiya (ohangning birdan kesilishi, to'xtab qolish, tugallanmaganlik, sukut)ning estetik maqsadga qaratilishi bilan bog'liq holda sintaktik tejamlilikni ifodalaydi.

Tartibini o'zgartirish orqali gap bo'laklarini ajratish, asosan, ajratilgan aniqlovchi va ajratilgan ravish holi doirasida bo'ladi. Sifatlovchi aniqlovchi,

odatda, aniqlanmishdan oldin keladi, ravish holi ham xuddi shunday fe'l-kesimdan oldin keladi. Ba'zan tinglovchining diqqati sifatlovchiga tortilganda, so'zlovchi uning odatdagi tartibini o'zgartirib, sifatlanmishdan keyin, ravish holi esa fe'l-kesimdan keyin keltiradi. Natijada sifatlovchi yoki ravish holi gapning boshqa bo'laklaridan boshqacha ohang bilan ajralib qoladi. Sifatlovchi yoki holning ma'nosi odatdagi tartib bo'yicha qo'llangan sifatlovchi yoki holga nisbatan bo'rttiriladi, alohida ta'kidlanadi. Gapdagi eng ahamiyatli, yangi axborot tashuvchi qismga aylanadi.

O'zbek tilida fuziya ko'rinishlari fonetik tejamlilikka ko'ra yuzaga chiqadi, masalan, ola olarkan fe'lida har ikkala so'zning boshida lablashmagan, orqa qator, keng unli - o tovushi talaffuz etilganda noqulaylik kuzatiladi, natijada fuziya talaffuz qulayligi nuqtai nazaridan eliziya ko'rinishida amal qiladi:

1) Qaysi bir kuch ololarkan seni qo'limdan.

Yoki sinkopa hodisasiga ko'ra sahifa so'zida i tor unlisi tushganda, urg'u birinchi bo'g'inga ko'chadi va bir misrada takror kelganda ohang tezlashib, ta'kid ma'nosi yuzaga keladi:

2) Bir sahfa shodligu, bir sahfa zahmat.

Ortiqchalik tamoyilining boshqa ko'rinishlariga nisbatan shartli ravishda so'zda tovushni orttirib qo'llashga fonetik ortiqchalik deb qaraldi. Malumki, qo'sh undoshlar, yani geminatalarda bir xil undoshli holat yuzaga keladi, bu hodisa dastlab birinchi bo'g'in fonetik tuzilishini saqlab qolish tendensiyasi natijasida hosil bo'lgan, eski turkiy til davrida boshlangan undoshlardagi ikkilik (iki-ikki kabi), keyinchalik adabiy me'yorga aylangan. Poetik matnda geminatalar(undoshlar cho'ziqligi)ning noadabiy formalari ma'noni kuchaytirish talabi bilan ortiqcha qo'llanadi:

3) Uchchovlon bekachdir bu gul dargohda.

Tilshunoslikda ko'chish keng tushuncha bo'lib, masalan, substantivatsiyada leksema tejalib, qisqa va lo'nda ifoda yuzaga keladi, shu nuqtai nazardan, bu hodisaga leksik tejamlilik sifatida qaraldi. Ma'lumki, "sifat so'z turkumida baholash munosabati imkoniyatlari keng ekanligi namoyon bo'ladi", odatda, baho munosabatlari yaxshi va yomon belgilari ostida birlashadi, xalq maqollarida yaxshi va yomon leksemalari shaxsga ko'chirilib, belgi uning o'zida namoyon bo'ladi: Yaxshi yaxshiga yondashtirar, yomon yo'ldan adashtirar kabi. Sifatlarning otlashuvi uning boshqa sifat semantikasini ifodalashiga sabab ham bo'ladi, masalan, poetik matnda qora, ola, og'ir sifatleri xarakter-xususiyat ifodalovchi yomon sifatining ma'nosini ifodalaydi, natijada sifatlarning denotativ ma'nosi kuchsizlanib, konnotativ ma'nosi birinchi planga chiqadi:

Unga uqtirdilar,

Oqni qora deb.

Til leksikasida ham ortiqchalik kuzatilib, leksik ortiqchalik sinonim yoki ma'no jihatdan yaqin so'zlar leksik birlik sifatida ortiqcha qo'llansa yuzaga

keladi. Birlashtiruvchi semema aynan bo'lsa-da, sinonim leksemalar ijobiyyoki salbiy munosabat ifodalashi (ma'no ottenkalari), stilistik xoslanishi, ma'noviy bo'yoqdorlik darajasiga ko'ra o'zaro farqlanadi, "sinonimlar nutqda qaytariqlarga yo'l qo'ymaslik, nutqni ravon tuzish imkonini...beradi". "Sinonimlar vositasida tasvirlanayotgan davr xususiyatlarini to'laroq aks ettirish, turmush voqealarini yanada aniqroq tasvirlab berish... mumkin", masalan, arxaik so'z mavjud ma'nodoshi bilan ma'noni aniqlashtirish hamda ta'kidlash maqsadida qo'llanadi:

U raiyyat,

Ya'ni xalqning kuch irodasi...

Yuqorida raiyyat shaklida bir y tovushining orttirilishi bilan fonetik ortiqchalik yuzaga kelganini ta'kidlagan edik. Ijodkor bu o'rinda ortiqchalikning ikkinchi bir ko'rinishini-leksik ortiqchalikni qo'llagan.

XULOSA VA MUNOZARA

Gapda shakl-mazmun munosabatidagi nomutanosiblik shakliyl birliklarning ko'p ifodalanishi natijasida ro'yobga chiqishi sintaktik ortiqchalikni yuzaga keltiradi. O.Sheronovning fikricha, izohlovchili butunlik har doim ortiqcha hissaga ega bo'ladi, fikrimizcha, izohlovchilar ortiqchalikka daxldor emas, bunda predmet qo'shimcha nom bilan atalib, bu nom predmetning belgisi, xususiyatini ifodalaydi, ya'ni u aniqlovchidir. Ma'lumki, ajratilgan bo'laklarda yarim predikativlik mavjud, shunga asosan, ajratilgan izohlovchi doimiy ortiqchalikni ifoda etadi, desak xato bo'lmaydi. Ajratish natijasida ortiqchalikka imkon yaratiladi, ya'ni gap qurilmasida mavjud ma'noga ajratilgan bo'lakdagi ma'no semantik tavsif beradi, ajratish qurilmada ortiqchalikni yuzaga keltiradi. Izohlovchili izohlanmish+ajratilgan izohlovchi+ajratilgan izohlovchi tartibida hatto intonatsion xususiyatlar ham "ortiqcha" hissaga ega bo'ladi, natijada intonatsion ko'tarilish sodir bo'ladi.

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O'TKIR HOSHIMOV ASARLARIDA "ONA" VA "AYOL" OBRAZLARI TALQINI

Annotatsiya. Mazkur maqola taniqli o'zbek yozuvchisi O'tkir Hoshimovning "Daftar hoshiyasidagi bitiklar" va "Dunyoning ishlari" asarlarini tahlil qilib, undagi dolzarb mavzularni yangicha ko'rinishda baholashga, shuningdek yozuvchi tomonidan yaratilgan Ona obrazi va uning sharq ayoli siymosini, mushtarak fazilatlarini mohirona tasvirlangani aks ettirilgan.

Kalit so'zlar: "Ona", "Ayol" konsepsiyalari, onalik tuyg'usi, hikoya, obraz, tushuncha, O'zbek adabiyoti.

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INTERPRETATION OF THE IMAGES OF "MOTHER" AND "WOMAN" IN THE WORKS OF O'TKIR HASHIMOV

Abstract. This article analyzes the works of the well-known Uzbek writer O'tkir Hashimov, "Writings on the Margins of the Notebook" and "Works of the World", and evaluates the current topics in them in a new way, as well as skillfully describes the image of the mother and her image of an oriental woman, the common qualities created by the writer. reflected.

Key words: "Mother", "Woman" concepts, maternal feeling, story, image, concept, Uzbek literature.

“Ona”, “Ayol” siymolari dunyoning barcha millatlari hayotida eng ulug’ va mo’tabar zotlar hisoblanib, xalqlarning adabiy hayotida asosiy g’oya va obraz shaklida gavdalanib kelinadi. Har bir millatda “Ona” obrazini, ayollik xususiyatlarini birlashtirib turuvchi mushtarak fazilatlar bisyor bo’lsada, ayni paytada har bir xalqning ona siymosini boshqa xalqlardan undagi ichki va tashqi dunyosi, fe’l-atvori, tabiati va dunyoqarashi bilan ajralib turuvchi, farqli jihatlari ham ko’zga yaqqol tashlanadi. Ona butun bir millat, xaqning shakllanishida, uning rivojlanishi va yoki zavol tutishinida ta’minlaydigan, butun bir millatning namoyon bo’lishida alohida o’rin tutuvchi shaxs, siymodir. Turli manbalarda “Ona” va “Ayol” konsepsiyalariga turlicha ta’rif berilib kelingan.

Jumladan bir manbaada Ona bolani tuqqan, ulg’aytirgan va yoki bola o’stirish uchun lozim tuxumdon ajratgan ayoldir. Onaning ijtimoiy, madaniy va diniy

ta'riflari va rollari murakkabligi va farqlanishi tufayli bu atamaga universal ta'rif berish qiyin. Onaning erkak ekvivalenti otadir” deb ta'riflansa, boshqasida esa “Zulmat tunlar ichra qolganingda senga Nur taratuvchi, seni yorug' kunlar tomon olib chiquvchi zot! Mehr muhabbatini, dunyosini, kerak bo'lsa jonini beminnat beraoladigan yagona mehri daryo zot! Ochlikdan o'lim arafasiga kelib qolsa ham, eng so'nggi luqmasini nasibasini senga bera oladigan zot! Seni tavoningga zarra tikan kirsa, uni yuragiga nayzalar sanchilgandek azobni his qiluvchi zot! Seni dunyoga keltirish uchun qancha azoblar hattoki o'limga ham tik boqa olgan zot! Ona kim bilasizmi? Oyoqlari ostida jannatni bosib turuvchi buyuk zot!” deb talqin etiladi.

“Odam qalbida qanday oliyjanob tuyg'ular mavjud bo'lsa, bularning barchasi avvalo onadandir”. Shu ma'noda o'zbek adabiyotida “ona” va “ayol” obrazlarining talqin etilishi bu nafaqat ushbu obrazlarning o'ziga xosliklarini o'rganish va tahlil qilish bilan chegaralanib qolmasdan, balkim ushbu xarakterlar orqali o'zbek adabiyotidagi milliy fazilatlarni yozuvchi tomondan mohirona yaratilganini guvohi bo'lish, shuningdek ijtimoiy, tarbiyaviy mohiyatini badiiy asarda obraz sifatida talqin etilishini o'rganishdan iborat.

O'zbek adabiyotida “Ona” va “ayol” siymolarining yaqqol, go'zal va betakror yarata olgan usta yozuvchilardan biri O'tkir Hoshimovdir. Adib asarlarini ushbu obrazlarsiz tassavvur qilish juda mushkul. “Ona” obrazi muallifning faqatgina o'tgan voqealarni tasvirlash bilan, va yoki o'z onasi timsolida dunyodagi ideal onani tasvirlash bilan chegaralanib qolmasdan, balkim o'z onasi siymosida sharq ayollarining obrazini to'liq tasvirlab bera olgan. Yozuvchining ko'plab asarlari yaratilganiga qirq yildan oshib, zamonning tartib-tamoyillari va insonlarning ong va qalbida evrilishlar, siyosat va mafkurada o'zgarishlar kuzatilganiga qaramasdan, insoniylik, insof singari yuksak xislatlarni saqlab qolishi, uni o'z farzandlarining tarbiyasida qo'llashi, farzandlariga mehr-muhabbati va samimiyati, aynan sharq ayolining fazilatlaridan biridir.

Misol tarqasida, “Daftar hoshiyasidagi bitiklar” asaridan “Laylak” parchasida muallif ona siymosini mohirona tasvirlaydiki, u orqali barcha sharq onalaridagi farzandiga bo'lgan mehr-muhabbati, butun hayoti va umrini unga bag'ishlaganini, hech erinmasdan farzandining barcha savollariga samimiyat va shirin suxanlik bilan javob qaytarishini kuzatishimiz mumkin. Lekin oradan ancha vaqt o'tib, ona keksayib qolib, bolalarcha qilgan injiqligini va qiziquvchanligini har bir farzand ham bolaligida ko'rgan, ona tomonidan ko'rsatilgan mehr-muhabbatni qaytara olmasligini guvoh bo'lishimiz mumkin.

“Qishloq guzarida yarmini yashin uchirib ketgan bahaybat chinor bor ekan. Bola daraxtni ko'rib angrayib qoldi: chinorning tarvaqaylab o'sgan shoxida supradek kattakon uya qorayib ko'rinar, uyada esa oyog'i, tumshug'i uzun bir qush turar edi.

Bola mo'jiza ko'rgandek taqqa to'xtab qoldi.

- Anavi nima, oyi?- dedi o'sha tomondan ko'z uzmay.

-Laylak, o'g'lim, laylak!- ona o'g'lining boshini silab qo'ydi. – Yura qol, jonim.

Bola hech qachon bunaqa qushni ko'rmagan edi. Qush negadir bir oyoqlab turardi. U yana to'xtab qoldi.

-Nima u, oyi? –dedi tag'in chinor uchiga ko'z tikib.

-Laylak, o'g'lim, laylak.

- Nimaga bir oyoqda turibdi?

Ona kuldi: - Bir oyog'i charchagandir-da. Yura qol, jonim. Bola hech qachon bunaqa qushni ko'rmagan edi. Qush negadir bo'ynini cho'zib tumshug'ini osmonga qaratib silkitar, shunda “tarak-tarak” degan ovoz eshitilardi.

Bola tag'in to'xtab qoldi.

- Nima o'zi u, oyi?

-Laylak dedim-ku, jinnivoy,- deb ohista egilib, o'g'lining yuzidan o'pdi. – Senga salom beryapti-da.

Ona yosh edi. Ona navjuvon edi.

... Oradan o'ttiz besh yil o'tdi. Bola yigit bo'ldi. Ona keksayib qoldi. Oyog'idan mador, ko'zidan nur ketdi.

Kunlardan birida ona-bola ittifoqo yana o'sha qishloqqa borib qoldilar.

Orqada kelayotgan ona nursizlanib qolgan ko'zlarini chinorga, chinor shoxida qorayib turgan uyaga tikdi. Shoxda osilib turgan narsa ko'ziga g'alati ko'rindi.

- Anavi nima, o'g'lim? – dedi to'xtab.

-Laylak, oyi, laylak!

Ona yaxshi eshitmadi. Uch-to'rt qadam yurib yana to'xtab qoldi. Savatdek narsa ichida bir nima oqarib ko'rinyapti.

Qiziq... -Nima, o'g'lim? – dedi ko'zlarini pirpiratib.

O'gil taqqa to'xtadi. G'ashi keldi. O'zi shoshib turibdi: mingta ishi bor! Odam qariganidan keyin ezma bo'lib qolarkan-da!

-Laylak! –dedi jerkib. –Laylak deyapman-ku, karmisiz! Shunday dedi-yu, jahl bilan tez-tez yurib ketdi.

Nachora, yigit yosh, yigit navqiron. Uning yumushi ko'p. hali shaharga qaytishi kerak... Uning yumushi ko'p. hali shaharga qaytishi kerak... Uning g'or, go'dak bolalari bor...”

Adibning “Dunyoning ishlari” asaridagi “Ikki afsona” hikoyasida yozuvchi onasining ertalab barvaqt turib, ko'chalarni supurib, ishlaganini eslab o'tadi. Vaqt o'tib akasiga onasining ishi yoqmasligi va bu ishni qilmasligini aytganida, onasi halol mehnatning aybi yo'qligini, peshana teri bilan hayot kechirish, halollikda gap ko'pligini aytib, farzandlariga halollikni o'rgatishi, mehnat qilib inson ulug'lanishi haqidagi so'zlarga alohida e'tibor qaratish lozim. Ushbu holat alohida e'tiborga sazovor jihati shundaki, onaning halol mehnati bilan farzandlarini voyaga yetkazishi, ularning oyoqqa turishida va o'zining halovati, tinch va osuda hayot kechirishlarida o'zining oddiygina bo'lsada

mehnati va u bilan faxrlanishi shuningdek, insoniylik, insof degan tuyg'ularidan dalolat beradi.

Shu o'rinda ta'kidlash joizki, psixolog V.Vagnerning fikricha, "Ijtimoiy-psixologik jihatdan onalik tuyg'usi insonning boshqa hayotiy talablari ya'ni, yashash, ovqatlanish bilan bir qatorda barobar turuvchi xislatdir". Shunday ekan onalik tuyg'usi dunyodagi eng oliy, beminnat va bebaho tuyg'udir. Adibning "Daftar hoshiyasidagi bitiklar" asaridagi "Eng oliy tuyg'u" parchasida quyidagicha keltiriladi: "Bola emizib o'tirgan ayolga zimdan razm soling... Go'dagiga termulib bola emizayotgan onaning ko'zlariga sinchikla-a-ab tikiling... Eng oliy tuyg'u nimaligini shunda ko'rasiz! " Haqiqatdan ham dunyodagi eng oliy va bebaho tuyg'u bu onaning bolasiga bo'lgan samimiy va be'minnat mehr-muhabbati hisoblanadi.

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THE IMPORTANCE OF RECYCLING POLYMER WASTE IN HELPING TO PRESERVE THE ENVIRONMENT

Abstract. This scientific paper is devoted to determining the value of recycling polymer waste. The production of plastics remains one of the most productive sectors of the economy today, but along with growing production, the burden on the environment due to waste production increases year by year. For this reason, the organisation of plastics waste recycling and the production of consumer goods from prefabricated secondary raw materials is one of the main challenges of our time. Setting up a suitable production requires deeply defined organizational and technological measures. By ensuring that these systems work smoothly, it is possible to achieve effective results in the processing of polymer materials. The article describes the economic and ecological basis of polymer waste recycling.

Keywords: polymer waste, recycling, environmental significance of recycling, environmental safety.

Introduction

Environmental pollution from plastic and polymer waste is considered to be a global environmental problem because of the damage it causes to the overall environmental condition of the planet. Increasingly complex environmental problems and improvements in environmental protection laws around the world have shown that landfill of plastics and plastic waste is not necessary. The development of these factors and the environmental culture of the population has led to the development of appropriate recycling plans for plastic materials. Several ways of recycling plastic waste are now proposed, among them the use of biodegradable waste, thermal and chemical recycling, and the reuse of polymer materials. Environmental and economic principles are important for the dual use of waste, such as demand from several consumers, correct compliance with national legislation and a favourable pricing scheme.

Eco-economics aims to ensure public health, a cleaner environment and products. Today, household waste is one of the burning issues of the time. An increase in population and the general standard of living has led to an increase in the consumption of various goods. This, in turn, has led to an increase in the amount of household waste. The problem of neutralization and recycling of household waste is not only to prevent environmental pollution, but also to

reduce costs for transportation and disposal of waste, to reduce the land area for waste disposal, to obtain useful products, materials and energy from waste.

Materials and methods

There are several ways to recycle plastic waste. Primary recycling involves the direct use of low-productivity products and wastes internally. These are widely used in various types of thermoplastic polymer products, mostly with low levels of contamination. Secondary processing involves separation, purification and recycling of products as pure polymers or blends. In the third processing step the polymer waste is chemically processed to produce suitable products, monomers, chemical compounds or fuels. The polymer waste is also incinerated to generate energy. Typically, recycling of polymers depends on the type of product to be made from them, so it is important to consider these parameters when recycling waste. In addition, when some types of polymers are mixed with other types of polymers, high levels of contamination occur and therefore polymer recycling is important from an economic and environmental point of view [4].

Defining polymer classes and sorting them on the basis of physical and chemical characteristics is of central importance. Each class of polymer has different chemical properties and physical characteristics. The use of these polymers in everyday life varies greatly, with some polymers being unique and used in all areas of the economy to create, store consumer goods. Which one is bigger or which one is smaller is important information for environmental and economic planning, and new polymer processing plants are built on the basis of this data. This data is then also of economic value. The balance between economic and ecological values must be calculated. If we keep in mind that polymer products are a global environmental problem associated with the destruction of natural ecosystems, then an ecological orientation in the economy is the most important component for the growth of the whole society.

The large accumulation of plastic products in the world has presented mankind with a new challenge, the problem of recycling them. The main environmental problem caused by plastic products is that they take between 100 and 400 years to decompose. Burial is therefore not an effective solution. As plastic products are not biodegradable, the ecology of large areas containing landfilled waste is destroyed.

Thermal destruction of plastics does not require landfill and large areas, but this method releases large quantities of pollutants into the atmosphere. These pollutants contribute to global warming and the formation of ozone holes, which increase every year. Creating appropriate new technologies for preventing pollutant emissions into the atmosphere is cost-effective. A highly efficient and environmentally friendly way of recycling polymer waste is to recycle it or, more precisely, to reuse it. There are several ways to recycle different types of polymers and other end-of-life products, among which hydrolysis, pyrolysis and mechanical methods stand out. Such methods are widely used around the world.

But in order to recycle polymer waste more effectively, it is important to sort it first. The research took place on the student campus, the main aim of which is to study the consumption of plastic waste in everyday life. And an assessment of the synthesis of economic and environmental value orientations of modern consumers, using students as an example.

Result and discussion

The problem of plastic and plastic pollution refers to the collection of plastic products that naturally have a negative impact on the environment. Plastic pollution comes in many shapes and types. Plastic pollution negatively affects the land, waterways and oceans. The prevalence of pollution associated with these products is due to the low cost of plastic products and the widespread use of related products in human society.

Plastic pollution takes many forms, including contamination of water bodies (waste dumping in rivers, lakes, seas, oceans), dispersion of small plastic particles into the aquatic environment and multifaceted impacts on marine and terrestrial ecosystems. Today, through proper use of advanced technologies, large-scale recycling of various wastes is taking place. Various variants of the green economy concept are being developed. Newly built production plants are incorporating the latest technological developments. The main thrust of these measures is to ensure the environmental safety of society.

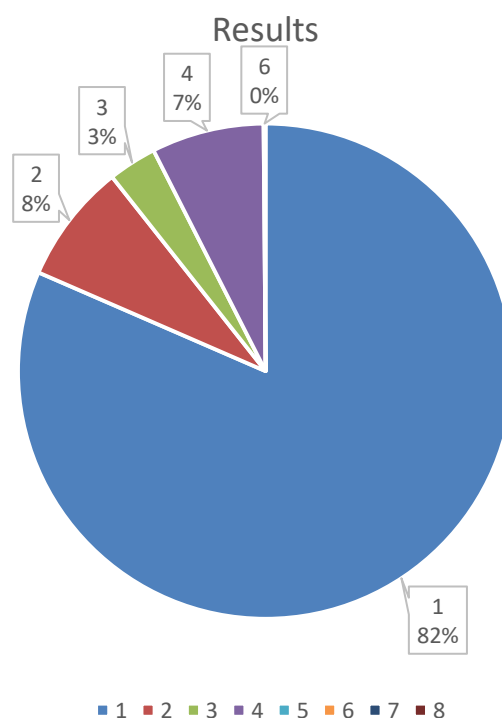


Figure 1. Results of the waste sorting study (82% - PET, 8%-HDPE, 7%-LDPE, 3%-PVC).

The results of surveys conducted among university campuses show a high level of consumption of products that are made from polymer materials (Fig. 1).

The most used commodities were plastic bottles with a monthly weight of 184.21 kg (82%), the second most used commodity was plastic bags with a monthly weight of 17.69 kg (8%), the third most used commodity was bottle caps, bags and others with a monthly weight of 16.59 kg (7%).

At present, along with economic, social and industrial development, ensuring environmental safety of the population is one of the priority areas. An integral part of the modern environmental protection system is to ensure ecological well-being by achieving a harmonious and high level of industrial development. As a result of the appropriate use of advanced technology, large-scale recycling of various wastes is being carried out. During the polymer waste sorting studies, students were surveyed to determine their value orientation. The results of the surveys are shown in Table 1.

Table 1

Results of the student survey

№	Questions	Main	Medium	Low
		1	2	3
1	Product material	37	13	
2	Product packaging material	13	24	13
3	The potential for degradation in nature	14	22	14
4	Recyclability	25	15	10
5	The states of the ecosystem	26	16	8

The questions included whether you prefer the material of the product, the packaging material of the product, the potential for degradation in nature, recycling, and the state of the ecosystem. The results were positive, 37 students out of 50 said that they prefer a more environmentally friendly type of product, 40 students are interested in the secondary use of products, 42 students care about the state of the ecosystem.

The economy is becoming more complex, with new industries and different types of goods being created. New products are created through synthesis based on the latest advances in chemical technology, resulting in unnatural products being released into the environment. The release of these memory products into the environment disrupts the natural balance. For this reason, it consists of studying and explaining the basics of the harmonious relationship between mankind and nature to the next generation, for ecology as a science seeks to study the environment in which we live, our home, while economics studies the basics of housekeeping. The opposition of environmental considerations and solutions to economic ones, and the prioritisation of economic outcomes over environmental considerations, can lead to the wrong decisions. For this reason, the doctrine of sustainable development, which is gaining popularity worldwide, seeks to strike a balance between these two viewpoints.

Various polymer waste treatment technologies and their cost-effectiveness show that it is possible to manage the public economy from an ecological point of view. Specialised environmental studies and research in the industrial sector are needed to identify this possibility. Only on the basis of the data gathered from these studies it is possible to create an effective model of production organisation. Ecological technologies serve as an excellent aid in the creation of an efficient production model and in the establishment of its operation. Here, environmental technology is the end product of an efficient model based on the analysis and verification of environmental data. However, consideration of economic requirements is also considered an important principle in the design of any environmental technology and model, since the capacity to ensure the efficiency of the respective model is determined directly by the requirements of the public economy. A combination of economic efficiency and environmental efficiency is important here, as disturbing one of them results in an imbalance. The combination of the two efficiency models creates a unique balance. This is primarily the content of the planned use of natural resources, with the acquisition of secondary raw materials from plastics and plastics.

Conclusion

Thus, in order to achieve sustainable human development, unlike in the food chain, energy and natural resources must be added to the process chain at each stage of material transformation, the part that can be used as secondary raw materials must be taken away, and the waste must be disposed of. A technology must be created to reduce the number of links in the process chain, the energy input at each link and the amount of waste.

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**SHAHAR AHOLI PUNKTLARINI TADQIQ QILISHDA GAT HAMDA
MASOFADAN OLINGAN MA'LUMOTLAR BAZASINI YARATISH
(XORAZM VILOYATI MISOLIDA)**

Annotatsiya. Ushbu tadqiqotda shahar aholi punktlarini tadqiq qilish maqsadida GAT va masofadan olingan ma'lumotlar bazalarini shakllantirish imkoniyatlari ko'rib chiqilgan va namunalar tayyorlangan. Sun'iy yo'ldosh ma'lumotlarining imkoniyatlari va GAT texnologiyalarida ularni tahlil qilish usullari o'rganilgan.

Kalit so'zlar ma'lumotlar bazalari, masofadan ma'lumotlar olish shahar aholi punktlari, GAT texnologiyalari, hududiy kengayish.

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**CREATION OF DATA BASE RECEIVED AT A DISTANCE IN THE
RESEARCH OF CITY POPULATION POINTS (EXAMPLE OF
KHORAZM REGION)**

Abstract. In this study, the possibilities of creating GIS and remote databases for the purpose of researching urban settlements were considered and samples were prepared. The possibilities of satellite data and methods of their analysis in GAT technologies are studied.

Key words: databases, remote sensing of urban settlements, GAT technologies, territorial expansion.

Kirish. Yer haqidagi fanlarning tarkibida va informatsion texnologiyalar asosida geografik axborot tizimlari (GAT, keyinchalik umumiy qabul qilingan iborada GIS soʻzi ishlatiladi) yaratilgan – u tabiat va jamiyat obʻektlari va hodisalari haqidagi topografik, geodezik, yer resurslari va boshqa kartografik axborotni toʻplash, ularga ishlov berish, EHM xotirasida saqlash, yangilash, tahlil qilish, yana qayta ishlashni taʼminlovchi avtomatlashtirilgan apparat-dasturli kompleksdir.

Ular asosan roʻyhatga olish, baholash, tabiatni muhofaza qilish, tabiiy boyliklardan oqilona foydalanish, ularni bashoratlash ishlarini bajarishga moʻljallangan.

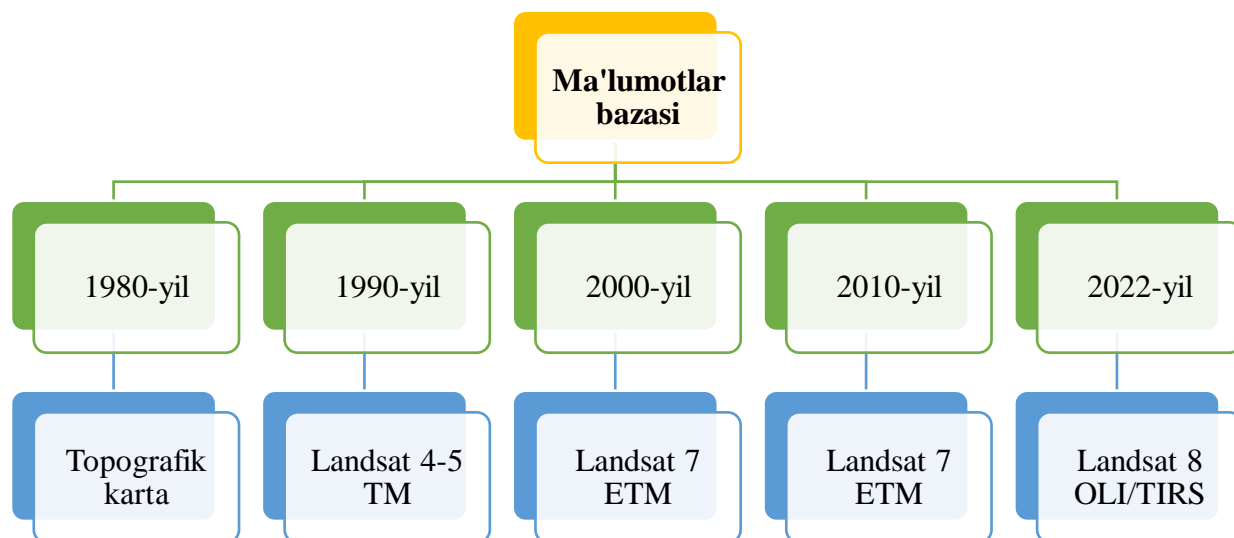
Eng birinchi GIS 1960 yillarda Kanada, AQSh va Shvetsiyada tabiiy boyliklarni oʻrganish maqsadida yaratilgan. Bugungi kunga kelib, GISlarning soni juda koʻp, ular iqtisodiyotda, boshqarishda, atrof muhitni muxofaza qilishda va boshqa sohalarda qoʻllanilmoqda. Ular kartografik, topografik, statistik, meteorologik, ekspeditsion va masofadan turib olingan maʼlumotlarini oʻzida mujassamlagan.

Masofadan kuzatish yoki maʼlumot yigʻish bu avvalombor u yoki bu fazoviy obʻekt bilan toʻgʻridan toʻgʻri aloqada boʻlmay turib maʼlumot yigʻish yoki yerni kuzatish ilmi yoki sanʼatidir. Bu jarayon aks etayotgan yoki sochilib chiqayotgan energiyani yozish va aniqlash hamda yozilgan maʼlumotlar ustida ishlash, tahlil qilish va tayyor maʼlumotdan foydalanishni izohlaydi.

Baʼzi bir hollarda masofadan maʼlumot yigʻish elektromagnit radiatsiyasidan foydalanish orqali yerni kuzatish deb ham nomlanadi. Masalan, masofadan maʼlumot yigʻish insonlarni har kungi oddiy harakatidir, yani gazeta oʻqish, yurayotgan avtomoshinani kuzatish, leksiya davomida domlaga qarab oʻtirish bular hammasi masofadan maʼlumot yigʻishga kiradi.

Fan va texnologiyaning bugungi kungi taraqqiyoti jamiyat tizimidagi koʻplab muammolar yechimini topish imkonini bermoqda. Masofadan olingan maʼlumotlarni tahlil qilish va uni amaliyotda qoʻllash shular jumlasidandir. Masofadan olingan suratlar yer yuzasidagi holatni tezkor tasvirlash va tahlil qilishga keng imkoniyat yaratadi. Shu bilan birga suratlarda tasvirlangan voqealarni alohida ajratish, sinflashtirish muayyan qiyinchiliklarni ham tugʻdirishi sir emas. Bu borada koʻplab olimlar turli xil sinflashtirish algoritmlari va maʼlumotlar bazasi hamda dasturiy taʼminotlardan foydalanishni taklif qiladilar.

Asosiy qism. Ushbu magistrlik tadqiqot ishida Landsat sun'iy yo'ldoshi sur'atlaridan foydalangan holda "ArcGIS" dasturlari yordamida Xorazm viloyati shaharlari kengayishini kartografik tahlili qilingan. Tahlil uchun 1980 - yilgi topografik karta va Landsat sun'iy yo'ldoshining bulutsiz holatdagi 1990 – yildan 2022 – yilgacha bo'lgan, hamda avgust oylaridagi har 10 yillik suratlari tahlilga olindi (1- rasm).



1- rasm. GAT asosida Xorazm viloyati shaharlari hududiy dinamikasi aniqlash uchun ma'lumotlar bazasi

Landsat sun'iy yo'ldoshi ma'lumotlari butun dunyo bo'ylab asosiy ekinlarning turi va tarqalishini aniqlash, hududlarda qishloq xo'jaligi qanday kengayayotgani yoki qisqarayotganini o'lchash, ekinlar vegetatsiyasi hamda yaylovlar holatini kuzatish imkonini beradi. Bu ma'lumotlar oziq-ovqat ishlab chiqarish darajasini bashorat qilish, fermerlarga ekish to'g'risida qaror qabul qilishda yordam berish va global yoki mintaqaviy oziq-ovqat tanqisligini bashorat qilishda yordam berishni rejalashtirish uchun ishlatiladi.

Birinchi Landsat sun'iy yo'ldoshi 1972-yilda uchirilganidan beri sayyoramizning o'rmonlari, fermalari, shaharlari va chuchuk suvlari to'g'risidagi ma'lumotlarni to'pladi. Dunyo bo'yicha ilmiy izlanuvchilar soha vakillari atrof-muhit o'zgarishini yaxshiroq tushunish, qishloq xo'jaligi amaliyotlarini boshqarish, tanqis suv resurslarini taqsimlash, tabiiy ofatlarga javob berish va boshqa muammolarni hal qilishda Landsat ma'lumotlaridan foydalanadilar.

Landsat sun'iy yo'ldosh ma'lumotlari suv resurslari agentliklariga suvdan foydalanishni boshqarish, suvga oid muammolarni hal qilish va suv tanqisligini kutish va ularga javob berishda yordam beradi. Suv tanqis bo'lgan joylarda Landsat suvdan foydalanishni boshqarish uchun xolis va tejamkor vositaga aylangan.¹⁰

¹⁰ https://www.nasa.gov/mission_pages/landsat/overview/index.html

Shaharlar kengayishini kartalashtirishda Landsat 4-5 TM, Landsat 7 ETM, hamda Landsat 8 OLI sun'iy yo'ldosh ma'lumotlaridan foydalanildi.

Landsat 4-5 TM (Thematic Mapper) tasvir ma'lumotlar fayllari 7 spektral diapazondan iborat. Fazoviy aniqligi 30 metrni tashkil qiladi. Landsat 7 ETM (Enhanced Thematic Mapper) sun'iy yo'ldoshi bortida joylashgan Landsat Plus (ETM+) sensori 1999- yilning apreldan buyon 16 kunlik takroriy sikl bilan deyarli uzluksiz Yer tasvirlarini oladi. 2003-yil 30-maydan beri to'plangan barcha Landsat 7 sahnalarida Skanerlash chizig'ini tuzatuvchi (SLC) ishlaymay qolganligi sababli ma'lumotlar bo'shliqlari mavjud. Ushbu sanadan keyin olingan Landsat 7 sahnalari SLC-off sifatida tasniflanadi. 1 dan 7 gacha bo'lgan spektral diapazonlar uchun fazoviy aniqlik 30 metr bo'lgan sakkizta spektral diapazondan iborat. 8-pankromatik diapazon 15 metrli fazoviy aniqlikga ega. Landsat 8 sun'iy yo'ldoshi bortida Operatsion Land Imager (OLI) va Termal Infragizil Sensor (TIRS) 2013- yil fevral oyidan boshlab yer tasvirlarini olib boshlagan.

1-jadval

	Bandlar	To'lqin uzunligi (mikrometr)	Fazoviy aniqlik (m)
Landsat 4-5 TM	Band 1 Ko'k	0.45-0.52	30
	Band 2 Yashil	0.52-0.60	30
	Band 3 Qizil	0.63-0.69	30
	Band 4 Yaqin ifraqizil	0.77-0.90	30
	Band 5 Qisqa to'lqinli infra qizil (SWIR1)	1.55-1.75	30
	Band 6 Termal ifraqizil	10.40-12.50	60 (30)
	Band 7 Qisqa to'lqinli infra qizil (SWIR2)	2.09-2.35	30
Landsat 7 ETM	Band 1 Ko'k	0.45-0.52	30
	Band 2 Yashil	0.52-0.60	30
	Band 3 Qizil	0.63-0.69	30
	Band 4 Yaqin ifraqizil	0.77-0.90	30
	Band 5 Qisqa to'lqinli infra qizil (SWIR1)	1.55-1.75	30
	Band 6 Termal ifraqizil	10.40-12.50	60 (30)
	Band 7 Qisqa to'lqinli infra qizil (SWIR2)	2.09-2.35	30
	Band 8 Pankromatik	0.52-0.90	15
Landsat 8 OLI/TIRS	Band 1 Coastal aerosol	0.43-0.45	30
	Band 2 Ko'k	0.45-0.51	30
	Band 3 Yashil	0.53-0.59	30
	Band 4 Qizil	0.64-0.67	30
	Band 5 Yaqin ifraqizil	0.85-0.88	30
	Band 6 Qisqa to'lqinli infra qizil (SWIR1)	1.57-1.65	30

Band 7 Qisqa to'liqlik infra qizil (SWIR2)	2.11-2.29	30
Band 8 Pankromatik	0.50-0.68	15
Band 9 Cirrus	1.36-1.38	30
Band 10 Termal infraqizil(TIRS1)	10.6-11.19	100
Band 11 Termal infraqizil(TIRS1)	11.50-12.51	100

1-jadval. Landsat sun'iy yo'ldosh ma'lumotlari to'liqlik uzunligi va fazoviy aniqligi

Landsat 9 OLI-2 va TIRS-2 sun'iy yo'ldoshi 2021-yil, 27-sentabrda uchirilgan. Sensorlarning har biri 16 kunlik takroriy sikl bilan Yer tasvirlarini to'playdi. Landsat 8-9 tasvir ma'lumotlari fayllari 1-7 va 9-11 diapazonlari uchun fazoviy o'lchamlari 30 metr bo'lgan 11 spektral diapazondan iborat; 8-pankromatik diapazon uchun 15 metr¹¹ (1-jadval).

Landsat ma'lumotlari foydalanuvchilar uchun bepul yetkaziladi. Ma'lumotlarni olish uchun AQShning Milliy Aerokosmik Fazo Agentligi (NASA) <http://earthexplorer.usgs.gov> internet manziliga kirish va tegishli tartibda ro'yhatdan o'tish talab qilinadi. Ma'lumotlar zarur oylar kesimida va tadqiqot ob'ekti hududi tanlangan holda olinadi.

Landsat sun'iy yo'ldosh ma'lumotlarini olish jarayoni quyidagi tartibda amalga oshiriladi:

1. <http://glovis.usgs.gov> internet saytiga kiriladi va tegishli tartibda ro'yhatdan o'tiladi. Ish joyi, telefon raqami, faoliyat turi, muassasa va kalit so'z hamda ism - login tanlanadi. Ro'yhatdan o'tganingizdan keyin internet pochtagizga xat keladi va uni tasdiqlash orqali saytga kirish imkoni bo'ladi.

2. Ma'lumotlarning hajmi kattaligi (40-190 Mb)ni inobatga olgan holda yuqori tezlikka ega internet ta'minotchisi bilan bog'langan maqsadga muvofiq.

3. Muloqot oynasidan avval tadqiqot ob'ekti tanlab olinadi. Buning uchun geografik koordinatalarni kiritish yoki maxsus hududni belgilovchi anjomdan foydanish lozim bo'ladi.

4. Muloqat oynasining chap burchagida sun'iy yo'ldoshlar xizmatlari taklif qilingan. Bu yerda tanlangan hudud bo'yicha sun'iy yo'ldoshlar ma'lumotlari joylashtirilgan.

5. Hamma sun'iy yo'ldoshlar ma'lumotlari biz uchun bevosita foydalanish imkonini bermaydi, ya'ni ularning ko'pchiligini sotib olish zarur. Ayrimlari tadqiqot ob'ekti doirasida kuzatuv olib bormagan yoki faoliyatini tugatgan bo'lishi mumkin.

6. Landsat sun'iy yo'ldoshini tanlaymiz, chunki u ilmiy tadqiqot ishlari uchun bepul taqdim qilinadi.

¹¹ <https://www.usgs.gov/centers/eros/science/usgs-eros-archive-landsat-archives-landsat-8-9-operational-land-imager-and>

7. Muloqat oynasidagi axborotda sur'atning sifati, bulutlilik darajasi, vaqti haqida ma'lumotlar keltiriladi. Bulutlik darajasi 10 foiz dan kam bo'lgan hollarni tanlang va buyurtmani jo'natamiz.

Tadqiqotning maqsadiga mos ma'lumotlar har doim ham osongina topilavermaydi. Chunki, sun'iy yo'ldoshning orbitasi bo'ylab suratga olishi davrida ob - havodagi noqulayliklar sodir bo'lishi mumkin. Bunday hollarda maqsadga qarab xulosa chiqarish va tegishli o'zgartirishlar kiritish lozim bo'ladi.

Ma'lumotlarni olganimizdan so'ng ArcGIS dasturida Xorazm viloyati shaharlar kengayishini kartalashtirishimiz mumkin bo'ladi.

Ishni dastlab ArcGIS dasturini ishga tushirish bilan boshlaymiz. ArcGIS komponenti o'z ichiga ArcMap, ArcGlobe, Arc Catalog, Arc Scene kabi dasturlarni o'z ichiga oladi. Xorazm viloyati yuqorida aytganimizdek 3 ta shahar va 56 ta shaharchadan iborat. Biz tadqiqotimizda Xorazm viloyatining asosiy 3 ta shahri Urganch, Xiva va Pitnak shaharlarini kengayishini aniqlaymiz va kartalarini yaratamiz.

1. ArcMap dasturida dastlab 1980-yilgi 100 000 masshtabli topografik kartani raqamlashtirishdan boshlaymiz. Buning uchun Topografik kartamizda dastlab geobog'lash qilib olamiz va shaharlarning ma'muriy chegarasi orqali 1980-yilgi Aloqa linyalari, Hidrografik obyektlar, Aholi manzilgohlarini raqamlashtirib olamiz.

2. ArcMap dasturiga Landsat sun'iy yo'ldoshining 1990,2000,2010 hamda 2022- yillardagi suratlari yuklanadi. Xorazm viloyati shaharlari 1 ta suratda joylashadi, jami 5 ta suratda joylashadi, hamda to'g'ri ranglar kombinatsiyasini qo'llaymiz (1, 2, 3 bandlar).

3. Kerakli bo'lgan Urganch, Xiva, Pitnak shahri hududlarini qirqib olamiz.

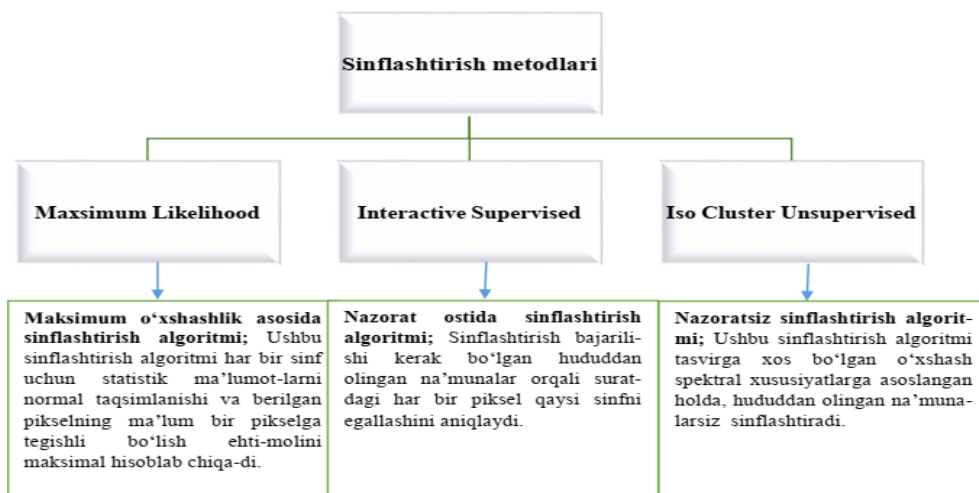
4. Raster ma'lumot kerakli hudud bo'yicha qirqib olingandan so'ng sinflashtirish ishlari olib borildi va sinflashtirishning quyidagi algoritmlaridan foydalanildi (2-rasm):

- Maximum Likelihood - Maksimum o'xshashlik asosida sinflashtirish algoritmi;

- Interactive Supervised – Nazorat ostida sinflashtirish algoritmi;

- Iso Cluster Unsupervised - Nazoratsiz sinflashtirish algoritmi;

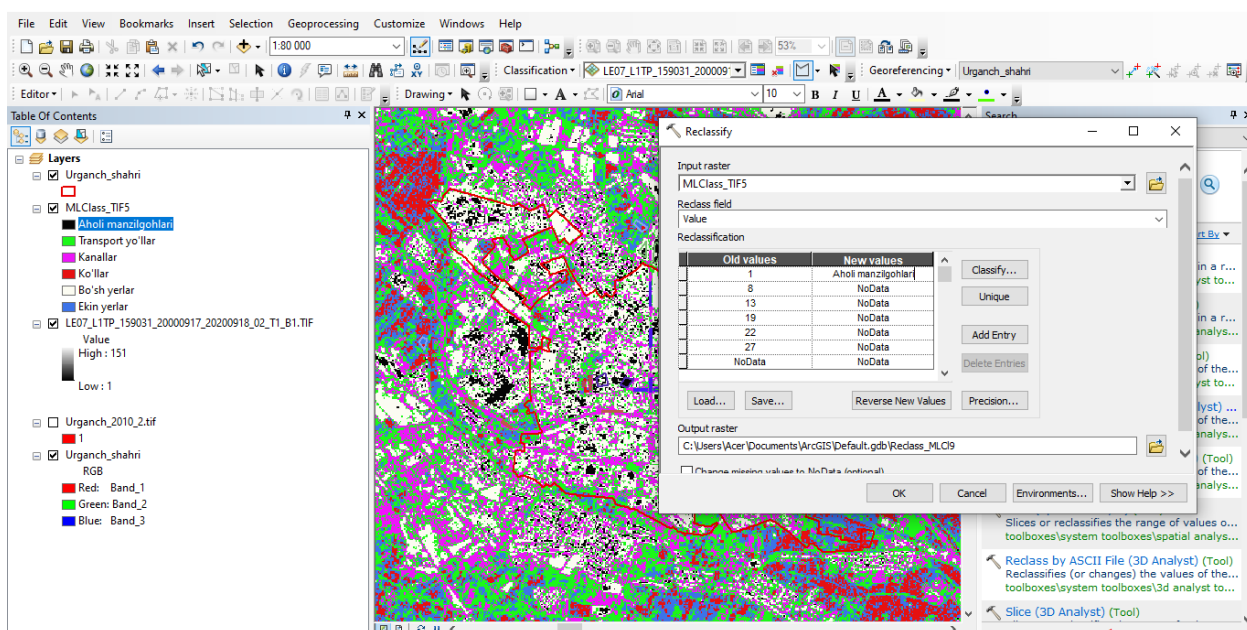
2 – rasm. Sinflashtirish metodlari



2 – rasm. Sinflashtirish metodlari

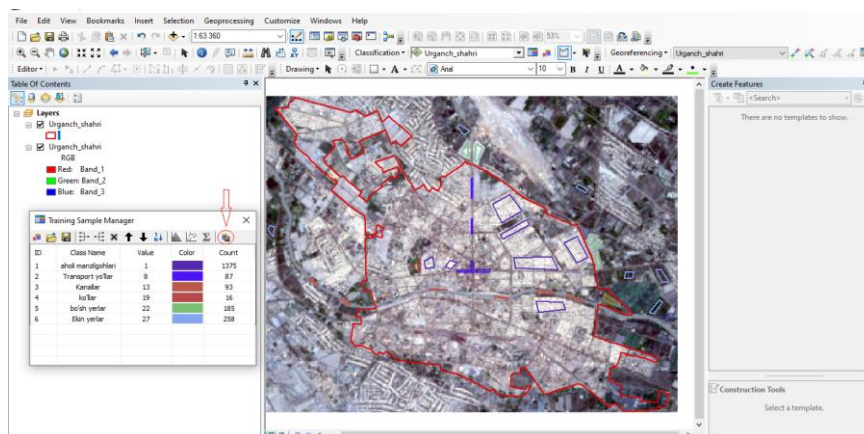
Dastlab Maximum Likelihood sinflashtirish algoritmidan foydalangan holda sinflarga ajratib chiqildi.

Ushbu sinflashtirish algoritmini ishga tushirish uchun dastlab quyidagi 2 ta bosqichni bajaramiz:



3 – rasm. Hududdan namunalar olish jarayoni

- Tanlab olingan hududdan na'munalar olamiz, aholi manzilgohlari, kanallar va drenajlar, sho'r yerlar, ekin dalalari, transport yo'llari, qumli yerlar, ko'llar;
- .gsg fayl ya'ni imzo faylini yaratamiz (3 - rasmda qizil doira bilan belgilab qo'yilgan);



4 – rasm. Reclassify qilish jarayoni

Ushbu bosqichlar bajarilib bo'lgandan so'ng Maximum Likelihood sinflashtirish algoritmi yordamida sinflarga ajratildi. (3 – rasm). Natija chiqqandan so'ng faqatgina aholi punktlari qatlamini qoldirib qolgan punktlarni nodata qilib oldik. Buning uchun ArcToolboxSpatial analyst Reclass

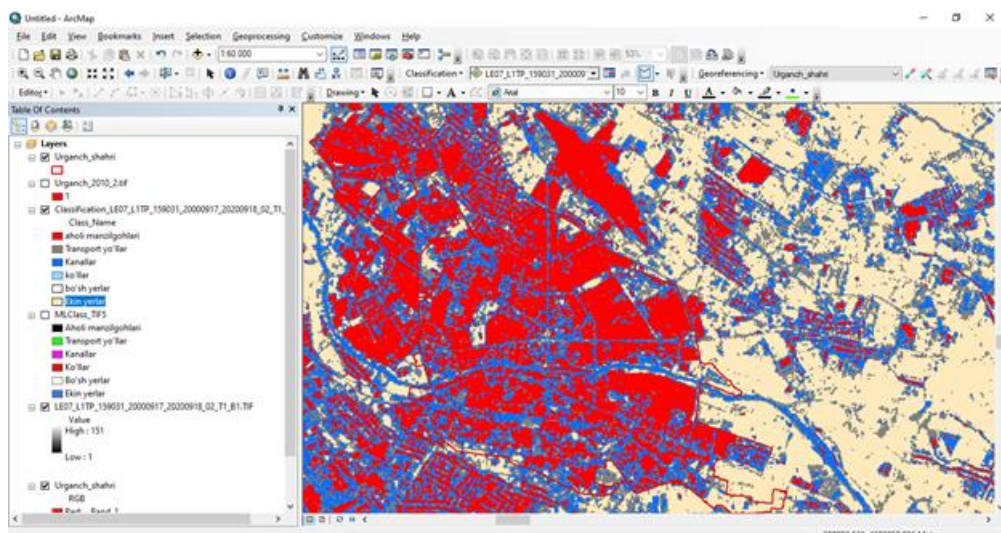
→ Reclassify (4-rasm).

Sinflashtirish asosida quyidagi natijalar olindi. Yirik masshtabli Urganch shahri hududi sinflashtirilganda aniqligi yuqori chiqdi, xatoliklar deyarli yo'q, bunga sabab ushbu hudud aholi manzilgohlari zich joylashganligi va qishloq xo'jaligi yerlari va bo'sh yerlarning deyarli yo'qligi, faqatgina sho'r yerlar va aholi manzilgohlari o'rtasidagi spektral tafovut aniq ajratilmaganligi, yoki ularning bir - biriga yaqinligi shu ikkala sinfni belgilashda muammolarni keltirdi.

5. Sinflashtirishning Interactive Supervised Classification usuli:

Interactive Supervised sinflashtirish algoritmini ishga tushirish uchun ham dastlab quyidagi 2 ta bosqichni bajaramiz:

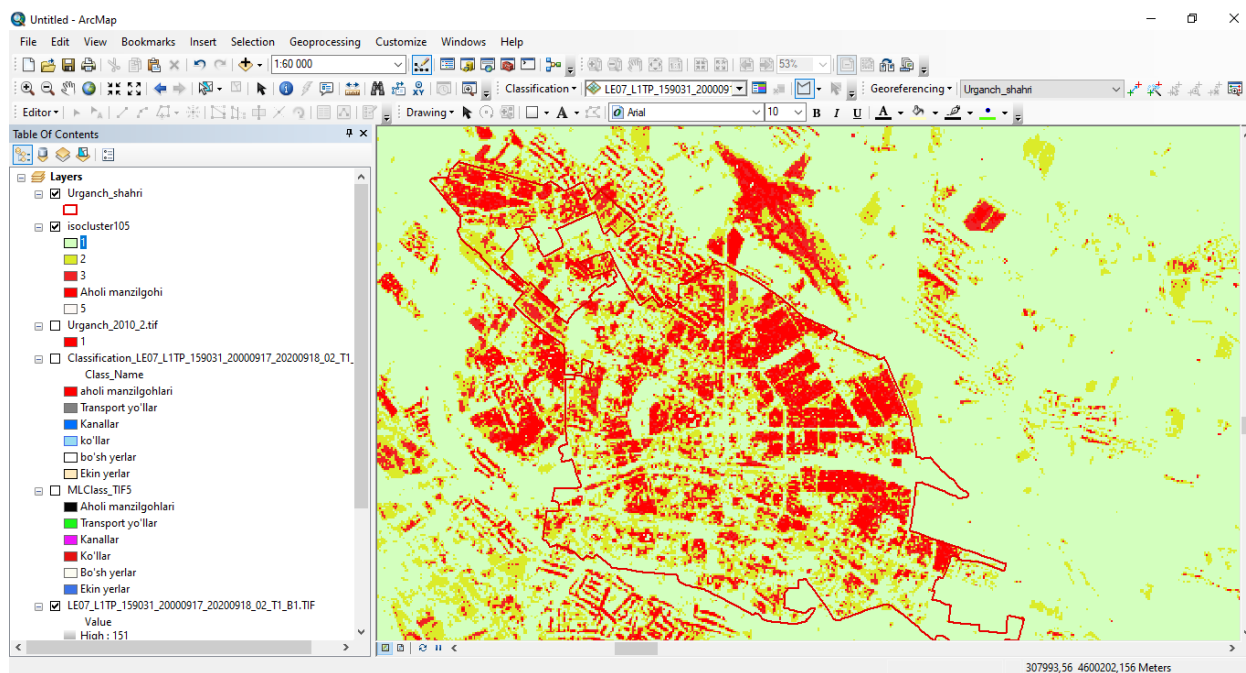
- Tanlab olingan hududdan na'munalar olamiz, aholi manzilgohlari, kanallar va drenajlar, sho'r yerlar, ekin dalalari, transport yo'llari, qumli yerlar, ko'llar;
- .gsg fayl ya'ni imzo faylini yaratamiz (3.1.3 - rasmda qizil doira bilan belgilab qo'yilgan).



• **5 – rasm. Sinflashtirishning Interactive Sepervised Classification**

Ushbu bosqichlar bajarilib bo‘lgandan so‘ng Interactive Sepervised sinflashtirish algoritmi yordamida sinflarga ajratildi. Maximum Likelihood sinflashtirish algoritmidan deyarli farq qilmadi, aniqligi yuqori chiqdi. Sho‘r yerlar, ayrim bo‘sh yerlarni, ham aholi manzilgohi deb ajratib berdi (5 - rasm).

6. Iso Cluster Unsupervised - Yirik masshtabli Urganch shahri hududi ushbu usuldan foydalanib sinflashtirilganda ham aniqlik darajasi past chiqdi ayrim aholi manzilgohlarini sinflashtirish jarayonida aholi manzilgohi sifatida qabul qilmadi, hamda Urganch shahri ayrim bo‘sh yerlarini aholi manzilgohi sifatida ko‘rsatdi (6 – rasm).



6-rasm Iso Cluster Unsupervised sinflashtirish algoritmi

7. ArcGIS dasturida NDBI (Normalized Difference Built-up Index)

Normallashtirilgan farqlar indeksida ham Aholi manzilgohlarini aniqlashimiz mumkin. NDBI qiymati -1 dan +1 NDBI ning manfiy qiymati suv havzalarini ifodalaydi, bunda yuqoriroq qiymat qurilish maydonlarini bildiradi.

ArcGIS dasturlarida NDBI quyidagi tartibda aniqlanadi.

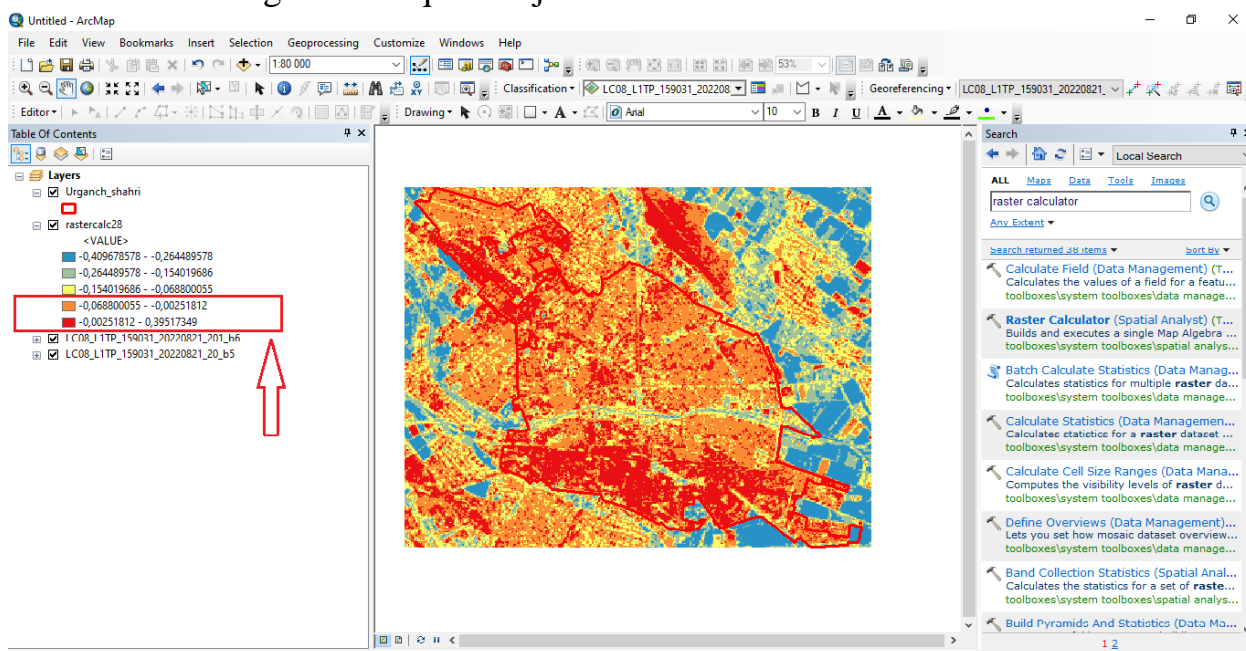
$$NDBI = \frac{SWIR - NIR}{SWIR + NIR}$$

Bu yerda SWIR – qisqa chastotali qisqa infraqizil, NIR – qisqa infraqizil.¹²

Landsat 5TM da bu Band 4 va Band 5 ga to‘g‘ri kelsa, Landsat 8 da Band 5 va Band 6 ga to‘g‘ri keladi. NDBI qiymati eng yuqori bo‘lgan joylar aholi manzilgohi chiqishi kerak edi, lekin bizning hudud uchun bu nazariya to‘g‘ri kelmadi. Bizning hudud uchun +1 ga yaqin bo‘lgan oxirgi 2 ta klassni aholi manzilgohlari deb aniqladi (7-rasm).

NDBI metodida asosiy hatoliklar bo‘sh yerlar, sho‘r yerlar va yo‘llarni ham aholi manzilgohi deb ko‘rsatdi.

Tadqiqotimiz natijasida biz o‘rganib chiqqan usullar ichidan Maximum Likelihood sinflashtirish algoritmi qolgan sinflashtirish algoritmiga qaraganda natijasi yuqori va aniq chiqdi. Shuning uchun Landsat sun‘iy yo‘ldoshi qolgan yilgi ma‘lumotlarini sinflashtirish jarayoni aynan Maximum Likelihood Sinflashtirish algoritmi orqali natijalar olindi.



7 - rasm NDBI metodida Aholi manzilgohlari

Xulosa. Sun‘iy yo‘ldosh ma‘lumotlari tadqiqot natijalari yer yuzasida bevosita kuzatishlar olib borishni talab qiladi. Ma‘lumotlar qanchalik aniq bo‘lsa tadqiqotning natijasi ham amaliy ahamiyati yuqori bo‘ladi. Aholi

¹² John R.Jonsen Remote sensing of the environment.,South Carolina 2007

manzilgohlarining hududiy tarqalishi va uning monitoringini olib borish hamda o'quv mashg'ulotlarini tashkil qilish uchun qanoatlanarlidir.

Tadqiqot natijasida aniqlangan xatoliklar keyingi tadqiqotchilarning ishlarida metodik qo'llanma vazifasini bajaradi.

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TILSHUNOSLIKDA PRAGMATIK VA KOGNITIVLIKNING O'RGANILISHI

Annotatsiya. Tilshunoslik sohasining dolzarb va hali to'liq o'rganib chiqilmagan sohalaridan biri bu kognitiv tilshunoslikdir. Shuningdek, pragmatik va kognitiv tilshunoslik sohaları tadqiqoti bugungi kunning eng dolzarb masalalaridandir. Ushbu maqolaning maqsadi, Tilshunoslikda pragmatik va kognitivlikni o'ziga xos o'rni haqida izlanish va kichik taqdidiotlar olib borishdir.

Kalit so'zlar: kognitiv tilshunoslik, konsept, pragmatika.

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STUDY OF PRAGMATIC AND COGNITIVE IN LINGUISTICS

Abstract. Cognitive linguistics is one of the relevant and not yet fully explored areas of linguistics. Also, research in the fields of pragmatic and cognitive linguistics is one of the most urgent issues today. The purpose of this article is to research and conduct small studies about the specific role of pragmatics and cognitive in Linguistics.

Key words: cognitive linguistics, concept, pragmatics.

Tilshunoslik sohasi jamiyatning eng kerakli bo'g'ini bo'lib, til rivojlangani sari jamiyatda ham rivojlanish o'sish bo'laveradi. Tilshunoslik sohasi juda qadim tarxga ega bo'lib uni o'rganish, dastlab qadimgi Hindistonda boshlangan. Tilshunoslikning ko'plab ichki sohaları mavjud bo'lib, ushbu maqolada pragmatika va kognitiv tilshunoslik haqida alohida to'xtalib o'tmoqchimiz.

Kognitiv tilshunoslik atamasi lingvistika sohasiga kirib kelganiga ko'p bo'lmadi. Shuning uchun ham u bugungi kunda zamonaviy tilshunoslikning eng dolzarb masalalaridan biri desak mubolg'a bo'lmaydi. Ta'kidlash joizki, til va ong o'rtasidagi o'zaro munosabatlar, muammolar, aloqalar, dunyoni konseptuallashtirish va turkumlashtirishda tilning ahamiyati va rolini, kognitiv jarayonlarda esa inson tajribasiga asoslangan holda umumlashtirish uchun, insonning individual kognitiv ya'ni tushunish va anglash qobiiyatlari bilan bog'liqligini til va ularning o'zaro bir biriga ta'siri va uning shakllarini o'rganadigan yangicha tilshunoslikdir.

Kognitiv tilshunoslik tushuncha va tilshunoslikni chambarchas bog'lab o'rgangani bois ham murakkabdir. Chunki tushuncha har bir individda turlicha bo'ladi va u o'sgan muhitga asoslanadi.

Kognitiv tilshunoslik rasman alohida soha sifatida 1989-yildan buyon o'rganila boshlandi. Ushbu yilda dastlab Germaniyaning Disburg shtatida kognitiv tilshunoslik doirasida konferensiya tashkillandi. [1.1] Ushbu simpozium ishtirokchilari Xalqaro kognitiv tilshunoslik assotsiatsiyasini tuzdilar va shu kundan boshlab kognitiv tilshunoslikka bo'lgan qiziqish va izlanishlar soni ortadi.

Kognitiv tilshunoslikda biz til va tafakkur o'rtasidagi murakkab munosabatlarni o'rganishning yangi bosqichini ko'ramiz, bu muammo asosan rus nazariy tilshunosligiga xosdir.

Bunday tadqiqotlarni neyrofiziologlar, shifokorlar, psixologlar boshlashgan (P. Brok, K. Vernik, I. M. Sechenov, V. M. Bekhterov, I. P. Pavlov, va boshqalar.)

Neyrolingvistika neyrofiziologiya asosida vujudga kelgan (L. S. Vygotskiy, A. R. Luriya). Til faoliyati inson miyasida sodir bo'lishi, til faoliyatining har xil turlari (tilni o'zlashtirish, tinglash, gapirish, o'qish, yozish va boshqalar) miyaning turli qismlari bilan bog'liq.

Kognitiv tilshunoslikning o'ziga xosligi uni har bir millat vakili o'z mentalitetidan kelib chiqib tushunishida ham deyishimiz mumkin. Chunki ingliz tilidagi "table" konsepti ingliz madaniyatida stol tushunchasini bersa, o'zbek tiliga bu so'zni ikki xil tushunchada anglashimiz mumkin, birinchisi, "table – xontaxta", ikkinchisi "table – stol" tushunchalaridir. Biroq bu farqlarning o'ziga xos umumiyliigi ham mavjud bo'lib, nazarda tutilgan tushunchalarning har ikkisi ham taomlanish uchun jihoz, vazifasi bir xil hisoblanadi, shuningdek ular faqatgina tashqi ko'rinishidan bir biridan biroz farq qiladi. Ushbu farq esa, albatta madaniyatni, milliylikning o'ziga xosligini namoyon qiladi.

Pragmatika esa tilshunoslikning keyingi tarmoqlaridan biri bo'lib, u semiotika hamda tilshunoslikning nutqda til belgilarining amal qilishini o'rganuvchi sohasi hisoblanadi. Boshqacha qilib aytganda, unda muayyan belgilar tizimini o'zlashtirilib, undan foydalanuvchi subyektlarning ayni shu belgilar tizimiga munosabatini o'rganuvchi fan tarmog'i deyish ham mumkin. Pragmatika g'oyasini asosan Amerikalik olim Ch. Pirs tomonidan munozaraga kiritilgan, shuningdek, yana bir Amerikalik olim Ch. Morris ushbu g'oyani rivojlantirgan va "Pragmatika" terminini semiotika bo'limlaridan birining nomi sifatida amaliyotga kiritgan. Pragmatika insonning ijtimoiy faoliyatini o'zida qamrab oluvchi va vaziyatdan kelib chiqib, ma'no anglatuvchi xususiyatga ega bo'lib, unda aniq shakl va tashqi ko'rinish bo'lmaydi va uning doirasiga so'zlovchi subyekt, adresat, ularning aloqa-aralashuvdagi o'zaro munosabatlari, aloqa-aralashuv vaziyati bilan bog'liq ko'plab masalalar kiradi.

Pragmatikaning asosiy maqsadi tinglovchida, o'quvchiga estetik go'zallik va estetik madaniyatni shakllantirishdir. Agar asl ma'noni tinglovchi yoki

o'quvchiga pragmatic ta'sir etmasa u berilgan matnning asl mohiyatini tushuna olmaydi.

So'zlovchi biror nutq yaratarkan, u o'zining bu faoliyati bilan qabul qiluvchiga (tinglovchi) qandaydir axborotni etkazishni, kechmishlarini bayon etishni, atrofimizda kechayotgan yangiliklarni etkazishni nazarda tutadi. Bu orqali so'zlovchi retseptorga ma'lum ta'sir ham o'tkazadi. Retseptorga nutq orqali ko'rsatiladigan ta'sir pragmatik xususiyatlar orqali amalga oshiriladi. Asliyatdagi pragmatika yordamida nutqdagi axborot retseptorning oliy nerv sistemasiga etkaziladi va bu erda tegishli sezgilar orqali qabul qilinib ta'sirlanish yuzaga keladi.

Shuningdek, tarjima jarayonida ham pragmatik belgilarning o'rni beqiyosdir. Tadqiqotchilar e'tiborini o'ziga ko'proq jalb qilib kelayotgan tilning pragmatik jihatlari tarjimondan chuqur lingvistik bilimdan tashqari yana ko'pgina boshqa fanlar, madaniyatlar ma'lumotlaridan ham xabardor bo'lishni talab qiladi [4.492]. Tarjimada pragmatik vositalardan o'rinli foydalanish esa asliyatda ifodalangan zaruriy ma'noni to'la-to'kis etkazib berishga xizmat qiladi. Shundan kelib chiqadigan bo'lsak, tarjimaning pragmatik xususiyatlari haqida to'liq ma'lumotga ega bo'lib, ularning tahlilini, tarjimada berilishini, asosli misollar bilan yoritilgan bo'lib mavzu bo'yicha talabalar uchun qo'shimcha yoki asosiy qo'llanma sifatida o'zlarining mustaqil ishlarida, referatlarida foydalanish yoki ma'ruza matnlariga maxsus mavzu sifatida kiritish mumkin [5.1076], [5.583].

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INTERACTIONS BETWEEN VITAMIN SUPPLEMENTATION, CANCER, AND AGING IN OLDER ADULTS: A COMPREHENSIVE REVIEW

Abstract. Vitamin supplementation is commonly practiced among older adults to promote health and prevent age-related diseases, including cancer. However, the complex interactions between vitamins, cancer, and the aging process necessitate a thorough examination of potential benefits and risks associated with vitamin supplementation in older adults. This article provides a comprehensive review of the literature, exploring the interactions between vitamin supplementation, cancer, and aging in the older population. Key aspects, including adverse effects, drug interactions, and specific considerations for cancer prevention and treatment, are discussed to inform evidence-based decision-making regarding vitamin supplementation in older adults.

Keywords: vitamin supplementation, cancer, aging, older adults, interactions, adverse effects, drug interactions, cancer prevention, cancer treatment.

Introduction As the aging population continues to grow, vitamin supplementation is increasingly popular among older adults for health maintenance and disease prevention, including cancer. However, understanding the complex interactions between vitamins, cancer, and the aging process is crucial in evaluating the potential benefits and risks associated with vitamin supplementation in older adults. This review aims to provide a comprehensive understanding of these interactions and inform evidence-based decision-making regarding vitamin supplementation in older adults.

Adverse Effects of Vitamin Supplementation in Older Adults While vitamins are essential for optimal health, excessive intake through supplementation can have adverse effects. In older adults, certain vitamins, such as fat-soluble vitamins (A, D, E, and K) and water-soluble vitamins (B6, B9, and B12), may pose risks. Excessive vitamin A supplementation has been associated with an increased risk of hip fractures, while high doses of vitamin E may increase the risk of hemorrhagic stroke. It is essential to consider these potential adverse effects when recommending or initiating vitamin supplementation in older adults.

Drug Interactions and Nutrient Interference Older adults often take multiple medications, including those for cancer treatment, which may interact

with vitamin supplements. Some vitamins, such as vitamin K, can interfere with anticoagulant medications, affecting their efficacy or increasing the risk of bleeding. Moreover, certain vitamins, such as vitamin C and vitamin E, may interfere with chemotherapy drugs, potentially affecting treatment outcomes. Close monitoring and consultation with healthcare professionals are necessary to avoid harmful drug-vitamin interactions.

Specific Considerations for Cancer Prevention and Treatment Cancer is a significant health concern in the aging population, and the role of vitamin supplementation in cancer prevention and treatment requires careful consideration. While some vitamins, such as vitamin D and folate, have shown potential benefits in reducing the risk of certain cancers, others, including high-dose beta-carotene and vitamin E, have been associated with increased cancer risk. Understanding the specific interactions between vitamins and cancer, as well as individual patient factors, is crucial in determining the appropriateness of vitamin supplementation in cancer prevention and treatment strategies.

Balancing Benefits and Risks in the Older Population The decision to use vitamin supplements in older adults, particularly those at risk for or undergoing cancer treatment, requires a careful balance of potential benefits and risks. Considering factors such as nutritional status, dietary intake, existing health conditions, and specific cancer types is essential. Healthcare professionals play a crucial role in providing evidence-based guidance, monitoring the use of vitamin supplements, and ensuring optimal cancer care in older adults.

Conclusion Interactions between vitamin supplementation, cancer, and aging in older adults are complex and multifaceted. While some vitamins may have potential benefits in cancer prevention, others may pose risks, especially when taken in excess or inappropriately. Healthcare professionals should be aware of the potential adverse effects, drug interactions, and specific considerations related to cancer prevention and treatment when recommending or initiating vitamin supplementation in older adults. Evidence

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BITUMGA OLTINGUGURT QO‘SHISH ORQALI UNING SIFATINI OSHIRISH

Annotatsiya. Ushbu maqolada, yo‘l qurilishda ishlatiladigan bitum sifatini uni takribiga sanoatning ikkilamchi chiqindisi sifatida qoladigan oltingugurt va qo‘shimcha modifikator qo‘shish orqali oshirish hamda asfaltbeton qorishmasi ishlab chiqarishda bitum sarfini kamaytirish usullarini ko‘rib chiqiladi.

Kalit so‘zlar: Asfaltbeton, bitum, oltingugurt, modifikator, geksilamin, oktilamin, dodetsilamin, anilin.

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IMPROVING THE QUALITY OF BITUMEN BY ADDING SULFUR

Abstract. In this article, the methods of increasing the quality of bitumen used in road construction by adding sulfur and additional modifier to it, which remains as a secondary waste of industry, and reducing the consumption of bitumen in the production of asphalt concrete mixture are considered.

Key words: asphalt concrete, bitumen, sulfur, modifier, hexylamine, octylamine, dodecylamine, aniline.

KIRISH

Yurtimizda avtomobil yo‘llarini mustahkamligini oshirish hozirgi kunda dolzarb muammolardan biri bo‘lib qolmoqda. Bundan tashqari bitumning aksar qismi import mahsulot bo‘lgani uchun tannarxni yuqorilgi bois bitum sarfini qo‘shimcha moddalar va materiallar qo‘shish orqali kamaytirish muhim masalalardan bo‘lib qolmoqda. Shunday dolzabr masalalarni hal etishni zamonaviy usullaridan biri oltingugurtni bitum tarkibiga qo‘shishdir [1]. Respublikamizda sanoat chiqindilari va gaz va neftni qayta ishlash sanoati ikkilamchi mahsulotlari asosida modifikasiyalangan oltingugurtli bog‘lovchilar hamda modifikasiyalangan oltingugurtli asfaltbeton yaratish bo‘yicha ma‘lum ilmiy va amaliy natijalarga erishilgan [2]. Bundan tashqari Oltingugurt sanoat, qishloq xo‘jaligi va tibbiyotda keng qo‘llaniladigan muhim element. Oltingugurt sanoatda ishlatiladigan muhim kislotalardan biri bo‘lgan sulfat kislotasining xom ashyosi hisoblanadi. Kimyoviy belgi “S” bo‘lgan oltingugurt, elementlar jadvalining 6-A guruhidagi atom raqami 16 bo‘lgan sof kristall shaklidagi

nometal element. U 116°C eriydi, 445°C qaynatiladi. U xira limon sarg'ish rangdagi, mazasiz, hidsiz, oddiy, mo'rt va qattiq kimyoviy element. Uning issiqlik va elektr o'tkazuvchanligi juda past, shuning uchun u yaxshi elektr izolyatoridir. Yonuvchan va portlovchi xususiyatlarga ega. U osongina olovni yoqadi va kichik ko'k olovga ega. U suvda erimaydi. Turli metall bo'lmagan elementlar bilan birikmalar hosil qilishi mumkin. Metallar oltingugurt bug'ida va kislorodda yonish orqali sulfidlarni hosil qiladi.. Agar oltingugurt maydalanganidan keyin tuproq bilan aralashtirilsa, u sulfat shaklida oksidlanadi [3]. Oltingugurt yer qobig'ining 0,06 foizini tashkil qiladi. Hisob-kitoblarga ko'ra, erning chuqur qatlamlarida oltingugurt juda ko'p. Dengiz suvida sulfat sifatida taxminan 0,09 oltingugurt mavjud. Tabiatdagi shakllanish erkin va birikmalar shaklida bo'lishi mumkin

ASOSIY QISM

Oltingugurtni to'g'ridan to'g'ri bitumga qo'shish orqali yuqori samaradorlikka erishib bo'lmaydi. Bunda oltingugurtni bitumga qo'shish uchun katalizator sifatida bir necha materiallarni qo'llab ko'rish mumkin. Oltingugurt (GOST 127-93), BND 60-90 GOST 22245-90 markali bitum dastlabki komponentlar sifatida ishlatiladi. 80 g bitum isitish tizimi bilan jihozlangan aralashtirgich idishda 130°C ga qadar qizdiriladi va 130°C gacha qizdirilgan 20 g oltingugurt va 0,06 g (oltingugurtga nisbatan 0,3 %) katalizator aralashmasi geksilamin qo'shiladi. 140-150°C haroratda 2 soat davomida aralashiriladi. Huddi shu tartibda tajribalar davm ettiriladi quyidagi jadvalga ma'lumotlar shakllantirildi [4].

1-jadval

Oltingugurt va bitumni o'zaro nisbati

№	Bitum va oltingugurt nisbati (bitumning massasiga nisbatan) % da		Katalizator nomi	Katalizatorning ulushi % da (Oltingugurt massasiga nisbatan)	Reaksiyaga kirishish uchun talab etilgan harorat 0C	Reaksiyaga kirishish uchun talab etilgan vaqt
	Bitum	Oltingugurt				
1	80	20	geksilamin	0.3	140-150°C	2 soat
2	70	30	oktilamin	1.0	140-150°C	2.5 soat
3	60	40	dodetsilamin	1.5	140-150°C	2 soat
4	50	50	anilin	2.0	140-150°C	2.5 soat
5	40	60	aminonaftalin	2.5	140-150°C	2 soat
6	30	70	aminonaftalin	3.0	140-150°C	3 soat
7	80	20	digeksilamin	3.0	140-150°C	2 soat
8	70	30	dioktilamin	1.5	140-150°C	2.5 soat
9	60	40	metildodetsilamin	1.0	140-150°C	2 soat
10	50	50	metilalanin	0.5	140-150°C	2.5 soat

11	30	70	metalaminaftalin	1.0	140-150°C	3 soat
12	80	20	demitildotsilamin	1.0	140-150°C	2 soat
13	50	50	tsetildimetidamin	1.0	140-150°C	2.5 soat
14	30	70	alkilpiperazin	3.0	140-150°C	3 soat
15	80	20	piperazin	2.0	140-150°C	2 soat
16	60	40	pirazin	0.5	140-150°C	3 soat
17	40	60	alkilpiperazin	1.0	140-150°C	2 soat

Yuqoridagi tajribalardan kelib chiqib modifikatsiyalangan bitumning fizik-mexanik xususiyatlari tajriba orqali anqilanadi 2-jadvalga to'ldiriladi.

2-jadval

Oltingugurt bilan modifikatsiyalangan bitumning fizik-mexanik xususiyatlari

№	Bitum va oltingugurt nisbati (bitumning massasiga nisbatan) % da		Katalizator nomi	Katalizatorning ulushi % da (Oltingugurt massasiga nisbatan)	Reaksiyaga kirishish uchun talab etilgan harorat 0C	Reaksiyaga kirishish uchun talab etilgan vaqt	Ignani botish chuqurligi, 0,1mm, 25 °C haroratda	Cho'ziluvchanlik, sm, kam emas 25°C da
	Bitum	Oltingugurt						
1	80	20	geksilamin	0.3	140-150°C	2 soat	70	52
2	70	30	oktilamin	1.0	140-150°C	2.5 soat	72	43
3	60	40	dodetsilamin	1.5	140-150°C	2 soat	77	38
4	50	50	anilin	2.0	140-150°C	2.5 soat	79	38
5	40	60	aminonaftalin	2.5	140-150°C	2 soat	79	31
6	30	70	aminonaftalin	3.0	140-150°C	3 soat	78	36
7	80	20	digeksilamin	3.0	140-150°C	2 soat	81	55

8	70	30	dioktilamin	1.5	140-150°C	2.5 soat	67	46
9	60	40	metildodetsilamin	1.0	140-150°C	2 soat	77	34
10	50	50	metilalanin	0.5	140-150°C	2.5 soat	80	39
11	30	70	metalaminonaftalin	1.0	140-150°C	3 soat	82	38
12	80	20	demitildotsilamin	1.0	140-150°C	2 soat	81	55
13	50	50	tsetildimetidamin	1.0	140-150°C	2.5 soat	79	45
14	30	70	alkilpiperazin	3.0	140-150°C	3 soat	78	36
15	80	20	piperazin	2.0	140-150°C	2 soat	76	55
16	60	40	pirazin	0.5	140-150°C	3 soat	77	35
17	40	60	alkilpiperazin	1.0	140-150°C	2 soat	80	42

Xulosa

Yuqoridagi jadvaldan ko'rish mumkinki bitumni oltingugurt bilan modifikatsiya qilinganda uning issiqbardoshligi va boshqa fizik-mexanik xususiyatlari yaxshilanadi.

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A RESEARCH ON PROFESSIONAL LEXICONS USED IN ENGLISH AND UZBEK LANGUAGES

Abstract. Terms are helpful to learn the lexicology of a language so terminology is vitally important in all languages. To find out more about the lexicology all words should be categorized. The aim of the article is to research on professional lexicons which are used in English and Uzbek languages.

Key words: term, terminology, lexicology, types of terms, groups of terms.

INTRODUCTION

In Uzbek linguistics, a lot of work has been done on the study of terms. Many scientific books, pamphlets, dictionaries, scientific and popular scientific articles were written, dissertations were defended. In this regard, the publication of more than 200 dictionaries is a great achievement of our science. The granting of the state language status to the Uzbek language, the adoption of the Law "On the transition to the Uzbek alphabet based on the Latin script", the large-scale work carried out by the Terminology Committee under the Cabinet of Ministers of the Republic of Uzbekistan are further development of terminology. caused him to rise to a higher level.

At first, it is correct to divide the terms into two large groups:

1. General terms
2. Terms that have the characteristic of privacy.

MATERIALS AND METHODS

As mentioned above, terms are studied by dividing into two groups. The first is general terms which include terms that are understandable for all directions and areas of the same terminological system. An example of this is that the terms competition, prize, prize winner, achievement, victory, first place, championship, examination, trainer, referee can be used freely in all types of sports. The same idea can be repeated about such things as heat, body, electricity, magnetism, gas, temperature, motion, energy, field related to physics.

The second is special terms, we can say that words and phrases that apply only within one thematic group are special terms. For example, while the physics terms mentioned above can be used in all its fields, terms like gravitation, diode, thermostat, condensation, capillary phenomena, or chemistry terms like hydroxide, oxide, sulfuric acid, hydrochloric acid are used within a narrow specialization. is used. We can observe this situation in all directions and fields of science.

Terminology and study of terms, first of all, it is necessary to be able to distinguish terms from ordinary words, professional words.

When defining terms, the following requirements should be taken into account:

a) The order existing in the native language is in accordance with the rules.

b) Fluency of pronunciation according to laws and regulations.

c) Taking place in the general system of the mother tongue.

The study of terms by separate types allows to understand the meaning of these words and combinations more deeply, to see their true essence. As a result, terms are constantly changing, developing and progressing.

RESEARCH AND DISCUSSION

It turns out that in the field of linguistics, linguists and other specialists in the activity, namely, the situation in the use of language in terms of terms coordination, uniformity, ease and comfort, importantly, recommendations are given in order to ensure comprehensibility. As examples, agroprom, agrochemistry, watercolor, annotation, archaeologist, astronomer, vacant words instead of agricultural industry, agricultural chemistry, water color, summary, using words such as antiquarian, astrologer, vacancy proposal etc can be given.

At the moment, there are tools in the Uzbek language that defining the limits of their application within one field or one task method it won't happen. They are within the same style or with the same meaning in a certain field if it is normalized, then with a second meaning, it is from another style or field standardized. For example: have, section, water circle, time, basis, axis, plane, surface. Units are commonly used words such as have, surface, axis, plane as a term in geometry, modern philosophy, foundation in construction-architecture standardized. One word is standardized as a term in the field of science in two ways it is also possible. For example, morphology:

1) in linguistics - the system of forms of word change in the language, grammar the section on word formation methods and word formation rules;

2) in botany - as a science that studies the structure and form of the soil; assimilation:

1) in biology - assimilation of organic substances in the process of organism activity, absorption and digestion;

2) in linguistics - in the pronunciation of words, two sounds in their composition as a result of influencing each other, they coordinate with each other, absorb each other and become different departure;

3) in history and ethnography - traditions of one nation and another nation, as a result of learning its culture and language and mixing with it.

CONCLUSION

Nowadays, knowledge of terms is very necessary for representatives of all fields. No matter what industry you work in, knowing industry terms will greatly help and expand your knowledge of industry advancements. Especially in some cases, when one country signs an economic agreement with another country or when establishing various diplomatic relations and international relations, it is

necessary to know the terms. It is known that economy plays an important role in any society. Therefore, the words and terms related to the economy should be clear, concise and logically based. The rapid development of science and technology cannot fail to have its effect on the economic sphere as well, as a result of which many new neologisms appear in the economic sphere. In conclusion, it can be said that the term is a means of recording and storing concepts related to a certain field of science or craft and giving others the knowledge, experience, technical skills and competences accumulated in this field. The term should fully embody the expressed concept. The accuracy and strictness of the terms determines the level of science, education, and culture of this nation. Terms are a branch of the literary language and are subject to its internal laws. If the unreasonably chosen term does not correspond to the meaning of the concept, it will go out of use and a new term will be created in its place or its preferred synonym will take its place.

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BARKAMOL AVLOD TARBIYASIGA YANGICHA YONDASHUV - DAVR TALABI

Annotatsiya: maqolada bo'lajak pedagog kadrlarni boy ma'naviy-madaniy meros, milliy pedagogik qadriyatlar, buyuk Sharq mutafakkirining pedagogik qarash, ta'limotlari bilan qurollantirishning bugungi kundagi o'rni va ahamiyati, shuningdek uni oliy ta'lim tizimida amalga oshirishning samarali pedagogik shakl, vosita va usullari o'z ifodasini topgan.

Tayanch so'zlar: Vatan ravnaqi, xalq farovonligi, ijtimoiy hamkorlik, komil insonni tarbiyalash, millatlararo totuvlik, dinlararo bag'rikenglik.

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A NEW APPROACH TO EDUCATION OF A PERFECT GENERATION IS THE NEED OF THE TIME

Abstract: the article deals with the rich spiritual and cultural heritage of future teachers, national pedagogical values, the pedagogical role of the great Eastern thinker, the actual role and importance of equipping them with teaching, as well as an effective pedagogical form of its implementation in higher education. learning tools and methods.

Keywords: development of the Motherland, welfare of the people, social cooperation, education of a perfect personality, interethnic harmony, interreligious tolerance.

Bugungi kunda dunyo miqyosida g'oyaviy tahdid va axborot xurujlari kuchayib, odamlar ongi va qalbini egallash borasidagi kurash tobora murakkab tus olmoqda. Ayniqsa, turli xil terroristik oqimlar, missionerlar va boshqa jangovar to'dalar o'zlarining yovuz maqsadlarini aynan axborot yordamida amalga oshirayotgani, bunda ular asosan, yosh avlod ongidagi g'oyaviy bo'shliqni, dastlab yolg'on rag'bat, keyinchalik esa yovuzlik va tubanlik bilan zaharlash orqali egallash uchun kurashmoqda. Bunday keskin vaziyatda xalqni, jamiyatning taraqqiyoti va tinchlik-farovonligini, avvalo, ezgulik, ma'naviyat va ma'rifat bilan sug'orilgan mafkuragina qutqara oladi.

O'zbekiston Respublikasi davlat ta'lim va tarbiya siyosatida o'sib kelayotgan yosh avlodni har tomonlama rivojlantirish, ularda yuksak ma'naviyat

va madaniyatni shakllantirish ustuvor yoʻnalishlardan biri etib belgilangan. Yoshlarda yuksak maʼnaviyat va madaniyatni yuksaltirish asosiy vazifalardan biri ekanligining boisi shundaki, «har qaysi davlat, har qaysi millat birinchi navbatda oʻzining yuksak madaniyati va maʼnaviyati bilan kuchlidir».

Oʻzbekiston Respublikasi Prezidenti Sh.M.Mirziyoyevning 2017 yil 20 apreldagi «Oliy taʼlim tizimini yanada rivojlantirish chora-tadbirlari toʻgʻrisida»gi Qarorida kadrlar tayyorlash mazmunini qayta koʻrib chiqish, yangi avlod oʻquv adabiyotlarini yaratish va ularni oliy taʼlim muassasalari taʼlim jarayoniga keng tatbiq etish, oliy taʼlim muassasalarini zamonaviy oʻquv-metodik va ilmiy adabiyotlar bilan taʼminlash, oliy taʼlimning maʼnaviy-axloqiy mazmunini oshirish, talaba-yoshlarda mustaqillik gʻoyalari, yuksak maʼnaviyat va insoniylikning milliy anʼanalariga sodiqlik ruhini singdirish kabi tarbiyaviy ishlarni yuksak saviyada olib borish dolzarb vazifa etib belgilangan.

Mamlakatimizni ijtimoiy-iqtisodiy rivojlantirish boʻyicha ustuvor vazifalarga muvofiq kadrlar tayyorlashning mazmunini tubdan qayta koʻrib chiqish, xalqaro standartlar darajasida oliy maʼlumotli mutaxassislar tayyorlashga zarur shart-sharoitlar yaratish maqsadida Oʻzbekiston Respublikasi Prezidentining 2017 yil 20 apreldagi «Oliy taʼlim tizimini yanada rivojlantirish chora-tadbirlari toʻgʻrisida»gi PQ-2909-sonli qarori qabul qilindi.

Mamlakatimiz taʼlim tizimida amalga oshirilayotgan keng qamrovli islohotlar taʼlim-tarbiya sifatining yuqori darajada boʻlishini taʼminlashga qaratilgan boʻlib, ushbu yoʻnalishda muvaffaqiyatni belgilovchi asosiy omillardan biri – taʼlim muassasalari rahbar va pedagog kadrlarining zamonaviy bilim, koʻnikma va malakalarni egallaganligi hamda taʼlimning innovatsion axborot-didaktik shakllarini ilmiy tadqiq qilish hisoblanadi.

Bu oʻz oʻrnida taʼlim tizimini tubdan isloh qilishni taqozo etmoqda, chunki mukammal taʼlim tizimi respublikamizning kelajakdagi intellektual imkoniyatlarini va rivojlanishini belgilab beruvchi oʻquvchi- yoshlarni har tomonlama ijodkor, mustaqil faoliyat yuritadigan qilib tarbiyalashda hal qiluvchi rol oʻynaydi.

Bugun mamlakatimiz taʼlim tizimida innovatsion texnologiyalarga asoslangan taʼlim-tarbiya tizimini takomillashtirish, uning milliy zaminini mustahkamlash, ijtimoiy faol va malakali raqobatbardosh kadrlar tayyorlashni jahon andozalari darajasiga chiqarish masalalarida tadqiqotlar olib borilmoqda. Taʼlim sohasidagi sifat oʻzgarishlari va yuqori samaradorlik ularning jahon taʼlim talablari bilan mosligi va pedagoglarning kelgusi mehnat faoliyatlarida oʻzlashtirgan kompetensiyalari qay darajada amaliyotga tatbiq qilinayotganligiga bogʻliq. Taʼlim-tarbiyadagi sifat oʻzgarishlari va yuqori samaradorlik esa mazkur sohaga ijobiy yangilik kiritish natijasida taʼlimda sifat va samaradorlik taʼminlanib, pedagogik innovatsion jarayon vujudga keladi.

Insonning axborotlashgan jamiyatda yashash tarzining tubdan oʻzgarishi, axborotlashgan jamiyat vujudga kelishi bilan paydo boʻlgan ilmiy-texnika va

ijtimoiy taraqqiyotning voqeliklari ularni zamonaviy ta'lim mazmuniga, ta'lim tizimlarining ko'lami va rivojlanish darajasiga mos kelmasligiga olib keldi.

Hozirgi kunda XXI asr yuksak texnologiyalar zamoni, tafakkur va yalpi axborotlashuv asri, globallashuv davri deb ta'rif etilmoqda.

Globallashuv – insoniyatning ongu shuuri, tafakkuri samarasi sifatida vujudga kelgan jahon miqyosidagi umumiy jarayon, u chegara va hududlarni bilmaydigan, tuzumlarni tan olmaydigan, uzluksiz kuchayib va rivojlanib borayotgan jarayondir. Ana shunday globallashuv davrida har qanday davlatning taraqqiy etishi, uni rivojlangan davlatlar qatoridan mustahkam o'rin olishi, birinchi navbatda, davlatning intellektual salohiyati, ish avlod ta'lim-tarbiyasi va zamonaviy kadrlar tayyorlash tizimiga bog'liqdir.

Xalqaro tajribalarning ko'rsatishicha, oddiy yozishma asosidagi kommunikatsion axborot-ta'lim muhiti ijobiy pedagogik natijaga olib keladi. Turli shaharlar, mintaqalar va davlatlar ta'lim oluvchilarining tarmoqdagi birgalikdagi o'quv faoliyatini tashkil etishning asosiy shakli elektron, axborot-didaktik vositalar hisoblanadi.

Har qanday muammo yechimi integratsiyalashgan bilimni talab etadi. Axborot-ta'lim muhiti chuqurlashgan bilimlar integratsiyasini, nafaqat tadqiq qilinayotgan muammo yuzasidan fan bilimlari sohasini, balki hamkorning milliy-madaniy xususiyatlarini, uning dunyoni bilishi va tushunishini, qarashlarini bilishni ham taqozo qiladi.

Yurtboshimiz Shavkat Mirziyoyev ta'kidlaganidek, "...Hammamizga ayonki, bugungi murakkab globallashuv davrida jamiyatimizda milliy g'oya va mafkuraviy immunitetni kuchaytirish, yoshlarimizni turli zararli g'oya va tahdidlardan asrash, ularni o'z mustaqil fikriga ega, irodali, fidoyi va vatanparvar insonlar etib tarbiyalash har qachongidan ham dolzarb ahamiyat kasb etmoqda".

Ayni shu ma'noda, O'zbekiston Respublikasi Prezidentining 2020-yil 6-noyabrda "O'zbekistonning yangi taraqqiyot davrida ta'lim-tarbiya va ilm-fan sohalarini rivojlantirish chora-tadbirlari to'g'risida" Farmoni [2] qabul qilinganligi bu borada katta ahamiyatga ega.

Xulosa qilib aytganda, oliy ta'lim tizimida talaba – bo'lg'usi o'qituvchilarni qadimiy va boy meroslarimiz, ma'naviy-madaniy qadriyatlar, mutafakkir olimlarimizning pedagogik qarashlari, ilm olish yo'llari va sirlari haqidagi ta'limotlari bilan qurollantirish o'sib kelayotgan yosh avlodni vatanparvarlik, insonparvarlik, manaviy merosga muhabbat, sadoqat, milliy o'zlik va g'ururni anglash ruhida kamol topishga o'zining munosib hissasini qo'shadi.

Haqiqatdan ham bugungi kunda ma'naviyat, ilm-fan va ijtimoiy-iqtisodiy jarayonlarda yuksak marralarga erishimizning asosi sifatida yurtboshimiz Shavkat Mirziyoyev so'zlari bilan aytganda "... aziz do'stlar, birodarlar, agar intilsak, astoydil harakat qilsak, har qanday baland marrani egallash qo'limizdan

keladi. Biz ma'rifat borasida, ta'bir joiz bo'lsa, "iligi to'q" xalqmiz. Ilm-fanga intilish bizning qonimizda, bugungi til bilan aytganda, genimizda bor" [1].

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BO'LAJAK IJTIMOIIY PEDAGOGLARNING KASBIY O'Z-O'ZINI RIVOJLANISH SHARTLARI

Annotatsiya. Mazkur maqolada bo'lajak ijtimoiy pedagoglarning kasbiy o'z-o'zini rivojlantirish shartlari, yo'l va shakllari tadqiq etilgan.

Kalit so'zlar: ijtimoiy pedagog, pedagog, talaba, o'z-o'zini rivojlantirish, kasbiy faoliyat.

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PROFESSIONAL SELF-DEVELOPMENT CONDITIONS OF FUTURE SOCIAL EDUCATORS

Annotation. This article discusses the conditions, ways and forms of professional self-development of future social teachers.

Key words: social pedagogue, teacher, student, self-development, professional activity.

Ijtimoiy pedagogni faol sub'ekt sifatida tushunmasdan, faoliyat jarayonida o'zini bilmasdan va o'zgartirmasdan turib, ta'limni modernizatsiya qilish mumkin emas. Ijtimoiy pedagog zamonaviy talablar darajasida bo'lishi uchun nafaqat maxsus tashkil etilgan o'qitish tizimi bilan muvaffaqiyatli shug'ullanishi, balki doimiy ravishda o'z ustida ishlashi, o'zini kasbiy takomillashtirishi kerak. Shu sababli, kelajakdagi ijtimoiy pedagogning kasbiy o'zini o'zi rivojlantirishga yordam beradigan muayyan shart-sharoitlarga ega bo'lishi kerak.

Bo'lajak ijtimoiy pedagogning kasbiy o'zini-o'zi rivojlanishining tashqi shartlariga ta'lim muhiti, ta'lim muassasalarida talabalarga muvaffaqiyatli moslashish, talabning mustaqil ishi, ijtimoiy-pedagogik amaliyot bog'liq bo'ladi. Shaxsning o'zi ishtirokisiz, uning intilishlarisiz bo'lajak mutaxassisning kasbiy tayyorgarligi va kasbiy o'zini o'zi rivojlantirishning yuqori darajasiga erishish mumkin emas. Shu munosabat bilan biz bo'lajak ijtimoiy o'qituvchilarning kasbiy o'zini-o'zi rivojlanishini samarali shakllantirishning ichki shartlariga shaxsning kasbiy yo'nalishini, kasbiy faoliyatga va o'quvchining o'z-o'zini tarbiyalashiga psixologik tayyorgarligini keltiramiz.

Talabanning kasbiy o'zini o'zi rivojlantirishi uchun ta'lim jarayonini ta'minlaydigan va uning umumiy, xususan, kasbiy rivojlanishiga ijobiy ta'sir ko'rsatadigan shart-sharoitlarni yaratadigan ta'lim muhitini yaratish, bizning

fikrimizcha, eng muhim vazifalardan biridir. Rivojlanayotgan ta'lim muhitining asosiy maqsadi o'quvchida uyg'onish va o'z-o'zini rivojlantirish salohiyatini maksimal darajada rivojlantirishdir. Ya'ni, talaba ta'lim muhitining imkoniyatlaridan qanchalik to'liq foydalansa, uning kasbiy o'zini-o'zi rivojlanishi shunchalik faolroq bo'ladi: inson bir vaqtning o'zida o'z muhitining mahsuloti va yaratuvchisi bo'lib, unga ta'lim beradi. asos qilib, intellektual va kasbiy o'z-o'zini rivojlantirishga imkon beradi.

Mutaxassisning kasbiy faoliyati va ijtimoiy rolining faol rivojlanishi deb tushuniladigan talabalarning moslashuv jarayonini tahlil qilib, uning quyidagi tarkibiy qismlarini ajratib ko'rsatish mumkin: kasbiy yo'naltirilganlik tufayli kasbiy faoliyatga psixologik va ma'naviy tayyorlik; kasbiy va pedagogik tajriba; shaxs tomonidan yangi ijtimoiy rolni o'zlashtirish. Bo'lajak ijtimoiy pedagogning kasbiy o'zini o'zi rivojlantirish uchun biz aniqlagan navbatdagi shart - bu talabalarning o'z-o'zini ish bilan ta'minlashi hisoblanadi. Bozor sharoitida yaxshi kasbiy tayyorgarlikka ega bo'lgan, yangi mehnat sharoitlariga moslashish, raqobatbardosh, mobil mutaxassis bo'lish qobiliyatiga ega, mustaqil ishlash, faoliyat ko'rsatish va muloqot qilish ko'nikmalariga ega bo'lgan kishi muvaffaqiyatli shaxs bo'lishi mumkin. Shunday qilib, ijtimoiy pedagoglarni tayyorlashning eng muhim vazifalaridan biri bo'lajak mutaxassislarda ijtimoiy kasb sifatida o'ziga bo'lgan ishonchni - kasbiy va ijtimoiy-kasbiy vazifalarni muvaffaqiyatli hal qilish uchun zarur bo'lgan insonning tabiiy sifatini rivojlantirish lozim. Bo'lajak ijtimoiy pedagoglarning mustaqil faoliyati vazifasini o'quvchilarni ijtimoiy pedagogika fani bo'yicha ushbu turdagi ishlarning mohiyati va o'ziga xos xususiyatlari to'g'risida bilimlar bilan qurollantirishda, ularning birortasini ham o'z-o'zini tarbiyalash, chuqur nazariy bilimlarni egallash, kasbiy mahoratga ega bo'lishni maqsad qilib qo'ymaslikda ko'ramiz. Nazariy bilimlarni, shuningdek, mustaqil ish jarayonida olingan ko'nikma va malakalarni o'zlashtirish bilan bir qatorda, kasbiy o'z-o'zini rivojlantirishda ijtimoiy rol katta rol o'ynaydi, bu kelajakdagi ijtimoiy pedagoglarning amaliyotidir, chunki u talabaning o'z qobiliyatini, mustaqil kasbiy faoliyatga haqiqiy tayyorligini eng keng qamrovli "o'z-o'zini sinab ko'rish" faoliyatining ushbu turi jarayoni; samarali va ijodiy kasbiy faoliyat uchun zarur va etarli bo'lgan kasbiy va shaxsiy fazilatlar rivojlanadi.

Bo'lajak ijtimoiy pedagogning kasbiy o'zini o'zi rivojlantirishning ichki sharoitlarini hisobga olgan holda, ular mutaxassisning kasbiy ahamiyatli shaxsi bilan bevosita bog'liqligini ta'kidlaymiz. Ijtimoiy pedagogning kasbiy jihatdan o'zini-o'zi rivojlanishiga ta'sir qiluvchi asosiy kasbiy ahamiyatli fazilatlaridan biri bu uning kasbiy jihatdan tengligi hisoblanadi. Asosiy motiv faoliyat mazmuniga qiziqish bo'lgan haqiqiy ijtimoiy-pedagogik yo'nalishning mavjudligi, kasbiy faoliyat shaklida yuqori natijalarga erishishga, doimiy o'z-o'zini takomillashtirishga va o'zini o'zi rivojlantirishga yordam beradi.

Ammo ijtimoiy pedagog shaxsining kasbiy yo'nalishining haqiqiy ijtimoiy-pedagogik turi, bizning fikrimizcha, axloqiy - kasbiy faoliyatga

psixologik tayyorliksiz muvaffaqiyatli rivojlana olmaydi. Bugungi kunda ijtimoiy o'qituvchilarning ma'naviy-psixologik tayyorgarligi muammosi ko'p jihatdan bo'lajak mutaxassisning ijtimoiy-pedagogik faoliyatining samaradorligini belgilaydigan va natijada uning kasbiy o'zini o'zi rivojlantirishiga hissa qo'shmoqda. Axloqiy va psixologik tayyorgarlikning bir qismi bo'lgan munosabatlar, qiziqishlar, intilishlar, e'tiqodlar, tamoyillar birgalikda ijtimoiy-pedagogik soha sohalarining qadriyat yo'nalishlarini ifodalaydi. Ijtimoiy pedagogning qadriyat yo'nalishlari kasb talablariga adekvat bo'lishi uchun uning qadriyatlar tizimi mazmunan insonparvar bo'lishi kerak.

Insonparvarlik qadriyatlar ijtimoiy pedagogning kasbiy muhim fazilatlariga ma'lum talablarni qo'yadi, ular orqali insonparvarlik qadriyatlari kasblar bo'ladimi-yo'qmi amalga oshiriladi. Bu fazilatlariga quyidagilar kiradi: 1) insonparvarlik, hayotga muhabbat, nekbinlik, bag'rikenglik, adolat, vijdon, burch hissi, mas'uliyat, halollik, rahm-shafqat kabi insonparvarlik qadriyatlari bilan belgilanadigan ijtimoiy-pedagogik faoliyat; 2) ijtimoiy pedagogning muloqotga bo'lgan ehtiyojini tavsiflash: muloqot qobiliyatlari, sezgirlik, empatiya; 3) ijtimoiy pedagogning o'ziga xos qadriyatli munosabati: o'zini o'zi qadrlash, o'zini adekvat baholash, o'ziga ishonch, o'zini hurmat qilish, kamtarlik, o'z qadr-qimmatining mulki, o'ziga nisbatan talabchanlik, avtonomiya. Ammo, yanada samarali kasbiy o'z-o'zini rivojlantirish uchun faqat ushbu fazilatlarining mavjudligi etarli emas. Bo'lajak ijtimoiy pedagoglarning kasbiy o'zini-o'zi rivojlantirish samaradorligini belgilaydigan tashqi shartlardan biri bu talabaning o'zini o'zi tarbiyalashidir, chunki aqliy tarbiyadan tashqarida ijtimoiy o'qituvchining shaxsiy va kasbiy rivojlanishi g'oyasi amalga oshirilmaydi..

An'anaviy yondashuvni baham ko'rgan holda, o'z-o'zini tarbiyalash orqali biz shaxs tomonidan ixtiyoriy ravishda amalga oshiriladigan, o'zimiz tomonidan boshqariladigan, shaxsning har qanday fazilatlarini yaxshilash uchun zarur bo'lgan bilim faoliyatini tushunamiz. Binobarin, o'z-o'zini tarbiyalash jarayoni uchun zarur shart-sharoitlarga o'z-o'zini tarbiyalash uchun shaxsiy tafakkurni rivojlantirish; "jamiyat mutaxassisdan kasbiy bilimlarni kengaytirish va chuqurlashtirish uchun o'z ustida doimiy ishlashni talab qiladigan shunday vaziyatning mavjudligi" kiradi.

Talabalar orasida kasbiy o'z-o'zini tarbiyalashga bo'lgan ehtiyojning paydo bo'lishining eng umumiy sharti - bu talabalik pozitsiyasidan ("Men talabaman, menga o'qiting") mutaxassis lavozimiga ("Men kelajakman"), ijtimoiy pedagogga "Men o'zimni ushbu mas'uliyatli lavozimga tayyorlayapman") o'tishdir. Bunday ehtiyojning shakllanishi kasbiy kompetentsiyani saqlash vositasi va shaxsning faol shaxs sifatida ishlashining eng muhim shartidir.

Tanlangan tashqi va ichki sharoitlar yig'indisi bo'lajak ijtimoiy pedagoglarning kasbiy tayyorgarligini amalga oshirishni hisobga olish ularning kasbiy o'zini o'zi rivojlantirishiga foydali ta'sir ko'rsatadi, bu inson faoliyatining ko'p komponentli shaxsiy va kasbiy ahamiyatga ega jarayoni bo'lib, u o'z

mustaqil faoliyatini idrok etishga yordam beradigan, shuningdek, o'z-o'zini takomillashtirish va professional bo'lish vositasi bo'lgan shaxsiy kasbiy faoliyat uslubini shakllantirish zarur bo'ladi.

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IMPROVING THE MANAGEMENT SYSTEM OF RECYCLED PRODUCTS

Abstract. This article discusses the methods of creating necessary products from waste products and the development of innovative projects, as well as the practical application of a new mechanism for improving the automated management system, the effective illumination and involvement of digital technologies in the economic transformation of waste products into new products, and the activities of facilities based on digital technologies in the areas of waste processing processes by a technical technologist efficient organization, waste processing in the regions is to improve the work efficiency of the enterprises, as well as to support the interaction with external information systems and production processes through fully functional technologies development of material and technical base of and software interfaces of the company's resources based on digital technologies in order to separate waste products and prepare them for processing in the regions.

Keywords: waste, innovation, technology.

INTRODUCTION

It is advisable to develop information and communication technologies based on the principles of identifying factors that encourage and hinder the introduction of new technologies in the waste processing plant.

The long life cycle of innovations leads to economic inequality in the value of costs incurred and the results obtained at different times. This can be solved by the method of quoted value, or discounting, in other words, by bringing costs and results over a period of time [1],[2].

The basic idea of discounting is that it is easier for an enterprise to get money today than tomorrow, because they can be invested in innovations, and they can make a profit tomorrow. In addition, postponing the withdrawal to the next day is risky: under unfavorable conditions, their income may be less than expected or not at all.

The creation of a whole system of scientific, production and trade will be based on objective laws, as well as determined by scientific and technological progress and the market needs of the enterprise [3].

There are the following types of innovative research projects: initiative research projects, projects for the development of material and technical base of scientific research, projects for the creation of information systems (IT) and

databases (DB), publishing projects, projects for the implementation of expeditions, etc.

The management of research and development takes place under changing conditions. In each case, an unforeseen technical problem may arise, which may result in a delay or suspension of work on the project. The needs and requirements of each customer may change, and the viability of the project will need to be re-evaluated.

The choice of project depends on the search for alternative solutions. Creation of a new mechanism for managing the process of scientific, technical and experimental design work (STEDW) and based on information and communication technologies. Shown in Figure 1.

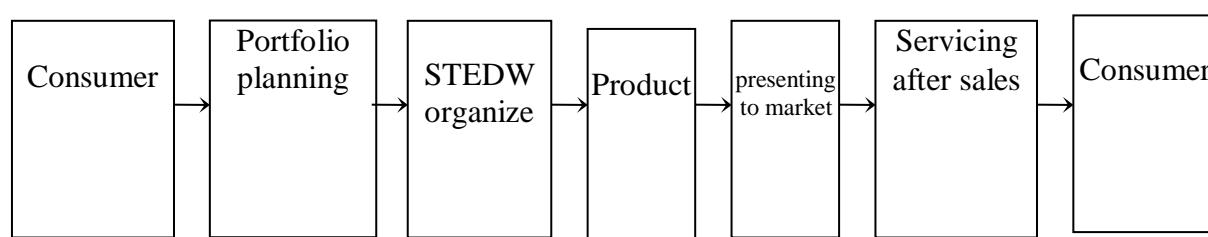


Figure 1. STEDW process management mechanism.

The portfolio of STEDW may consist of different projects. However, each project requires limited resources due to its characteristics (complexity, capacity, etc.).

The number of projects in a portfolio over a period of time depends on the size of the projects, which is measured by the total amount of resources required to develop and implement a single project.

The number of projects in the portfolio (n) is derived from the following ratio: n STEDW budget for the period / average cost per project.

A portfolio consisting mainly of large projects has a higher risk than a portfolio whose resources are distributed among smaller projects. The advantage of small projects is that they are easier to adapt to each other in terms of available resources. A large project, on the other hand, requires a large amount of limited resources. When considering the possibility of including a project in the portfolio, it is necessary to take into account the consequences of the quality of management and redistribution of costs to projects [4].

Let us evaluate two portfolios, each consisting of two projects (Table 1). Both portfolios are small.

Table 1.

Evaluating the effectiveness of portfolios

Projects	A portfolio			B portfolio		
	Expense, currency (Za)	Profit currency (Pa)	Profitability 2 / 1	Expense, currency (Za)	Profit currency (Pa)	Profitability 5 / 4
	1	2	3	4	5	6
1	22 000	41 800	1,9	34 000	59 500	1,75
2	18 000	32 400	1,8	30 000	57 000	1,9
Total assessment of portfolio	40 000	72 400	1,86	64 000	116 500	1,82

The first project in portfolio A is 8.6% ($1.9 / 1.75 = 1.086$) more profitable than the project in portfolio B, but the second project has a higher profitability in portfolio B ($1.8 / 1.9 = 0.947$), i.e. the profitability of the second project is 9.5% lower.

The total value of portfolios is given on the basis of average profitability. We define the profitability of portfolios A and B as PrA and PrB.

As can be seen from Table 1, the profitability of individual projects is determined as follows:

$$\text{PrA} = \text{PA} / \text{ZA}; \text{PrB} = \text{PrB} / \text{ZB}. (1)$$

The overall profitability of the portfolios

$$\bar{R}_A = \frac{\sum \Pi_A}{\sum Z_A}; \bar{R}_B = \frac{\sum \Pi_B}{\sum Z_B} (2)$$

Here: \bar{R}_A and \bar{R}_B - Average return on A and B portfolios.

On the basis of profitability indicators, the priority coefficient can be calculated.

$$\bar{K}_n = \frac{\bar{R}_A}{\bar{R}_B} (3)$$

Here: Cp – priority coefficient.

In our example, the priority coefficient is:

$$C = \frac{1,86}{1,82} = 1,022 \text{ or } 2,2\%$$

However, each project has an individual profitability (Pi) and a certain share () in portfolio formation expenses.

This can be presented in the form of a system of priorities for the average or aggregate priority coefficient (), profitability and expenses structure.

Profitability priority coefficient:

$$K_m = \frac{\sum R_{AI} * d_{AI}}{\sum R_{zI} * d_{AI}} (4)$$

Priority coefficient on expenses structure:

$$K_{d_i} = \frac{\sum R_{3l} * d_{,AI}}{\sum R_{3l} * d_{,3l}} .(5)$$

So that:

$$\bar{K}_n = \frac{\sum R_{AI} * d_{,AI}}{\sum R_{3l} * d_{,3l}} , (6)$$

Or

$$\bar{K}_n = \frac{\sum R_{AI} * d_{,AI}}{\sum R_{3l} * d_{,3l}} = \frac{\sum R_{AI} * d_{,AI} * \sum R_{3l} * d_{,AI}}{\sum R_{3l} * d_{,AI} * \sum R_{3l} * d_{,3l}} . (7)$$

The methodology for calculating priority coefficients is given in Table 2. In this example, the profitability priority coefficient

$$\left(\frac{\sum R_{AI} * d_{,AI}}{\sum R_{3l} * d_{,33}} \right) 1,22 \text{ equal..}$$

It is equal to the size of the average priority coefficient, because the share of projects in the portfolio in terms of expenses structure is almost the same and there is no priority ($C_p = 1$).

If the manager focuses on the projects included in portfolio A, the additional income of portfolio A is $[(+0.04) * 40,000] = 1600$ monetary units, taking into account that the profitability of portfolio A is 0.04 points higher.

Table 2.

Calculation of priority coefficients.

Projects	A Portfolio			B Portfolio			RBI x dZAI
	R_{AI}	$d_{,AI}$	RAI x $d_{,AI}$ $d_{,AI}$	R_{AI}	$d_{,AI}$	RBI x $dZBI$	
1	1,9	0,55	1,045	1,75	0,53	0,927	0,962
2	1,8	0,45	0,81	1,90	0,47	0,823	0,855
assessing portfolio	$\bar{R}_A = 1,86$	1,00	$\bar{R}_A = 1,86$	$\bar{R}_A = 1,86$	1,00	$\bar{R}_A = 1,86$	1,82

To create an order portfolios imply working with potential customers of STEDW results.

Innovative projects offered to investors will be compared and analyzed using a single system of indicators. Comparison of submitted projects is carried out taking into account the following:

- the volume of work carried out using new methods (technology, equipment, etc.);
- quality indicators of innovations;
- time factor;
- price, tariff level, condition of salary payment.

The long life cycle of innovations leads to economic inequality in the cost of work done at different times and the value of the results obtained. This can be

solved by the method of quoted value, or discounting, in other words, by bringing costs and results over a period of time. Such a time interval is, for example, the initial year of innovation [5].

The main point of discounting is that the present value of any amount expected to be received in the future is relatively small, it is easier for an enterprise to get money today rather than tomorrow because they are invested in innovations, and can generate some income tomorrow. In addition, postponing the withdrawal to the next day is risky: under unfavorable conditions, their income may be less than expected or not at all.

The discount rate is always less than 1, otherwise today's money would be worth less than tomorrow's money [6].

For example, if today we are investing \$ 1 billion in innovation with the goal of earning 10%. After 1 year, the value of our investments will reach 1.1 billion soums. This is the future value of our investment, and its current value is 1.0 billion soums. soums.

Discount coefficients can be calculated using a complex interest formula:

$$\alpha_i = (1+i)^{t_p} \quad (8)$$

Here: i - is the interest rate expressed as a decimal fraction (discount rate);
 t_p – the year in which the expenses and results are presented (accounting year);

t – the year in which expenses and results are shown.

If the year of commencement of innovations is taken as the accounting year, then $t_p = 0$ and so on

$$\alpha_i = \frac{1}{(1+i)^t} \quad (9)$$

In the case of a positive interest rate on capital, the discount rate i is always less than 1. For example, 20 billion to be paid in 4 years. It is necessary to determine the modern value of the soum. During this period, a compound interest rate of 8% per annum was added to the initial amount. In this case, the modern value is equal to: $20 * (1+0,08)^{-4} = 20 * 0,7350 = 14,7$.

The magnitude of the discounted interest rate and the present value are inversely related, meaning that the higher the interest rate, the smaller the present value. The smaller the interest rate and the shorter the time period (t), the higher the discount rate for future earnings [7].

Thus, the net present value of the project is determined using discounting. Let's look at an example of a project selection mechanism. The initial investment in the project is \$ 480 million. som The annual cash flow for 3 years is 160 crore. som The interest rate is 10% (i).

In this example, the discount coefficients are:

For the first year –

$$\frac{1}{(1+0,1)^1} = 0,909 ;$$

For the second year –

$$\frac{1}{(1+0,1)^2} = 0,826 ;(10)$$

For the third year –

$$\frac{1}{(1+0,1)^3} = 0,751$$

So, during the years of the project implementation, the net present value is: $(160 * 0.909) + (160 * 0.826) + (160 * 0.751) = 398$ mln. soum.

In order to decide whether it is appropriate to invest in a project, it is necessary to find the difference between the net present value and the initial amount of investment. The project we are considering is not profitable, because the income is smaller than the initial investment: $(398 - 480) = -82$ mln. som Net present value is also called “net present value” (W).

It should be noted that there are standard tables of discount multipliers to facilitate the discounting process and project selection. The following is a part of the table of discount multipliers for practical developments (Table 3).

If there is inflation, there will be a difference between nominal and real interest rates.

Table 3.

Years	1%	10%	15%	20%	25%	30%	35%	40%
1	0,990	0,909	0,870	0,833	0,800	0,769	0,741	0,714
2	0,980	0,826	0,756	0,694	0,640	0,592	0,549	0,510
3	0,971	0,751	0,658	0,579	0,512	0,455	0,406	0,364
4	0,961	0,683	0,552	0,482	0,410	0,350	0,301	0,260
5	0,951	0,621	0,497	0,402	0,328	0,269	0,223	0,186
6	0,942	0,564	0,432	0,335	0,262	0,207	0,165	0,133
7	0,933	0,513	0,376	0,279	0,210	0,159	0,122	0,095
8	0,923	0,467	0,327	0,233	0,168	0,123	0,091	0,068

9	0,914	0,424	0,284	0,194	0,134	0,094	0,067	0,048
10	0,905	0,386	0,247	0,162	0,107	0,073	0,050	0,035
13	0,879	0,290	0,163	0,093	0,055	0,033	0,020	0,013

For example, the nominal annual rate is 9%, the expected inflation rate is 5% per annum, so the real rate is 4%. Payback period (Pp) for the selection of innovative projects in addition to net present income; coverage period (Sp) internal rate of return (Ir); indicators such as profitability (P) are also used [8].

Figure 2 shows the performance indicators that need to be considered for an innovative project.

Calculating the efficiency coefficient according to the following expressions, the innovative project is common to all efficiency indicators:

$$E = \frac{\vartheta}{3} \text{ (correct indicator);}$$

$$E = \frac{3}{\vartheta} \text{ (reverse indicator); (11)}$$

Here: E – the effect of project implementation (results);

Z – project implementation expenses.

Figure 2.

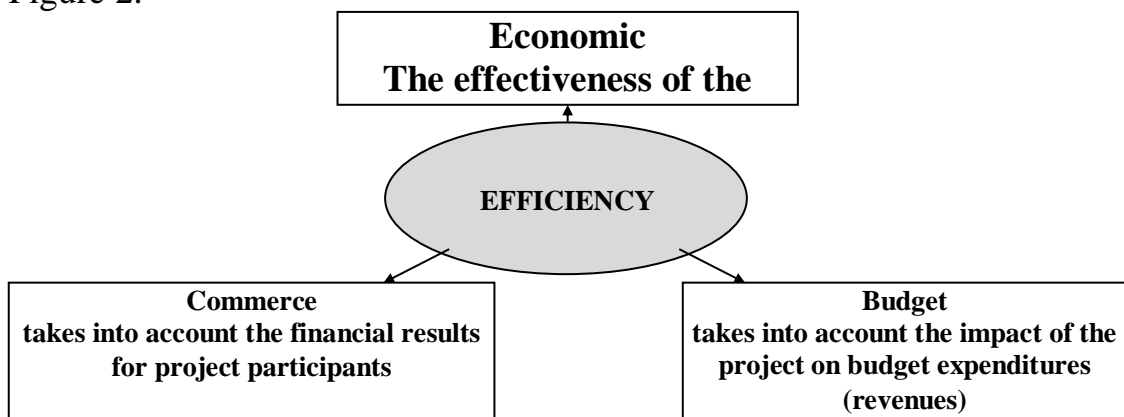


Figure 2. The effectiveness of an innovative project

Indicators.

The minimum expense for their implementation can serve as a criterion for the selection of projects.

When choosing innovative projects, it is important to pay attention to ways to reduce risk.

When more than one option is available, the most expense-effective option is chosen based on the minimum expense.

$$Z_i = S_i + E_{H+i} = \min,$$

Here: Z_i - is presented the expenses of each option;
 S_i – production expenses for this option (original price);
 E_H – capital investment efficiency criteria;
 K_i – investments in this option.

In a planned economy, Yen's criteria was set in a centralized manner. In a market economy, each enterprise sets this standard at the level of interest rate i , or at the level of profitability on investment P_n . Based on this, the costs can be described as follows:

$$Z_i = S_i + i * K_i = \min$$

or(12)

$$Z_i = S_i + R_H * K_i = \min.$$

The payback period for additional investment in innovation, the additional investment costs incurred for the more expensive option of innovation, is the payback period due to the economic results achieved as a result of the innovation.

To select an option, the calculated value of the payback period T_r is compared with its normative magnitude $T_n = 1/E$.

It is advisable to make additional investments in innovations, provided that the payback period is not higher than the normative value. If $T_r < T_n$, the most efficient option is selected [7].

The magnitude of the inverse of the payback period is the coefficient of efficiency of additional investment in innovations or the coefficient of comparative efficiency – E_r :

$$E_r = \frac{\Delta C}{\Delta K}.$$

E_r the calculated value of the efficiency ratio is compared with the normative size of E_n , which corresponds to the norm of capital return that satisfies the investor. If $E_r > E_n$ it is also effective in investing in innovations and, consequently, in high-capacity options.

Using the cost method, we select the most efficient option for the proposed new projects according to the following formula:

$$S + E_n K_i,$$

Here: S - annual production costs of the product;

K – investments;

E_n – the coefficient of economic efficiency is equal to 0.1.

1 variant – $(13600 * 700) + 0,1 * 22500 = 11770$ mln. soum.

2 variant – $(14700 * 1100) + 0,1 * 27600 = 18930$ mln. soum.

3 variant – $(13700 * 2500) + 0,1 * 19700 = 36220$ mln. soum.

Conclusion: The most efficient option of the proposed projects is option 1st variant the lowest expenses presented.

Table 4.

Information needed to select innovative technologies.

Indicators	Variants		
	1	2	3
Investments, mln. Soum.	22500	27600	19700
Production costs for one product are one thousand soum.	13600	14700	13700
Annual production capacity, thousand units	700	1100	2500

Particular attention is paid to the description of the expected results and the assessment of the scientific potential of the executors. The form in which they are presented should provide for the examination of the results.

Completion of project work is formalized by a termination act (interim, annual stage, etc.).

The submitted projects will be subjected to a multi-stage independent examination, which will result in a decision on the amount of funding for the project.

The analysis of this formula requires that the factors of feedback between its various elements, as well as the duration of the FR –O cycle, which can last more than 10 years, be ignored. However, each of the phases shown (FR -AT; L-Q) is sufficiently independent.

FR (theoretical research) serves as the initial stage of the innovation process, and this is related to the concept of scientific activity. Of course, each individual element of the cycle (FR, AT, I, L, Q, O and SI) is filled with FR - related scientific activity.

From FR till SI It is desirable that the amount of new information and information decreases. Research activities are often replaced by skills, experience, and standard methods.

When considering FR in terms of the end product, only research activities aimed at obtaining and processing new, original, validated data and information relevant to the problem area should be distinguished [9].

Theoretical (FR) research is not directly related to solving specific practical problems. However, it is the foundation of the innovation process. However, the need for theoretical research may also be highlighted by a synthesis of practical needs and initial knowledge of the subject.

Fundamental research usually finds its proof in applied research, but it doesn't happen all at once. Development can be done as follows (Figure 3):

Figure 3.

(13).

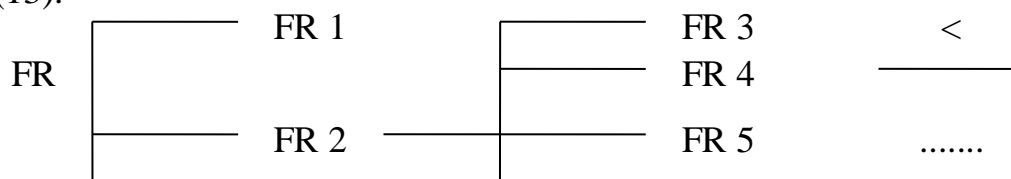


Figure 3. The development of FR

Only some of the fundamental research turns to AT – I – L and so on. Approximately 90 percent of fundamental studies have a negative outcome, and not all of the remaining 10 percent have a positive outcome. The goal of fundamental research is to understand and develop the process. Applied research (AR) has a completely different direction. It is the "packing of knowledge", the transfer of new products, technological schemes, etc. As a result of the development, new machine and equipment structures are created, which gradually move to the design (P), construction (C), development (D) and industrial production (IP) phases. (M - S) phases are related to the commercial implementation of the results of the innovation process. The following are descriptive for innovation management.

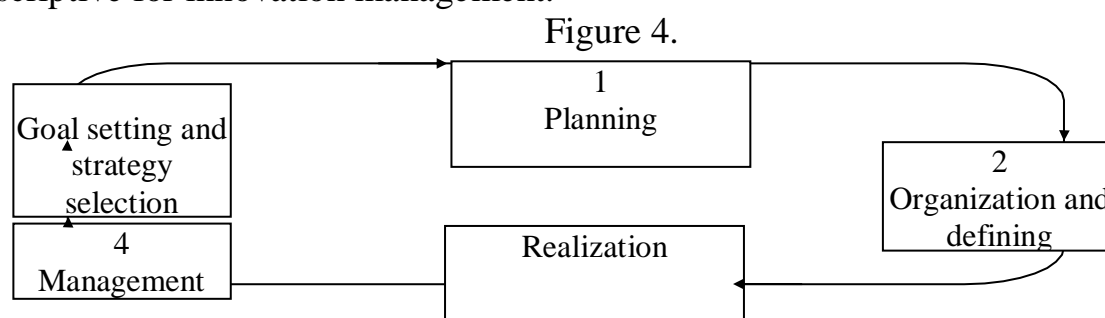


Figure 4. Innovative management structure

Innovation management is a relatively new concept for the Uzbek scientific community and business community. Right now, Uzbekistan is in dire need of innovation. In this context, it is advisable to encourage all business entities, from government agencies to individual entrepreneurs, to engage in innovative activities.

General conclusions

1. In order to find solutions to existing problems in the processing of waste products in digital technologies and the operation of the production system, it is necessary to carry out fundamental researches based on the principles of reprocessing of the composition of its economic and technical-technological elements, as well as optimization through the improvement of development. There are a number of fundamental and applied science areas with Integrative and adaptation characteristics of waste, and one of the most adapted scientific approaches to the characteristics and conditions of production and management and many other types of human activity is its principles.

2. In processing and application, it can increase the efficiency of enterprises, their competitiveness, and lay the foundation for creating a foundation of success. To do this, it is necessary to develop an enterprise using digital technologies, designed to support the corporate strategy.

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PROSPECTS FOR THE DEVELOPMENT OF MARKETING IN THE ART SPHERE

Abstract. This article discusses the prospects for the development of marketing in the art field

Key words: conventional platform, improve marketing, company, new markets, services, production, advertising.

Existing Data Sharing: By sharing data from users in a timely and systematic manner, you can create your own “common platform” on which other companies can develop their services and products

Partnerships: Having partnerships with related companies or industries can help you improve your marketing, enter new markets, or reduce costs.

Service Expansion: Consider adding new services to the current platform that can attract more users. This can be realized by both production and acquisition.

Expansion of the territory: an increase in geographical coverage can lead to an increase in customers and sales.

Marketing is about strategy, research, product sales management. Advertising is about selling here and now, increasing demand. PR is about the image of a product, brand or personality. The difference between advertising and marketing is that the former is part of the latter, it is one of the technologies.

New socio-cultural conditions that modify marketing in the art sphere. The trend of marketing development and the possibility of my functioning of the art sphere. The principle of feedback between service providers and consumers. Monitoring the needs, state and dynamics of demand in the field of socio-cultural activities, the process of creating conditions for maximum adaptation to the external environment, the structure of cultural demand. The author's definition of advertising in the literature and the proposed one. Conceptual understanding of the advertising phenomenon. Dialectics of the general-special in advertising to identify the features of advertising in the art sphere.

Buying everything that is required for creativity, it is easy to get carried away and get superfluous or completely unnecessary. You should always choose the very best, as far as your budget allows, because cheap purchases are often disappointing - the wrong shades of pigment, the wrong texture of the paper or the fibers from the brush are pouring. The classic of marketing F. Kotler defines it as "a type of human activity aimed at meeting the needs and requirements of a

person through exchange." His concept of social marketing is to define the goal of any organization as the establishment of needs, requirements, interests and the provision of desired satisfaction while maintaining and enhancing the well-being of consumers. When applied to the sphere of culture, social marketing dictates the priority of spiritual values, the cultural needs of people over all types of commercial activities. The process in which the art sphere becomes the subject of independent attention from economic sciences, management and marketing is a reflection of the development of objective reality in the socio-cultural sphere of society. Recently, the art sphere, having reached a certain level of development, was able to meaningfully "separate" from such closely related areas of social activity as education, health care, etc. The culture system as a social institution is a special branch of social production, the product of which satisfies a specific group of human beings. needs. In the theory of marketing, the object of activity, which, however, has an inter-subjective character, is both certain groups of the population and individuals with their needs and requirements. Consequently, the art sphere coordinates all its activities with the expectation of ensuring the satisfaction of the cultural needs of both a certain social group and an individual.

The art sphere has gradually gained independence and has become an essential element of the overall social activity, the functioning of which is aimed at the formation and satisfaction of the cultural needs of people. Consequently, this area in the modern world acquires the features of socio-cultural production, distribution, exchange and consumption, i.e., becomes the subject of study of economic science. At the same time, just like any other social sphere, although it has its own specifics that do not allow it to "merge" with the sphere of material production, to become its "servicing" link, it cannot develop and function successfully today without managerial, marketing and economic competence of cultural workers. Art marketing, as one of the independent types of marketing in market conditions, ensures the promotion of a "cultural product" on the market and studies socio-cultural activities as a macro-environment factor for industrial and commercial organizations and a micro-environment factor for art management.

We will understand the art sphere in the concept of marketing in two ways:

1) in a broad sense, as a way of being a person as a social being, as a system for relaying social experience;

2) in the sectoral (narrow) sense, as a specific sphere of society's life (spiritual sphere), including art, creative activity, entertainment, leisure, craft, children's creativity, as well as activities and their support (financial, legal, managerial, training of professionals, information, development of the material and technical base).

The content of activity in the art sphere is determined by the spiritual sphere of society, since marketing in this area begins with an analysis of the

content of the spiritual sphere of a particular type of society and ends with an expanded formation of its content. Modern marketing in the arts refers extensively to the content of the spiritual realm to provide advertising, public relations, sponsorship, philanthropy, etc.

The term "marketing" is interpreted by professionals in different ways and, despite its current prevalence, it is practically not translated into Russian. The explanation of this phenomenon directly introduces marketing issues into the context of modern culture. Marketing is not invented or introduced specifically for Russian reality. The need for it, its effective application are due to the development of a market economy, the laws of the socio-economic and socio-cultural development of modern society. There are dozens of definitions of the content of the concept of "marketing", which, with all the differences, highlight the main thing in it - consumer orientation.

The limited understanding of marketing as a commercial activity causes a wary attitude of the subjects of socio-cultural activity towards marketing in the art sphere. However, marketing in the art management system is not limited to the sphere of paid services, because this significantly narrows the possibilities of its application. The direct application of marketing in the usual (commercial) sense to the sphere of culture is not entirely legitimate. The fact is that when applied to the sphere of people's spiritual needs, the very concept of marketing requires a certain rethinking. Experience shows that in modern conditions it is not enough to focus on the needs and requirements of the population. The social task of marketing in the art sphere is to form the actual spiritual needs of society.

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A HEALTHY LIFESTYLE IS A GUARANTEE OF QUALITY LIFE

Abstract. In this article, the main issues of healthy lifestyle are discussed, based on scientific evidence that a healthy lifestyle is a guarantee of quality life. The author gave useful recommendations for organizing a healthy lifestyle.

Key words: healthy lifestyle, quality life, sports, physical education, proper nutrition.

A healthy lifestyle is a set of habits and actions that help strengthen and maintain immunity and physical capabilities, eliminate factors that negatively affect well-being and the body as a whole. A strict concept of healthy lifestyle is not formulated, so people often perceive it in their own way. For some, this is a sport seven times a week, and someone believes that he began to lead a healthy lifestyle, giving up alcohol and cigarettes.

The concept became widespread in the 1970s, when people began to think that progress inevitably led to a decrease in physical activity, dietary costs and bad habits. Doctors began to note the genetic predisposition to health problems and the ability to avoid complications by following certain daily rules.

From a medical point of view, a healthy lifestyle is a way of life that allows you to maintain health and reduce the risk of non-communicable diseases, primarily heart attack and stroke.

When we say “preserve health”, we mean everything that medicine puts into this concept today. The fact is that the concept of health changes from time to time, since humanity has not yet given a single answer to the question of what it is (and some medical philosophers believe that it will never be found). Today, the World Health Organization (WHO) defines health as “a state of complete mental, physical and social well-being and not merely the absence of disease or infirmity”. Thus, a healthy lifestyle is aimed at physical, social and mental well-being, as well as reducing the suffering from diseases.

Harvard University conducted a large-scale study of the impact of health habits on life expectancy. The scientists looked at data from more than 78,000 women from 1980 to 2014, and 40,000 men from 1986 to 2014. The researchers took into account information about diet, physical activity, body weight, smoking, and alcohol consumption from regular questionnaires. Based on the data obtained, conclusions were drawn about the impact of the above criteria on well-being, illness and life expectancy of people, a correlation was traced between healthy lifestyles and quality of life.

“A healthy lifestyle is aimed at preventing disease and promoting health. This is the basis for the development of all aspects of a person's life, which helps

them to achieve active longevity, the full performance of social functions, and allows them to maintain physical and psychological health. A person who adheres to the basic principles of a healthy lifestyle lives a long, active, harmonious and happy life.

Recently, the relevance of a healthy lifestyle is due to the increase and change in the nature of stress on the human body. This is due both to the complication of social life, the increase in risks of a technogenic, environmental, psychological nature, as well as to changed nutritional conditions, physical inactivity, and chronic stress. Together, all this provokes negative changes in the state of health. A conscious attitude to oneself, which is based on the basic principles of a healthy lifestyle, helps to mitigate these risks.”

Healthy habits are of great importance. According to the above analysis, people who met the criteria for a healthy lifestyle lived significantly longer. Those who did not maintain a healthy lifestyle were much more likely to suffer from cancer and cardiovascular diseases. The researchers also calculated life expectancy from how many healthy habits the respondents had. Even one of them, for example, the complete rejection of alcohol and smoking or proper nutrition, increased the life expectancy of men and women by an average of two years.

In addition, the consequences of the pandemic, both physical and psychological, cannot be discounted. People began to think more often about health and how to support immunity. There is no more effective preventive measure than regular exercise. In addition, after the lockdown, people began to value freedom of movement and social activity more. This also inspired many to go to fitness clubs. Another factor is stress management. In society, they are increasingly talking about healthy lifestyles already at the state level, instilling in people the idea that physical activity is the norm, and being beautiful and healthy is not just fashionable, but necessary for a fulfilling life.

A healthy lifestyle contributes to:

- reduce the number of relapses of chronic diseases;
- increased endurance: a person is full of energy, less likely to experience physical and emotional fatigue;
- improved appearance: healthy skin, hair and nails;
- normalization of weight, which has a positive effect on the figure and quality of the body, physical capabilities;
- reduction in the incidence of acute respiratory viral infections; disease progresses faster and easier.

“Healthy lifestyle does not guarantee the absence of diseases. There is no such thing as a guarantee in medicine. Nevertheless, it can be said that a healthy lifestyle provides an opportunity to lay the scientifically proven foundations of long-term health. It helps reduce the risk of non-communicable diseases.

In the middle of the 20th century, when antibiotics began to be widely used in medicine, the average life expectancy of a person began to increase.

However, it then became clear that cardiovascular and oncological diseases, injuries, road traffic accidents and violent crimes, as well as chronic lung diseases can prevent an increase in life expectancy. Many diseases are noncommunicable, but they can cause epidemics or pandemics. For example, obesity.

The medical community was not ready to accept the fact that these causes of shortened life expectancy are problems. So, one of the presidents of the United States was treated for high blood pressure and heart failure with massage and sedatives, because at that time medicine believed that blood pressure should be high in people of normal age. Many doctors smoked right in their offices and could even prescribe cigarette smoking, for example, to relieve stress.

Then a revolution happens: the US Department of Health launches the Framingham Heart Study. Its essence is as follows: a typical American city becomes the object of close study of medical scientists. With the help of mathematical statistics, regular laboratory and instrumental, as well as periodic medical examinations, a list of factors that increase life expectancy and reduce health risks is formed. Over 65 years of research have shown that high blood pressure, smoking, unhealthy drinking, high cholesterol, and being overweight are negative factors for maintaining health and longevity.

Please note that here we have listed only modifiable factors, because both the patient himself and his doctor can affect them. There are non-modifiable factors of low life expectancy and poor health, such as gender (men are more at risk than women), age (aging cannot be stopped). Medicine has learned to improve the lives of already sick people with the help of various technologies. For example, just recently, myocardial infarction was treated with 21 days of bed rest, and today, if the patient and doctors respond in time, this disease can be reversed with therapy.

When it comes to beauty, there is currently no scientifically proven medical tool to influence appearance. However, the beginnings of evidence-based cosmetology have made a great contribution. The problem is that humanity does not have any single standard of beauty. Think of the paintings of Rubens and the fashion for models whose body sizes are more likely to be on the verge of anorexia than the average level of health. Nevertheless, today you can choose two options for yourself - these are, let's call them conditionally, "forever young" and "beautiful aging".

A healthy lifestyle includes several important rules, the observance of which allows you to achieve a positive effect. Pay attention to various areas of life and adjust them if necessary.

Sports activities help to improve cognitive abilities, reaction speed and mood, get rid of stress and speed up metabolism. Even adhering to household activity, you can significantly improve health indicators. It is not necessary to buy a gym membership and sign up for yoga classes, although consulting a trainer, determining your body type and an individual training program will

definitely not be superfluous. Hiking, morning exercises, favorite outdoor games or dancing will help to add movement to life. You can buy a couple of machines for home gym equipment, stretch and do simple exercises without getting out of bed.

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OF THE CLUSTER IN THE COTTON -TEXTILES FIELD

Abstract. The theoretical issues and principles of the formation of agroclusters and the development trends of this system in the cotton-textile industry of the Republic of Uzbekistan, its features and advantages are considered in the article.

Key words: market economy, competitiveness, economic relations, material interest, cotton-textile industry.

Recently, the concept of business clusters has become the most widely used term in economic and legal practice. The emergence of the need for business clusters in the post-Soviet region is mainly due to the movement of inefficient market relations between economic sectors. In order to effectively use and exist business clusters, it is necessary to consider them within the framework of aspects such as structural, functional, purposeful, evolutionary, on the platform of a categorical-systemic methodology. Here, their main issues are to reveal the nature of clusters of an economic nature, to explain them as a category and definition, to summarize the characteristics of economic entities in comparison with other forms of integration associations. From the point of view of substantiating the effectiveness of their formation and existence, studying the structural-element composition, structure, mechanisms of setting goals and functioning, evolutionary aspects of business clusters are the most urgent problems.

In the conditions of the development of market economy, globalization and competition between market entities, the need to increase the competitiveness of the country and individual regions is increasing, as well as the goals and tasks of a network-economic complex interconnected along the technological and economic chain. incoming enterprises and organizations.

Currently, the development of clusters is a recognized tool for sustainable innovative development and increasing the competitiveness of regional agriculture and the agro-industrial complex as a whole. The use of the cluster form of organizing agricultural activities is provided for in a number of legislative, regulatory and programmatic documents, the most important of which is: "Strategy for the development of agriculture of the Republic of Uzbekistan in 2020-2030"., where one of the strategic priorities is to create a favorable agribusiness environment and value chain.

A cluster has effects that are not characteristic of other forms of spatial organization of production, including synergistic effect, social capital, public-

private partnership, etc., which together give it additional competitiveness. The cluster approach is an integral part of the theory of spatial organization of production. The cluster phenomenon is becoming the main component of the economic development of countries and regions. In the USA, Great Britain, France, Germany and other developed countries, more than half of industrial products are produced and exported through clusters.

PF-4947 of the President of the Republic of Uzbekistan dated February 7, 2017 "On the strategy of actions for the further development of the Republic of Uzbekistan" Strategy of actions in five priority directions" modernization and rapid development of agriculture of the Republic of Uzbekistan, deepening of structural changes and rapid development of agricultural production, further strengthening of food security of our country, environmentally friendly products It is intended to expand production, significantly increase the volume of exports, increase the potential of the agricultural sector, grow and process, prepare, store, and sell agricultural products, engage in construction works and provide services, first of all, to create favorable conditions for the promotion and development of multi-sectoral farms, to implement investment projects for the production of agricultural products; Construction of new processing plants equipped with state-of-the-art high-tech equipment for deeper processing of agricultural products, semi-finished and finished food products, as well as packaging products, reconstruction and modernization of existing ones, further expansion of production infrastructure; expansion of scientific research work on storage, transportation and sale of agricultural products, provision of agrochemical, financial and other modern market services, creation and introduction into production of new breeding varieties of agricultural crops resistant to diseases and pests; local soil-climate and ecological conditions and animal breeds with high productivity.

In recent years, in the practice of many countries, including regionally, one of the main resources for increasing competitiveness in the post-Soviet space is the creation of clusters connected by close economic ties and complementing each other. Various forms of territorial organization have been developed in the process of locating production and developing the regional economy. Traditionally, free economic industrial regions, agglomerations, regional production complexes are distinguished. Clusters are a modern, rapidly expanding form of territorial organization of the regional economy. Taking into account their local advantages and specific characteristics, the problems of forming clusters and realizing regional competitive advantages are usually considered at the regional level.

In some cases, the cluster is considered as a governing body or superstructure over the entities included in the cluster for economic reasons. Western practice proves the opposite, that is, a cluster is a set of competing enterprises that cooperate, but are also connected by horizontal and vertical ties, formed on the basis of an institutional factor and unite economic institutions

together through contractual mechanisms. The main focus of the search for competitive advantages in the cluster is on external factors at the institutional level, such as public-private partnerships, social capital, synergy, cooperation between the state, business, science and education, which creates an additional competitive effect.

Studying the approaches and views of scientists shows that there are different approaches to clustering problems. A regional cluster is a group of interconnected enterprises and organizations localized in an area, which interact in the process of production and sale of goods and services within a chain, and value to achieve a certain economic effect. creates and implements competitive advantages. Unlike other forms of territorial organization of the economy, a cluster is characterized by market relations based on competition and cooperation between the participants of the cluster association, and the ability to adapt to changing environmental conditions. Clusters are formed in a market economy, when enterprises are interested in strengthening their competitive advantages and getting more benefits from joint activities in a certain area. At the same time, the regional cluster as a form of territorial organization of the economy is consistently developing not only in the industry, but also in the service sector. The cluster method of territorial organization of the regional economy is aimed at studying the operating conditions of specific enterprises and organizations.

The analysis of cluster theories showed that the selected principles of cluster formation (geographical, qualitative, horizontal, vertical, focal and lateral) do not always adequately reflect the modern requirements of the organization of cluster associations. The principles of the organization and operation of regional clusters include regional specificity, zonal specialization, regional localization, intra-cluster competition and cooperation, interdependence, innovation, dynamism, large number of participants, generality of joint activities of companies, unity of information space., corporate culture, the generality of the regional cluster structure.

The study of existing approaches to classification of clusters allows us to conclude that there is currently no generally accepted ordered system of criteria and indicators for classification of clusters in science and practice. The development of a methodology for classifying and evaluating the effectiveness of clustering activities will allow, without hesitation, to develop a scheme for the formation and operation of regional industrial clusters, which will ultimately get rid of the unprofitability of agriculture, as well as significantly increase the export potential of the country and regions. allows.

The cluster strategy of economic development, in its most general form, involves obtaining benefits associated with the geographical concentration of enterprises. The economic mechanism of obtaining such advantages, as a rule, is related to increasing the specialization of enterprises, increasing the volume of

sales and expanding the sales market, maximizing efficiency and minimizing costs.

The concept of cluster refers to a geographically limited concentration of interrelated firms and can be used as a keyword for older concepts such as industrial districts, specialized industrial agglomerations, and local production systems.

Despite the large number of definitions of the concept of "cluster", there are a number of common features, the mention of which makes it possible to distinguish this phenomenon of the economy:

- geographical localization of enterprises;
- interdependence of market subjects on the final product;
- inability to achieve ideal or expected production, social and economic results without clustering;
- the objective necessity of close economic relations between enterprises;
- general institutional and market of infrastructure existence _

The successful implementation of these principles is observed in agroclusters organized on the basis of regional concentration of specialized suppliers and producers connected by a common technological chain using economic methods without administrative intervention of state authorities.

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INCREASING THE EFFICIENCY OF COTTON TEXTILE INDUSTRY ENTERPRISES

Abstract. Cotton mills were established as separate independent enterprises. Their products are used as raw materials in other textile factories or other industries. The capacity of cotton-spinning factories is determined by the number of chambers and the amount of products produced.

Key words: textile industry, cotton, production planning, raw materials.

In the last 15-20 years, there have been significant changes in the development of the textile industry in the world. During the globalization of the world economy, the center of textile production was moved from Europe and the USA to the developing countries of South America, Southeast and Central Asia¹³. In most developing countries with low per capita GDP, the textile industry is growing rapidly. Middle-income countries supply themselves as well as nearby regional markets with textiles. In developed countries, except for technical fabrics, almost no textile products are produced. Demand for consumer goods is mainly met by imports. In Europe, the establishment of subsidiary textile enterprises is advanced, and this leads to an increase in the textile trade balance. Countries with large reserves of raw materials also import textile products.

Today, in the world, scientific research is being conducted in innovative directions based on the organization of production of textile products, its consumption, quality improvement, export level. Organization of the production of high-performance synthetic fibers and textile fabrics in modern conditions, as well as the production of "smart" textile fabrics, electronic textile fabrics, active fabrics, as well as anti-microbial fabrics and ready-made clothes for the innovative development of the knitting and sewing industry. research is being conducted.

In Uzbekistan, special attention is being paid to the economic modernization of such important sectors as knitting, silk and tailoring, as well as the organization of the production of exportable, high-quality products, and the organization of the production of competitive textile products. Today, the priority tasks facing textile enterprises are "To deepen product quality, create favorable conditions for rapid development and diversification of the industry, advanced processing of semi-finished products, and increase investments in the export of finished textile products. " is The introduction of continuous forms of

¹³www.oecd.org

production organization should become the most important condition and source of development of the textile industry in our country. The availability of a raw material base for textile production should be the basis for the development of the cotton fiber processing textile industry of Uzbekistan.

It is appropriate that the implementation of the quality management system based on the process approach has shown its effectiveness in many local and foreign enterprises and is becoming increasingly important as one of the important directions of increasing the competitiveness of the enterprises of the textile industry of the republic. Expanding the field of scientific research on the introduction of a technological approach to management in the organization of the activities of enterprises producing high-quality textile products in changing market conditions.

One of the important aspects of ensuring the competitiveness of textile products in today's changing market conditions is to increase the level of product quality.

Product quality management is a set of actions to implement, ensure and maintain the required level of product quality during design, production and use. The introduction of the required quality level is carried out on the basis of the analysis of the most advanced scientific and technical achievements in our country and abroad at the stage of designing textile products.

According to the article, the main stages of introducing, maintaining and ensuring the necessary level of quality of textile products by introducing a quality management system based on a technological approach are based on the following:

- anticipating the demand for textile products and their quality;
- formation of quality level, preparation of regulatory and technical documents taking into account the achievements of scientific and technical development;
- analysis of the company's capabilities;
- material and technical provision with high-quality materials;
- technical preparation of production, development of technological processes, provision of machines and equipment;
- provision of leasing services in accordance with relevant regulatory and technical documents and standards;
- determining the quality of manufactured textile products;
- warehousing, transportation and sale of the quality of the shipped products;
- determining and evaluating the level of satisfaction of users and consumers with product quality.

Taking into account the order, the production program can be created in two stages. At the same time, in the first stage, the optimization criterion is to reduce the time of order or production cycle, and in the second stage, to maximize the profit obtained during the production cycle. Both criteria do not

negate each other, i.e. time and money criteria. In particular, achieving high efficiency with efficient use of time is the main criterion. At the same time, efficiency is mainly achieved by optimizing the relationship between these two indicators.

The production program for an enterprise can also be planned in natural units of measurement:

$$Z = T_{\text{or.oy.}} \cdot L / t_{\text{or.}} \pm 10\%$$

Here: Z is the total volume of the order (thousand m); $T_{\text{or.o.y}}$ - average monthly working hours; L is the average number of employees (people); $t_{\text{or.}}$ - average labor costs per unit of production according to the order (man-hour / product unit).

The minimum order quantity that must be in the production program is determined:

$$Z_{\text{min}} = T_{\text{place/month}} \cdot L / t_{\text{place.}} - 10\%$$

$$t_{-} = Z_j \cdot \frac{t_j}{B_j}$$

where: j is the serial number of each type of product; Z_j is the order quantity for each type of product.

At the same time, certain types of products are not set for each specific time period, but are calculated. A production cycle is defined for each manufactured order. The company plans to produce other types of products during the reporting period. At the same time, it is desirable to determine indicators such as material and labor resources per product unit, as well as product cost and price. However, the level of spending of these funds is limited. Because exceeding consumption standards will harm the enterprise.

It is necessary to plan the volume of production for each type of product for the planned period in the enterprise using economic and mathematical models:

$$L(x) = \sum C_j \cdot X_j \rightarrow \max$$

$$\sum a_{ij} \cdot x_j \leq b_i$$

$$x_j \geq 0 \quad (j = 1, 2, \dots, n)$$

where: X_j - production volume of j -th type in the planned period; n is the number of determined indicators; C_j is the value of the indicators of the objective function coming to the unit of arguments of the j -th type; a_{ij} - resource costs of the i -type corresponding to the j -type argument unit; b_i - having the i -type resource size in the enterprise; m - the number of types of resources used.

Based on the above, it is necessary to solve the following tasks when organizing the production of export-oriented textile products based on the requirements of the foreign market:

- strengthening economic incentives, improving and diversifying the mechanism of support for export producers;

- reorganization of the existing standardization and certification system, introduction of the ISO 9000 quality management system based on international quality standards;
- updating and expanding the assortment, development of design work;
- increase the effectiveness of marketing research in international commodity markets by creating an infrastructure suitable for target markets;
- to support the producers of export products by providing them with the necessary information for their activities;
- creating favorable conditions for attracting foreign capital.

In the conditions of changing market demands, it is advisable to constantly plan the production program in the organization of export-oriented production in textile enterprises. Continuous planning in the enterprise with the help of economic-mathematical models helps to determine the volume of production of each type of product in the planned period, to use all available resources of the enterprise effectively, as well as to deliver products to customers on time.

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IMPROVEMENT OF KLASTERS PERFORMANCE INDICATORS

Abstract. This article analyzes the performance indicators of cotton-textile clusters. Also, some shortcomings and imperfections of the existing criteria for evaluating the activity of cotton-textile clusters using a 100-point scale were identified, and recommendations were presented for improving the methodological basis for evaluating the effectiveness of cotton-textile clusters.

Key words: cluster, cotton-textile cluster, efficiency, industry, methodological bases, assessment, production and industrial structures, regional integration.

Recently, in a number of priority sectors, in particular, in cotton production, the organization of production is being carried out using this method - a group of enterprises united in a single technological chain in which science, education and production are mutually integrated. In this integration, primary raw materials go through all stages of processing step by step, adding value and turning into a high-quality final product.

In order to develop the textile industry, in particular, the cotton complex, clusters were established in each region of our republic. Practice shows that the clustering of cotton production has largely led to the improvement of reforms in agriculture, farming and other sectors of the cotton production complex.

In modern conditions, the industrial cluster is considered as a market mechanism for qualitatively changing economic systems, which contributes to the integrated form of organization of production, ensures high rates of economic development, accelerates innovation in certain conditions, increases labor productivity, and helps to increase labor productivity. and maintaining the country's strategic priorities and dynamic competitiveness. In this regard, the organization of clusters in the development of inter-sectoral relations in the enterprises of the industrial complex is an urgent issue.

The industrial cluster was economically beneficial for market participants, directly leading to an increase in production capacity, which in turn served to increase the volume of production, improve economic relations, and increase economic efficiency.

At the same time, it is necessary to improve the methodical basis for evaluating the efficiency of cotton-textile clusters in Uzbekistan.

The tasks of forming and operating the competitiveness of enterprises, introducing the cluster method in their management are dedicated to the work of foreign economic scientists. The founders of the "cluster" theory and the most

famous researchers in this regard are A. Marshall and M. Porter. Important scientific work of these two scientists and economists should be noted in the emergence and development of the world cluster concept.

According to A. Marshall, an English economist of the 20th century, who was the first to pay attention to the reasons for the localization of production, the emergence of the main production leads to the emergence of auxiliary industries that provide this production. He identified a synergistic effect obtained due to free access to suppliers, the availability of a skilled labor market, and relations between enterprises [1].

In modern times, the cluster method has been thoroughly studied in the theory of competitive advantages developed by the head of Harvard Business School, Michael Porter. Porter was the first to pay attention to the essence of cluster theory. "This theory connects the growth of competitiveness with the continuous improvement of the economic environment, the state of which depends on a wide range of macro and microeconomic factors presented by M. Porter in his diamond model (Diamond model)" [2].

In the scientific works of Russian scientists, the issues of economic clustering are also widely covered. For example, in the research of NVSmorodinskaya, clusters are described as industrial agglomerations, and they represent a network alliance of firms and related organizations entering into interactive cooperation at different stages of the value chain [3].

In addition to foreign scientists, studies on the promotion of the cluster approach in Uzbekistan's industry were carried out by MARakhmatov [5], NM Makhmudov [5], SMQosimov, SSG'ulomov, S. Salihov, A.Sh. Bekmurodov [6], DKakhmedov, Sh. It was carried out by I.Mustafagulov, M.Tillokhodjayev, D.Qurbonova [7], D.Mirzakhililova [8], G.Zokhidov [9], RAGulyayev [10] and others.

The theoretical and methodological basis of the research is based on the fundamental concepts of well-known scientists dealing with the problems of the industrial cluster, presented in modern and classical literature, using statistical data sources, including official data of the Ministry of Agriculture of the Republic of Uzbekistan. works. The Association of Cotton-Textile Clusters of the Republic of Uzbekistan and the State Statistics Committee of the Republic of Uzbekistan, as well as separate regulatory documents, reports of relevant offices and organizations, technical and economic justification and scientific justification of production, comparative, economic and applied methods such as statistical, grouping methods, expert evaluations.

The cluster policy implemented in the cotton and textile industry in our country has shown its positive results. As a result of the application of this policy, several indicators of the development of cotton cultivation in our country improved.

In particular, even during the pandemic, the average yield of raw cotton has increased from 23.3 centners to 27.99 centners per hectare in three years.

At the same time, the share of cotton fiber processing in our country is 95 percent. This indicates that the cotton fiber produced in the Republic of Uzbekistan is gradually and thoroughly processed, and the final finished product is exported.

It should also be noted that with the introduction of the cluster method in the agricultural sector of Uzbekistan, the average productivity increased by 4.9 centners compared to the lands outside the cluster, and an additional 428 thousand tons of cotton were harvested. In the 40 districts transferred to the cluster, the average yield was higher than in the following 10 years. This is a great achievement for Uzbekistan, which has limited land and water resources. According to the Ministry of Agriculture, the average yield of raw cotton in 2020 was 2.89 tons/ha, which is 0.53 tons/ha higher than outside the cluster and 0.77 tons/ha higher than in 2018.

The increase in productivity has been the result of large private investment in the introduction of modern technologies and the adoption of advanced agricultural practices. Many clusters have analyzed their soil and updated their agrochemical maps on 149,200 hectares of land leased for direct farming. For planting and efficient use of water, organic fertilizers were applied to 138,200 hectares, deep plowing to 167,800 hectares, drip irrigation to 9,400 hectares, and laser leveling to 10,100 hectares.

Studies have shown that the added value chain of clusters in Uzbekistan is not fully focused on the final result - the production of high-quality finished textile products. The technologies, raw materials and materials used at each link of the chain do not allow to ensure the high quality of the finished product that meets the requirements of the domestic and international market. In this regard, there are "gaps" in some parts of the chain due to the unprofitability and financial instability of enterprises.

However, it should be noted that this technique has a number of disadvantages and, like all economic tools, it needs to be improved. In particular, in the direction of creating a continuous production chain from the cultivation of cotton raw materials to the sale as a finished product, in the second paragraph "Introduction of modern production facilities" "modern production facilities" production, year of production, manufacturer and given the concept of other requirements for production facilities is not clear enough. This, in turn, leads to uncertainty and disagreements in the process of monitoring the activities of cotton-textile clusters.

At the same time, several sections of the direction "Efficient use of land and water resources, application of new and modern methods and technologies", in particular, planning of cultivated areas with laser coating, reuse of irrigated land, increasing soil fertility measures etc. require additional adjustments.

We believe that these criteria should be reconsidered. Since the activity of cotton-textile clusters is seasonal, the harvest is good only in April-November. In addition, we know that indicators such as soil fertility and moisture, air

temperature, water supply and precipitation vary by region. In this regard, based on the characteristics of the regions, there was a need to revise the criteria for evaluating the efficiency of cotton-textile clusters.

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DEVELOPMENT OF THE PRODUCTION OF TEXTILE AND TEXTILE PRODUCTS

Abstract. The current state of meeting the needs of the population for cotton textile products, the dominance of imported products in the domestic market, when the necessary conditions for the development of this industry are present, puts forward the problem of using promising strategies for its development.

Key words: textile production, investments, state support, incentives, action strategy.

Different models of economic growth are known, two of which are the most popular: the domestic demand-oriented strategy and the export-oriented strategy. Proponents of the import substitution strategy believe that it is necessary to establish local production to replace imported products, which can be achieved by setting high tariffs and import quotas. Export strategists cite the benefits of free trade and competition in terms of productivity and economic growth.

Using these promising strategies and ensuring economic growth is a priority for Uzbekistan, which is the only source of raw materials for the cotton and textile industry. There are enterprises for the production and processing of cotton fiber and the production of finished products. However, there is no systematic and comprehensive approach to the economic mechanism of economic management to increase the competitiveness of cotton and textile products.

It is necessary to implement a number of state measures to support local producers, to prevent their subsequent displacement from the national market, and to improve the situation of supplying the domestic market with textile products.

State measures to create conditions for the formation of a competitive environment can be implemented in different ways: fiscal, protectionist, balancing and non-tariff. Currently, non-tariff methods of state regulation are most widely used, which include direct import and export restrictions and technical barriers.

In this regard, it is important and urgent to form competitive advantages of ensuring the economic development and economic growth of the textile industry in the Republic of Uzbekistan.

In accordance with the purpose, the following tasks are defined in the work:

- to study the main theoretical and methodological approaches and concepts of economic growth, to determine the laws and trends of its development in the world economy;

- study the characteristics of economic growth models in transitional economic systems and determine the most promising model suitable for Uzbekistan;

- conducting a comparative analysis of economic growth models based on import substitution and export orientation in countries with a market economy;

- cotton-textile industry work release potential evaluation and export and import trends analysis to do

- textiles _ industry structural change and modernization of doing priority directions set;

- economic growth conditions textile industry work release efficiency increase ways work exit _

Research object - Uzbekistan Republic cotton and textile industry enterprises.

The proposals and recommendations arising from the results of the study are aimed at filling the market of local products, as a result of which the population will be provided with the goods of the textile industry to a large extent. Recommendations for the organization of cotton clusters serve to process cotton raw materials and turn them into finished industrial products. Such an event allows to increase the employment of the population, to increase the volume of production of finished textile products, as well as to increase the profitability of the industry several times. Work materials can be used in the educational process of teaching economic subjects.

Economic growth and improving the quality of life of the population is the main goal of any state's economic policy. Economic growth is a multifaceted, ever-complicating macroeconomic process, which depends not only on economic activity within the country, but also on external factors of an economic and political nature.

When choosing economic growth models and factors for Uzbekistan, it is important to take into account the experience of foreign countries and, at the same time, the features of the republic's socio-economic development, as well as its advantages and unresolved problems.

Analyzing the economic growth theories according to their content, we come to the conclusion that in the theories developed in the early periods, special attention was paid to the circular circulation of products and incomes, which led to economic growth. It is also worth noting that the postulates of the Keynesian theory of economic growth still dominate, the essence of which is that state regulation affects the economic development of countries.

Currently, the most urgent problem of the development of the cotton and textile industry in Uzbekistan is the implementation of an export-oriented policy. The experience of newly industrialized countries shows that a long-term focus on the policy of import substitution leads to negative consequences, in particular, the role of competition and lowering the quality of products, increasing costs, creating conditions for the emergence of monopoly in the domestic market, etc.

Problems of import substitution are closely related to economic growth, because the consumption of imported products by the population leads to large-scale growth of this industry in importing countries. Export orientation and the competitiveness of the national economy as a category of the world economy are interrelated. Studying international experience is of particular importance in order to increase the competitiveness of export-oriented productions, because foreign trade has become one of the main factors of economic growth in many countries of the world.

The modern cotton and textile industry is a technically complex and specialized branch of the republic's light industry. In addition, the cotton textile industry is divided into several sub-sectors, each of which consists of the same enterprises with a number of similar characteristics: processed raw materials or semi-finished products, installed equipment, production technology. The products of the enterprises have different fields of application. A large part of it, including consumer goods, is sold through trade, and the second part goes to various branches of material production. At the same time, the cotton and textile industry is the main consumer of agricultural raw materials, engineering products, chemicals, and energy.

One of the priority tasks of the economic policy is to solve the problem of forming the raw material base of the cotton-textile potential of the Republic of Uzbekistan, because it is of great social, economic and political importance.

In the transitional economic systems of the formation of the market economy, the main attention was paid to the development of exports, which helped to increase the competitiveness of production and influenced the rapid resolution of important social problems.

The strategy of export orientation is used for the republic, taking into account the needs of specific consumer markets, and not the whole world. Since the world trade market is already divided to a certain extent among the producing countries, and to change the existing situation, a person must have highly competitive products or even be the sole owner of them. As the experience of Uzbekistan shows, the economy is about to survive if the situation in the world market changes, that is, the demand for these goods. At the same time, in modern conditions, the focus of the republic's economy on raw materials not only does not decrease, but has a tendency to increase.

Economic in industrial sectors with high added value for systematic economic growth, characterized by significant quality content and which can

lead to significant economic development of any country, including the Republic of Uzbekistan, and a sharp increase in the standard of living of the population. growth is ensured. not focused on raw materials, but on the production of final products. In addition, the sectors that have become a kind of "locomotive" of the economy, where the economic growth of the economy can lead to chain economic growth in other sectors, are of great importance.

One of the important sectors that meet the above requirements is the cotton and textile industry. Its development, firstly, can lead to the development of other sectors of the economy, such as agriculture, machine building (equipment production), and secondly, it allows to eliminate the focus on raw materials in cotton production and reduce dependence on exports. Thus, the economic growth in the cotton and textile industry indicates not only the physical growth of the production volume, but also the systematic and qualitative development of a number of related industries, the creation of jobs, and the increase in the competitiveness of the economy.

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DEVELOPMENT OF TEXTILE CLUSTERS

Abstract. After the market change, the textile and clothing industry became one of the most adapted sectors of the national economy to the market conditions due to a much higher capital turnover compared to other sectors, effective use of resource potential and production of necessary products. goods considering people's need for quality and stylish clothing and footwear.

Key words: textile production, investments, state support, incentives, action strategy.

In recent years, Uzbekistan is paying serious attention to the creation of infrastructure based on advanced technologies and the introduction of the cluster method in agriculture. The analysis of cluster activities, their management features and laws from a scientific and theoretical point of view requires the use of a number of effective research methodologies. Of course, first of all, the experience of foreign countries and their approaches in studying the activities of clusters based on theoretical observation and a logical approach were analyzed scientifically and theoretically. Based on it, the scientific literature was scientifically analyzed, the scientific theoretical views of the scientific researchers and experts on the problem were based on the method of generalization and grouping.

The clustering of the textile and garment industry in the region allows to stimulate the optimal combination of competition and cooperation factors in the field, which is the most important condition for the sustainable development of the region's economy. At the same time, clusters are not only an effective mechanism for the rapid development of regional industry, but also can create favorable conditions for optimal cooperation between business, science and the state. Thus, the formation of a regional industrial cluster serves to achieve a high level of competitiveness of local products in domestic and foreign markets.

The advantage of clustering the region's economy lies in the achievement of an integrated economic effect resulting from uninstitutionalized integration of the main textile and garment enterprises of the region. Clusters make it possible to increase the competitiveness of the regional industry both within the country and in the field of competition with foreign producers, and to create an effective mechanism for attracting investments. Examples of successful regional industry development models in the world show that textile and tailoring clusters play a special role in the processing of textile raw materials and the production of ready-made high-quality clothing products, contributing to the sustainable

development of this industry in our country. increasingly competitive environment.

Thus, the presence of innovative textile clusters in the region allows changing the content of the regional economic policy, which is directed to the development of the system of relations between economic entities and state institutions. All of the above predetermines the relevance of the research topic.

of the problem scientific development level _ Cluster formation manage system problems solution in doing foreign researchers: Andersson T., Gilsinga W., Ketels K., Lindqvist G., Porter M., Roelandta T., Rosenfeld S., Sinderena J., Solwell O., Sorvika J., Feather E., Fourre H., Hansson E., Hertoga P., Enright M. and others _

Regional of clusters formation and of activity theoretical basics, territorial of the economy competitiveness and innovative development provide for cluster from the models use Gromyko Yu.V., Kovalev In the works of Yu.P., Makaeva AI, Markova LS seeing developed _, Pilipenko IV, Porter M., Haag D., Yagolnitser MA and others _

Systematization of the scientific views of economists on the essence of the cluster showed that clusters are considered in economics in two different ways. In the first option, a cluster is considered as a geographically close group of interconnected companies and interacting institutions in a certain field, connected by commonalities and complementary aspects, corresponding to the first of the selected approaches. In the second option, the cluster is considered as a number of industries connected by buyer-supplier or supplier-buyer relations, common technologies, common procurement or distribution channels, common labor relations, which is closer to the second option.

In the course of their evolution, many clusters appeared spontaneously, and then periodically developed, moving to new stages of the life cycle of the cluster from the beginning to the decline. The existing classifications of regional industrial clusters are summarized, the methodology for classifying regional industrial clusters is determined by levels depending on the experience of developing innovative clusters (geographic, vertically integrated, horizontally integrated, scientific, educational and organizational-institutional clusters), the level of development (strong, stable, potential, hidden), as well as by the scope of activity (inter-networks and megaclusters) by the level of maturity (inter-networks and megaclusters) by the level of coverage international, national and regional). In the study of regional clusters, the most important criteria for classifying the typology of construction clusters are network affiliation, regional cluster development factors, the stage of cluster formation and development, the internal structure of the cluster, and the method of organization of cluster members. is manifested in the scale of activity.

The main directions of increasing the role of the state in the formation of the regional textile and tailoring cluster are defined, and the mechanism of state support for the process of cluster formation is being developed. Forms of state

support at the national and local levels are highlighted. Government support encourages the expansion of the number of suppliers in the value chain. Compared to economy-wide government support, cluster-level government action can be better directed at addressing the specific problems of regional industries, especially their interactions with related and subsidiary enterprises.

Regardless of the fact that state financial support plays an important role in the development of business activities in the region, given the limited state resources, the enterprises that have the opportunity to use such resources are also under pressure to demonstrate the effectiveness of the funds spent by the state. can come investments in the implementation of cluster initiatives. There are two directions of implementation of the state cluster policy: 1) creation of favorable conditions for the development of clusters in different sectors and regions; 2) purposeful stimulation of the formation and development of clusters. Duality of public policy determines the possibility of using management methods such as program and project.

In the development of the cluster program and state programs for the support of regional industrial clusters, it is necessary to avoid common mistakes. In particular, cluster programs at different levels of state administration should be coordinated with representatives of business circles, cluster programs should not differ much from other network programs, and should be directed to the development of mutual cooperation of networks, which will enable the transformation of clusters into a single network. a platform for various activities that allow to increase the competitiveness of the cluster.

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IMPROVING DIVERSIFICATION METHODS IN THE EXPORT OF COTTON-TEXTILE CLUSTER PRODUCTS

Abstract. In this article submitted analysis of the state of the country's textile industry, production volumes and indicators exports by country, as well as proposals for the further development of the textile industry.

Keywords: GDP, export volume, diversification, raw materials, production cost, competitiveness, value added, cluster, knitwear, finished products.

Today, the textile industry is considered the main engine of the economy of our country, and the share of the textile industry in the economic development of all regions of the republic is also considered important. After the transformation of the cotton industry, the stage of deep processing of cotton raw materials is carried out by cotton-textile clusters. Annually, our republic produces an average of 3.0 million tons of raw cotton, today all of them are carefully processed by cotton-textile clusters, the production of competitive value-added products is being gradually implemented.

In this regard, on the basis of many decrees and decisions regarding the textile industry, the leadership of our country, the strategic direction for the development of the textile industry is the production of competitive products for world markets through the application of integration and diversification methods.

When developing cotton-textile clusters, it is important to use diversification methods. Based on diversification, increasing the stability in the competition of industrial goods, changing types of products, using a synergistic effect, finding sales outlets to increase the profits of an enterprise, uneven economic development (development of some firms and bankruptcy of others) are based on reducing financial risks.

The word "diversification" (from the Latin " diversificatio " change, different) refers to the expansion of the scope and type of products manufactured by enterprises (associations), renewal and acquisition of new markets for products. As a result of diversification, diversified, but always technologically unrelated complexes are emerging that are engaged in the production, maintenance and development of various goods.

In the countries of the world, the process of diversification began to develop in the mid-1950s. Initially, in the USA, Japan, and Western European countries, diversification occurs in the areas of industry, transport, construction,

and finance. Therefore, the nature of diversification is determined by the socio-economic factors of these countries, as well as general factors related to other countries.

When diversifying, firms, especially monopoly firms, take the form of diversification. First of all, they begin to work in high-yield, fast-growing industries. Along with the production of products, companies also begin to procure the necessary raw materials for this product. Funds are saved in low income sectors and spent in high income sectors. For example, US concerns are engaged in services, construction, land sales, trade information, equipment rental [1].

The definition of the word diversification is shown differently by foreign scientists in theory and practice.

According to A. M. Rummyantseva, diversification is determined in connection with the expansion of the range of products manufactured by enterprises or associations of enterprises, the use of enterprise funds to create new types of products, penetration into other industries. In the political and economic vocabulary, diversification is defined as the penetration of large companies into industries that are not functionally related to the main industry of their direct production connection or activity [2].

R. Pitts and H. Hopkins adhere to a slightly different aspect in their definition and define diversification as running several types of business at the same time [4]. They define the following as a way to expand the core business to reduce development or diversification risk:

- includes all investments, except those directly aimed at maintaining the competitiveness of the existing business;
- new products, services, market segments and foreign markets can be accepted as investments;
- internal development, product acquisition, joint ventures and licensing agreements can be achieved in several ways.

According to M. Porter, diversification is a change (expansion or reduction) of business associations in the network and an increase in the range of products [5].

Based on the theories and opinions of the above scientists, we can conclude that diversification is not the exit of a particular organization to another area after the end of its activities, but it can be understood as a process associated with market segments, which will be carried out in the future development of the production of an existing organization.

The textile industry of Uzbekistan is considered one of the leading industries that are developing. Every year in our country, many business entities begin their activities in this area, which serves to develop the industry. Today, more than 7000 thousand representatives of small and medium-sized businesses work in the textile industry of Uzbekistan, and the number of workers and employees employed in this industry is 378 thousand [6].

The total volume of exports of cotton and textile clusters of Uzbekistan is increasing every year. According to the data, the total exports of cluster and textile products in 2021 amounted to about \$3.0 billion, and the growth rate compared to 2020 was 150 percent.

According to paragraph 1 of the Decree of the President of the Republic of Uzbekistan No. UP-4453 dated September 16, 2019 "On measures to stimulate the further development of light industry and the production of finished products" based on the deep processing of raw materials, it has a high added value based on the needs of the market for establishing the production of textile and clothing - knitted products and formed the target parameters of export activities for 2020-2025 [7].

According to the association " Uztokamiliksanoat ", the total volume of exports of textile products in 2026 is expected to reach \$7.6 billion. In this regard, the achievement of the desired results will be the attraction of foreign direct investment, the launch of new production facilities as a result of the timely modernization of enterprises, the introduction of a cluster model for the development of the industry based on integration and innovation.

Currently, cluster and textile enterprises are showing their importance in the development of the country's economy and improving the lifestyle of our country. At the same time, the economic reforms carried out in the cluster and textile enterprises are aimed not only at entrepreneurs, but also at expanding the range of ready-made garments and knitwear produced on the basis of the name of the Uzbek brand of the country, and the flow of local and foreign direct investment to remote areas of our country, as a result, an increase in the industrial share of the region, as well as the lifestyle and employment of the population of the region will lead to the provision of blind sellers and, finally, regional export indicators.

It is desirable to increase the economic orientation of cotton-textile clusters and indicators of competitiveness in foreign markets for finished products, increase the export performance of manufacturing enterprises from USD 7 billion by the end of 2026, and ensure the practical implementation of the following proposals when entering the markets of the EU countries:

- As a result of increasing the issuance of licenses by local logistics companies, Izhozat, which allows them to enter the territory of European countries, as well as the development of measures to further simplify and increase the transparency of their work mechanism, will be created for local freight companies for the permanent transportation of export cargo.

- In order to ensure the execution of the export contract within the specified timeframe, raw materials and components brought from China to local textile enterprises will arrive at their destinations in a short time, based on a study of the amount of cargo intended for Uzbek consignees at the railway stations of China and other (transit) countries.

- Solve the issue of reducing or completely abolishing the state duty rates (up to 30 percent), which are applied in practice when importing finished garments and knitwear from our country into Tajikistan.

- Local exporting enterprises such as BCI, SEDEX, OEKO TEX, GOTS, Green Button, WRAP, Social Accountability 8000, Nature Textile, Soil Association and BSCI, as a result of establishing a wide promotion of the implementation of certificates, developed a simplified system based on the One Stop Shop criteria.

In the Single Window system, enterprises are assisted in obtaining certificates from the European Union and other countries. The effective use of the GSP+ program will be achieved as a result of the penetration of the country's finished garments and knitwear products into European markets.

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ORGANIZATION OF PRODUCTION OF EXPORT PRODUCTS IN THE FIELD OF COTTON TEXTILES IN ACCORDANCE WITH THE REQUIREMENTS OF FOREIGN MARKETS

Annotation. This article describes significant changes in the development of the textile industry in the world over the past 15-20 years. As a result of the globalization of the economy, “the center of textile production has moved from Europe and the United States to the countries of the “third world”, in particular, to the countries of Southeast, Central Asia and South America.” The textile industry is growing rapidly in most developing countries with low annual GDP per capita population.

Keywords: textile industry, production, GDP, export, efficiency, modernization of production.

In the world, scientific research was carried out in innovative areas based on the organization of the production of textile products, their consumption and export, and quality improvement. Organization of the production of artificial fibers and textile products from artificial fibers with a two-fold production efficiency compared to products made from natural fibers today, as well as the creation of "smart" textile fabrics in the conditions of innovative development of the knitting industry, electronic textile fabrics, active fabric, and are also being research on the creation of antimicrobial fabrics and the production of finished garments from them.

In Uzbekistan, special attention is paid to the modernization of the textile industry, including knitwear, silk, sewing, the organization of export-oriented, high-quality textile industries. “Deepen the reforms carried out in the textile and clothing industry, create favorable conditions for the rapid development and diversification of the industry, increase investment in the deep processing of semi-finished products into textiles, increase the export of finished products” 2 is today defined as a priority for textile enterprises. The introduction of continuous forms of organization of production should be the most important condition and source of measures for the development of the textile industry in our country and the production of exportable quality products. The fact that the textile industry has its own raw material base should become the basis for the rapid development of the textile industry in Uzbekistan, which processes raw cotton. As one of the important directions for increasing the competitiveness of the textile industry of our republic in recent years, it is advisable to introduce a quality management system based on a process approach to management,

further expand the scope of scientific research on organizing the activities of export-oriented enterprises for the production of high-quality textile products in changing market conditions.

According to its economic description, the textile industry sector is considered to be a promising and attractive business and highly profitable sector due to the high level of working capital and the high growing demand for finished products. Therefore, it is desirable to organize the activities of export-oriented enterprises for the production of high-quality textiles.

Management of the value chain management system based on the process approach in organizing the production of export products at textile enterprises allows increasing production efficiency.

In the world economy, the quality management system based on the international standards of the ISO 9000 series is a mechanism that creates a common and understandable "language" of the quality sphere associated with doing business, international trade, cooperation, investment and other activities. Thus, it helps to eliminate barriers in the production of export quality textile products.

The development of rules for standardization and certification of textile products to international requirements will create an opportunity to saturate the consumer market of the textile industry in Uzbekistan with quality products and increase export potential.

If the textile products produced and exported in our republic are considered according to the degree of readiness for final consumption, that is, raw materials (cotton fiber), semi-finished products (woolen threads, raw yarn, cloth) and finished products (finished gauze, sewing and knitwear), where the share of raw materials is high.

In order to improve production efficiency, it is necessary to reduce the share of imported textile products in the development of a marketing strategy and increase the production of finished products at local enterprises by attracting foreign investment and introducing new technologies.

Our advantage is the presence of local production for dyeing and finishing fabrics. This allows you to organize and control production in Uzbekistan at minimal cost and create a closed production chain to the finished product.

Another of the main problems facing the textile industry of our republic, which needs to be solved, is the lack of full and efficient use of installed machines, despite the fact that textile enterprises are sufficiently equipped with new equipment and technologies.

It is necessary to stimulate the development of modern painting and finishing production. Today, dyeing production, although there is in large spinning, weaving and knitting enterprises, but most of them are worn out, worn out and do not allow to produce products of the required quality.

It is necessary to organize the production of spare parts for textile machines. One of the main factors hindering the technical modernization of

production is not only the production of machines used in the textile industry of our country, but also the insufficient production of spare parts and perishable inventory for them.

In changing market conditions, the development of alternative options, based on the duration of the period of production of a certain volume, and not the volume of production of a specified period, when planning a program for the production of textile products in accordance with the demand of foreign markets, can increase the export potential of enterprises.

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DEVELOPMENT OF THE COTTON PROCESSING INDUSTRY

Abstract. The growth of national competitiveness, increasing the efficiency of domestic enterprises in the world and domestic markets is the goal of the economic policy of any state.

Keywords: competitiveness, cluster policy, cotton growing, cotton -textile cluster, production efficiency.

At the present stage, the actual problem of the development of intersectoral relations in the agro-industrial complex is the formation of clusters. In cotton growing, this problem is especially important because of the underdevelopment of intersectoral interactions and the lack of effective links between science, production, processing and marketing.

The cotton-textile cluster will turn out to be economically beneficial for participants in the cotton market, since it accelerates bringing the created product to the end consumer, which contributes to the growth of productive forces, an increase in the volume of production, the improvement of production relations and an increase in production efficiency.

The current difficult and unstable period once again clearly shows the decisive role and importance of the agricultural sector on a global scale. An important issue was providing the population with agricultural products, creating new jobs in the field, further increasing interest through the reasonable use of available resources and opportunities.

Today, the issues of accelerated development of agriculture, increasing its economic efficiency, further improving the living conditions of the rural population are directly related to the modern method of farming - the cluster system. This new structure in a short time became the driving force - the driver of the agricultural sector.

What does the cluster give to our economy? How does cotton benefit the farmer or members of the cotton farm?

Firstly, the widespread introduction of modern market relations in agriculture makes it possible to create new jobs and ensure interest.

Secondly, it facilitates the introduction of advanced agricultural technologies in cotton growing and increases competitiveness.

Thirdly, it serves to provide farms with modern agricultural technology.

Fourth, it will further increase the volume of production of finished cotton products and ensure its exportability.

The cluster system in our republic was introduced in 2017. Based on the Decree of the President of the Republic of Uzbekistan No. PP-2978 dated May 19, 2017 “On measures to create a modern cotton-growing and textile cluster in the Bukhara region”, a cluster of LLC JV “BCT cluster” was created in the Bukhara region, as well as LLC JV “Bek cluster” on the basis of Resolution No. PP-3279 dated September 15, 2017 “On measures to create a modern cotton-growing and textile cluster in the Syrdarya region”.

During the trial period, these clusters performed better than expected. As a result, the number of cotton-textile clusters in 2018 reached 16, in 2019 - 77, in 2020 - 97, in 2021 - 122, in 2022 their number reached 134, and the clusters covered 100% of the cotton fields of the republic.

Most of the cotton fiber produced in Uzbekistan is exported as the domestic textile industry is going through a recovery phase. The use of the cluster model in the development of the textile industry in Uzbekistan is an important factor in the competitiveness of individual companies and the entire economy.

Thus, an important direction in increasing the economic efficiency of the cotton processing industry in Uzbekistan is the integration of all links on the basis of in-depth specialization in the production of cotton products. For these purposes, it was expedient to form a cotton-textile cluster, representing a spatial-organizational form of interaction between independent specialized industries and complementary enterprises, organizations aimed at creating competitive cotton products with a high degree of added value. The technological chain of the cotton-textile cluster will include the production of raw cotton, its processing, the production of yarn from cotton fiber, fabrics, textiles and clothing production.

Thus, the expediency of creating a cotton-textile cluster is manifested in its profitability both for economic entities for the production of raw cotton and for processing enterprises.

Producers of raw cotton get the opportunity to sell their products in a timely manner and in full. Processing enterprises are provided with demand and operate with maximum production capacity.

In this case, the economic effect of the functioning of the cotton-textile cluster in Uzbekistan will be achieved by increasing its scale, deepening the specialization of enterprises, improving the quality and competitiveness of products, reducing costs, including the sale of products, determining priority areas for investing in the introduction of scientific and technological progress. and increase the profitability of production.

Introduction of a system for signing a quadripartite agreement.

In order to further improve the activities of cotton and textile clusters, increase their role and responsibility in the efficient use of agricultural land, the widespread introduction of market principles to ensure the interest of producers and processors of products, on November 16, 2021, Decree of the President of

the Republic of Uzbekistan No. PF-14 "On measures to regulate the activities cotton-textile clusters".

On the basis of this Decree, a republican commission was created to coordinate the activities of cotton and textile clusters. A procedure has also been introduced for signing a quadripartite agreement on the creation of cotton-textile clusters. At the same time, on the basis of the resolution of the Cabinet of Ministers on the creation of a cotton-textile cluster, a four-party agreement is concluded between the Ministry of Agriculture, the Association of Cotton-Textile Clusters of Uzbekistan, the Council of Ministers of the Republic of Karakalpakstan or the khokimiyat of the region, respectively, and the applicant for the creation of a cotton-textile cluster for a period of thirty years. At the same time, if the applicant is an enterprise with the participation of foreign investments or a foreign legal entity, then the four-party agreement is concluded for a period of up to twenty-five years.

In addition, all cotton-textile clusters in one region (in the Republic of Karakalpakstan or the corresponding region) are allowed to carry out activities with farms on a contractual basis and farms to voluntarily enter into futures contracts with these clusters for the supply of raw cotton. This, in turn, gave freedom to farms and increased their interest.

Practical results of research the following:

- To date, 1034.2 thousand hectares (100%) of land plots are assigned to 134 cotton-textile clusters in the republic;
- 1.3 million tons (34%) of fiber produced from 3 million 800 thousand tons of raw cotton produced by clusters in 2022;
- At the moment, the clusters have 1.9 million tons of fiber production capacity, and grown raw cotton provides 58% of the available capacity (there are 705 thousand tons or 42% of the fiber production capacity);
- For this, the clusters purchased 21.4 thousand units of high-performance equipment and units in the amount of 5.4 trillion soums, thereby updating the technical park of agriculture;
- Water-saving technologies have been introduced on 83.4 thousand hectares of cotton fields, 30.3 thousand hectares of land have been returned to use;
- In 2021, 25 cotton-textile clusters were launched on an area of 106 thousand hectares.

The key factor for sustainable economic growth throughout the world is the efficient operation of industry, which, in turn, has a serious impact on the development of other sectors of the economy and, no less important, on the social sphere. Not only the internal situation depends on how developed the industry, especially the processing one. One of the determining conditions for the successful entry of the state into the world market and participation in the global division of labor is the competitiveness of the national economy and its compliance with international quality standards.

Therefore, the primary task of the current stage of development of the Kazakhstani economy is to attract investment in non-primary sectors of the economy and the rapid implementation of projects for the development of clusters, a chain of interrelated industries and industries, which will allow the production of competitive goods and services.

The full use of innovations for the further dynamic development of the economy and society is possible when the state pursues a targeted innovation policy.

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PROSPECTS FOR COTTON TEXTILE ENTERPRISES

Abstract. Clusters have indeed been important in eliminating the state plan and order in cotton growing, as well as in maximizing economic benefits along the entire cotton value chain. Clusters are organized to benefit both producers and processors. On the one hand, producers can benefit from guaranteed market access, advisory services and modern technology. On the other hand, textile workers get access to raw cotton in the agreed quantity and quality.

Keywords: clusters, investments, cotton and textile industry, cotton processing, farms.

To be responsible investors, it is necessary that the organizers clusters worked more on the following:

- Fulfilling their investment and responsible cotton production commitments: Clusters must meet their investment and compliance obligations related to sustainable cotton production, processing and development of the cotton value chain. The investment plans of many of them are great, and some may be exaggerated. It is important that the Government monitor the implementation of investment plans and, if necessary, make adjustments to the size of the clusters. Some clusters may be too large in size and must be separated. It would also be good for increasing local competition. In general, compliance with investment obligations and responsible cotton production is an important task for the Government to increase confidence in the clusters.

- Focus on core business: Cotton textile clusters should prioritize investment in their core business of cotton production and processing. They were created to benefit both cotton growers and processors. However, many clusters, often stimulated by proposals from various ministries and departments, have ambitious plans to invest in everything from cotton processing and textile production to grain storage, greenhouses, vegetable oil production and livestock farms. Such extensive investment plans divert clusters from their core cotton textile business, increasing the risk of failure and facilitating their long-term dependence on the state budget to finance cotton production and purchases.

- Providing effective services to farmers: Farmers expect technical and financial assistance in exchange for their work in cotton production, which generates income for many participants in the value chain. In many clusters, local and foreign agronomists are already working to help farmers master new technologies and farming practices. Other clusters should do the same. It is

important to note that this assistance should not look like an order from above: the final decision on which means of production and technologies to introduce should be with the farmers. Particular attention should be paid to improving the quality of seeds: clusters should be involved in the production, harvesting, processing, storage and sale of cotton seeds.

- Paying a Fair Price for Raw Cotton: Without public procurement prices, and in the absence of a free market pricing mechanism for raw cotton, farmers and textile mills will have to negotiate the price of raw cotton themselves. Expected prices based on production costs and international prices, which will be published quarterly, as specified in Presidential Resolution No. PP4633, will inform these negotiations. Actual farm cotton prices may be lower or higher than export parity prices depending on the service package provided by the clusters. If services are not provided, there is no reason why the actual price should be below the export parity price. If services are provided, the price may be lower, but the cluster organizers must explain and negotiate with the farmers in order to find a solution acceptable to both parties. Determination of the price of raw cotton is one of the biggest risks for the cluster model, because without financial incentives, farmers will not be motivated to increase the production of raw cotton and improve its quality, which is an urgent task.

- Refrain from using old era restrictions: The government and cluster organizers should refrain from setting a mandatory yield for farmers, such as a minimum yield depending on soil quality, as this would be the same as keeping the state production plan and using it to terminate a lease earth. The minimum or optimal yield calculated in Soviet times is not only outdated, but also does not reflect the real economic and social situation in farms. What is technically optimal may not be economically feasible. Estimates of optimal yields use an ideal scenario for the use of inputs, irrigation, and yield response to applied fertilizers and plant protection products. The reality is often different. With high input prices and poor irrigation, it can be advantageous for farmers to have lower than technically optimal yields. Soil fertility may be lower than the estimate made by the State Committee for Land Resources several decades ago. And the quality of fertilizers and other resources may be worse than what is written on the bags with these products. Therefore, the yield in contracting agreements should have an informational, and not a mandatory role, for the failure of which the farmer will have to answer.

The success or failure of clusters will also depend on the design and implementation of government support programs, including the following:

- Ensuring that khokims stop interfering with the production and marketing decisions of farmers and clusters: Presidential Decree No. PP-4633 prohibits khokims from interfering with the production of raw cotton, the selection of varieties and other inputs, and the use of credit by farmers and clusters. Time will tell how this new rule will be implemented. But without its strict implementation, the cluster model will be discredited.

- Prevention of cases of illegal seizure of land plots: In order to guarantee favorable conditions for producers, including to prevent cases of illegal seizure of land plots, it would be advisable to transfer the decisions of the khokim to terminate the lease agreement for land plots for cotton production to special working groups consisting of Trade and the Chamber of Industry, the Council of Farmers, Dekhkan Farms and Owners of Homestead Lands and other involved departments for legal expertise.

- Introduction of a comprehensive program to promote the mechanization of cotton growing: One subsidy for the purchase of locally produced cotton pickers will not lead to a significant increase in mechanized cotton harvesting, additional government programs are needed to increase capacity and investment: a) farmers should be trained in weed control cooperation and the simultaneous use of modern technologies for preparing cotton fields for harvesting with defoliant and stimulants; b) assistance is also needed in the creation of on-farm roads to enable large vehicles to move between farm fields. Without such additional programs, the growth of mechanization will be very slow.

- Reforming the banking sector: The slow reform of the banking sector and the resulting lack of agri-finance tailored to the needs of farmers who do not have sufficient capital assets to provide collateral, prolongs the need for the Fund under the Ministry of Finance to provide loans to farmers. Work needs to be started on the introduction of new financial instruments, such as crop and warehouse receipts, which would create an alternative to existing financial instruments based entirely on the pledge of fixed assets/real estate.

- Modernization of irrigation infrastructure: One of the biggest problems for farmers and clusters is poor irrigation. Clusters contribute to the introduction of water-saving technologies within farms, but they cannot be responsible for the main and inter-farm irrigation and drainage infrastructure. A number of clusters complain that local water authorities are asking them to finance the modernization and repair of the main and off-farm infrastructure. This would only be acceptable if the clusters agreed and entered into public-private partnership (PPP) agreements. The legal basis for such PPPs already exists and such projects can be implemented where feasible and cost-effective. But the state's role in modernizing the main and inter-farm irrigation and drainage infrastructure should remain unchanged, including more efficient use of the 1.3% of GDP annually allocated to the Ministry of Water Resources for these purposes.

- Improving the quality of other government services: The Ministry of Agriculture and other government agencies should increase funding and improve the quality of cotton breeding, registration, production and, seed multiplication and quality assurance, and also work with high-quality seed production clusters. In addition, the Ministry of Agriculture should work more with clusters and Uztekstilprom to improve the quality and coverage of: a) information and advisory services; b) improving soil fertility and water

management; c) collection and dissemination of market and statistical information, including forecasts of production, trade, consumption and cotton prices.

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INCREASING THE EXPORT POTENTIAL OF COTTON AND TEXTILE CLUSTERS

Abstract. The article widely uses methods and mechanisms for managing the export potential of textile clusters. This study, to a certain extent, serves to fulfill the tasks defined in the Decree of the President of the Republic of Uzbekistan "On approval of the Strategy for the Development of Agriculture of the Republic of Uzbekistan for 2020-2030." The problems of the cluster system of the cotton-textile industry in Uzbekistan have been studied.

Keywords: clusters, stages of creating a cluster, building a cluster, cotton- textile clusters, evaluation of the effectiveness of the implementation of clusters, export potential.

In the context of globalization and internationalization of the world economy, the formation and support of export industries is a necessary condition for ensuring the competitiveness of the economy, maintaining jobs and stable economic growth. In accordance with the Strategy for the Further Development of the Republic of Uzbekistan for 2017-2021, one of the priority areas for the development of Uzbekistan is the dynamic continuation of the policy of stimulating the localization of production and import substitution, primarily consumer goods, expanding intersectoral industrial cooperation, liberalization and simplification of export activities, diversification of the structure and geography of exports, expansion, mobilization and increase in the export potential of economic sectors and territories, including the textile industry[1]. This article, to a certain extent, serves to fulfill the tasks defined in the Decree of the President of the Republic of Uzbekistan No. UP-5853 dated 10/23/2019 "On approval of the Strategy for the Development of Agriculture of the Republic of Uzbekistan for 2020-2030", Decree of the President of the Republic of Uzbekistan No. PP-4949 dated 14.01.2021 "On measures to realize the export potential of the Republic of Uzbekistan for 2021", Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 253 31.03.2018 "On additional measures to organize the activities of cotton and textile industries and clusters" and other regulatory legal acts related to this area.

To the cluster approach and the stages of creating clusters, the foundations of the cluster approach in the economy were formulated in the studies of P. Maskell, in his studies called "The Cluster as Market Organization", in his opinion, the Cluster has the properties of mutual competition of its participants, cooperation of its participants, formation unique competencies of the region, the

formation of the concentration of enterprises and organizations in a certain territory.

M. Porter and in his works as "Clusters and the New Economics of Competition" and "Clusters and Competition: New Agendas for Companies, Governments, and Institutions".

M. Enright and in his work as "Why Clusters are the Way to Win the Game? it is written exactly why clusters play a huge role in the country's economy. The main point is that clusters are one of the forms of interaction between organizations and social groups within a shared value chain. Clusters should be distinguished from holdings, professional associations, technology parks, industrial parks and districts, regional innovation systems, territorial production complexes, and industrial agglomerations.

Of domestic scientists, the priority areas for the development of textile clusters were directly or indirectly studied by G.T. Yuldashev in his work as "Managing the competitiveness of agricultural clusters", the main idea is that at the present stage of reforming the agricultural sector, the process of cooperation and integration has moved from segmental attempts to establish links between industries with a systemic linkage approach.

O. Arkhipov and in her works as "Textile industry: the main results of the implementation of the Development Strategy of Uzbekistan in the period 2017-2020", the main directions in the textile industry are substantiated.

Despite the majority of the works studied, the theoretical and methodological foundations of managing textile clusters and increasing their export potential remain an important matter of time.

Foreign experience shows that the level of innovative potential of a country and a region is associated with the peculiarities of economic development, which form their competitive advantages. World experience provides examples of increasing competitiveness of territories and industrial complexes through the implementation of cluster regional policy. In many developed countries, industry clusters have become a common form of organizing business communities. The methodology of cluster initiatives implemented over the past decades in different countries shows that their high competitiveness is based on the strong positions of individual clusters, which strengthen it and optimize the management of the national economy. Within the framework of the thematic focus of the article, we will consider in more detail the elements of the conceptual apparatus that are directly related to the management of the export potential of cluster systems.

To date, the word cluster is widely used in various fields of science. The word cluster comes from the English word "cluster", which means a group, an association of various things or people. In economics, a cluster is primarily understood as an association of various entities - organizations, manufacturing and service enterprises, research and educational institutions that are geographically close and functionally interconnected with each other.

In accordance with the ideas of Uzbek scientists, the cluster approach to the development of the economy is a new management technology, this approach makes it possible to increase the competitiveness of not only a separate territory or industry, but the whole country.

The cluster approach is capable of fundamentally changing the content of the state economic policy, which is aimed not at supporting individual enterprises and industries, but at developing relationships between related enterprises, institutions located in geographical proximity, etc. Below we will consider the main stages of creating a cluster.

The development of an export-oriented scenario for the formation of resource potential in the agrarian sector of the country, where state financial support acts as a determining factor, is of great importance for increasing the export potential of agro-industrial enterprises. The latter implies the development of an effective mechanism for reducing the costs associated with exports, improving the efficiency of the management system in exporting clusters, which can be achieved not without the participation of local authorities, including. The introduction of textile clusters is designed to increase the satisfaction of the country's internal needs, reduce dependence on imports and increase the export potential of the state

The theoretical analysis carried out allows us to conclude that the cluster form of organization corresponds to the principles of a new management paradigm, which implies the achievement of sustainable innovative development of territories, ensuring the food security of the region, improving the level and quality of life of the population, preserving the biological diversity of ecosystems and conducting environmentally friendly production.

Evaluation of the effectiveness of the implementation of clusters and their export potential in modern conditions is of great importance. It allows you to correctly assess the financial and economic situation of individual administrative-territorial entities and, on this basis, build a sound state policy, allows investors to realistically assess the risk of investing in the territory. Methodologically, the analysis of the effectiveness of the functioning of the cluster is reduced to the analysis of the following groups of indicators: indicators of localization of production, labor productivity, capital productivity, capital productivity, product profitability, employment level, etc. Improving the efficiency of cluster management and the growth of their export potential are designed to have a positive impact on the socio-economic development of regions and the country as a whole, to improve the living standards of the population of the territory.

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THE MAIN DIRECTIONS OF INCREASING THE EFFECTIVENESS OF DIGITAL MARKETING IN SMALL BUSINESS

Abstract. This article presents opinions on the role and importance of small business and private entrepreneurship in the economy today. In addition, the author developed proposals and recommendations for evaluating and increasing the efficiency of small business enterprises in the digital economy.

Key words: digital marketing, efficiency, small business, efficiency evaluation.

In recent years, digital transformation or digitalization has become the main tool that determines both the global competitiveness of the country and the competitiveness of individual market participants. Most experts interpret digital transformation as a change in business and social models under the influence of large-scale new generation digital technologies. Digitization of business processes increases labor productivity in economic activity by approximately 40%.

Changes in the needs and behavior of potential consumers also affect consumer behavior. As a result, the decline in effectiveness of old business models is becoming global. The development of digital technologies, which involves multiplying the number of connections between the enterprise, consumers, intermediaries, suppliers and the entire socio-economic systems, is becoming an urgent issue today. The development of communication and synchronized integration leads to an increase in the volume of information in circulation.

M.E. Makhalov first considers the issue of dividing markets into types as the main directions of digital marketing development. That is, it shows the following: B2B and B2C markets, digitalization of corporate projects by business types, corporate portal, CRM systems, Internet supply systems and sales systems (planning system EPR resources) related to increasing the effectiveness of digital marketing are considering as directions. Also, for retail Internet projects (B2C), a web showcase (a simplified system for placing a price list with the possibility of accepting orders), an online store (a full-featured system for online commerce with individual patterns, consumer interactions with), Internet auctions, electronic trading platforms, catalogs provided by search engines ("Yandex.Market"); the development of various types of portal sites designed to attract different types of audiences is shown as the main directions of digital marketing development.

Based on the conducted research, customer relationship management was chosen as the main direction for improving the effectiveness of digital marketing in small businesses. The main goal of using a customer relationship marketing strategy for small businesses is to take the first place in terms of competitiveness, which means that the employees who are in contact with customers and actively interact with them are highly professional and qualified.

In small business practice, the following option of developing cooperation with customers, called personal management, has been developed. This function means that a personal manager assigned to a certain group of customers provides a full cycle of products and services possible in a certain small business. Such a specialist makes a targeted selection of products and services that help strengthen the client's business. As a result, it contributes to the successful operation of a small business that implements a partnership program for cooperation with this consumer.

It is impossible without CRM technologies to establish long-term relationships with customers, to optimize small business resources for managing marketing relationships, which are offered as a target marketing concept of small business entities. CRM (Customer Relationship Management) is a customer relationship management technology aimed at retaining and attracting customers through marketing interactions, partnerships, individualization of relationships, and the formation of high relationship value. Modern CRM systems offer full capabilities and functions to increase the effectiveness of marketing activities, manage marketing costs and generally increase the profitability of the business. The main capabilities of these systems allow to automate the full cycle of marketing activities and optimize marketing processes: from planning and budgeting to implementation and analysis of the achieved results. All of this gives maximum flexibility to small businesses and enables marketing, sales and service professionals to respond quickly and in time to market changes.

Effective small business marketing requires strong coordination and close cooperation at various organizational levels. CRM system allows for centralized planning of marketing activities for small businesses. This approach can significantly improve the coordination of marketing activities across a small business and optimize the use of internal and external marketing resources. The flexibility of the developed planning process ensures rapid adaptation to changing market trends. Close integration with processes in the field of financial management, logistics and production is a unique advantage of CRM systems. Thanks to this integration, small businesses can plan all their marketing activities in a closed loop.

The CRM system provides a wide range of opportunities for developing cooperation with customers in small businesses and creating unique customer data based on this. In this regard, it is very important to define a customer relationship management algorithm in the context of marketing communications

aimed at creating cooperative relationships with small business customers (Figure 1).

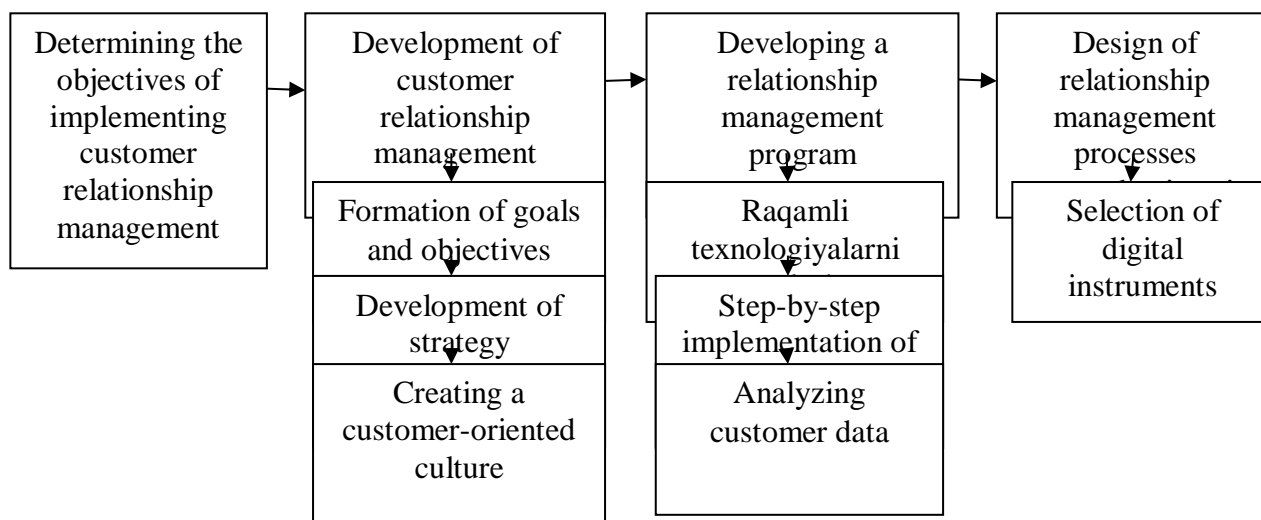


Figure 1. Algorithm of customer relationship management in small business.

Focusing more on customers is a profitable factor, and in-depth analysis of customer data allows to identify and differentiate the characteristics of different potential customer groups that the company wants to attract. In a dynamic market, new methods of operational segmentation of the customer base are needed. Leveraging the potential of CRM systems improves the entire campaign process and uses an effective target marketing approach.

The goals of using CRM in small business can be divided into five complementary groups:

1. Business management - the ability to plan and implement the process of selling products and services for a small enterprise: offering a new product portfolio to customer groups, increasing the number of products used, etc.

2. Improving work efficiency - a source of financial resources for small businesses, monitoring the actions of employees, analyzing and improving the processes of selling the company's products.

3. Organization of customer information and management of document flow elements - in one information field (financial indicators, transaction activity, relations with other customers, communication history) necessary to attract and develop customer relations availability of information.

4. Optimizing the interaction of small business with other infrastructures of the market - automating the interaction of employees based on the rapid transfer of information about customers.

5. Sales planning and analysis - obtaining information about the main events for customers, analyzing the number of potential customers of the bank, the probability of carrying out relevant operations, the stages of negotiations in planning future sales.

An organizational-economic mechanism of small business entities based on the concept of customer relationship management (CRM) is recommended in Figure 2. When creating a CRM-based system of small business entities, it is considered important to ensure mutual integration of small business activities, partners, sources of financial resources. It includes business strategy (mission, goals, tasks), business processes, organizational structure, infrastructure and relationships between them.

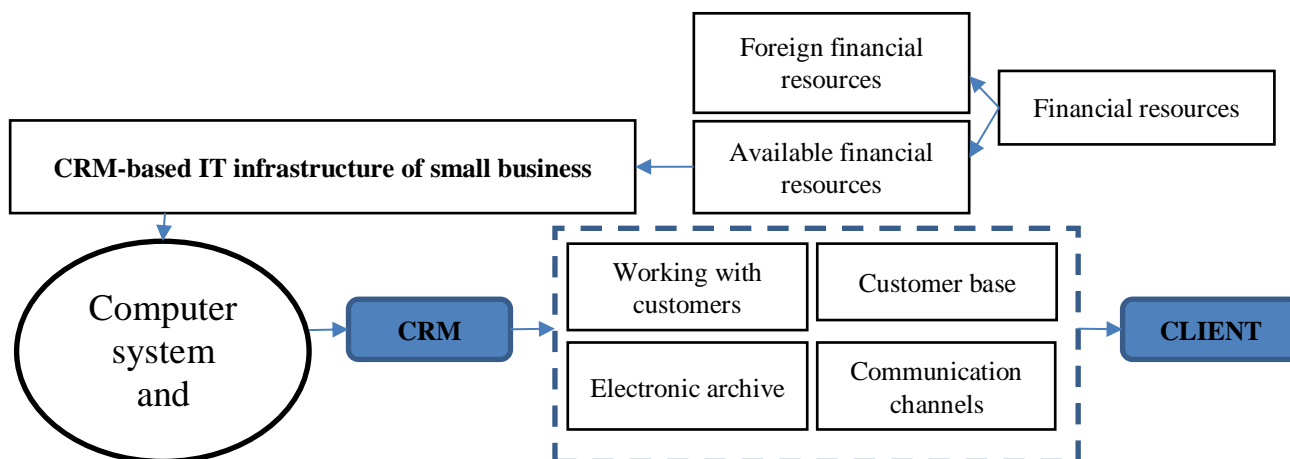


Figure 2. Organizational-economic mechanism of small business based on the concept of customer relationship management (CRM).¹⁴

It is recommended to expand the number of communication channels in order to establish mutually beneficial relations with customers. This can be done by integrating communication channels with the CRM system, where all information about the customer is collected, processed, analyzed, response actions are formed for each fact, etc.

Information sources and customer data collected through communication channels of small business entities can be used for:

- improvement of marketing activities;
- identifying customer needs and producing customer-oriented product or service offers;
- ensuring trade efficiency;
- quick response to various types of service requests
- obtaining information about customer loyalty;
- obtaining information about the client's profitability;

The use of CRM in small business activities is the basis for creating a competitive advantage that can be strengthened by the information technology component.

CRM systems allow small businesses to benefit from business operations, business processes, and functional areas. It also creates competitive advantages

¹⁴ Muallif ishlanmasi

such as reducing costs, improving customer experience, automating customer base analysis, and responding to changing customer needs.

The implementation of CRM systems is associated with serious risks and problems that can reduce the competitive potential of the system to zero. The main problems can be considered the lack of integration of CRM systems with external and internal databases and software, as well as the system's non-compliance with requirements. Problems and risks arise from the situation in which the system is implemented. Therefore, it is possible to achieve the maximum competitive advantage from the implementation and use of CRM systems in an optimal time frame and with minimal costs, only when CRM is available in small business activities.

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CURRENT ISSUES RELATED TO THE DEVELOPMENT OF WHOLESALE TRADE IN UZBEKISTAN

Abstract. Wholesale trade is important in improving the efficiency of goods movement in the national economy, establishing interregional and intersectoral relations. In this article, the trend of development of wholesale trade in our country, current issues related to further development of wholesale trade are considered. Some problems in the development of wholesale trade and practical recommendations for their solution are put forward.

Keywords: wholesale turnover, after-sales service, cold storage warehouse, logistics services, wholesale market, wholesale infrastructure.

In terms of reforming our national economy during 2017-2021, the implementation of market mechanisms in goods and financial markets, the creation of an environment of free competition, the reduction of state participation in the economy, the liberalization of foreign trade, tax and financial policy, support for entrepreneurship and guaranteeing the inclusion of private property, large-scale measures were developed for the organization of deep processing of agricultural products and rapid development of regions. As a result, the volume of processing and production of consumer goods in the country increased sharply. With the increase in the flow of goods, trade services and the economic activity of subjects in the field of trade are developing sharply.

According to the 34th goal of the Development Strategy of New Uzbekistan for 2022-2026, 130 modern markets and shopping complexes through the development of service and service industries in the regions, trade and roadside services in the regions of the republic, also, 65 large and 5,000 small service facilities are planned for the development of road infrastructure. In order to ensure macroeconomic stability, the task of developing trade infrastructure in individual regions of the republic has been established. It is planned to establish large wholesale trade centers in each region, including logistics, refrigerators, warehouses, and at least 3 modern trade centers in large districts and cities.

Wholesale trade has the main place in trade activity. Because wholesale trade is the main trade activity that connects regions and sectors of the economy. Wholesale trade is an important activity in ensuring the balance of demand and supply in the market of products (production tools) intended for technical and production purposes and in the consumer market. Wholesale trade affects regional production, economic relations between industrial sectors, and the system of goods movement.

In Uzbekistan, the role and importance of wholesale trade is significantly increasing as a result of deep processing of local raw materials, production of import substitute products, and diversification of the industry. In addition, it should be noted that wholesale trade affects the improvement of the quality of local goods and serves to secure a strong position of goods in both domestic and foreign markets.

Another main reason for the importance of wholesale trade in the economy is that it affects the satisfaction of both the needs of the population and the needs of production in the consumer market. Therefore, most experts divide wholesale trade into two directions: wholesale trade of finished products and wholesale trade of raw materials and semi-finished products. Wholesale trade of finished products consists of consumer goods, including wholesale trade of non-food products and wholesale trade of food products. Wholesale trade of raw materials and semi-finished products consists of wholesale trade of means of production and wholesale trade of agricultural products sold without processing.

Along with the growth of all macroeconomic indicators in Uzbekistan, the main indicators of wholesale trade are also growing rapidly. In particular, the turnover of wholesale trade has increased almost 4 times in the last five years. The growth rate of wholesale trade turnover is also 128-135 percent (Fig. 1).

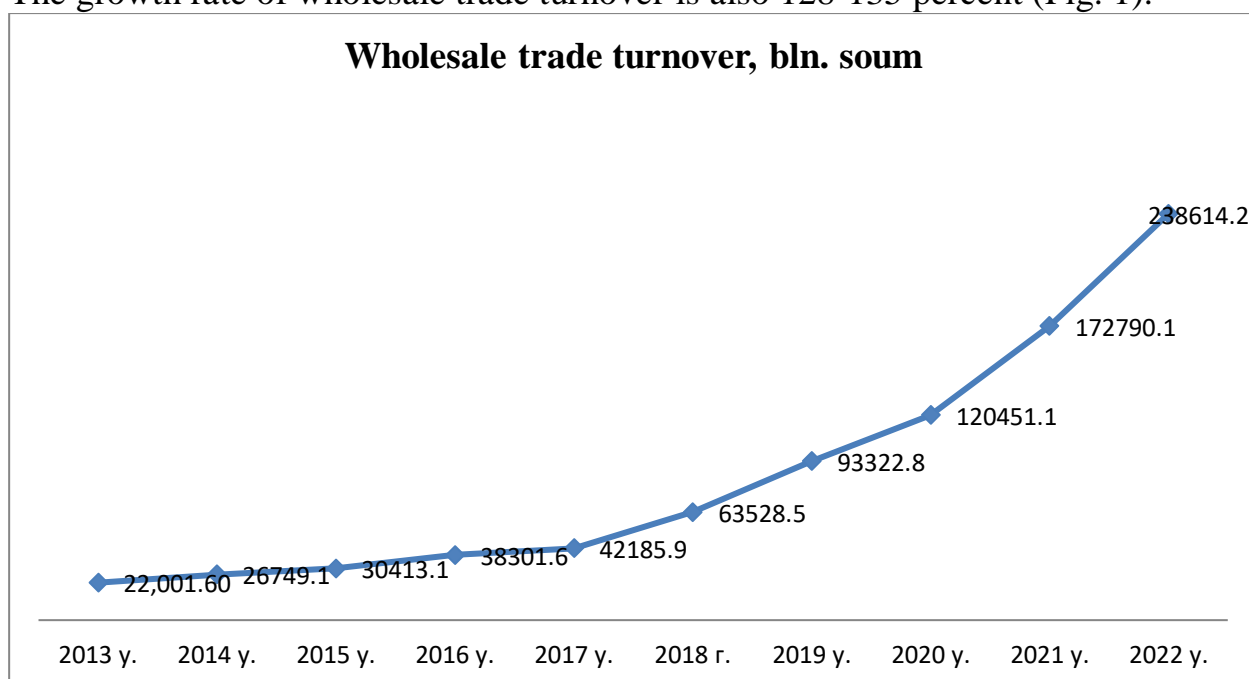


Figure 1. Wholesale trade turnover of the Republic of Uzbekistan in 2013-2022, billion soum

The share of non-food goods in the structure of wholesale trade is increasing significantly. In particular, the wholesale trade of household appliances, mini production equipment, engineering products, construction materials is increasing sharply. Also, the wholesale trade of ready-made textiles and sewing-knitting products is increasing year by year.

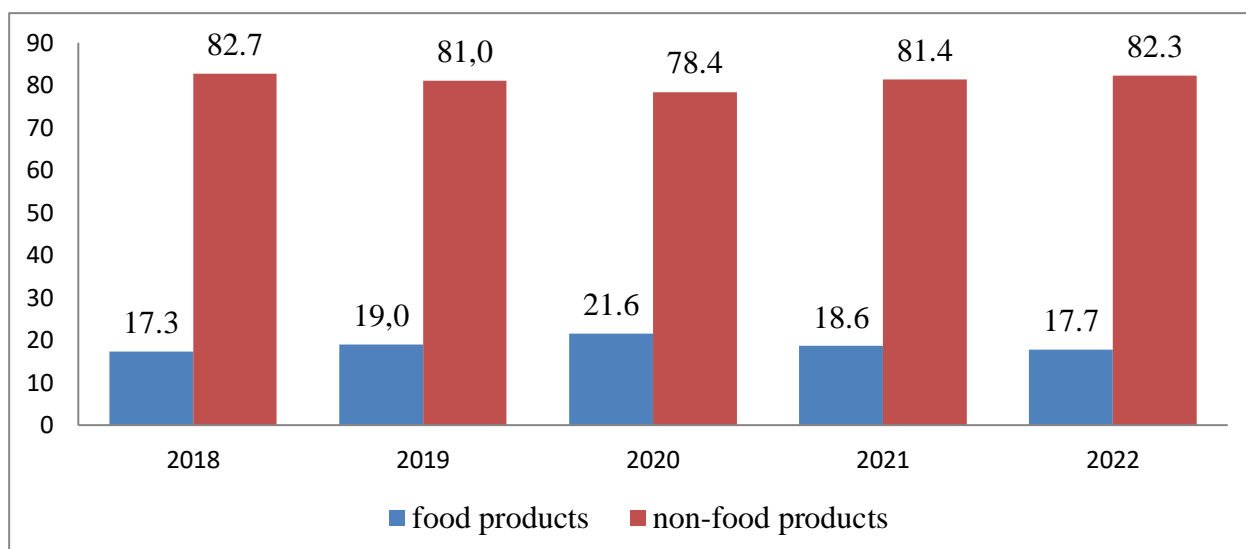


Figure 2. Composition of wholesale trade turnover, %

In today's competitive market, both in the consumer market and in the market of products intended for production and technical purposes, the development of wholesale trade serves to satisfy consumer needs and saturate the market. Therefore, some problems related to the further development of this industry in our country and their solutions are as follows:

1) Full development of wholesale trade infrastructure that meets modern requirements for product manufacturers. Today, wholesale trade infrastructure is not fully developed in all regions of the country. While wholesale trade itself is an important structural element of the market infrastructure, it also has its own intrusions associated with this activity. Wholesale trade infrastructure is an integral part of the goods market infrastructure and consists of unique structures. In particular, there should be a wholesale trade infrastructure in all large production areas and densely populated consumption areas. Wholesale trade infrastructure includes business entities related to the process of buying, storing, packing, loading, transporting and selling wholesale goods. The main wholesale trade infrastructure includes commodity exchanges, organizations that organize commercial auctions, wholesale market participants: enterprises, associations, storage warehouses, suppliers of packaging and packaging materials, after-sales service providers, service centers, wholesale fairs, etc.

2) Establishment of cooperation of central warehouses, logistics corridors, production enterprises with wholesale trade. Today, logistics companies are cooperating and integrating with many wholesale enterprises in the world. Logistics services play a particularly important role in the development of transit wholesale trade. The main part of operations performed in wholesale trade is inextricably linked with logistics. Therefore, wholesale trade enterprises that do not have their own warehouses and transport are carrying out wholesale trade operations together with logistics companies.

3) Development of activities of large wholesale markets, their components, wholesale bases, wholesale warehouses, service centers. Depending on the level of consumption of the regions, the scale of production of industrial and consumer goods, it is necessary to develop large shopping centers, cold storage warehouses, transportation corridors, and transportation means.

4) Ensuring the effective operation of the quality control system in the sale of products. One of the important issues in wholesale trade is the product quality control system. Organization of quality control related to packaging, storage, and transportation processes of products. In this regard, it is appropriate to develop a national and international standardization system.

5) Reducing the level of indestructibility of products. In our country, there is a high level of product corruption, especially in the trade of agricultural products. The development of wholesale trade helps to release the cultivated products to the domestic and foreign markets and to prevent their perishability.

6) To provide the legal basis for farmers, small and medium-sized business entities to engage in direct wholesale trade. Farmers and small businesses face a number of challenges in reaching the sales market. Farmers and small business entities should also expand their opportunities to engage in wholesale trade of their products. First, the added value chain of farmers and small business entities will be created at the expense of their products. Secondly, it creates the basis for the development of a competitive environment in the market.

7) 60-80 percent of the value of finished products corresponds to the wholesale segment. This is 1.5-2 times more than European and Asian countries with developed production and trade of industrial products. It is desirable to switch to full market mechanisms of price regulation in the wholesale trade, to ensure the operation of a free competitive system, and to further liberalize wholesale trade.

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ANALYSIS OF THE MAIN CHARACTERS OF THE NOVEL "THE ALCHEMIST" BY PAULO COELHO

Abstract. This article analyzes the main images of the novel "The Alchemist" by Paulo Coelho. The relationship between real life and fiction is discussed.

Key words: obraz, work of art, language, translation, analysis, hero.

The novel "The Alchemist" is one of the world famous works written by the Brazilian writer Paulo Coelho. The work was published in more than 100 countries of the world, translated into about 60 foreign languages. So, why did the work become so popular?

If we talk about the work, the image of the work is about the shepherd boy Santiago and his journey.

The writer described his thoughts through the dialogues of the characters of the work. For example, let's take the conversation between King Salim and Santiago. According to the king, there is one great truth on this planet: regardless of who you are and what you do, when you truly want something, you will achieve it, because such a desire is also wounded in the Heart of the Universe. This is your lot on Earth. Even if we turn to theological (religious) theories, they say that a person should always have good intentions, work tirelessly and ask the Creator, as a result, he can achieve his dream. Through this conversation, the writer recommends to continue moving towards your dream.

At one point in the play, the Old Man (Salim Tsar) tells Santiago a story about happiness. A merchant sent his son to the most famous scientist to find out what fortune is and what secrets it has. The boy wandered the fields for forty days and nights and finally saw a wonderful castle on top of a mountain. In this castle lives the Scholar he was looking for. As expected, the castle didn't even look like a deserted hut of a scientist, on the contrary, it was full of people: merchants were showing off their work, and some of them were talking in corners, a group of miraculous artists was performing a mein kuy, in the middle of the hall, in this country. A table full of delicacies is laid out. The scholar willingly met and asked the guests one by one, and the young man had to wait for two hours before his turn. Finally Donishmand hears the purpose of his visit, but says that he does not have time to explain what happiness is and what secrets it has. He orders the boy to look at the castle, turn around and come back here in two hours.

"Actually, I have one more question for you," he said, handing the young man a teaspoon with two drops of oil. "Take this spoon, look, don't spill any more oil." The young man, without taking his eyes off the spoon, goes up and down the stairs and walks around the palace. "Well," says Donishmand, "do you like the Persian carpets in the dining room?" What about the trees and flower beds in the garden? They were built by flower gardeners when they were ten years old. What about the old thick books and leather-bound manuscripts in my library?" The grown-up young man admits that he didn't see them, when the castle turned, he didn't take his attention from the oil in the tea spoon, which he entrusted to his master. "Go back and watch the miracles in my house," says Donishmand. "How can you trust a person whose life you have not seen?" The young man went around the palace again with a spoon in his hand. This time, he is not as attentive as before, but looks at the rare furniture and works of art that decorate the rooms. He observes the gardens and the rocks surrounding the castle, appreciates the beauty of flowers, pictures and statues. When he returned to the scholar, he told him everything he had seen. "Two drops of oil blood, I ordered you not to spill?" - asks Donishmand. Then the boy noticed that the oil in the spoon was spilled. "This is the only advice I can give you," the wise man told him. "The secret of happiness is to see all the charm and freshness of the world, and at the same time, never to forget two drops of oil in a teaspoon." looks at works of art. He observes the gardens and the rocks surrounding the castle, appreciates the beauty of flowers, pictures and statues. When he returned to the scholar, he told him everything he had seen. "Two drops of oil blood, I ordered you not to spill?" - asks Donishmand. Then the boy noticed that the oil in the spoon was spilled. "This is the only advice I can give you," the wise man told him. "The secret of happiness is to see all the charm and freshness of the world, and at the same time, never to forget two drops of oil in a teaspoon." looks at works of art. He observes the gardens and the rocks surrounding the castle, appreciates the beauty of flowers, pictures and statues. When he returned to the scholar, he told him everything he had seen. "Two drops of oil blood, I ordered you not to spill?" - asks Donishmand. Then the boy noticed that the oil in the spoon was spilled. "This is the only advice I can give you," the wise man told him. "The secret of happiness is to see all the charm and freshness of the world, and at the same time, never to forget two drops of oil in a teaspoon." I ordered you not to spill?" - asks Donishmand. Then the boy noticed that the oil in the spoon was spilled. "This is the only advice I can give you," the wise man told him. "The secret of happiness is to see all the charm and freshness of the world, and at the same time, never to forget two drops of oil in a teaspoon." I ordered you not to spill?" - asks Donishmand. Then the boy noticed that the oil in the spoon was spilled. "This is the only advice I can give you," the wise man told him. "The secret of happiness is to see all the charm and freshness of the world, and at the same time, never to forget two drops of oil in a teaspoon."

In my opinion, the writer used the image of two drops of oil to say that in any situation, a person should never forget himself and his real duty on earth.

In another place, the words of old lady Loli to Santiago attract the reader's attention. God determines the path of every person in this world, you will find your way there through these signs. You just need to be able to read the signs - what is written. Of course, if the dream is sincerely believed, during life, the Creator will give certain signs to his servants. It is not without reason that the phrase "I fell on my heart".

As the culminating point of the work, I consider the place where the following thoughts are given. That's the meaning. Why can't a person's dream come true? There are always four obstacles to this. First, when you dream big in your youth (president, astronaut, etc.), your relatives tell you not to dream unfulfilled. This is the first danger. Despair usually comes from this. The second is love that most of us encounter. Sometimes people think that love is an obstacle in my life. Actually the opposite. There will be enthusiasm for movement. When you understand that love is not an obstacle, a third cow appears. It is a feeling of fear of failure and defeat. Let's not forget that life consists only of tests. You will be rewarded for passing each test. In fact, you should not be afraid of them. The fourth obstacle is very strange, but it is encountered in practice. When a person achieves his dream, he thinks, I am not suitable for it. He will lose the fruits of his labor. He forgets all the difficulties he has faced. I would call this stage the killer of victory.

In order to understand, study and interpret the works of Paulo Coelho, first of all, it is necessary to be aware of Torah, Injil, Zabur, Koranic truth, signs, symbols and philosophies. Growing up under the influence of Jorge Borges and Henry Miller's books from his youth, he took up tourism as a profession in order to understand the world more deeply, and was engaged in magic and sorcery.

There are two views on the social role of fiction: a) a work of art is created for the public and b) it is created for individuals. The works published in the long history of world literature show these two principles. Let's say, it is not a matter of the average reader, after reading a few pages of Franz Kafka's work "The Process", to put it aside without understanding - this putting aside, of course, has nothing to do with the value of "The Process" as a work of art. For example, as much as "Anna Karenina" or "Days of the Past" are readable for lovers of interesting events, for supporters of the principle "Art for Art's sake" there is a deep meaning in these works. Paulo Coelho's works meet the needs of both categories of readers.

While reading the novels "The Alchemist", "The Devil and Lady Prim", "The Witch of Portobello", such thoughts arise:

- these novels, first of all, are traditional, not monologic;
- special training is needed to understand the symbols and signs in the inner layers of the text of the novel, to put it simply, it is difficult for any student to "get through" correctly;

- theology - being aware of theology, various religions, as well as Sufism helps to understand the essence of the work;

- also, being aware of the philosophical teachings created in India, China, Europe and the East serves as an opening for novels;

- from the general pathos of the works, it is not difficult to attach the influence of "One Thousand and One Nights", the spirit of the truth-legends about Jacob, Joseph, Jesus Christ, especially the tone and style of the literary-philosophical school of the Colombian writer GG Marquez.

In conclusion, the work is rich in content. It is no exaggeration to say that the work is a guide that reflects the truths of life.

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THEORETICAL FOUNDATIONS OF THE CONCEPTS OF EDUCATIONAL SERVICES AND COMPETITION

Abstract. The role and characteristics of competition in the market of educational services, the role of higher education institutions in the modernization of production facilities in the country and acceleration of technical renewal processes.

Key words: educational services market, competition, demand, supply, higher education system, cocktail market.

The development of any society cannot be imagined without the development of science. It is responsible for the production of science, creation of its material base, technological development and, most importantly, staffing.

The analysis of the economic and scientific literature studied during the research shows that the features of economic and social relations in the field of higher education show that it should be interpreted first of all from the point of view of the interest of the society.

As we dwell on the concept of educational services, first of all, we would like to mention the definitions given by scientists to the concepts of service and education.

F. Kotler, a famous economist from the USA: "Service means any measures offered from one side to the other to gain income. In this case, the feeling of owning something is not felt. Also, in order to explain the above definition, let's briefly focus on the following characteristics that distinguish services from goods. They are:

- Imperceptibility. Services cannot be seen, only heard and felt during their implementation.

- Inseparable from the source. A service cannot be separated from its source. It can be implemented only with the cooperation of the manufacturer, that is, in its presence.

- Inconsistency of quality. The quality of service varies widely depending on the place and time of its provision and the providers.

- Failure to save. Services may not be retained for resale or use.

In the newly revised Law of the Republic of Uzbekistan "On Education", it is recognized as: " a systematic process aimed at providing students with in-depth theoretical knowledge, skills and practical skills, as well as forming their

general and professional knowledge, skills and abilities, and developing their abilities."

The Russian economist V. Shchetinin in his place commented on education as a branch: "It is understood as a complex of enterprises, organizations and institutions engaged in the implementation of educational activities aimed at processing and developing the human resources of society and meeting the multifaceted needs of the population for educational services."

As a result of the analysis of domestic and foreign economic literature dedicated to the study of these problems, it was observed that there is no clear definition given to educational services.

V.P. Shchetinin defined the term educational services as: "Educational services are a system of knowledge, information, skills and skills used to satisfy the long-term needs of the state, society and man", while E.N. Popov gives the following definition: "Exactly education services (gross labor of teachers) is considered as a commodity product of the educational institution, not a set of knowledge, qualifications and skills as presented in the economic literature.

Economist F. Kotler gives a more precise definition of educational services. According to him, "Educational services are the desired product of an educational institution - an educational program developed by an educational institution in order to meet the need for education, vocational training, training and retraining in order to achieve specific social efficiency. "

Among the views on the concept of educational services, according to the economist E.I. Skripak: the economic category "Educational services" includes the conditions of desire, basis and responsibility for production and consumption by economic entities (enterprises, organizations and the state) and more narrowly " it is explained that it will be replaced by the concept of "paid educational services".

Based on the above, let's move on from the traditional descriptions of services to the characteristics of educational services.

First, since services do not have a material description, they can be perceived as the most important indicators that recognize their provision in education. Indicators such as educational standards, curriculum and programs, information about educational methods, forms and conditions of education, certificates, licenses, diplomas serve to achieve this goal.

Secondly, if the property of inseparability from the source is applied to educational services, then in the transaction of such services, the seller loses the right of ownership (property) of the specific goods, and the consumer does not purchase such a right. Economist E.N. Popov explains this in a broad sense as follows: "'unique goods' are produced, given, consumed and lost at the same time. " In such a situation, the desired replacement of the teacher changes the process and result of the provision of educational services, and especially the demand in the future, affects it. In addition, the characteristics of educational services can be seen precisely in the fact that their consumption occurs with the

start of their provision.

Thirdly, the non-consistency of quality in educational services can be explained by the fact that the process of providing educational services cannot be separated from those who perform it, and that strict standards cannot be established. Economist A.P. Pankrukhin admits this with the following reason: "variability of "incoming and outgoing material". Elaborating on this recognition, it is explained by the fact that what consumers of educational services want and what kind of learning material is provided to them, and what kind of product is created as a result, is changing.

Fourthly, educational services show their non-preservability characteristics in the following two ways: 1. On the one hand, economist A. Pankrukhin states that "it is impossible to prepare and collect educational services in full volume in advance in the form of material goods while waiting for an increase in demand for them", on the other hand, educational services (as well as other material values) cannot be saved for the purpose of retraining both the seller (teacher) and the consumer (learner). Also, this feature of educational services can be expressed differently. However, it should be noted that some training materials may be partially prepared and stored (on electronic media, CDs and cassettes). 2. On the other hand, the non-maintenance of educational services can be explained by natural forgetting of the received information and spiritual aging of knowledge, leading to scientific, technical and social development.

Based on the purpose of the research, we comment on the theoretical issues of competitiveness and concepts related to this term. the Law of the Republic of Uzbekistan "On Competition" which entered into force in 2012 states: "competition is the competition of economic entities (competitors), in which their independent actions unilaterally affect the general conditions of commodity circulation in the commodity or financial market. excludes or limits the possibility.

This definition, at a glance, fully expresses the content of the term competition. But in our opinion, there are opportunities for further improvement.

First, it refers only to "commodity or financial market transactions". However, economic entities are not only limited to these, but also perform work and provide various services during their activity. They are not reflected in this definition.

Second, the main purpose of competition is the struggle for more sales and profit, but this important aspect is not reflected in this definition.

Thirdly, we think that the phrase "excludes or limits the possibility of unilaterally influencing the general conditions" in this definition is redundant. It is clear that the definition of competition in the law also requires improvement.

It can be seen from these that there are different theoretical and practical approaches to the concept of "competition", which complement each other. At the same time, we cannot say that the above definitions fully reveal the essence of the concept of "competition".

Table 1.1

Analysis of the composition of services by types of economic activity in the Republic of Uzbekistan, in % (percentage)

No	Types of services	2020 year	2021 year	Difference (+;)	The rate of change
	Services - total	100.0	100.0	-	x
1	Communication and information services	5.9	6, 4	0.5	108.7
2	Financial services	20.9	22.5	2.4	139.1
3	Transport services	28.1	24.6	-3.6	87.4
4	Live and eating services	3.1	2.7	-0.4	87.7
5	Trade services	25.2	25.8	0.7	102.7
6	Services related to real estate	3.1	2.8	-0.3	90.6
7	Education in the field services	3.7	4.1	0.4	112.1
8	Health storage in the field services	1.6	1.5	-0.1	91.5
9	Rent services	1.9	1.9	-	100.0
10	Computer and household goods repair according to services	1.7	1.6	-0.1	94.2
11	Personal services	2.4	2.3	-0.1	96.4
12	Architecture, engineering researches, technical tests and analysis in the field services	2.3	2.3	-0.1	96.0
13	Other services	3.8	3.7	-0.1	97.5

It can be seen from these that there are different theoretical and practical approaches to the concept of "competition", which complement each other. At the same time, we cannot say that the above definitions fully reveal the essence of the concept of "competition".

In short, in the course of the research, the definitions and approaches of local scientists to the concept of "competition" were comparatively studied and analyzed, and we found it necessary to develop a new author's definition for it. Based on the current situation, we found it appropriate to define the term "competition" as follows: By competition, it is understood that the same economic freedom is ensured in the intersection of economic interests of economic entities in order to sell more products (services), get higher profits and achieve profitability.

From the above-mentioned opinions, it became clear that in today's conditions, in the competition between HEIs, the HEIs that train qualified personnel with modern knowledge and skills will have an advantage.

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FOREIGN EXPERIENCE IN INCREASING THE QUALITY AND COMPETITIVENESS OF HIGHER EDUCATION INSTITUTIONS

Abstract. This article examines the foreign experience of increasing the competitiveness of higher education institutions, analyzes the improvement of the quality of the activity process in the higher education system, prepares specialists who can withstand competition in the foreign and domestic labor market, and increases labor productivity by studying foreign experience.

Keywords: Higher education institutions, experience of developed countries, service sector, economic sector, model.

Introduction. In today's rapidly developing economy, in the conditions of transformation of the economy, higher educational institutions are equal to various enterprises (firms) and organizations, and one of the tasks of the university is to ensure its economic efficiency. Also, any country does not refuse to finance its national education system, because one of the important tasks of the university is the development of human capital, which in turn ensures the competitiveness of economic sectors and sectors in the country. The development of human capital leads not only to an increase in the standard of living of the population, but also to an increase in economic efficiency and labor productivity.

Currently, higher education activities are required to have a high added value as a result in the field of science and technology and innovation. It is important to analyze the improvement of the quality of the activity process in the higher education system, to identify the problems of the economic, financial and management process, and to assess the ability to achieve certain goals under the conditions of changes in the influence of endogenous and exogenous factors.

Literature review. In the scientific literature, in the process of strategic planning of the development of the educational services market, the analysis of the competitive environment, the study of foreign experience in increasing the competitiveness of educational institutions, and the identification of financial and management process problems are scientifically, theoretically and methodologically researched. In particular, LA Korchagova, IB Romanova[2], NI Pashchenko[3], Vakhobov AV, Rakhmonov NR [4], VG Varnavsky, AV Klimenko, VA Korolev [5], Pardaev MQ[6], Rajabov BJ, Toshnazarov SN, Islamov BS Scholars such as [7] have written textbooks, articles, training

manuals and other educational and scientific literature dedicated to educational services, higher education system. But in these works, the issues of increasing the competitiveness of higher education institutions in the market of educational services are not studied in detail.

Research methodology. In the process of strategic planning of the development of the educational services market, the analysis of the competitive environment, the study of foreign experience in increasing the competitiveness of educational institutions, dialectical, systematic and scientific approach, comparative and comparative analysis and grouping methods were used.

Analysis and results. Currently, higher education activity is required to have a high added value as a result in the field of scientific, technical and innovation. In particular: The educational reforms implemented in our country are implemented on the basis of specific programs. An example of this is the Decree No. 5847 of the President of the Republic of Uzbekistan dated October 8, 2019 "On approval of the concept of the development of the higher education system of the Republic of Uzbekistan until 2030" and the "Concept of the development of the higher education system of the Republic of Uzbekistan until 2030" approved by its first annex.

In the concept, in order to increase the investment attractiveness of the higher education system, to ensure international recognition and competitiveness, at least 10 higher education institutions in the republic are ranked in the first 1000 places of the ranking of internationally recognized organizations (Quacquarelli Symonds World University Rankings, Times Higher Education or Academic Ranking of World Universities). implementation of systematic work on the inclusion of the National University of Uzbekistan and Samarkand State University in the list of the first 500 higher educational institutions in the list of educational institutions, in which the implementation of modern mechanisms of state support of these higher educational institutions is defined.

Thus, if we relate the categories of efficiency, competitiveness and quality related to educational services mentioned above with higher educational institutions, efficiency - appears in the performance of the educational institution's functions, i.e. operational tasks, competitiveness - the description given to the higher educational institution itself, and quality - higher is a description of the result of the activity of the educational institution (educational services, the level of knowledge of the graduate).

Performance indicators can be grouped according to the competitiveness factor as follows ¹⁵:

– financial and economic - reflects the economic stability of the higher educational institution or the important features of the process of forming the

¹⁵M.Q. Pardaev et al. Educational services and issues of improving their efficiency. Monograph. "Innovative development publishing house", 2020, page 118.

financial results of the activity. In this case, this indicator serves to assess the economic consequences of the pre-planned, accepted situation and is considered an indicator in accordance with the strategy of the higher education institution;

- consumption (marketing) - aimed at determining the important characteristics of the consumer or target market segment;

- education (process) - reflects the process and goods (products, services) and the quality level of their provision;

- capacity and development - reflects the qualitative change of human intellectual capital, information supply, continuous long-term growth and the description of the development supply infrastructure.

Research shows that in the existing methods of determining efficiency, the evaluation mainly relies on the analysis of factors (financial, scientific, technical or qualitative description) obtained from the sources of competitive advantage. The ability to effectively manage and direct the internal reserves of a higher educational institution is considered important in gaining a competitive advantage.

Table 1.1

Representing the effectiveness of educational services indicator system¹⁶

T/r	Name of indicators	Ways of detection	Representation of what
1.	Profitability of educational services (Txr)	$T_{xp} = \frac{T_{x\phi} * 100}{T_{xx}}$ In this case, Txf is the profit received from educational services; Txx - expenses for educational services	100 soums, how much profit corresponds to the costs of educational services
2.	Labor efficiency of employees providing educational services (Tms)	$T_{mc} = \frac{T_{xt}}{T_{xbx}}$ In this, Txt is the income received from educational services; Txbx - employees engaged in educational services	Revenue per employee providing educational services
3.	The ratio of the volume of educational services to the total number of professors and teachers (Txpo')	$T_{xp\ddot{y}} = \frac{T_{xt}}{T_{xbx}}$ In this, Txt is the income received from educational services; Tbro' - the total number of professors and teachers employed in education	Amount of educational services per professor
4.	The degree of coverage of the staff providing educational	$T_{xkd} = \frac{T_{xbx} * 100}{T_{xp\ddot{y}}}$ Here: Txbx - the number of	What percentage of the total professors and teachers make up the teaching staff

¹⁶M.Q. Pardaev et al. Educational services and issues of improving their efficiency. Monograph. "Innovative Development Publishing House", 2020, pp. 120-121.

	services to professors and teachers (Тхқд)	employees employed in educational services; Тхпо ' - the total number of professors and teachers employed in education	
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It is expedient to use this system of indicators in evaluating the effectiveness of self-education services of all HEIs.

for ensuring the quality of education implemented in the world differ from each other in many aspects. The higher education system in the member countries of the International Organization for Economic Co - operation and Development is grouped according to the following criteria: the number of higher education institutions, the structure of higher education management, grouping of higher education institutions, and the level of organizational autonomy. National systems of quality assurance of the higher education system differ in their aspects [2]:

- the rights of the government; _ _
- degree of public and trade union involvement;
- description of goals and tasks;
- criteria and procedure.

world practice is based on the specific characteristics and development models of improving the quality of education.

The French model is based on internal evaluation of HEIs, with a focus on effective external evaluation of HEIs through state and public organizations. The "English (Anglo-Saxon)" model has been introduced in France, Germany and Scandinavian countries. In this model, the internal self - evaluation of OTM is important expert assessment of the quality of external social and professional education is taken into account. This situation is widespread in Great Britain, USA, Ireland, Latin American countries, Taiwan and Philippines.

on the principles of the "continental" model of managing educational institutions [2]:

- by the state towards the country of higher education;
- establishment of centralized control over regulation of the development of higher education by state administrative bodies (Ministry of Education, Ministry of Education);
- independence (financial and academic) of the country of higher education;
- the existence of a strongly stratified system for obtaining a university education (usually free);
- state property taking a leading place in education.

The "American model" of quality improvement in the higher education system is based on the accreditation of HEIs and educational programs, and is an effective hybrid of the "French" and "English" models. Currently, the system of

self-evaluation has been developed in the universities of the USA, and American higher education is mainly controlled by HEIs. Accreditation of universities is carried out by the association of regional universities and colleges. Within these associations, specialized commissions of the higher education system operate and accredit HEIs in the region. Accreditation of US HEIs is a collective management system to ensure consistency between HEIs' right to academic freedom and their commitment to society. Through the self-management system of USA, it is envisaged to evaluate at the level of higher education institutions aimed at increasing the efficiency of the educational system.

L. _ A. _ Korchagova, I.B. Romanova explained that "competitiveness is the property of a higher education institution, it is the share of the relevant market of educational services belonging to a certain university and the market to other entities determines the ability to prevent rewiring in favor " [3]

Currently, higher education institutions in the world, especially in the CIS countries, are connected with the need to meet the requirements of the world knowledge and culture. h olda universities are experiencing functional and structural changes. In doing so, universities should be armed with a clear globalization strategy that will help them identify and provide a useful and simple planning tool for effective use of global resources.

An important indicator of the competitiveness of individual higher education institutions and an indicator of the level of development of the education system in the country is the international education rating. The most famous ratings include the Shanghai rating (ARWU-500), the ranking of universities of companies QS (QS WUR), the ranking of Times Higher Education World University Rankings (THE WUR) is included.

The structural elements of the competitiveness of higher education institutions for their place in the international ranking are as follows (Figure 1.2):

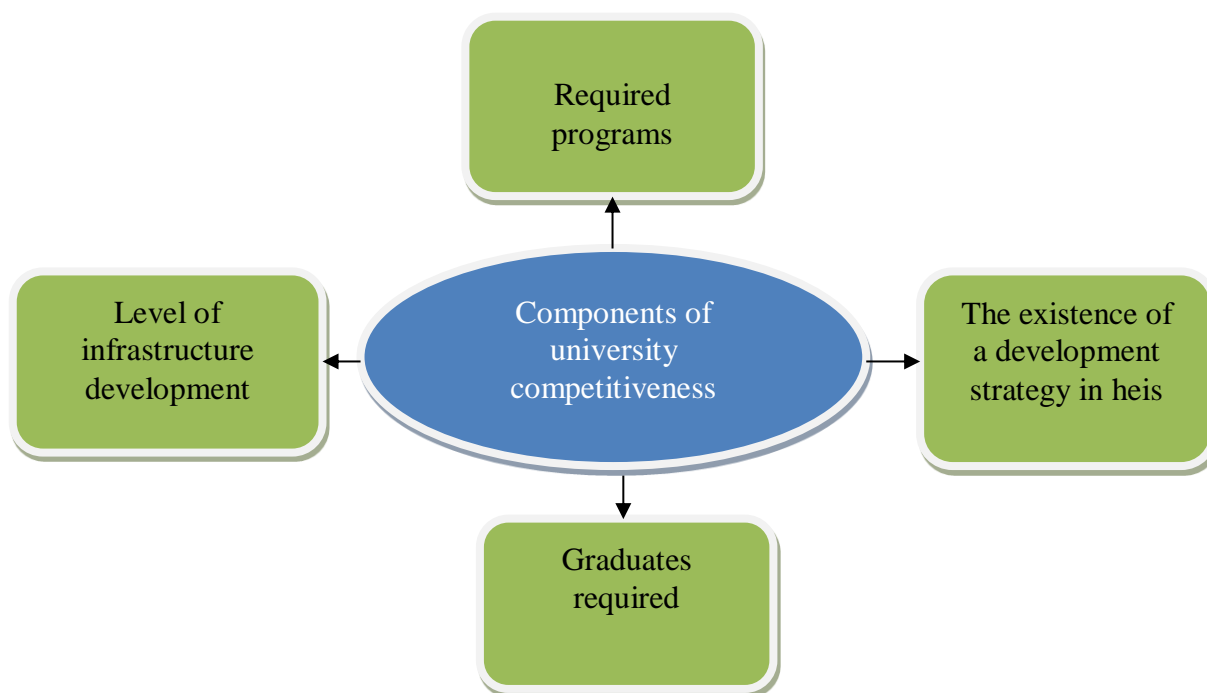


Figure 1.2. The constituent elements of HEI competitiveness¹⁷

Based on the analysis of the ratings, it can be concluded that the following indicators can be included in the indicators of competitiveness of HEIs:

- the ratio of the number of scientific and pedagogical staff and students;
- the number of university citations per employee;
- the share of foreign employees and the share of foreign students;
- income from production (innovation) activity;
- the total revenue of the university per student or teacher.

In the conditions of the market economy, higher education institutions not only perform the task of training personnel, but also contribute more to the strengthening of national and regional competitiveness. Experiences show that the expanding role of private enterprises increases their importance as a participant of regional infrastructure in the process of economic cooperation.

Conclusions and suggestions. Judging from the above-mentioned opinions, the use of foreign best practices to increase the competitiveness of higher education institutions in Uzbekistan creates a basis for the acceleration of reforms in the field of education. In particular, analyzing the state of ensuring the competitiveness of HEIs in foreign countries, it is necessary to implement the following in order to ensure the effective development of the educational services market of our republic in the future: to implement the policy of paternalism by the state towards higher education institutions, to ensure the academic and financial independence of higher education institutions.; increase the share of non-state property in the education system; use of convenient

¹⁷Compiled by the author.

criteria for evaluating the quality of higher education; training of specialists who can withstand competition in the foreign and domestic labor market; existence of a quality management system for training specialists at the university; to fully satisfy the labor market ensure the mobility of educational programs for education; to develop volunteerism so that citizens and workers can acquire competencies and required skills, and to expand the scope and mobility of services provided to a new sector of the community.

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ADVANTAGES OF THE WIDE USE OF GEOTEXTILE MATERIALS IN THE CONSTRUCTION OF ROAD SURFACES

Abstract: in recent years, many road construction organizations, in addition to taking measures to increase the quality and strength of the road, are looking for the most effective ways to reduce costs. Together with the improvement of innovative techniques and technologies, it is becoming necessary to develop measures for the perfect use of the potential of road construction materials. In this case, the use of geotextile materials, one of the innovative products obtained by chemical means, can be more effective. The advantage of these materials, combined with a significant extension of the service life of the road surface, significantly reduces road maintenance costs.

Key words: highway, construction materials, geotextile materials, granules, geosetk.

Construction of highways in the world community has been accelerating in recent years. At the same time, the issues of building roads mainly from local raw materials are still relevant, and attention is being paid to the preparation of the part of the road, from the base to the surface, from the deformation-resistant hybrid products produced in our chemical industry. The use of geotextile materials is very effective in the construction of aircraft runways, highways and railways. As drains and filters, it is recommended to use needle-shaped geotextiles in addition to or instead of traditional granular materials [1].

Geotextile is a material used in almost all road construction in Europe and is also widely used in many other industries. It is a universal material that can be used in landscape design, construction, light industry, various earth and underground engineering structures.

According to the production technology, two main types of geotextiles are distinguished: woven and cast. Needle-punched bulk geotextiles are the most common. There are other types of geotextiles produced by thermal and adhesive methods [2].

The main part. Geotextile is a whole class of rolled materials for separating filling layers (soil, gravel, sand) in the construction of roads, sports fields, as well as in the reinforcement of slopes and banks in landscape design. The common feature of all types of geotextiles is as follows:

- water permeability, (due to open fiber structure);
- mechanical strength - the material is based on strong and elastic fibers made of polypropylene or polyester;
- durability - 20 years and more

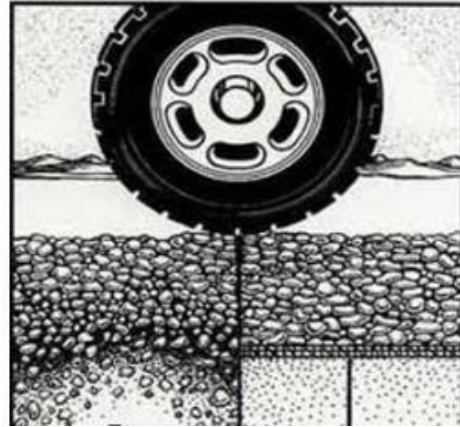


Figure 1. Water permeability of geotextile
Figure 2. Location of geotextile on the floor

Taking into account that the construction and repair of highways requires special attention, geotextile is laid immediately after the primer when laying the floor in the construction works. Then it will be possible to lay the remaining layers. Geotextile materials can be used several times on the bed, which increases the life of the bed and ensures uniform distribution of deformation in the cover [4]. There are different types of materials for road construction, we will consider two of them.

1. Mineral and organic compounds. Mineral (inorganic) binders are fine, crushed substances that form plastic when mixed with water, which then hardens and binds together. These can include gypsum portland cement, quartz, etc. They are a viscous or liquid material that moves to the workplace due to temperature changes or contact with organic liquids.

2. Geosynthetic materials are a type of polymer construction materials, which contain adhesive chemicals and perform the functions of strengthening road construction materials and gypsum binding.

The use and development of modern geotextile materials allows progressive technical solutions based on them to significantly increase the quality of road construction and the strength of road structures, reducing their material consumption, labor and energy resource costs. Currently, the road is asphalt- the quality of concrete often happens when the pavement does not meet the specified requirements, but the flatness indicators and adhesion coefficient. The use of geosynthetics in road construction helps to solve these problems and improve the quality of roads.

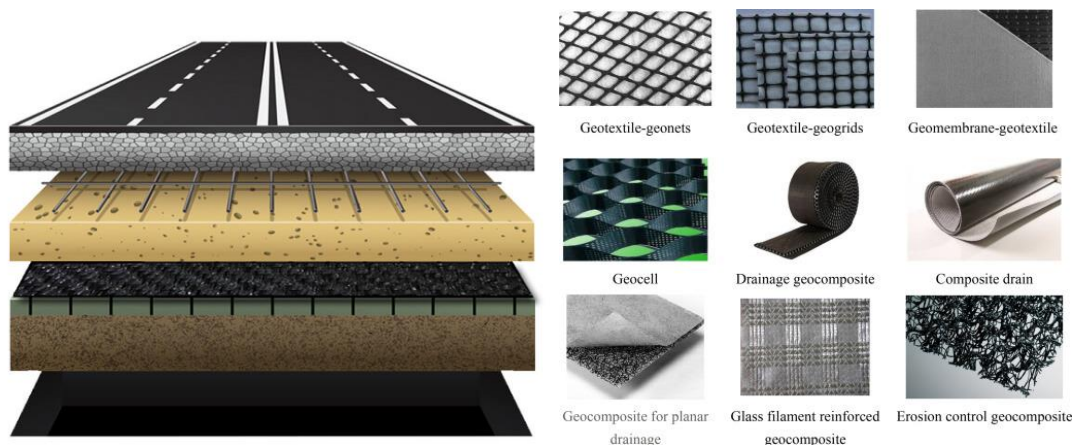


Figure 3. Placement of geotextile on the bed **Figure 4.** Types of geotextile

Geotextile materials can work more effectively if they are used together with various types of industrial waste in the bed. For example, at enterprises producing lime, cement, and molded bricks, waste products that differ from their original state are released. Since the composition of this waste is close to geotextile materials in most cases, if it is applied to the road surface in a ratio of 2:1, it can become a single material due to compaction over time without affecting the quality of the surface [3]. When using geotextile materials in the presence of technology, it is necessary to strictly comply with the requirements of the technical conditions of raw materials.

Geosynthetic materials used in the construction and repair of roads must meet the requirements for the following physical and mechanical properties: surface density; thickness; tensile strength; tendency to deformation; sameness; resistance to local damage; permeability (except for geogrids); filtering capacity (except geogrids, geomembranes); resistance to aggressive influences [6].

Geotextiles have a high filtration capacity, as a result of which it is possible to create flexible, but at the same time very reliable filter layers that can be used in road construction [5]. Geotextile is indispensable for the organization of a high-quality drainage system, and it is also the most widely used geosynthetic material for reliable strengthening of soils.

Geospan TN is a durable multifunctional woven geotextile (geotextile). Polypropylene threads. This material is intended for soil reinforcement and structural elements of road constructions. The main functions of weaving geotextile Geospan TN: strengthening and separating layers of materials in contact; reducing static and dynamic tension forces in layers pavement and subgrade soil; local prevention damage [4].

Summary. In conclusion, it can be said that the use of geotextile materials gives additional strength to the road structure, increases the resistance of the coating to any negative impact. Eco-friendly, cost-effective and positive geotextile materials can be prepared in the most basic local conditions and allow to create durable road pavements at low cost. It will also be possible to use the entire road constructions for drainage. it allows to draw conclusions about the

prospects of practical application experience. Use of geotextile materials in road construction.

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**SIGNIFICANCE OF GEODESIC WORKS IN SEARCH OF
ENGINEERING CONSTRUCTIONS**

Abstract. In this article, special emphasis is placed on the importance of geodetic surveys and measurements in improving the quality of road construction and road development in our republic. At the same time, at the site of geodetic works, it is necessary to start with the creation of a grid-shaped planning basis, reinforced with geodetic marks that determine the position of the structure, and this basis shows the advantages of requiring less labor in the execution of subsequent constructions and measurements and ensuring work with the required accuracy.

Key words: Engineering exploration works, geodetic grid, height geodetic grid, reference mark, linear structure, topographic image.

Introduction. The development of the modern road network is the first priority in increasing the competitiveness of our country's economy, developing the republic's transport potential, and expanding export opportunities. Over the past years, a number of measures aimed at improving the road transport infrastructure in accordance with international standards, building modern highways, increasing the comfort and safety of road traffic have been implemented.

In our country, the legal framework regulating relations in this field has been created and is constantly being improved. The Law on Motorways is one of them. With this law, the issues of highway management, categories of roads, financing, construction and maintenance were regulated in detail.

A number of decrees and decisions of the head of our state set new tasks and measures. This is important for the further development of the industry. Funding for road construction and repair has been significantly increased. Over the past 5 years, construction, reconstruction and repair of bridges and overpasses have been carried out at the expense of the republican and local budgets. Projects are also being implemented in the field under the terms of public-private partnership.

Over the past years, the attention to issues related to the alignment of highways with the requirements of international standards has been strengthened, a number of standards in the system have been re-developed and implemented in the field. In order to introduce transparency criteria in road construction, the online information platform "Transparent Road" containing information related to the field has been launched. On this platform, an

interactive online map of the objects of highway search, construction, reconstruction, and major repair was developed, and it also created an opportunity for citizens to leave comments about the quality of the construction and repair work carried out on the highway section.

The main part. All geodetic works in engineering exploration works are carried out according to the accepted construction norms and rules during the development of project works for the construction of engineering structures. The size and composition of engineering exploration works, image scale and accuracy of measurement are determined according to the exploration program, and are adapted to the nature of the structure to be designed, to the conditions of the place in the project, and to the design stages.

The main task of geodetic research in the design of construction objects is to fully provide the project departments with topographical geodetic information. The collected information is the main factor in the development and evaluation of the quality of the project. Engineering and research works for the purpose of designing facilities are carried out by special research and research and design and special design groups. The composition of engineering-geodetic exploration works consists of the following:

- collection of topographical and geodetic data of the area under construction in the past years and their analysis;
- planning of image acquisition - organization of height geodetic grids;
- 1: 10000 - 1:500 scale topographic image acquisition;
- updating the topographical plans obtained in previous years;
- alignment of linear constructions and attachment of alignments in place;
- connecting engineering-geological excavations, geodetic and other points;
- performing geodetic works related to hydrometrological works;
- geodetic works related to dangerous geological processes;
- geodetic works in the design and repair, mapping of existing roads;
- engineering - analysis and reproduction of geodetic materials;

Engineering-geodetic research should provide the topographic-geodetic materials and data needed for the design of construction facilities, as well as other types of (economic, hydrometrological, engineering-geological, etc.) engineering research. In order to perform engineering-geodetic exploration works, a technical assignment must be drawn up, an exploration program must be prepared, calculations and a license for the execution of works must be obtained. The technical assignment for conducting search works is prepared on the customer's side, and all information is provided for the organization and execution of the search, the creation of the search program and report documents. Based on the technical assignment, the program, size, composition, style, technology and sequence of work of the enterprise performing exploration works will be developed. Compatibility of the program with the technical task is agreed with the customer.

The composition and volume of engineering-geodetic exploration works depends not only on the climatic conditions of the planned area and the size of the structure, but also on the stages of the project. The composition of the above-mentioned engineering-geodetic exploration works is the same for all project stages, but it may differ in some cases:

- at the initial stages of the project, engineering and geodetic works are carried out on large areas. This, in turn, leads to the use of aerospace methods and the creation of small-scale topographic plans:

- at each subsequent design stage, using the search materials from the previous stage, the scale of the topographic image increases, and the volume of topographic-geodetic data collected by surface methods also increases;

- at the stage of the design of working documents, exploration works are mainly carried out by surface geodetic methods, and the main axes and elements of the designed structure are determined on the spot and strengthened.

The following works are carried out during the search for linear structures, field exploration works:

- tracking works are carried out and the track is marked and fixed in place;
- highway plan - connected to state geodetic grids by height coordinates;
- along the highway, a topographic image highways direction strip is taken.

Currently, in connection with the transition to the new technology and automated design system in the above-mentioned traditional design, it is necessary to change the technology of engineering-geodetic and other types of exploration works in construction. In particular, the specifics of search works in the design of this system in linear structures include the following. These are extensive search operations to compare the competitive options of the track, increasing the volume of data and extensive use of modern technical tools, field and camera work, increasing and modern. topographic information consists of the use of mathematical and numerical models of the place.

Conclusion. In the search for engineering structures, geodetic work begins with the creation of the basis of geodetic planning in the form of a grid, reinforced with geodetic signs that determine the location of the structure. This basis ensures that work is carried out with the required accuracy and require less labor in the design, execution and measurement of subsequent constructions.

The geodetic planning basis for construction is created based on the state geodetic grids in the area where the construction is being carried out. It takes into account the engineering grids placed for the planned and existing structures and on the construction site, their strength, preservation, geological processes, dynamic and other phenomena. The planning grid on the construction site is used to move the main axes of the structure to the location, and if necessary, to create an external planning grid for taking an executive image. During the construction period, the condition of geodetic planning signs is constantly monitored and re-checked twice a year through geodetic measurements.

During the construction period, planning works are carried out to ensure that the axes and height of the structure are moved to the place according to the accuracy given in the working document on the geodetic planning grids. Before carrying out the planning work, the supervisor will check the condition of the planning grid marks with re-geodetic measurements. In the construction of tunnels and overpasses, internal planning grids are established and connected to external planning grids. Some parts and elements of engineering structures in the amount of the project when checked by geodetic measurements, it should not exceed limited deviations.

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PROSPECTS FOR INTRODUCING MELATONIN INTO PRACTICE IN REPRODUCTIVE MEDICINE

Summary: Melatonin reduces the severity of pain syndrome, helps to reduce the dose of analgesics used, and also improves the quality of sleep.

Key words: melatonin, external genital endometriosis, reactive oxygen species.

Introductions. All this time, in science and medicine, there has been a persistent interest of researchers in the study of the biological properties and therapeutic possibilities of melatonin. This shows the participation of melatonin as a regulator of various biochemical processes and reactions. The results of numerous studies show that the action of melatonin is much wider than it was commonly believed a few decades ago. However, the mechanisms that control the production of melatonin, as well as its direct effect on various organs and tissues, are still not fully understood [8, 14]. Melatonin (K-acetyl-5-methoxytryptamine) is an indolamine hormone synthesized by pinealocytes of the pineal gland directly from serotonin. In turn, serotonin, which is also a neurotransmitter and found in significant concentrations in the pineal gland, is synthesized from the essential amino acid tryptophan by its 5-hydroxylation and then decarboxylation of the resulting hydroxytryptophan. In the pineal gland, serotonin is acetylated by acetyltransferase and then methylated by oxindole-O-methyltransferase to form melatonin. It should be noted that it is oxindole-O-methyltransferase that is the main factor determining the production of melatonin and, in fact, limiting it [8, 9, 26]. It is known that the synthesis of melatonin depends on the illumination. Thus, low plasma melatonin concentrations are observed during daylight hours, which increase to peak values in the dark. This is due to the presence of numerous neural pathways connecting retinal ganglion cells and the pineal gland. Information from the retina is primarily transmitted to neurons in the suprachiasmatic nucleus of the hypothalamus, a region of the brain well known as the coordinating region of biological circoral and circadian responses. Further, the nerve fibers from the hypothalamus descend to the spinal cord, and then switch to the neurons of the upper cervical sympathetic ganglion, from which, as part of the postganglionic neurons, they rise back to the epiphysis. Thus, the pineal gland is similar to the adrenal medulla in that it converts signals from the sympathetic nervous system into a hormonal response [26]. In addition to the pineal gland, melatonin is also produced and deposited by tissues of the retina, lens, ovaries, bone marrow,

enterochromaffin cells of the gastrointestinal tract, however, it is the pineal gland that creates the plasma concentration of melatonin, and the hormone contained in the cells of other various tissues and organs realizes its action exclusively locally [26]. Melatonin is known to perform many different functions. This hormone is a trigger for the sleep process and one of the key regulators of the natural sleep cycle. It regulates the circadian rhythm, maintained by various mechanisms of the biological clock in the suprachiasmatic nucleus of the brain. The neuroprotective and neuroregenerative effects of this hormone have been noted [26]. Melatonin both directly and indirectly exhibits antioxidant activity. The direct antioxidant effect is manifested due to the direct inactivation of free radicals, in particular hydroxyl radicals, formed during the life of the cell. The indirect effect is realized by stimulating the synthesis of antioxidant cell enzymes such as superoxide dismutase, glutathione peroxidase and glutathione reductase, as well as by increasing the total level of glutathione. Thus, as an antioxidant, melatonin protects nuclear DNA, membrane lipids, and cytosolic proteins from free radical oxidative damage [19, 21]. Literature data show that melatonin has antitumor activity [1, 10, 19]. It is now generally accepted that experimental interventions that activate the function of the pineal gland, or exogenous administration of melatonin, reduce the number of occurrence and development of tumors, while pinealectomy stimulates tumor growth [40]. In addition, the pineal gland hormone can have an oncostatic effect through its immunomodulatory effect [12], antioxidant effect, the ability to block the mitogenic effects of prolactin [2], as well as the ability to influence the synthesis and secretion of hormones that regulate reproductive function, in particular, by affecting on the hypothalamic-pituitary system [14, 16]. Thus, given the many diverse effects of melatonin, the possibility of therapeutic use of this hormone is of great interest to medicine. In particular, an urgent problem is to study the effect of melatonin on the pathogenesis of external genital endometriosis (EGE) and the possibility of its use in clinical practice in this disease. Genital endometriosis is an estrogen-dependent pathological process characterized by the implantation, growth, and development of tissue similar in structure to the endometrium, outside the boundaries of the normal localization of the uterine mucosa [3]. This disease occurs, according to various sources, in 10-15% of women of reproductive age and is one of the leading causes of pelvic pain, infertility and miscarriage [3]. The etiology and pathogenesis of EGE are still insufficiently studied, however, factors such as retrograde menstruation, hereditary predisposition, immune system dysfunction, exogenous and endogenous toxins are involved in the emergence and development of this pathological condition [18, 19]. It is known that endometriosis is a hormone-dependent disease characterized by dysregulation of the hypothalamic-pituitary-ovarian system, with the development of absolute and relative hyperestrogenemia [3, 5, 9]. In various mammalian species, melatonin is able to regulate reproductive function

through the activation of receptors in the hypothalamic-pituitary region, which, as is known, controls the activity of the gonads through the production of gonadotropic hormones, as well as through the regulation of estrogen secretion by the ovaries [22, 23]. In addition, the presence of melatonin receptors in the cells of antral follicles and corpus luteum in rat ovaries [24] also suggests a direct regulatory effect of this hormone on ovarian function. The presence of melatonin receptors in the CNS and gonads, as well as estrogen receptors in the pineal gland, reflect a complex two-way relationship between melatonin and estrogen secretion. In humans, the role of melatonin on ovarian function has not yet been sufficiently studied, and the most clear evidence of a direct relationship between melatonin levels and ovarian function follows from observations reflecting a violation of the normal secretion of this hormone in dysfunctions of the reproductive system, or, conversely, disorders of the reproductive system with changes in the secretion of the hormone of the pineal gland. Two forms of melatonin receptors are expressed in human luteocytes. In these cells, melatonin modulates the expression of LH and GnRH receptors. In an experiment with cultured human granulosa cells, melatonin reduces LH- and FSH-stimulated estradiol secretion, which indicates in favor of a possible suppression of ovarian function by this hormone [24]. However, according to some authors, melatonin has no effect on the synthesis and secretion of estradiol by granulosa cells [17, 18], and high concentrations of melatonin in the follicular fluid are not the result of an increase in the level of its local synthesis, but the result of active absorption of the hormone by follicular cells [22]. The fact of the antiestrogenic effect of melatonin, by blockade of cytosolic α -estrogen receptors, is proven. The mechanism of blockade of these receptors is associated with the inactivation of the intracellular messenger complex Ca^{2+} /calmodulin, which normally contributes to the phosphorylation of the estrogen receptor, which facilitates the binding of the estrogen-receptor complex to the AP-1 promoter site of the transcriptional apparatus, as well as with a decrease in the concentration of cAMP (through receptors for melatonin MT1) and a simultaneous increase in the level of cGMP, which prevents the implementation of estrogen signaling on the transcriptional apparatus of the nucleus [22]. An important fact is the absence of blockade of other forms of estrogen receptors [22], which makes it possible to use melatonin for a long period without the danger of ovarian stimulation, in contrast, for example, to drugs from the aromatase inhibitor group, which therefore cannot be prescribed as monotherapy. In addition, some researchers noted a change in the activity of the aromatase enzyme responsible for the conversion of androgens to estrogens under the influence of melatonin, which requires additional studies [22, 25]. It has been noted that melatonin reduces the activity and expression of aromatase, sulfatase, and 17β -hydroxysteroid dehydrogenase and increases the activity and expression of estrogen sulfotransferase, and also directly interacts with estrogen receptors, being a selective estrogen receptor modulator [16, 39]. These facts allow us to

speak about the antiestrogenic effect of melatonin, which may be a topic for further research in the field of melatonin use in the treatment of estrogen-dependent diseases, including endometriosis. Endometriosis is a multifactorial disease associated with the development of an estrogen-dependent inflammatory response [20]. Oxidative stress has been proposed as one of the important factors in the pathogenesis of the disease [22]. Oxidative stress inducers can be erythrocytes, endometrial cells undergoing apoptosis, and rejected menstrual blood endometrial cells. Activated macrophages trigger the mechanism of oxidative stress, as a result of which a chain of redox and free radical reactions is activated.

Results. The main active form of oxygen, the presence of which must be taken into account, is superoxide anion, mainly produced by mitochondria, hydrogen peroxide, formed from superoxide anion under the action of superoxide dismutase and destroyed by another enzyme, catalase, and peroxynitrite, formed by the interaction of two oxygen molecules with a nitric oxide molecule [30, 36]. It has been determined that reactive oxygen species directly damage cellular macromolecules such as proteins, lipids, and nucleic acids [45]. These processes are key factors in maintaining the inflammatory response, which is one of the main pathogenetic mechanisms for the development of endometriosis. Many studies have shown that the volume of peritoneal fluid in patients with EGE is increased, and its composition is changed [30]. An increase in the concentration of reactive oxygen species produced by macrophages [38], an increase in the oxidation of low-density lipoproteins [42], an increase in the content of the end product of lipid peroxidation - malondialdehyde, a decrease in the level of antioxidant enzymes, as well as lower levels of vitamin E in the peritoneal fluid in endometriosis compared with healthy women [30]. In addition to the direct damaging effect of reactive oxygen species on cells, they are also able to indirectly support the inflammation process by stimulating the release of various cytokines and inflammatory mediators by macrophages, such as interleukin-1, interleukin-6, tumor necrosis factor- α (TNF- α) [36]. An increase in the peritoneal fluid of patients with EGE was noted in the levels of interleukin-1, interleukin-6, interleukin-8, TNF- α , a factor that inhibits the migration of macrophages and monocyte chemoattractant protein-1 (MCP-1), RANTES (a chemokine that regulates activation, expression and secretion of normal T-cells), MIP-1 α (monokine induced by interferon- γ), as well as some other cytokines [4, 50]. Interleukin-1 and TNF- α are the main pro-inflammatory cytokines that increase the expression of many other chemokines, such as interleukins-6, -8, -18, and stimulate angiogenesis processes in endometrioid heterotopias [50]. A relationship has been established between an increase in the level of cytokines, in particular interleukin-1, and the severity of chronic pelvic pain in endometriosis [7]. However, the direct effect of interleukin-1 on nerve endings and its impact on the occurrence and nature of pelvic pain associated with endometriosis remains

to be clarified [50]. Interleukin-6, together with interferon- γ , is involved in stimulating the production of various growth factors, as well as in the process of adhesion of ectopic endometrial cells [50]. Interleukin-8 is a powerful leukocyte chemoattractant, angiogenesis stimulator, and a potential autocrine growth factor that promotes the proliferation of endometrioid stromal cells [50]. Thus, endometriosis can be considered an autoimmune disease due to a local increase in the level of some pro-inflammatory cytokines, as well as an increased level of production of autoantibodies (anti-endometrial, etc.) and disorders of local and systemic cell-mediated immunity [50]. However, it is not known whether the processes of inflammation in the pelvis and dysfunction of the immune system can be the cause or trigger mechanism that contributes to the growth of the endometrium in ectopic foci outside the uterus [50]. Melatonin, having a pronounced antioxidant effect, is able to inactivate reactive oxygen species, increase and stimulate the activity of antioxidant enzymes such as superoxide dismutase and catalase, thus preventing the formation of free radicals and the development of oxidative stress [9]. This is evidenced by a significant decrease in the production of reactive oxygen species, products of lipid peroxidation, in particular malondialdehyde, an increase in the antioxidant potential of cells against the background of melatonin [34]. Inhibition of the oxidative stress process leads to the extinction of the inflammatory response and, therefore, prevents the development of endometriosis. This is confirmed by the regression of endometriotic foci in rats with experimentally modeled endometriosis in the presence of melatonin [36]. In a 2009 study, there was a greater regression of surgically induced endometrial lesions in a rat model in the melatonin group compared to the third-generation aromatase inhibitor letrozole group. In addition, after drug discontinuation, the relapse rate in the melatonin group was statistically lower than in the letrozole group [43]. Some researchers [13] note a significantly higher level of cyclooxygenase-2 (COX-2) activity found in ectopic endometriotic lesions compared to normal endometrium [13]. A decrease in the activity of this enzyme is one of the therapeutic targets in the treatment of endometriosis [37]. Melatonin is a selective inhibitor of COX-2 (in contrast to the non-selective COX inhibitors that are actively used in most cases, such as most NSAIDs), inhibits the production of prostaglandins, and thus has an anti-inflammatory effect [37]. In addition, there is indirect evidence that melatonin inhibits the production of cell adhesion molecules that promote adherence of leukocytes to the endothelial cell, thereby preventing the development of a local inflammatory response and the progression of endometriosis [35]. Melatonin can lead to regression of endometrioid ectopic foci, exerting an inhibitory effect on the activity of matrix metalloproteinases, as well as to triggering the process of apoptosis in endometrioid cells [44, 46]. Matrix metalloproteinases are zinc-dependent endopeptidases involved in the destruction of the extracellular matrix, ensuring the invasion of endometrial cells in the ectopic region, and the autocrine type of regulation of apoptosis [5, 44].

Several metalloproteinases, such as matrix metal prostheses -1, -2, -3, -7, -9, have attracted particular attention as key players in the pathogenesis of endometriosis. Matrix metalloprotease-9 (MMP-9) deserves special mention, whose role in the process of invasion of endometrioid cells has been confirmed by numerous studies [15, 32]. Another metalloproteinase, MMP-3, is the central link of the proteolytic system, since it has the ability to activate other metalloproteinases and is associated with various pathological processes [44]. The role of MMP-3 in the pathogenesis of endometriosis has not been sufficiently studied, however, there is already evidence of a high concentration of MMP-3 and the transcription factor AP-1 associated with it, as well as an increase in the expression of the proto-oncogenic c-Fos gene in the early stages of endometriosis development, in contrast to MMP -9, the concentration of which increases at later stages of the disease [44]. This fact suggests the importance of MMP-3 as one of the triggers for the process of invasion of endometrioid cells, remodeling of endometrioid foci, and activation of other matrix metalloproteinases, such as, for example, proMMP-9. Against the background of the use of melatonin, a significant decrease in the expression of c-Fos, a decrease in the DNA-binding activity of AP-1, and a decrease in the activity of both MMP-9 and MMP-3 are observed [44]. At the same time, in the foci of endometrioid heterotopias, an increase in the expression of the tissue inhibitor MMP-3 (TIMP-3) is observed, which correlates with a decrease in the concentration of TNF-a. According to studies [6, 11], TIMMP-3 is one of the factors involved in the initiation of the apoptosis process through the classical pathway of caspase-3 activation, independent of the Fas-L-mediated pathway [44]. It is assumed that melatonin exerts its therapeutic effect, which manifests itself in the form of regression of endometriotic foci, by enhancing apoptosis through the classical mitochondrial pathway, which is associated with a decrease in the expression of anti-apoptotic proteins Bcl-2 and a simultaneous increase in the expression of pro-apoptotic proteins Bax and caspase-9 [44]. This mitochondrial pathway of apoptosis in the absence of melatonin is insufficient in endometriosis foci, which leads to delayed regression of endometrioid foci [44].

Discussion. A study conducted in 2013 [31] shows the effectiveness of melatonin as a drug that reduces the intensity of chronic pelvic pain in patients with endometriosis. Melatonin reduces the severity of pain syndrome, helps to reduce the dose of analgesics used, and also improves the quality of sleep [31]. There is an assumption that melatonin reduces the secretion of brain-derived neurotrophic factor (NMF) [31]. NMF is a neurotransmitter of hyperalgesia and a central sensitizer of the spinal cord to pain signals. It is known that the concentration of this factor increases under the influence of estrogens, which is observed in endometriosis. It is this process, an increase in the concentration of NMF against the background of hyperestrogenemia, that is one of the important links in the pathogenesis of chronic pelvic pain in patients with EGE. The mechanism of the effect of melatonin on the neurotrophic factor has not been

studied, but it is obvious that it is not associated with the blockade of the formation of prostaglandins by melatonin and its anti-inflammatory effect. In addition, melatonin reduces the activity of local nerve growth factors, which prevents the growth of C-nociceptive nerve fibers in the focus of endometriosis and also has an effect on reducing the intensity of pelvic pain [12].

Suppression of tumor neoangiogenesis was revealed against the background of the use of melatonin [27]. This effect is realized through direct suppression of angiogenesis under the action of melatonin, and by suppressing the production of tissue factors that initiate and implement the processes of cell proliferation [27]. The direct antiproliferative effect is due to an increase in the activity of intracellular p53 and Bax proteins, with a simultaneous decrease in the Bcl-2 protein [17]. Against the background of the use of melatonin, a decrease in the concentration of vascular endothelial growth factor - VEGF [28] is observed, both directly and due to a decrease in the production of a hypoxia-induced factor - HIV [27].

Conclusion. Thus, having antiestrogenic, anti-inflammatory, antioxidant and analgesic effects, melatonin can be considered as one of the drugs for the treatment of external genital endometriosis. Further experimental and clinical studies will help to study in more detail the mechanism of the effect of this hormone on the development or regression of endometrioid foci, determine the indications, effective doses and duration of therapy, and also answer the question of the effectiveness of melatonin as a pathogenetically substantiated method of treating endometriosis.

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LANDSHAFTLARNI KARTAGA OLIISHNING MOHIYATI VA O'ZIGA XOS XUSUSIYATLARI

Annotatsiya. Maqolada landshaft kartalashtirishning asosiy muammolaridan biri hisoblanadigan taksonomik birliklar sistemasini tartibga keltirish, ularni tasniflashning umumiy prinsiplarini ishlab chiqish, turli masshtablardagi landshaft kartalarining mazmunini va ularning generalizatsiyasini takomillashtirish, landshaft birliklarini sistemalash va tasniflash hamda landshaft kartalarini legendasini ishlab chiqish masalalari yoritilgan.

Kalit soʻzlar. Landshaft kompleksi, tabiat komponenti, landshaft, landshaftlar strukturasi, antropogen landshaft, tabiiy landshaft, landshaft-meliorativ tadbirlar, landshaft taksonomik birliklari.

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NATURE AND SPECIFIC CHARACTERISTICS OF LANDSCAPE MAPPING

Abstract. The article covers the issues of organizing the system of taxonomic units, which is one of the main problems of landscape mapping, developing general principles of their classification, improving the content of landscape maps at different scales and their generalization, systematizing and classifying landscape units, and developing the legend of landscape maps.

Key words: landscape complex, nature component, landscape, structure of landscapes, anthropogenic landscape, natural landscape, landscape-ameliorative measures, landscape taxonomic units.

Jahonda insoniyatni tabiiy resurslar bilan ta'minlash maqsadida landshaftlardan intensiv foydalanilayotganligi tufayli tabiiy muhitda texnogen buzilish, cho'llanish, yerlarning meliorativ holatini yomonlashishi, tuproq eroziyasi, degradasiyasi va boshqa salbiy geokologik hamda tabiiy geografik jarayonlar kundan-kunga kuchayib bormoqda. Bu muammolarga qarshi kurashishga xalqaro tashkilotlar katta e'tibor bermoqda. Jumladan, BMTning 2030 yilgacha barqaror rivojlanish bo'yicha dasturida "quruqlik ekosistemalarini muhofaza qilish va tiklash, ulardan oqilona foydalanish, o'rmonlarni rasional boshqarish, cho'llanishga qarshi kurashish, yerlarning degradasiyasini to'xtatish va biologik xilma-xillik yo'qolishining oldini olish" vazifalari yechimiga yo'naltirilgan¹⁸. Mazkur vazifalar ayniqsa arid iqlimli hududlarda sug'orma dehqonchilikning rivojlanishi hududni tizimli-strukturaviy tahlili asosidagi ma'lumotlar negizida landshaft-meliorativ tadbirlarni majmualari olib borishni taqozo etadi. Shuningdek, landshaft tadqiqotlarini zamonaviy metodlarga tayangan holda olib borish, ularning mavjud imkoniyatlarini tahlil qilish, baholash, dolzarb muammolarini aniqlash va ularni ilmiy asosda hal etish yo'llarini ishlab chiqishga muhim yo'nalish sanaladi.

Respublikamizda ekologiya va atrof-muhitni muhofaza qilish sohasida, hududlarning tabiiy resurs salohiyatidan ilmiy asosda foydalanish, ularni baholashda zamonaviy fan-texnika yutuqlaridan foydalanish, yerlarning meliorativ holatini yaxshilash, ularning kadastrini olib borish, sho'rlanishi va cho'llanishiga qarshi kurashish, odamlarning ekologik xavfsiz muhitda yashashini ta'minlash bo'yicha qator chora-tadbirlar amalga oshirilmoqda. «O'zbekiston Respublikasini 2017-2021 yillarda yanada rivojlantirish bo'yicha Harakatlar strategiyasi»da¹⁹ "sug'oriladigan yerlarning meliorativ holatini yanada yaxshilash, meliorasiya va irrigasiya obyektlari tarmoqlarini rivojlantirish" yuzasidan muhim vazifalar belgilab berilgan. Bu borada jumladan tabiiy va antropogen landshaftlarning strukturasi va landshaftlarning tabaqalanishiga ta'sir etuvchi geografik omillarning rolini aniqlashga doir maqsadli tadqiqotlar muhim ahamiyat kasb etadi.

Kompleks tabiiy geografik tadqiqotlar bilan R.I. Abolin (1929), S.P. Suchkov (1950), E.M. Murzayev (1953), S.P. Makeyev (1956), B.A. Fedorov (1957), N.V. Kimberg (1960), L.N. Babushkin (1961, 1964, 1969), N.A. Kogay (1969, 1964), N.A. Gvozdeskiy (1965), A.S. Saidov (1965, 1972), T.N. Zvonkova (1965), J.A. Hoshimov (1966) P. Baratov (1977), L.A. Alibekov

¹⁸ Повестки дня в области устойчивого развития на период до 2030 года //Электронный доступ: <http://www.uz/undp/org/content/uzbekistan.ru>

¹⁹ Ўзбекистон Республикаси Президентининг 2017 йил 7 февралдаги ПФ-4947-сон «Ўзбекистон Республикасини янада ривожлантириш бўйича Ҳаракатлар стратегияси тўғрисида» ги Фармони.

(1982), A.A.Abdulqosimov (1990, 2006), I.K. Nazarov (1992, 2007), N.I. Sabitova (2002, 2007), A. Raxmatullayev (1991, 2004, 2018), A.N.Hojimatov (1996), Yu.H.Abduraxmonova (2003), O.Sh. Ro'ziqulova (2008) va boshqalar shug'ullanishgan. Landshaftlarni zamonaviy metodlar asosida tadqiq etishda esa xorijiy olimlardan P.A.Burrough (1988), G.Eichorn (1979), C.Le Bas, M.Jamagne (1996), I.Yu.Katorgin (2003), A.A.Kashin (2015) shug'ullanishgan.

Lekin landshaftlarni kartaga olishning mohiyati va o'ziga xos xususiyatlarini tadqiq etishda zamonaviy metodlardan foydalanishga kam e'tibor berilgan. Ushbu ishning asosiy maqsadi yuqoridagi kamchiliklarni to'ldirishdan iborat.

Asosiy qism. Landshaft kartalashtirishning asosiy obyekti tabiiy hududiy komplekslardir, ya'ni geografik qobiq komponentlarining umumgeografik qonuniyatlar asosida rivojlangan va mukammallashgan bir butun tabiiy hosiladir. Landshaft kompleksining bir butunligini geografik qobiqning barcha komponentlaridan – iqlim, tog' jinslari, relief, yer usti va yer osti suvlari, tuproq, o'simlik qoplami va hayvonot dunyosidan iborat bir butun tabiiy geografik sistemaning o'zaro aloqador va rivojlangan qismlari deb qarash o'rinlidir [1, 3].

Landshaft komplekslarini tadqiq etishda va kartalashtirishda turli kartografik metodlardan foydalaniladi. Bularndan asosiylari: analitik va sintetik metodlardir. Birinchi metod shundan iboratki, bunda landshaft kompleksining xususiyatlari bir vaqtning o'zida uning alohida komponentlari – reliefi, tuprog'i, o'simligi va boshqalarini bitta kartada tasvirlash yo'li bilan ochib beriladi. Sintetik metodda esa landshaft kompleksi va uning tipologik o'xshashligi tasvirlanadi.

Keyingi yillarda landshaft komplekslar kartalaridan qishloq xo'jaligining ishlab chiqarish tarmoqlarida amaliy foydalanishning yangidan-yangi metodlari ochilmoqda. Shunday metodlardan biri - foydali qazilmalarni qidirishda landshaft kartalaridan foydalanish hisoblanadi. Bunday holatda landshaft kartalari aynan landshaft – geokimyoviy kartalarini tuzishda asos bo'lib xizmat qiladi. Shuningdek, ularning asosiy mazmunini ayrim geokimyoviy ko'rsatkichlar bilan to'ldirilgan turli landshaft tiplarining konturlari tashkil etadi. M.A.Glazovskaya (1987) landshaft geokimyoviy kartalarni amaliy maqsadlarda, jumladan qishloq xo'jaligida, sanitar-gigiyenik vaziyatlarni tahlil qilishda va boshqa geoeologik holatlarni aniqlashda katta ahamiyatga ega ekanligini ta'kidlagan [2, 4].

Landshaft kartalashtirishning maxsus yo'nalishlari F.N. Milkov tomonidan ishlab chiqilgan bo'lib, muallifning fikriga ko'ra landshaft kartalashtirishning taksonomik birliklari sifatida landshaft tipi, joy tipi va urochisha tipi olingan. F.N.Milkov (1954, 1959) birinchilar qatorida Rossiya tekisligining o'rmon-dasht va dasht zonalari doirasida tipologik landshaft komplekslarni tadqiq qilib, ularga tavsif bergan va kartalashtirgan.

K.I. Gerenchuk «joy tiplari» sistemasining regional o'ziga xosligini hisobga olib, har bir zona va provinsiya uchun alohida karta tuzilishi kerak deb

hisoblaydi. K.I. Gerenchuk tomonidan Ukrainaning g'arbiy oblastlari uchun ko'proq o'rta masshtabli kartalar tuzilgan, ammo bu kartalarda «joy tiplari» nomi bilan ko'pincha unga mos kelmaydigan birliklar ajratilgan. Masalan, ayrim kartalarda joy tiplari mazmuni jihatidan urochisha tiplaridan umuman farq qilmaydi, yoki joy tipi F.N.Milkov bo'yicha qayir, qayir usti terrasa tiplariga, M.M. Koynov bo'yicha esa landshaftlarga mos keladi. K.G.Raman landshaft kartalashtirishning taksonomik birliklar sistemasi va metodikasini ishlab chiqqan hamda landshaftlarni kartalashtirgan [1, 2, 5].

Keyingi yillarda landshaft kartalashtirishda muhim yutuqlarga erishildi va tuzilgan landshaft kartalari ko'proq e'tirofqa sazovor bo'ldi. Ammo geografiyaning bu muhim sohasida ko'plab kamchiliklari ham mavjud. Bunday kamchiliklarni kompleks tadqiqot ishlarini to'g'ri yo'lga qo'yish, ilmiy yo'nalishlarni barqaror rivojlantirish va ularni takomillashtirib borish yo'li bilan bartaraf etish mumkin. Yuqoridagi mulohazalardan kelib chiqib, landshaft kartalashtirishning asosiy muammolarini batafsil yoritishning juda muhim bosqichlarini ko'rsatib o'tish mumkin. Masalan, hozirgi landshaft kartalarini ko'zdan kechirib, kartalarni va ularni legendalarini tuzishda hali ham turli xil noaniqliklar mavjud. Bizning fikrimizcha, buning asosiy sababi, kartalashtirishning obyekt bo'lgan landshaft komplekslari va ularning morfologik birliklarini tasniflash prinsiplarini turlicha tushunishdadir.

Har qanday taksonomik birlikdagi landshaftlarni kartalashtirishda quyidagilarga amal qilish maqsadga muvofiq hisoblanadi:

1. Landshaft kartalashtirish obyektini tanlash va uni qaysi masshtabda amalga oshirishni aniqlash. Bu masalani hal etish uchun birinchi navbatda biz kartada tasvirlanadigan geografik kompleksning turkumini bilishimiz kerak. Ikkinchidan, tuziladigan kartaning masshtabini va qanday maqsadlarda foydalanilishini hisobga olish zarur. Uchinchidan, tanlangan geografik obyektidagi landshaftlarning xarakteriga va ularni qay darajada o'rganilganligiga e'tibor berish lozim. Ana shu mezonlarga amal qilingan holda landshaft tipologik kartaning dastlabki varianti tuziladi.

2. Kartada tasvirlanadigan geografik komplekslarni amaliy jihatdan dala tadqiqot ishlarini olib borish yo'li bilan aniqlash, ajratish va ularning chegaralarini o'tkazish. Geografik komplekslarni ajratish va chegaralashda tuproq qoplaminin turlari, relyef shakllari, ona jinslarning litologik tarkibi va boshqa indikatorlardan foydalanish maqsadga muvofiqdir.

3. Landshaft kartada tasvirlanadigan geografik komplekslarni morfologik jihatdan o'xshashlik darajasiga qarab sinflashtirish va tasniflashtirish sxemasini har tomonlama mukammal ishlab chiqish. Landshaft kartalarini tuzish uchun dalada yoki laboratoriya sharoitida ajratilgan fasiya, urochisha, joy tipi va landshaftlarni dastlab sistemalashtirib, so'ngra ularni kompleks tasniflash zarur. Klassifikasiyalashtirilgan va tasniflashtirilgan landshaftlar kartaning legendasini ishlab chiqishda asos bo'lib xizmat qiladi.

4. Landshaft kartalarini va ularda tasvirlanadigan geografik komplekslarni mazmunini va mohiyatini yorqin ifoda etuvchi legendasini tuzish kerak. Unda kartaning mohiyati va mazmuni legendada o'z aksini va ifodasini topishi kerak. Shundagina kartaning ilmiy va amaliy ahamiyati yanada ortadi. Landshaft kartalarning legendasini tuzish bir oz murakkabligi va ayni paytda muammoli. Legendada muayyan landshaftning nomi, xususiyatlari, strukturaviy tuzilishidagi o'xshashliklar va farqlar, ma'lum sinflarga sistemalashtirilganligi, relyef elementlari, tuproqlari, zonal va azonal o'simlik turlari hamda boshqalar o'z ifodasini topishi kerak. Turli masshtabdagi landshaft kartalarni va ularning legendalarini faqat landshaftshunos geograflar emas, balki boshqa sohadagi mutaxassislar ham bemalol tushunadigan va o'qiy oladigan bo'lishlari shart. Chunki, landshaft kartalari va ularning legendalari landshaft ekologik, antropogen landshaft o'zgarishi, cho'llanish, landshaft kadastri, landshaft prognozi kabi kartalarni tuzishda, shu bilan birga turli xil tadbirlarni ishlab chiqishda asos bo'lib xizmat qilishi mumkin.

T.M.Mirzaliyevning (1992) ta'kidlashicha, kartalarni tuzishda va ularda geografik obyektlarni, hodisa va voqyealarni tasvirlashda maxsus kartografik usullardan - chiziqli belgilar, teng chiziqlar, sifatli rang, areallar kabi metodlardan foydalanish maqsadga muvofiqdir. Bundan tashqari landshaft kartalarida geokomplekslarini tasvirlashda turli xil kartografik metodlardan, jumladan, joy tiplari va urochisha tiplarini rangli fon bilan va shtrixlar yordamida tasvirlash metodlaridan ham foydalanish mumkin.

Xulosa. Shunday qilib, landshaft kartalashtirishning asosiy muammolari qatoriga taksonomik birliklar sistemasini tartibga keltirish, ularni tasniflashning umumiy prinsiplarini ishlab chiqish, turli masshtablardagi landshaft kartalarining mazmunini va ularning generalizasiyasini takomillashtirishda, landshaft birliklarini sistemalash va tasniflash, landshaft kartalarini legendasini ishlab chiqish va boshqa muammolarni sanab o'tish mumkin. Bu muammolarni yechishda landshaft kartalarini tuzish bo'yicha yetuk olimlardan iborat maxsus komissiya tashkil etish kerak degan fikrdamiz.

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BAQSILAR HA’M BAQSISHILIQ MEKTEPLERI

Annotatsiya. Qaraqalpaq xalqının’ kórkem-o’ner salasında o’zlerinin’ bay muzıka miyrası menen, qosıq-sazı, atqarıwshılıq o’neri menen ayırıqsha xalıq h’u’rmetine iye bolg’an, baqsıshılıq o’nerin rawajlandırıwshılar h’a’m taratıwshılar bular baqsılar bolıp tabıladı. Maqolada Qaraqalpaq muzıka ma’deniyatı, baqsılar ha’m baqsıshılıq mektepleri haqıda so’z yuritiladi.

Kalit so’zlar: baqsı, Qaraqalpaq muzıka ma’deniyatı, baqsıshılıq mektebi, qosıq, o’z repertuarları, baqsıshılıq.

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SCHOOLS OF BAKSILAR AND BAKSHISHILYIT

Annotation. Karakalpak people, who have earned the respect of the people for their rich musical heritage, singing, and performance art, are the promoters of the art of singing. These are the ones that are spread out. This article talks about the music culture of Karakalpak, Bakshilar and Bakshishiliq schools.

Key words: baksı, Karakalpak music culture, school of bakshılık, kosık, own repertoire, baksılık.

Qaraqalpaq xalqında duwtar shertip, qosıq aytatug’ın o’ner iyesinin’ biri «baqsı»-dep ataladı. Baqsı su’yiwshilik da’stanların atqarıwı menen Orta Aziya h’a’m Zakavkaziya ellerinde ken’ taralg’an. Qaraqalpaqlarda «baqsı», o’zbek h’a’m tu’rkmenlerde «baxshi», qazaqlarda «jırshı», A’zerbayjanlarda «ashug», gruzinlerde «mısagan», Armiyanlarda «gusan» so’zleri xarakteri jag’ınan ulıwma uqsaslıg’ın g’ana an’latıp qalmastan, olardıń atqarıwshılıq o’nerinin’de jaqınlıg’ın kórsedi. Baqsıshılıq o’nerinin’ bunday jaqınlıqları olardıń kó’p a’sirlik ekonomika h’a’m ma’deniy baylanıslarının’ teren’ tamirlarinin’ ken’ en jayıp urqan atqanlg’ınan derek beredi. Qaraqalpaq muzıka ma’deniyatı tarawında baqsıshılıq o’neri o’zlerinin’ atqarıwshılıq jollarına qaray bir qansha mekteplerge bo’linedi.

Filologiya ilimlerinin' doktorları N. Da'wqaraev, Q.Aymbetovlar baqsishılıq mektebin Muwsa h'a'm Su'yew mektebi dep ekige bo'ledi. Olardan burında bir neshe baqsılar bolıp bul jollarda aytıp kelgen, biraqta ko'bisinin' atı ma'lim emes ekenligin aytıwımız gerek. Muwsa h'a'm Su'yewlerden ilgeri Xorezm jerinde «Shag'ataylı» atı qosıq bolıp tillerge da'stan bolg'an a'psanalıq baqsı Eshbay o'tken. Ol pu'tkil Xorezm oypatlıg'ında jasawshı O'zbek, Qaraqalpaq, Tu'rkmenerler arasında ken'nen belgili bolıp, onı o'zbeklerde, qaraqalpaqlarda, tu'rkmenerlerde o'zlerimizdin' baqsımız desedi.

Eshbay baqsının' Qaraqalpaqlar arasında teren' h'u'rmetke iye bolıp, xalıq Eshbaysız kewil xoshlıq etpeytug'ının, onın' atındag'ı «Eshbay» qosıg'ın elege shekem su'yip aytatug'inlıg'ınan h'a'm tın'laytug'inlılıg'ınan da ko'riwge boladı:

Eshbay barımay h'esh kim toyın qurmadı, ju'zin ko'rmeıy qızlar wa'kil bermedi, -degen qatarlarında Eshbay xalıq baqsılarının' atası sıpatında h'u'rmetke bo'lenedi.

Eshbay, Nurjan, Atash penen saz etti...

O'lgennen son' wa'spini G'a'ripniyaz ayttı...

Eshbaydın' Nurjan, Atash usag'an qaraqalpaq baqsıları menen bir da'wirde jasap, zamanlas bolg'anlıg'ı olardıń doslıg'ı usı «Eshbay» atlı qosıq qatarlarında ko'rinedi. Al «O'lgennen son' wa'spin G'a'ripniyaz ayttı»-delingen qatarg'a qarag'anda Su'yew baqsının' ustazı- G'a'ripniyaz Eshbaydın' sha'kirti bolıp, onın' jolın dawam ettirgen.

İlimpazlardın' baqsishılıq mektebin Muwsa h'a'm Su'yew baqsı mektebi dep ekige bo'liwi Muwsa baqsı o'zinin' ustazı Aqımbet baqsı jolın, al Su'yew baqsı bolsa ustazı G'a'ripniyaz baslag'an joldı joqarı basqıshıq ko'terip, baqsishılıq o'nerin, ma'deniyatın burın bolmag'an forma h'a'm atqarıwshılıq stil metodlar menen bezep tvorchestvolıq jaqtan rawajlandırğ'anlıg'ında. Haqıyqatında da olar tekke baqsı bolıp g'ana qoymay, ku'shli kompozitorlarda bolıp, qaraqalpaq xalqının' muzıkasın bayıttı. Muwsa baqsı h'a'm Su'yew baqsı mektebinin' repertuarlarında qosıqlardıń atları h'a'm namalarında ulıwmalıq bolg'anlıg'ı menen atqarıwshılıq usılları pu'tkilley o'zgeshe h'a'm bir-birinen pariğ qıladı.

Muwsa baqsının' jolı nag'ız qaraqalpaq baqsısının' atqarıwshılıq usılları tolıg'ı menen sin'dirilgen o'zgeshe koloritke iye. Onın' namalarında kishireytilgen sekunda Frigiyalıq lad jiye ushırasadı. Al Su'yew baqsının' namalarında kishireytilgen sekunda aytarlıqtay ushıraspaydı. Ba'rinen burın aytatug'ın na'rse h'a'r bir baqsının' individuallıq o'zgesheligine baylanışlı boladı. Bir mektepten shıqqan baqsılar bolsa da sol mekteptin' maydashu'ydesine shekem qaldırmaı, ustazı qalay aytsa tap sonday etip o'zgertpeıy aytadı degendi an'latpawı gerek. Ha'tte bir baqsının' o'zi de bir de bir namanı bir tu'rli etip aytsa, ekinshi jerde sol namanı tap burıng'ıısay etip qaytalawı mu'mkin bolmag'anınday ga' asıp yamasa kem tu'sip, yaki o'zgeriske ushıratıp aytatug'ını so'zsiz.

Bul jerde h'a'r bir baqsının' atqarıw sheberligi, sazandeligi, xosh h'awazlıg'ı h'a'm namanı jaqsı o'zlestiriwi, duwtardı shertiwde ju'da' jaqsı mengergenligine onın' improvizatorlıq qatnasına baylanıslı boladı.

Bul jerde ko'zge tu'setug'in bir na'rse h'a'r bir atqarıwshı o'z repertuarların jasaw ortasına qarap, tın'lawshılardıń ko'pshiliginin' talabına qarap, sog'an ılayıqlap du'zetetug'inlıg'ında. Mısalg'a Shernazar baqsı Shımbay a'tirapında jasap qaraqalpaqsha jolg'a aytsa, Juman baqsı Beruniy, To'rtku'l a'tiraplarında jasap, namag'a qosımtalar qosıp atqarg'an ekewide birdey Muwsa baqsının' mektebinen shıqqan namalardı aytsada. Usı Muwsa mektebinin' son'g'ı a'wladlarınan Esjan baqsı menen Shaniyaz baqsının' aytıwının' arasında da u'lken o'zgeshelikler bar. Sebebi olar Muwsa mektebinen taralg'an bolıwına qaramastan Esjan baqsı Muwsa baqsının' jolına aytsa, Shaniyaz baqsının' aytıwı Arzı baqsının' jolına jaqın aytadı. Sonday-aq Su'yew baqsının' mektebinen tarag'an Orınbay h'a'm Jan'abay baqsılar Japaq baqsının' atqarıwında da u'lken ayırmashılıqlar bar. Japaq baqsı nag'ız Su'yew baqsının' jolına aytatug'in bolsa, Orınbay menen Jan'abay baqsılardıń aytıw jolına jergilikli xalıqtın', yag'nıy Arallı o'zbeklerdin' ta'siri tiyip bir qansha o'zgesheliklerge ushirag'anlıg'in ko'riwge boladı. Sonın' menen qatar Orınbay baqsının' repertuarlarında Japaq baqsının' repertuarlarında ushiraspaytug'in namalarda gezlesedi.

Mısalg'a: «Shırwanı qatar», «Shayki shiwar», «Zerletme», «Molla a'rman», «Sayqal» t.b. atamadag'ı namalar ko'p. (Orınbay h'a'm Jan'abay baqsılar ataqlı Qon'ıratlı baqsılar, Arallı o'zbeklerden shıqqan baqsılar ekenligin aytıp o'tiw orınlı boladı). Qaraqalpaq muzıkasında a'sirler boyı dawam etip kiyatırg'an atqarıwshılıq o'neri da'stan menen namanın' arasındag'ı baylanıstı bekkemlep keldi.

Baqsılar da'stanlardın' tekte qurı mazmunın bayan etip qoymastan, olar o'z bayanlamasın saz benen namag'a salıp atqaradı. Qaraqalpaq muzıkasında da'stang'a salıp aytilatug'in namalar u'lken orın iyeleydi. Sonlıqtan baqsılardıń atqarg'an «G'a'rip ashıq», «Sayatxan-Hamra», «Hu'rliqa-Hamra», «Ashıq Na'jep», «Yusup-Axmed», t.b. lirikalıq da'stanları menen Nawayı, Maxtımqulı, A'jiniyaz, Berdaq,

O'tesh, Omar h'a'm t. b. klassiklerdin' qosıqlarına aytilg'an namaları o'zinin' ko'rkemliginin' baylıg'ı jag'ınan Qaraqalpaq xalqının' ruwxıy ma'deniyatı h'aqqında ken' tu'sinik beredi.

Lirikalıq da'stanlarda qosıq penen nama bir-birinen tıg'ız baylanısta bolıp, olar h'adal muxabattı, xalıqlar doslıg'ın, h'ayal-qızlar a'wladının' berikligin, aqıllılıq penen tapqırılıqtı jir etedi. Olar bastan ayag'ına shekem qosıq muzıka menen tolı. Sonlıqtan da Qaraqalpaq xalqının' lirikalıq xarakterdegi namalarınin' rawajlanıwında onın' a'debiy folklorında lirikalıq da'stanlardın' payda bolıwı menen baylanıslı h'a'm ta'sirinin' og'ada ullı bolg'anın aytıw kerek.

Klassik shayırlardın' poeziyasındag'ı oylardın' anıqlıg'ı, sezimlerdin' teren'ligi, turmıslıq faktlerdi ko'rkem so'z benen juwmaqlastırıwdag'ı sheberligi, xalıq muzikasının' tag'ı da ko'rkeyip go'zzallanıwına alıp keledi.

Qaraqalpaq baqsılarının' namaları tuwralı aytqanda yag'nıy olardın' h'a'r ta'repleme bayıwına qon'sı xalıqlardın' baqsılarının' tiygizgen ja'rdemin ayta ketiw orınlı boladı. Ataqlı Tu'rkmén baqsısı Su'yew baqsının' namaların o'zlestirip, baqsıshılıq usılın qaraqalpaqlar ishinde dawam etiwshi Japaq baqsı Aqımbet baqsının' namaların dawam etiwshi Muwsa baqsı, Esjan baqsılar boldı. Edenbay baqsının'da namaların dawam ettiriwshi sha'kirtleri bolg'an. Ha'zirgi qaraqalpaq namaların' ishinde «Qon'ırat» naması dep atalıp ju'rgen nama buring'ı Arallı o'zbekler namasınan kirgen.

Qaraqalpaq baqsıları qon'sılas o'zbek, tu'rkmén, baqsıları menen jaqınnan qarım-qatnasta bolg'an, bir-birine ja'rdem berip, repertuar almasıp, toy merelerdi birge sawg'an. A'miwda'ryanın' ayag'ındag'ı «Arallı» dep atalg'an Xorezm o'zbeklerinin' baqsıları menen bolg'an tıg'ız baylanıstı atap o'tken jo'n. Arallı o'zbek baqsılarının' ko'bisine tu'rkmén baqsısı Su'yew baqsı ustazlıq etken.

Arallı o'zbekler ku'n ko'ris ta'repinen qaraqalpaqlarg'a ku'ta' jaqın turadı, olar ko'p zamanlardan beri, qaraqalpaqlar menen irgeles qon'sı bolg'an. Arallı o'zbeklerdin' baqsıları qaraqalpaq baqsılarına usap duwtar menen qosıq aytadı.

Arallı o'zbeklerdin' baqsıları tu'rkménler h'a'm qaraqalpaq baqsıları menen repertuar almasıp bir-biri menen qatnasıp otırg'an, mine sonlıqtan da aytatug'in namaları da bir-biri menen aralasıp ketken. Baqsılar aytatug'in ko'p namalarg'a tu'rkmén, o'zbek h'a'm qaraqalpaq baqsıları ortaq. Tu'rkménlerdin' ataqlı baqsısı Su'yew baqsı arallı o'zbeklerden ko'p sha'kirtler tayarlag'an. Su'yew baqsının' sha'kirtlerinen belgili bolg'an baqsıları: A'dilbay, Qutım, Alliyar, Awez, Gurbek, Jan'abay, Orınbay baqsılar bolıp esaplanadı. Bular Su'yew baqsının' baqsıshılıq o'nerin dawam ettiriwshi baqsılar bolg'an.

Qaraqalpaq baqsılarının' baqsıshılıq o'nerinin' o'siwine, olardın' repertuarlarının' ko'beyiwine Xorezmli baqsılardın' ta'siri bir jaqtan tiygen bolsa, al ekinshi jaqtan Xorezmde jasag'an Tu'rkmén baqsılarının' etken ta'siri og'ada u'lken.

Zaman o'zgerip, jan'alıqlar tuwıp otırıwı arqalı xalıq jırshılarının' shertetug'in saz a'spablardı da o'zgerip otırg'an. Xorezmli o'zbek baqsılarında burın qobız bolıp, onın' ornın duwtar basqan, al onnan beri kele, duwtardın' ornın garmon (oris qobız) basqan. Jigirmalanshı jılları (xx-a'sir) Xiywalı Sapa sazshı, Enesh sholaq, U'rgenishli Shirazı bala, Shabbazlı Xojaniyaz garmonshı, To'rtku'lli Qoshaqqor, Xojeliden Qutlı qız qusag'an o'zbek jırshıları qaraqalpaqtın' toy merelerinde garmon shertip jırlag'anın, son'ın ala garmonnın' ornına tar (rubab) a'spabın paydalana baslag'anın alım atamız Q.Ayımbetov o'zinin' «Xalıq danalıg'ı» atlı kitabında anıq keltirip o'tedi. Qaraqalpaq baqsıları usı ku'nge shekem qasında janapayg'a g'ırjekshi h'a'm

balamanshı menen duwtar shertip qosıq aytıp kiyatır. Baqsılarımızdın' tuwısqan xalıqlardın' baqsıları menen qarım-qatnası kem-kemnen o'sip rawajlana baslaydı.

O'zinin' talantı menen pu'tkil Xorezm oypatına dan'qı jayılg'an ataqlı Su'yew baqsı Tu'rkmenlerdin' en' ataqlı baqsısı bolg'an. Sonın' menen Xorezmda jasag'an o'zge xalıqlardın' da belgili baqsı bolıp tanılg'an. Su'yew baqsı Tu'rkmenlerdin' shawdır ruwının' bozashı tiyresinen h'a'zirgi Tashawız oblastının' Porsı rayonının' a'tirapında ka'malg'a kelgen.

Su'yew baqsı Qaraqalpaqlar arasına ko'p kelip baqsıshılıq qılg'an. Qaraqalpaqlarda u'lken toylarda Su'yew baqsını shaqırtıp ayttırıw da'stu'r bolg'an.

Qaraqalpaqtın' ataqlı baqsısı Muwsa baqsı menen jaqın qarım-qatnasta bolg'an h'a'm zamanlası bolg'an. Ekewi birgelesip ko'plegen toy merelerdi birge sawısqan, biri-birin ju'da' sıylag'an, repertuarlar almasıp turg'an. Usı jerde tag'ı aytatug'ın na'rse ilimpazlarımızdan T.Adambaeva, Qırıqbay Bayniyazov, A'sen Alımovlar Su'yew baqsını qaraqalpaq G'a'ripniyaz baqsının' sha'kirti dep tastıyıqlaydı. Sonday-aq belgili «Eshbay» namasın h'a'm «Ko'zlerim» atlı muxalles namalarınin' qosıg'ında (so'zin) h'a'm namasın G'a'ripniyaz baqsı do'retken dep anıq bayanlamalar beredi.

Qaraqalpaq xalıq baqsısı Japaq Shamuratov Su'yew baqsının' o'mirinin' aqırğ'ı jıllarında da (1913-1914 jj) Qaraqalpaqstang'a kelip İyshan qalada (Xalqabada), Xojelide da'stan aytıp u'lken toylardı atqarg'anın aytadı.

Sonday-aq akademik A.N.Samoylovich Parsı da 1908-jılı 58 jastag'ı Su'yewdin' aytqanın tin'lag'anı tuwralı bildiredi.

Sonday-aq Su'yew baqsı Man'g'ıtlı Qaraqalpaqtın' ataqlı baqsıları bolg'an Amet h'a'm Atajan baqsılardın'da ustazı bolg'an. Ataqlı Japaq baqsı Shamuratov bolsa usı Su'yew baqsının' sha'kirtleri A'met h'a'm Atajan baqsılardın' sha'kirti bolg'an h'a'm ustazlarınan Su'yew baqsının' namaların tolıq u'yrenip, onı o'zlestirip, qaraqalpaq muzıkasına u'les qosqan ataqlı baqsımız boldı.

Su'yew baqsı «Go'rug'lı» da'stanının' qw-shaqabın yaddan bilgen h'a'm aytqan. Tu'rkmen xalqı legendalarında «Su'yew baqsını Xiywanın' xanı shaqırıp alıp: «Go'rug'lı» da'stanın ayttırıp, o'zi Go'rug'lı da'stanının' baspadan shıqqan kitabına qarap otırıp teksergende Su'yew baqsı xan aldında jan'ilıspay aytqan eken» dep ertek qılıp aytadı. Su'yew baqsı h'aqqında qaraqalpaqlar arasında da tolıp atırg'an legendalar bar. Bir toyda Qaraqalpaq baqsısı Muwsa baqsı menen Su'yew baqsını jarıspaqqa ayttırıptı mish, toydın' son'ında «qaysı baqsı jaqsı ayttı»- degende Su'yew baqsı turıp:- «Muwsa baqsı mennen jaqsı ayttı, sebebi ol bir duwtar menen g'ana aytıp xalıqqa tamasha berdi, al men bolsam bul toyda tek duwtar menen g'ana emes, qasımdag'ı girjekshi h'a'm balamanshılarım menen, bolıp atırg'an sazın' ku'shi menen, shawqım menen xalıqqa tamasha berdim, mine sonlıqtan Muwsa baqsı jaqsı ayttı «- deymen depti.

Tu'rkmenstanda Su'yew baqsının' ataqılı sha'kirtlerinen: Jumamurat baqsı, Balta baqsı, Qappar baqsı(Qambar), Qurban qılısh baqsılardı h'a'm olardı' sha'kirtleri son'g'ı waqıtlardag'ı Balta Qurt baqsı, Xatsha qız, Esen, Aqshagu'l, Ta'jibay-Tayar, Ta'jibay-o're baqsılar Su'yew baqsının' jolın dawam etip ju'rgen baqsılar ekenligin alım Q.Ayımbetov «Xalıq danalıg'ı» kitabında keltirip o'tedi.

Mısalg'a a'sirese Aqshagu'l Muradova qaraqalpaqlar arasına kelip ko'p g'ana toy-merekelerdi atqarg'an, qaraqalpaqlar su'yip tın'laytug'ın baqsısına aylang'an. Aqshagu'l Muradova Su'yew baqsı jolına da sonday-aq Muwsa baqsı namalarında(jolında) ju'da' jaqsı aytatug'ın ataqılı baqsı bolg'anlıg'ı ko'pshilikke ma'lim. Orta Aziya xalıqlarının' baqsıları aytatug'ın, qıssaxanlar oqıytug'ın su'yiwshilik da'stanları qaraqalpaq baqsılarının' da en' negizgi repertuarı bolg'an. Qaraqalpaq baqsıları qon'sı xalıqlardı' baqsıshılıq o'nerin u'yrenip g'ana qoymastan, o'z repertuarların, olardı' qosıq-namaları qayta islep, o'zlestirip, o'zleride namalar do'retip da'stan qosıqlarına jan'alıq kirgizip otırg'an. Baqsılar sha'kirt tayarlap o'z o'nerlerin keleshek a'wladqa miyras etip qaldırg'an h'a'm baqsılarg'a sha'kirt tayarlaw da'stu'r bolg'an.

Olar sha'kirtti h'a'r ta'repleme sınap tan'lag'annan keyin u'yrete baslag'an, sha'kirti duwtar shertiwdi u'yrene baslag'annan keyin onı toy-tamashalarg'a barg'anda izine ertip barg'an. Baqsı duwtar shertip qosıq aytqanda sha'kirti ustazının' qasında janapayg'a duwtar shertip ustazına duwtarın qosıp otırg'an. Bul da o'z aldına u'lken mektep sanaladı. Sha'kirt namanı yadlawg'a, duwtarda namanı tolıq shertiw menen birge ustazı aytqan qosıq qatarlarında yadlap alıwg'a solayınsha erisiwge h'a'reket qılğ'an. Bolajaq baqsı usılayınsha ustazının' izine uzaq waqıt erip, jıllar o'tip, so'z benen sazdı u'yrenip, ustazdan pa'tiya alıp, o'z aldına baqsıshılıq etiwge, baqsı da'rejesine jetisken.

Sha'kirtin' ustazdan pa'tiya alıwıda u'lken sınaq penen, ko'pshilik xalıqtın' aldında, ustazdan u'yrenen, da'stan-qosıqlardı aytıw menen, ustazdan nama qosıqların qay da'rejede u'yrenenin xalıq aldında aytıp sınaqtan o'tken. Ustaz solay etip o'zinin' o'nerin sha'kirti tolıq u'yrenip boldı-aw dep esaplag'anda g'ana og'an pa'tiya berip, baqsıshılıq etiwine xalıq aldında sha'kirtine ruxsat bergen. Bul da'stu'r baqsılarımız arasında h'a'zirgi ku'nde de saqlanıp kelmekte.

Paydalang'ana'debiyatlar:

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THE ROLE AND IMPORTANCE OF THE STATE NATURE MONUMENT " YOZYOVON DESERTS " IN PRESERVING BIOLOGICAL AND LANDSCAPE DIVERSITY

Annotation: this article describes "a detailed study of flora and fauna in order to preserve the biological and landscape diversity of a nature monument in the summer steppe, and explains that the diversity of this flora and fauna comes from various factors in the area. At the same time, this species and species are shown by indices and numbers indicating landscape stabilization of flora and fauna.

The flora and fauna of the Fergana Valley is very ancient and is considered one of the regions rich in species. Here, common, coming and going, declining and rare species are distinguished. Also, endemic and autochthonous species are of particular importance. In addition, in the historical past, there are also species that have entered here from other countries, namely other regions of Central Asia, Hindi-China, the Mediterranean suburbs and the Eurasian steppe.

The Fergana Valley (Andijan, Namangan, Fergana regions) is an ancient, unique natural area with unique flora and fauna. At the same time, the population is very densely populated here. 18,543 square kilometers (the Uzbek territory of the valley) the land has a population of more than 10,080,960 inhabitants as of January 1, 2022. It is in the heart of the valley that there are unique sand barrages. In this area, nature monuments Yozyovon steppe (1820.4 ha) and Mingbulok (1000 ha) are located from the nature monuments established in 1991.

But the size of the territory is increasingly shrinking as a result of the appropriation of land. The uniqueness of the Yozyovon steppe is that dozens of specific, scientifically speaking endemic plants, five species of endemic insects and five species of endemic reptiles are found here, which are not found in any corner of the world. But according to experts, they can disappear altogether in 4-5 years. The flora of the natural landscapes of Central Fergana is formed from species of plants adapted to arid conditions, as observed in other desert regions. The vegetation of the region is characterized by high temperatures, low relative humidity, as well as adaptation to living in salinity conditions. The arid conditions of Central Fergana are associated with the scarcity of atmospheric precipitation, as well as the effects of high temperatures. It is no doubt that, in addition to the climate, the fact that the central Fergana changes sand Barrows under the influence of wind also has a certain effect on plant diversity. Among the highlights, it is also necessary to take into account the fact that the area is

located on the surface of groundwater to the plant world, the soil is highly saline.

In central Fergana, there are 4(15%) plant families rich in species. In particular, 10 (19.6%) species of the legume family (Poaceae) are found in Central Fergana, with 6 (11.8%) species in the complex Magpie family (Asteraceae), 5 (9.8%) in the legume family (Fabaceae), and 3 (5.9%) in the saltmarsh family (Chenopodiaceae). Some species of these families are widespread and grow throughout the territory forming tseno populations. It includes Reed Warbler (*Phragmites communis*), Bell-warbler (*Poa bulbosa*), YL-warbler (*Bromus oxyodon*), yantok (*Alhagi pseudalhagi*, *A.kirghisorum*).

In the central Fergana, the families toldashlar (Salicaceae), tojachurashlar (Amaranthaceae), torondoshlar (Polygonaceae), gourdlar (Brassicaceae), Tuyatovondoshlar (Zygophyllacea) each have two orders, the remaining 17 (65 %) families have one order (Table 1)

Families and genera of Central Fergana plants
distribution indicators by

№	Families	Categories		Species	
		Number	%	Number	%
1	POACEAE	10	19.61	11	16.68
2	ASTERACEAE	6	11.77	7	10.62
3	FABACEAE	5	9.81	6	9.10
4	CHENOPODIACEAE	3	5.89	4	6.07
5	SALICACEAE	2	3.92	6	9.10
6	AMARANTHACEAE	2	3.92	3	4.55
7	POLYGONACEAE	2	3.92	2	3.03
8	BRASSICACEAE	2	3.92	2	3.03
9	ZYGOPHYLLACEA	2	3.92	2	3.03
10	TAMARICACEAE	1	1.96	3	4.55
11	EQLSETACEAE	1	1.96	2	3.03
12	TYPHACEAE	1	1.96	2	3.03
13	CONVOLVULACEAE	1	1.96	2	3.03
14	SOLANACEAE	1	1.96	2	3.03
15	EPHEDRACEAE	1	1.96	1	1.51
16	LILIACEAE	1	1.96	1	1.51
17	CANNABACEAE	1	1.96	1	1.51
18	RANUCULACEAE	1	1.96	1	1.51
19	PAPAVERACEAE	1	1.96	1	1.51
20	EUPHORBIACEAE	1	1.96	1	1.51
21	ELAEAGNACEAE	1	1.96	1	1.51
22	PLUMBAGINACEAE	1	1.96	1	1.51
23	ASCLEPIADACEAE	1	1.96	1	1.51
24	BORAGINACEAE	1	1.96	1	1.51
25	SCROPHULARIACEAE	1	1.96	1	1.51
26	PLANTAGINACEAE	1	1.96	1	1.51
	Жами	51	100	66	100

The adaptation of the plant world of Central Fergana to the arid conditions formed from the Tertiary period, as observed throughout the territory of Central Asia, is considered a change dressing. According to the results of the study, it is known that plants of 26 families, 51 species and 66 species are found in the natural landscapes of Central Fergana. The number of species-rich families in central Fergana is 7. That is, virgins are of species diversity 11 (16.7%), complex virgins 7 (11%), legumes 6 (9.1%), legions 6 (9.1%), Saltmarsh 4 (6%), coronets 3 (4.6%), hippos 3 (4.6%). These families combine 40 species of plants in the desert flora, representing 61% of the species diversity. There are 7 families of plants with 2 species, including torondoshae (Polygonaceae), crustaceans (Brassicaceae), Tuyatovondoshae (Zygophyllacea), foreflies (Egulseaceae), cockatoos (Typhaceae), Ivy (Convolvulaceae), ituzumdushes (Solanaceae), with a species diversity of 14 (21%). Each of the remaining 12 families has 1 Type (Table 1).

A special place among the central Fergana vegetation is occupied by the Toucas, the Toucas flora being plants adapted to a separate hydrothermal condition, with trees in the area (*Populus pruinosa*, *P.nigra*, *Salix songorica*, *S.tenuifolia*, *S.wilhelmisiana*, *Elaeagnus angustifolia* etc), shrubs (*Tamarix hispida*, *T.parviflora*, *T.ramosissima* et al) and herbivores (*Phragmites communis*, *Glycyrrhiza glabra*, *Limonium sogdianum*, *Karelinia caspica*, *Cynodon dactylon*, *aeluropus litoralis*, *Alhagi kirghisorum*) are found. These plants are characteristic of webs and are characterized by having a long-term vegetation cycle, as well as the absence of a summer tinge period.

Webs are rapidly changing, this situation will directly depend on the depth of the waters of the sea, as well as on the human body. M.M. According to orifkhanova (1967), the plants of the Central Fergana Form 2 large groups. That is, humidic and arid (desert) groups, and each of these in turn is divided into a series of types and formations.

Turangi, jingil formations are found in the webs. In the structure of the grassland-marsh vegetation type, Reed, salt marsh, yantok-yantok, yantok and whitebush formations were formed. Also in the desert area, the types of galophilic plants and psammophilic shrubs form several forms of their own [4]. In general comparison, it is known that 6 (9.1 %) species of Central Fergana plants belong to trees, 13 (19.7%) species to shrubs, 38 species to perennial herbaceous plants, and 9 (13.6%) species to annual herbaceous plants.

In the following years, practically no work was carried out on improving the system of protected natural areas in the regions of Fergana, Andijan and Namangan, or the state cadastre was not maintained. For example, in the Yozyovon district, the nature monument "Yozyovon deserts", created in 1994, with an area of 1820.4, was created with the aim of preserving, enriching and protecting the sandy desert landscapes typical of Central Fergana, giving it the status of a reserve-etalon in the future. But the nature monument "Yozyovon Steppe", which acts as a benchmark for the Karakalpak desert, is the only one

for the steppe region of the Fergana Valley, protected under the Reserve regime, is losing its scientific, ecological, aesthetic and social significance as a result of the construction of the reservoir.

As a result, the yellow astragal, included in the Red Book of the Republic of Uzbekistan, is reduced in quantity and quality (degradation) of such as white and black Saxons, desert grapes, turong'il, which have become unique for the Fergana Valley; Animal representatives: goat, pig, pheasant, Fergana chipor lizard, Shtraux frog, Agama, corymailon, ochilon. This state is also observed in nature monuments "Central Fergana", "Akbarabad Sands", "Buwayda sands" and "zilha sands" in Fergana province. Of particular provincial importance, the "sands of Akbarabad" nature monument area has been converted into an area where construction raw materials are extracted, while the "sands of Buwayda" nature monument area has been severely damaged by the cultivation of rice and other agricultural crops. The nature monument area of "zilha Sands" has been converted into an enterprise acting as a "hospital". That is, under the influence of the chaotic nature of those who fall into the sand, the plant world is undergoing a serious transformation.

It should be noted that many of the species found in the Fergana Valley are of hunting significance, characterized by aesthetic pleasure-giving, sanitary or other beneficial aspect. Therefore, they are counted from species that are currently in decline or in danger of extinction. Maintaining them through excellent learning, protection and reproduction is one of the urgent tasks of today. With these taxa, students gain knowledge of protected animals found in the Fergana Valley during field practices and independently. The theoretical knowledge gained in the lectures is strengthened. It also caters for teachers of geography, biology and ecology of high schools, forest and agricultural workers, and for people of any profession interested in animal life.

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THE ROLE OF HOMOCYSTEINE IN FETAL ANOMALIES

Summary. Determination of the level of homocysteine should be used in the prenatal diagnosis of malformations of the central nervous system, heart and chromosomal abnormalities in the fetus. The use of methylfolate three months before conception and intake throughout pregnancy reduces the level of homocysteine and reduces the development of malformations in the fetus.

Key words: homocysteine, fetal malformations, metfolin.

Introduction Homocysteine (Hcy) is a sulfur-containing amino acid that is not included in the structure of proteins and takes part in the methylene cycle, is an intermediate product of transmethylation. Homocysteine was isolated in 1932. Conditions accompanied by hyperhomocysteinemia and homocystinuria were first described in 1962 when examining children with mental retardation [17]. With this pathology, a Marfan-like phenotype, visual impairment, and a tendency to thrombosis of any localization are observed, which leads to early death of patients [3]. In 1975, the homocysteine theory of atherosclerosis was formulated [23] based on the revealed pathogenic effect of homocysteine on the endothelium. Currently, hyperhomocysteinemia is associated with an increased risk of cardiovascular disease, pregnancy complications (recurrent miscarriage, hypertensive disorders), the occurrence of certain types of fetal malformations, cognitive impairment, neurodegenerative diseases, psoriasis, and carcinogenesis [24]. Interest in the study of hyperhomocysteinemia in malformations is associated with the difficulties of early diagnosis of these conditions, the need to clarify the etiology of the disorders that have arisen, and the search for effective methods of prevention due to the significant economic costs of treating children with congenital anomalies. Currently, the main method for diagnosing congenital fetal malformations is ultrasound, which makes it possible to visualize up to 70% of gross pathology [5, 10]. The source of homocysteine in the human body is methionine. It is an essential amino acid used in protein synthesis or in the synthesis of S-adenosylmethionine [24]. When methionine interacts with ATP (the process is catalyzed by the enzyme methionine adenosyltransferase), S-adenosylmethionine (SAM) is formed. This reaction is observed in almost all tissues. SAM is a universal donor of methyl groups for methylation reactions carried out by numerous methyltransferases [12]. About 100 reactions are known that are accompanied by the transfer of a methyl group to such substrates as proteins, nucleic acids, and lipids [15]. For example, DNA methylation is an important regulatory mechanism for gene expression, the basis

of epigenesis. DNA hypomethylation leads to chromosome instability and promotes mutagenesis [18]. The result of the transfer of the methyl group is the formation of S-adenosylhomocysteine (SAH), which, in turn, is an inhibitor of methyltransferase reactions, and therefore must be rapidly metabolized. This process is carried out with the help of the corresponding hydrolase and leads to the production of homocysteine. SAH can also bind to intracellular proteins or be removed from the cell. Homocysteine is further involved in the synthesis of cysteine (transsulfurization) or remethylated to methionine [15, 24, 26]. The sources of the methyl group in the latter reaction can be methylenetetrahydrofolate or betaine. Excess homocysteine is eliminated from the cell and appears in the blood plasma, where its normal level usually does not exceed 5 $\mu\text{mol/l}$. The level of homocysteine in blood plasma increases with age [11], has circadian rhythms, and depends on the quality and quantity of food intake [22]. During pregnancy, there is a slight decrease in the level of homocysteine, which can be explained by changes in the volume of circulating plasma. An increase in homocysteine content of more than 15 $\mu\text{mol/l}$ is interpreted as moderate (1630 $\mu\text{mol/l}$), medium (31-100 $\mu\text{mol/l}$) and severe or severe (more than 100 $\mu\text{mol/l}$) hyperhomocysteinemia [21]. In plasma, homocysteine binds to proteins (75%) or forms homocystin, i.e. is in the oxidized state. The reduced homocysteine accounts for only 1%. The sum of all forms of homocysteine in plasma is called total homocysteine (tHcy). The key enzyme of Hcy transsulfurization is cystathionine-P-synthase, the coenzyme of which is vitamin B6. Under physiological conditions, the reaction is irreversible [26]. The resulting cysteine is used for protein synthesis or for the formation of glutathione. Excess cysteine is oxidized to taurine and inorganic sulfates. About 70% of methionine is utilized in this chain, which emphasizes the importance of this metabolic pathway [16]. The remethylation of homocysteine involves cobalamin (vitamin B12) and folic acid, namely 5-methylenetetrahydrofolate as a methyl group donor. The formation of methylenetetrahydrofolate is catalyzed by methylenetetrahydrofolate reductase (MTHFR) in an irreversible reaction. Remethylation of homocysteine is carried out with the help of methionine synthase, the coenzyme of which is vitamin B12. The result of the reaction is the formation of tetrahydrofolate and methionine. Another donor of methyl groups for remethylation of homocysteine is betaine (a derivative of choline). The enzyme of this reaction is betaine homocysteine methyltransferase. This enzyme is mainly present in the liver [26]. It has been shown that in humans the amount of homocysteine undergoing remethylation and transsulfuration is approximately equal [15]. The regulator of homocysteine metabolism is the level of S-adenosylmethionine in the cell. High concentrations of this metabolite inhibit MTHFR, which reduces the flow of homocysteine in the reaction catalyzed by methionine synthase. In turn, this promotes the metabolism of homocysteine via transsulfuration (cystathionine P-synthase is activated), which occurs mainly in the liver and, to a lesser extent, in the kidneys. In other tissues

of the body, remethylation reactions mainly predominate. Thus, the liver plays an important role in the metabolism of homocysteine, since it is in it that the main amount of cystathionine-P-synthase is located. Hyperhomocysteinemia can occur with:

- 1) increased rate of homocysteine formation;
- 2) violation of transsulfurization processes;
- 3) a decrease in the rate of remethylation to methionine; here, the provision with vitamins (B2, B6, B9, B12) and microelements (Zn) plays an important role; it has been proven that hyperhomocysteinemia in 75% of cases is due to inadequate intake of these factors into the body [30];
- 4) the use of anticonvulsants;
- 5) administration of a folic acid antagonist, metatrexate;
- 6) MTHFR gene polymorphism; a mutation of the replacement of cytidine in position 677 by thymidine (C677 ^ T) was described, leading to the incorporation of alanine instead of valine in the polypeptide chain and the appearance of thermolabile properties of the enzyme with a decrease in its activity by 50%; the frequency of this mutation varies in different regions and among different ethnic groups, averaging 10–20% in Europeans [24, 26];
- 7) food load with methionine.

Currently, the relationship between hyperhomocysteinemia and the occurrence of fetal malformations is being intensively studied. Folate has been shown to be protective against neural tube defects [26]. Interestingly, the first literary data on this issue date back to the 18th century, when a Danish midwife in her notes noted an increase in the number of children with defects of the central nervous system after lean years [25] and the predominance of this pathology among the poorest segments of the population. Such manifestations were often noted as a consequence of natural disasters and wars. An increased incidence of malformations was reported in Holland after World War II, or a 3-fold increase in central nervous system malformations in children in Jamaica after a devastating hurricane [14]. **The aim** of our work was to determine the level of homocysteine in the plasma of pregnant women with normal fetal development and in the presence of congenital malformations. Introduce methylfolate 1000 mg into the treatment complex in patients with hyperhomocysteinemia.

Material and research methods. 60 pregnant women with various types of fetal anomalies were examined. The comparison group consisted of 39 patients with normal fetal development. The studied groups did not differ in age, parity, the onset of menstrual function, the presence of genital and extragenital pathology. detector. Statistical processing of the obtained results was carried out using nonparametric statistics.

Results. It was found that in the blood of pregnant women whose fetuses were diagnosed with malformations, there was a significantly higher level of homocysteine than in patients of the comparison group. It was significantly

higher in women whose children suffered from congenital heart defects, central nervous system and chromosomal abnormalities. There was no significant difference in the content of homocysteine in the blood plasma of pregnant women whose fetuses had such malformations as skeletal dysplasia, anomalies of the abdominal wall (omphalocele, gastroschisis), polycystic kidneys and lungs, and others (this subgroup includes cystic fibrosis, sacrococcygeal teratoma, atresia of the gastrointestinal tract). Noteworthy is moderate hyperhomocysteinemia detected in pregnant women of the comparison group. Only 28% of pregnant women in this group had a normal plasma homocysteine level, and in 33% this figure exceeded 30 $\mu\text{mol/l}$. It should be noted that 35.1% of women in the comparison group had hypertensive disorders in late pregnancy. Identified hyperhomocysteinemia in women of the comparison group may indicate inadequate preconception preparation, the main component of which is folate intake. According to the results of a survey conducted among women in both groups, it was found that only 11.1% (!) of patients took folic acid on the eve of the planned pregnancy and in the first 3 months of the onset of pregnancy. 37.1% of women reported taking folic acid during pregnancy, from about 7 to 8 weeks, although the formation of the neural tube and 4-chambered heart occurs up to 28 days from the moment of conception and up to 8 weeks of pregnancy, respectively. Therefore, the appointment of folic acid in this period and later loses its protective effect. Finally, 51.8% of women did not take folic acid even in the first 12 weeks of pregnancy! Moreover, about a third of the patients learned about the need to take folic acid to prevent fetal malformations only during the survey.

Discussion. The data obtained indicate the need for a significant change in the approach to preconception preparation, which is a significant reserve for reducing perinatal losses. No correlations were found between the level of homocysteine and the age of pregnant women, parity, the onset of menstrual function and sexual life in women of the main group. In the comparison group, a direct correlation was found between the homocysteine content and the age of the patients; there was no correlation between the homocysteine level and other studied parameters, which is consistent with the literature data [21]. Folic acid deficiency disrupts the process of homocysteine remethylation and leads to hyperhomocysteinemia, which, according to some authors, is the cause of neural tube defects and congenital heart anomalies [4, 26]. Moreover, both methionine synthase and cystathionine P-synthase are present in embryonic tissues already at the early stages of development [27]. Interesting data on folate deficiency are given in the work of Japanese authors [31]. Although Japan is considered to be a safe country in terms of vitamin sufficiency, the so-called "Westernization" of lifestyle, including in matters of nutrition, has led to an increase in the incidence of Down syndrome. The authors attribute this to an increased level of homocysteine in the blood plasma of the women examined by them. In the United States, in 1993, a government decree was adopted (in force since 1998)

on the saturation of cereal products with folic acid [26]. The results of these actions will be known in the near future. Many authors believe that the cause of fetal malformations may be the direct teratogenic effect of homocysteine [28]. In addition, homocysteine and its derivative, homocysteine-thiolactone, disrupt the processes of apoptosis, the main mechanism for the formation of cavities and organ configuration in the fetus (the appearance of cleft face and hard palate [32]), affect the process of neuron migration, and regulate ion fluxes. Ca²⁺ through membranes, inhibit the synthesis of antioxidant enzymes, activate oxidative stress and stress of the endoplasmic reticulum [19, 24, 28]. It should be noted that homocysteine-thiolactone can induce apoptosis in the cytotrophoblast [20] and, in addition, can be incorporated into the structure of the polypeptide chain and change the conformational properties of proteins, ultimately leading to disruption of their normal functioning [19].

Our data confirm the role of homocysteine in the genesis of malformations of the central nervous system and heart (see table). The level of homocysteine is also significantly increased in chromosomal abnormalities (in our study, these were cases of Down's syndrome and Klinefelter's syndrome). A possible cause of chromosomal pathology may be DNA methylation disorders, or the so-called epimutations. For example, DNA hypomethylation in the tissues of a developing embryo leads to an increased frequency of neural tube defects [26].

We found that none of the patients from the main group had well-known genetic risk factors. The average age of pregnant women was 25 years.

Study groups	Number of observations	Homocysteine level (μmol/l) /Me (25% - 75%)
Hydrocephalus	8	48.55 * / 26.32 - 80.44
Neural tube defects	2	60.25 * / 48.55 - 71.89
Chromosomal pathology	6	71.06 * / 20.96 - 109.47
Skeletal dysplasia	5	25.24 / 15.7 - 52.17
UPU	6	38.31 * / 29.54 - 74.62
Abdominal wall pathology	8	25.36 / 16.71 - 39.68
Polycystic kidneys and lungs	7	22.25 / 10.33 - 35.75
Other vices	5	34.62 / 28.46 - 61.85
Comparison group	39	22.52 / 3.285 - 52.44

Congenital anomalies in the fetus were detected by chance during multiple ultrasound examinations and after invasive diagnostic methods

(chromosomal abnormalities). This indicates the presence of epigenetic disorders in them. The term "epigenesis" refers to the modification of certain DNA regions (cytidine-guanosine), which regulates the implementation of the cell's genetic program without changing the nucleotide sequence of the genome [29]. The main mechanism of epigenetic regulation is DNA and histone methylation. It has been established that homocysteine directly or as a result of accumulation of SAH suppresses the activity of DNA methyltransferases and thus affects epigenesis [14]. Given that a significant number of congenital anomalies have a weak genetic basis (chromosomal diseases account for only 3% of all congenital malformations [7]), this mechanism may explain the occurrence of anomalies in the fetus. Perhaps hyperhomocysteinemia should be regarded as one of the epigenetic risk factors.

Interestingly, the described metabolic disorders can be identified at the preconception stage, and this will allow us to assess both the risk of obstetric complications (including the likelihood of congenital malformations in the fetus) and the quality of preconception preparation. Unlike ultrasound, which is inherently "stating", the detection of elevated levels of pathogenic metabolites long before the onset of pregnancy and the timely correction of the identified conditions can play a huge role in preventing the occurrence of fetal malformations.

Conclusions

1. Our data confirm the role of homocysteine in the genesis of fetal malformations. Determination of homocysteine levels should be used in the prenatal diagnosis of malformations of the central nervous system, heart and chromosomal abnormalities in the fetus. 2. The use of methylfolate at a dose of 1000 mg three months before conception and intake throughout pregnancy reduces the level of homocysteine and reduces the development of malformations in the fetus.

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THE PROCEDURE FOR PERFORMING CORRELATE EQUALIZATION OF A TRIANGULATION GRID USING MICROSOFT EXCEL

Annotation. One of the main tools in the Microsoft Office 2010 package is a spreadsheet program Microsoft Excel, which is part of the software of modern computers. Microsoft Excel is designed for the preparation and mathematical processing of spreadsheets under the control of the Windows operating system.

We aim to perform the process of equalization of the triangulation node by the correlate method using Microsoft Excel.

Key words: Excel, triangulation, measure, mathematical processing, Windows operation system, result, correlate method.

One of the main tools in the Microsoft Office 2010 package is a spreadsheet program Microsoft Excel, which is part of the software of modern computers. Microsoft Excel is designed for the preparation and mathematical processing of spreadsheets under the control of the Windows operating system.

We aim to perform the process of equalization of the triangulation node by the correlate method using Microsoft Excel.

Figure 1 shows a schematic of the measurement of angles in the triangulation type and Table 1 shows the results of the measured angles. V.D.Bolshakov, Yu.I.Markuze, D.O. Juraev, B. S. Kuz'min learn this methods.

Measurement Scheme:

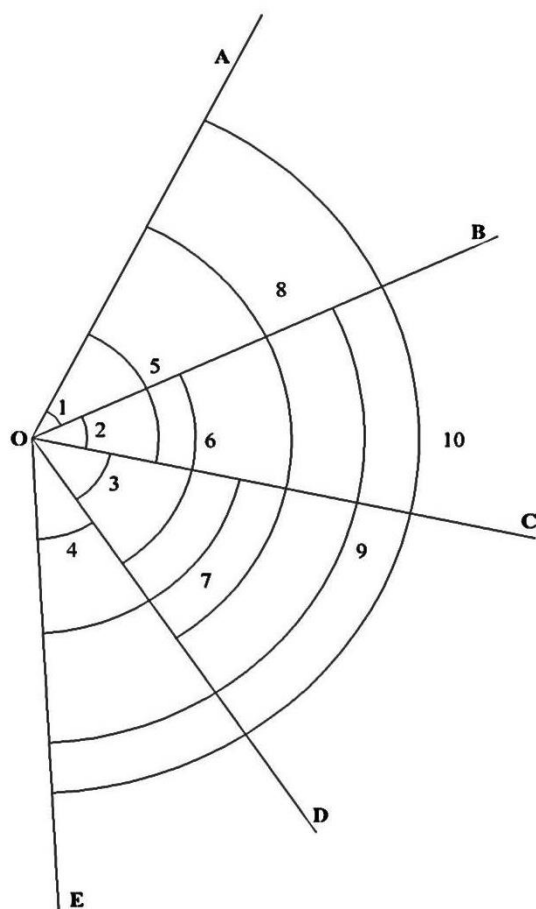


Figure 1

Measured Angle Values Table 1

Bur-chaklar	Bur-chaklar	O`lchangan qiymatlar x_i	Tenglama
1	A0B	580 15' 45",8	t_1
2	B0C	380 10' 10",8	t_2
3	C0D	61001' 11",0	t_3
4	A0C	96025' 53",1	$t_1 + t_2$
5	B0D	99011' 21",3	$t_2 + t_3$
6	A0D	1570 27' 04",6	$t_1 + t_2 + t_3$

As parameters, we take the first four of the ten measured angles. We define them by their equalized value t_1, t_2, t_3, t_4 (Table 1).

As an approximate value of the desired unknowns, we take the results of their measurements, namely:

$$t_1^0 = 58^{\circ}15'45,8''$$

$$t_2^0 = 38^{\circ}10'10,8''$$

$$t_3^0 = 61^{\circ}01'11,0''$$

Then we express the equal value of all ten measured quantities by the equal value of the four required unknowns to construct the dependence of the correlate equations.

$$\bar{x}_i = x_i - V_i = f_i(t_1, t_2, t_3, t_4)$$

(1) according to the formula

$$1) \bar{x}_1 = t_1 \quad 4) \bar{x}_4 = t_1 + t_2$$

$$2) \bar{x}_2 = t_2 \quad 5) \bar{x}_5 = t_2 + t_3 \quad (2)$$

$$3) \bar{x}_3 = t_3 \quad 6) \bar{x}_6 = t_1 + t_2 + t_3$$

To perform the process of correlate equalization of the triangulation network using Microsoft Excel is necessary to perform the following procedure:

1. In the Microsoft Excel program, we enter the measured values in the order shown in Figure 2, the selected desired unknowns (parameters), the approximate value of the detected parameters and the dependence of the constructed correlate equations[2].

О'лчangan бурчак	Бурчак номи	Тенглама
38:00:01	AOB	a
42:00:01	BOC	b
44:00:01	COD	c
33:00:01	DOE	d
80:00:22	AOC	a+b
86:00:12	BOD	b+c
76:59:52	COE	c+d
123:59:43	AOD	a+b+c
119:00:18	BOE	b+c+d
156:59:49	AOE	a+b+c+d

Figure 2.

2. We convert the measured values in degrees, minutes, seconds to radians in Microsoft Excel using geodetic instruments (theodolite tool). To do this, we enter the information in column 2 of Table 1 in the order shown in Figure 2 in Microsoft Excel - left-click on the arrow (format cell: number) in the corner of the item "Number" of the "Main" section of the program window (Figure 3a) and an additional working window as shown in Figure 3b is formed[2].

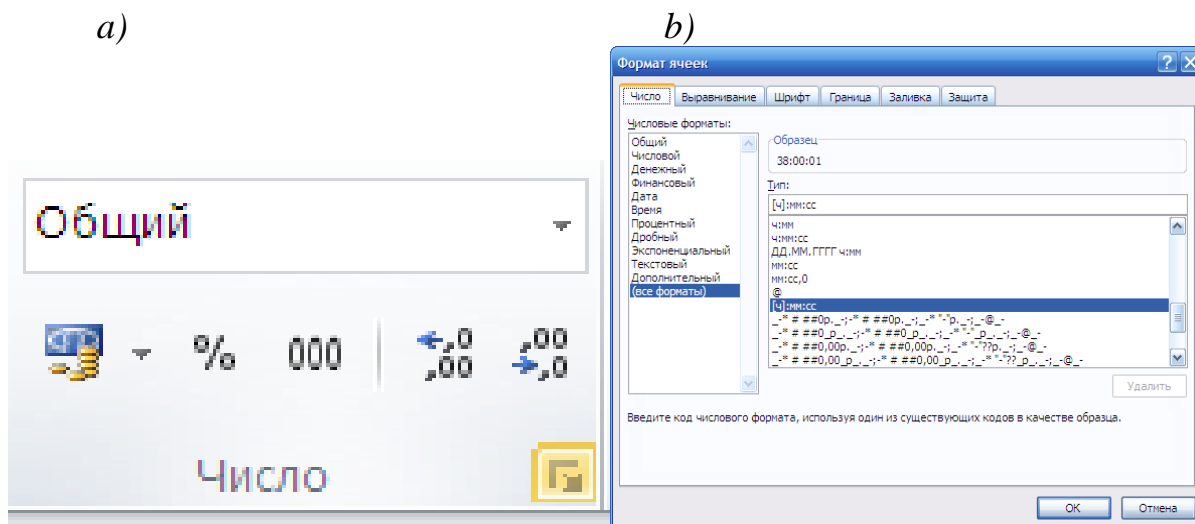


Figure 3.

Then we click on the "Number" item in the additional working window "Format cells" in Figure 3b, select the command "(all formats)" from the menu "Numeric formats:" and from the menu "Type" we select the "[ch]: mm: ss icon and activate the mode "Number" by pressing the button .

3. After activating the "Number" mode, multiplying the measured 180° values (expressed in degrees, minutes, seconds) entered in Microsoft Excel, $\pi = 3,141592.....$ our values become radian[10]. (Figure 4)

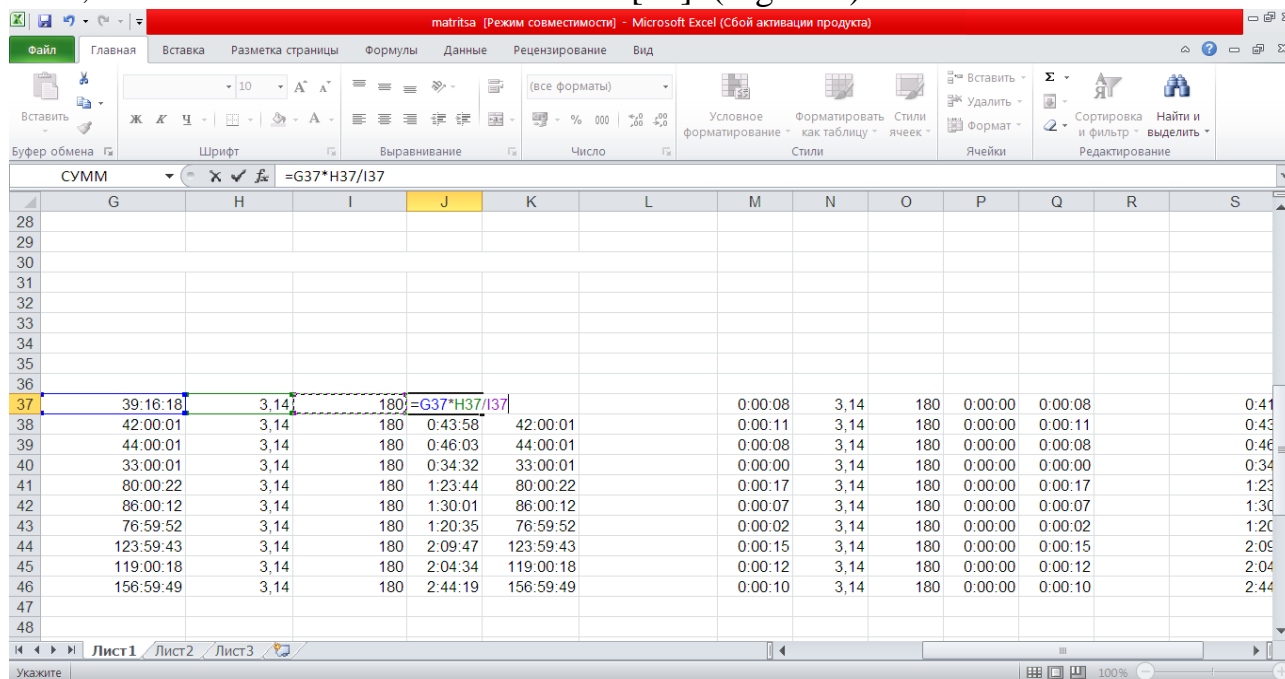


Figure 4.

4. Then we construct the correlate equation of corrections

$$V_i = a_{i1}\tau_1 + a_{i2}\tau_2 + a_{i3}\tau_3 + l_i \quad i = 1,2,\dots,6 \quad (3)$$

$$\text{This here: } a_{it} = \left(\frac{\partial \bar{x}_i}{\partial t_1} \right); a_{i2} = \left(\frac{\partial \bar{x}_i}{\partial t_2} \right); a_{ik} = \left(\frac{\partial \bar{x}_i}{\partial t_k} \right);$$

$$l_i = f_i(t_1^0, \dots, t_k^0) - x_i = x_i^0 - x_i \quad (4)$$

In the example of the 4th correction equation we show how to construct. The 4th equation is due to:

$$a_{41} = \left(\frac{d\bar{x}_4}{dt_1} \right)_0 = +1;$$

$$a_{42} = \left(\frac{d\bar{x}_4}{dt_2} \right)_0 = +1;$$

$$a_{43} = \left(\frac{d\bar{x}_4}{dt_3} \right)_0 = 0;$$

Free limit:

$$l_4 = (t_1^0 + t_2^0) - x_4 = 58^{\circ}15'47,8'' + 38^{\circ}10'12,8'' - 96^{\circ}25'25,1'' = 3,5''$$

We write the equation of all corrections in the same way.

- 1) $V_1 = \tau_1 = -1,5$
- 2) $V_2 = \tau_2 = -1,0$
- 3) $V_3 = \tau_3 = 0,0$
- 4) $V_4 = \tau_1 + \tau_2 + 3,5 = +1,0$
- 5) $V_5 = \tau_2 + \tau_3 + 0,5 = -0,5$
- 6) $V_6 = \tau_1 + \tau_3 + 3,0 = +1,5$

We enter the above steps in the Microsoft Excel spreadsheet (Figure 5).

O'lxangan burchak	Burchak nomi	Tenglama					
38:00:01	AOB	a	1	a			-8
42:00:01	BOC	b	2	b			11
44:00:01	COD	c	3	c			-8
33:00:01	DOE	d	4	d			0
80:00:22	AOC	a+b	5	a+b-0:00:20			-17
86:00:12	BOD	b+c	6	b+c-0:00:10			-7
76:59:52	COE	c+d	7	c+d+0:00:10			2
123:59:43	AOD	a+b+c	8	a+b+c+0:00:20			15
119:00:18	BOE	b+c+d	9	b+c+d-0:00:15			-12
156:59:49	AOE	a+b+c+d	10	a+b+c+d+0:00:15			10
	0:39:46	0:43:58	1:23:44	1:23:44	0:00:00	0:00:20	
	0:43:58	0:46:03	1:30:01	1:30:01	0:00:00	0:00:10	
	0:46:03	0:34:32	1:20:36	1:20:35	0:00:00	0:00:10	
	0:39:46	0:43:58	0:46:03	2:09:47	2:09:47	0:00:00	0:00:20
	0:43:58	0:46:03	0:34:32	2:04:33	2:04:34	0:00:00	0:00:15
	0:39:46	0:43:58	0:46:03	0:34:32	2:44:20	2:44:19	0:00:00

Figure 5[9].

5. After that, we compile the table of coefficients of the correction equation (1) according to the formula (5) in accordance with Table 1 and enter it

into the spreadsheet of Microsoft Excel and calculate it using the program (Figure 6-7).

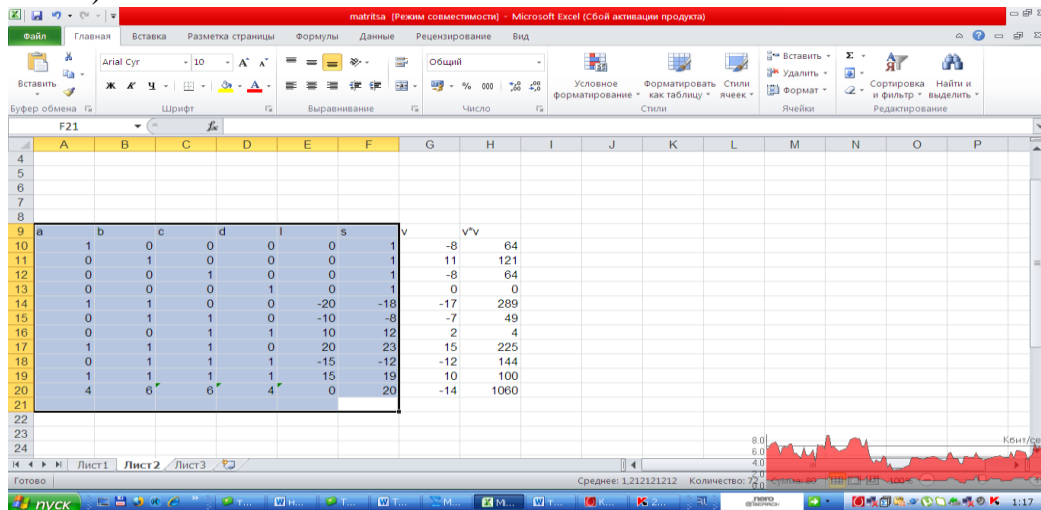


Figure 6[9].

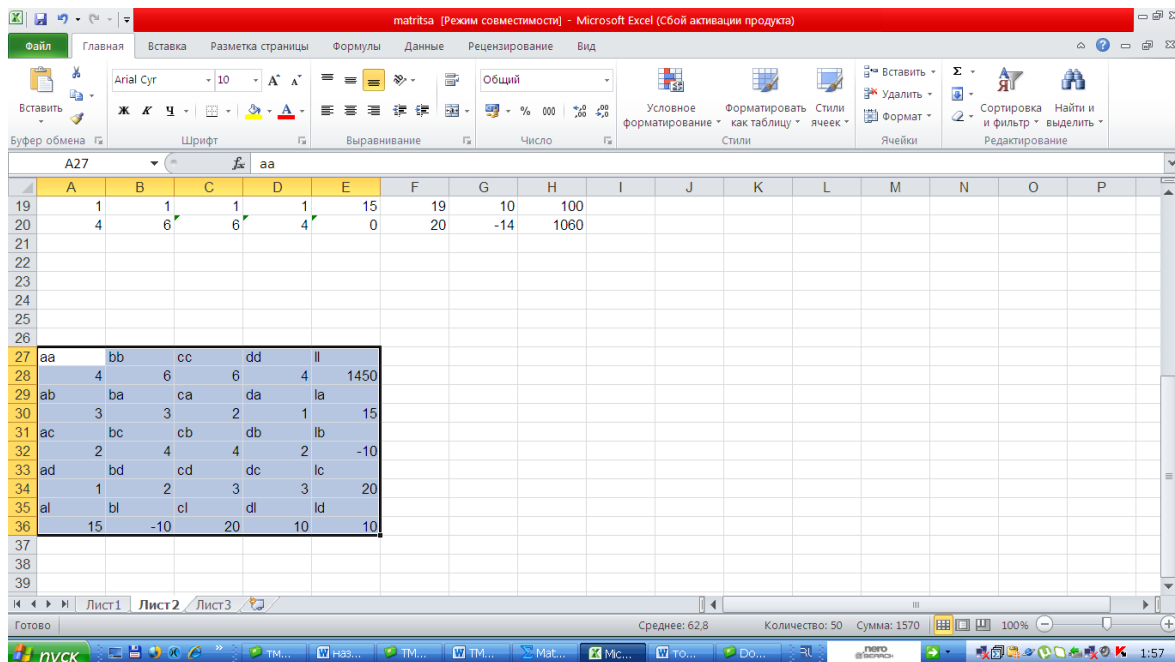


Figure 7[9].

Since it is the sum of the numbers on the columns, the sum of all the values of S_i is equal to the sum of the values above the double line.

6. Solving normal equations:

The system of equations consisting of four unknowns is as follows:

$$\begin{aligned}
 [a_1 a_1] \tau_1 + [a_1 a_2] \tau_2 + [a_1 a_3] \tau_3 + [a_1 l] &= 0 \\
 [a_1 a_2] \tau_1 + [a_2 a_2] \tau_2 + [a_2 a_3] \tau_3 + [a_2 l] &= 0 \quad (3) \\
 [a_1 a_3] \tau_1 + [a_2 a_3] \tau_2 + [a_3 a_3] \tau_3 + [a_3 l] &= 0
 \end{aligned}$$

Solving a system consisting of this normal equation is done in Microsoft Excel using the Kramer method as shown in Figure 8[2].

Figure 8.

7. Calculation of corrections to the measured results:

V_i for the measured angle value is found from the spreadsheet in Figure 6 according to the formula and the construction of this table is completed (Figure 9)[9]. Equality (1) and (4) are also checked.

Figure 9.

9. Calculation the equivalent value of the unknowns (parameters).

Hence, in this example, the measured quantities are selected as parameters, and it is appropriate to perform the considered calculations together with the calculations of the next stage.

10. Calculating the equivalent value of the measured quantities.

The correction is the equalized value of the angles in Figure 10 using V_i .

11. Final check of equation[9].

It consists of recalculating the equalized value of the angle according to the dependence of equations (2).

The test calculations are given in Figure 10.

	I	J	K	L	M	N	O	P	Q	R	S	T	U
36													
37	180	0:41:06	39:16:18		0:00:08	3,14	180	0:00:00	0:00:08		0:41:06	39:16:10	
38	180	0:43:58	42:00:01		0:00:11	3,14	180	0:00:00	0:00:11		0:43:57	41:59:50	
39	180	0:46:03	44:00:01		0:00:08	3,14	180	0:00:00	0:00:08		0:46:03	43:59:53	
40	180	0:34:32	33:00:01		0:00:00	3,14	180	0:00:00	0:00:00		0:34:32	33:00:01	
41	180	1:23:44	80:00:22		0:00:17	3,14	180	0:00:00	0:00:17		1:23:44	80:00:05	
42	180	1:30:01	86:00:12		0:00:07	3,14	180	0:00:00	0:00:07		1:30:01	86:00:05	
43	180	1:20:35	76:59:52		0:00:02	3,14	180	0:00:00	0:00:02		1:20:35	76:59:50	
44	180	2:09:47	123:59:43		0:00:15	3,14	180	0:00:00	0:00:15		2:09:47	123:59:28	
45	180	2:04:34	119:00:18		0:00:12	3,14	180	0:00:00	0:00:12		2:04:33	119:00:06	
46	180	2:44:19	156:59:49		0:00:10	3,14	180	0:00:00	0:00:10		2:44:19	156:59:39	
47													

Figure 10.

12. Accuracy assessment.

1. The mean square error of the directly measured results and the mean square of the “error of error”

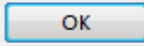
$$m = \sqrt{\frac{[V^2]}{n-k}} \quad (7)$$

$$m_m = \frac{m}{\sqrt{2(n-k)}} \quad (8)$$

To use the above formula in Microsoft Excel, we need to do the work in the order shown below. To do this, we need to enter formulas (7) and (8) into Microsoft Excel. In formula (7) we enter the numbers under the root in the spreadsheet of the program (Figure 11).

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2													
3													
4													
5													
6													
7													
8													
9	a	b	c	d	l	s	v	v^v					
10	1	1	0	0	0	0	1	-8	64				
11	0	1	0	0	0	0	1	11	121				
12	0	0	1	0	0	0	1	-8	64				
13	0	0	0	1	0	0	1	0	0				
14	1	1	0	0	-20	-18	-17	289					
15	0	1	1	0	-10	-8	-7	49					
16	0	0	1	1	10	12	2	4					
17	1	1	1	0	20	23	15	225					
18	0	1	1	1	-15	-12	-12	144					
19	1	1	1	1	15	19	10	100					
20	4	6	6	4	0	20	-14	1060	2	10	4		
21									12				
22									3,464102				
23												13,2916	
24									3,836955				
25													

Figure 11

Then we go to the command line "FORMULAS" from the command line of the program and click on the command "ROOT" from the menu "Mathematical" in the submenu "Library of functions" and type 1060 / (10-4) in the window "Number" and click on the button , and the result will appear on the screen (Figure 12).

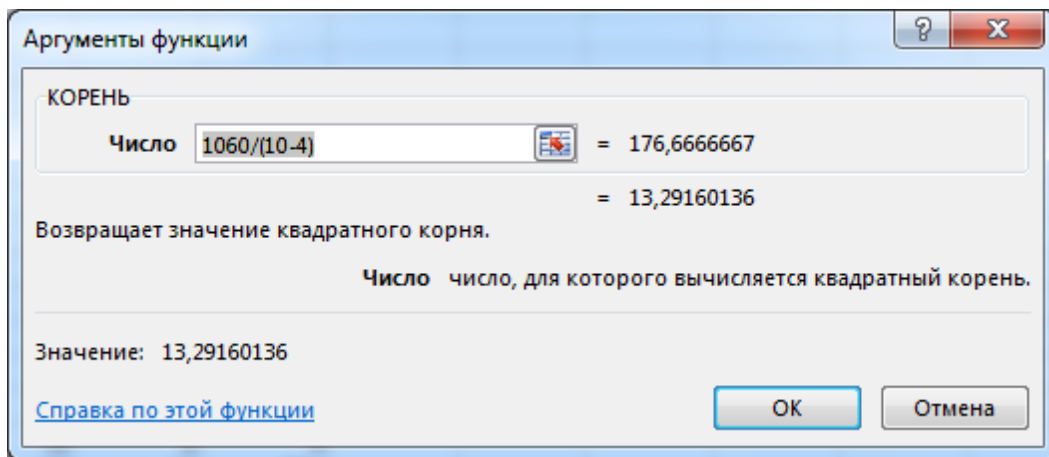


Figure 12.

After doing the above, we determine the values according to formula (8), again enter cell I-21 of the spreadsheet, create the formula = I20 * (J20-K20) and press Enter (Figure 13)[9].

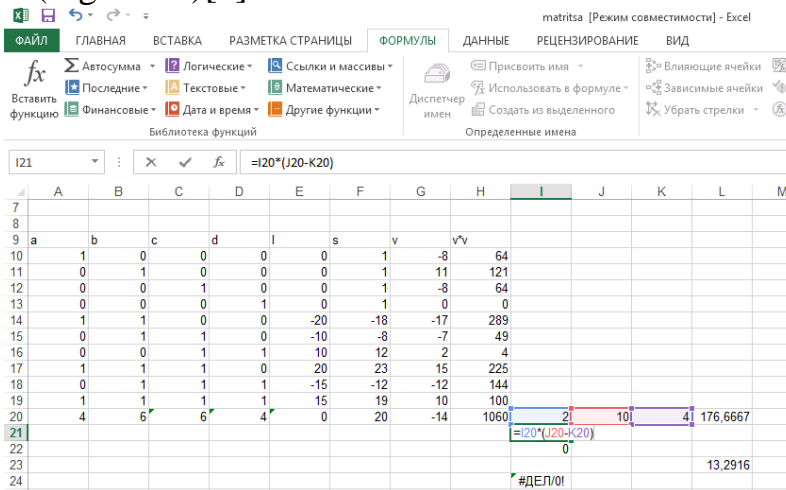
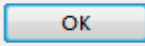


Figure 13.

Then we go to cell I-22, click "=", enter the command "FORMULAS" from the command line and click on the command "BASIC" from the submenu "Library of functions" from the menu "Mathematical" and the additional "Arguments function" In the "Number" window of the window, type the I-21 cell icon and  press the button, and the result is displayed on the screen (Figure 14).

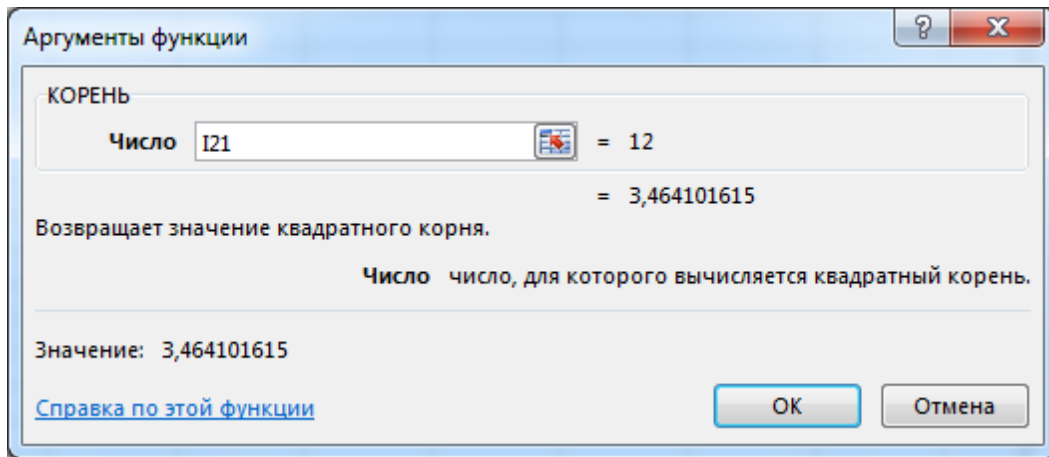


Figure 14.

Then we go to cell I-24, create the formula " $= L23 / I22$ " and get the final result (Figure 15).

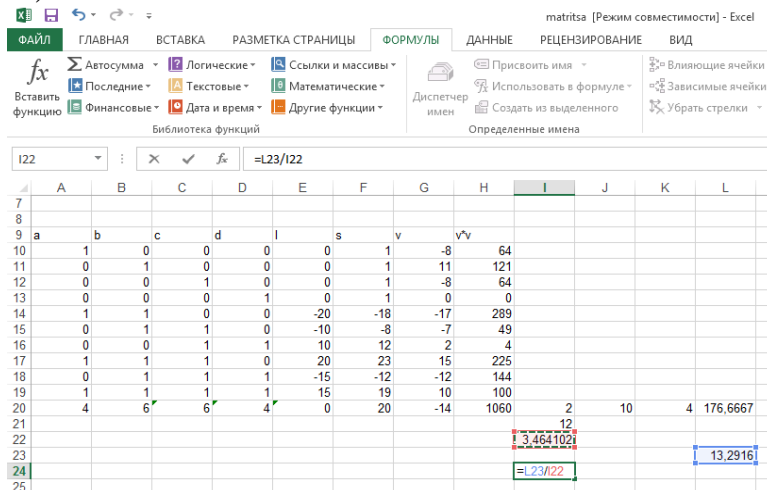


Figure 15.

In short, Microsoft Excel spreadsheet is a ready-made program that not only solves economic and financial problems, but also helps to solve complex calculations in the field of geodesy.

Thus, Microsoft Excel has the ability to solve existing problems in the discipline of "Theory of mathematical processing of geodetic measurements (correlate equalization of the triangulation network and the assessment of accuracy) and is a very useful program for solving complex problems in the field of geodesy.

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INDICATORS OF CENTRAL HEMODYNAMICS, VENTILATION, OXIMETRY AND BLOOD FILLING OF THE BRAIN DURING INDUCTION OF ANESTHESIA WITH SEVOFLURANE IN CHILDREN

Annotation. Sevoflurane, an inhaled anesthetic, is known to potentially increase intracranial pressure. While there are studies on its effects on the central nervous system, there is currently no data on how it specifically affects brain oxygen levels and blood circulation in children. To address this gap, a study was conducted on 22 children between 3 months and 12 years old. The study involved administering 6-8% sevoflurane in a normal oxygen flow through a mask, while assessing hemodynamic parameters, brain blood flow, and oxygen levels during catheterization of the main blood vessels.

Keywords: anesthesia induction, sevoflurane, cerebral oximetry, hemodynamic parameters, kids.

Introduction. The outstanding achievements of modern anesthesiology are largely due to the introduction of new drugs and new methods of anesthesia into clinical practice. In everyday practice, this may be due to a number of methodological, technical, financial and psychological problems that can be solved only if there is appropriate motivation. New technologies should change the quality of work of anesthesiologists, facilitate their work, increase the comfort and safety of anesthesia.

The purpose of the work. To increase the effectiveness and improve the quality of introductory anesthesia with sevoflurane in children of different age groups. Indicators of cerebral oximetry during induction of anesthesia with sevoflurane. When assessing the dynamics of cerebral oximetry indicators (Table.1) the most pronounced changes in HHb values were noted. The level of deoxyhemoglobin decreased statistically significantly throughout the study. By the end of the 1st minute after the start of sevoflurane inhalation, its values were lower than the initial values by an average of 6%, and by the 8th minute - by 12%. Changes in oxyhemoglobin were also statistically significant at all stages of the study. However, they were less pronounced than the changes in deoxyhemoglobin, and had a maximum increase in comparison with the baseline level in the range of 5.4% at 8 minutes from the start of sevoflurane inhalation.

The values of total hemoglobin changed slightly in the direction of increase throughout the period of induction of anesthesia. The dynamics of these changes was statistically unreliable, which indicated an insignificant increase in blood filling of the brain in the considered version of anesthesia induction in children. In the assessment of rSAT, which is an integral indicator of oxygenation of brain tissues, in all examined children, its significant dynamic increase was noted throughout the entire period of induction of anesthesia G-th minute after the start of sevoflurane inhalation. It acquired the maximum value at 8 minutes and exceeded the initial value by 3%. This increase was mainly due to a decrease in the fraction of restored hemoglobin, since the nominal dynamics of its values underwent the greatest changes. Values of cerebral oximetry indices during monoinduction of sevoflurane anesthesia in normooxic gas-narcotic mixture in children by the "over-pressure" method ($M \pm o, n=22$)

Indicators	Exodus. meaning.	Stages of min research							
		1	2	3	4"	5	6	7	8
HHb, McmA ⁻¹	87,54 ±3,02	82,17 ±3,10*	81,07 ±2,05*	80,01 ±3,31*	78,87 ±3,64*	78,62 ±3,49*	77,92 ±3,43*	77,27 ±2,12*	76,94 ±2,02*
O ₂ Нб, McmA-1	233,15 ±9,17	238,75 ±7,24*	239,91 ±8,32*	241,38 ±8,37*	243,00 ±9,16*	243,34 ±8,61*	244,28 ±7,39*	244,41 ±8,45*	245,85 ±9,34*
tHb, McmA-1	320,69 ±8,31	320,92 ±9,62	320,98 ±8,24	321,39 ±8,71	321,87 ±9,77	321,96 ±9,17	322,20 ±8,29	321,68 ±8,48	322,79 ±8,48
rSAT, %	69,80 ±0,44	71,00 ±0,49*	71,57 ±0,50*	71,68 ±0,58*	71,72 ±0,61*	71,79 ±0,62*	71,83 ±0,57*	71,90 ±0,58*	71,91 ±0,61*

Note: * - statistically significant difference from the initial value, $p < 0,05$.

The obtained data of cerebral oximetry testified to a weakly pronounced effect of sevoflurane on the oxygen status of the brain and its blood supply during spontaneous respiration with a normooxic gas-narcotic mixture, characterized by a significant increase in rSat due to a decrease in HHb against the background of almost unchanged tHb and a significant increase in O₂Нб. It is noteworthy that the dynamic decrease in systemic mean blood pressure (Table. 2) in no way affected blood filling and regional oxygen saturation of brain tissues. It is known that the blood filling of the brain is directly dependent on ADsr, which causes perfusion pressure in the brain. Since tHb' is an indirect indicator of blood filling of the brain and in the study it changed slightly, it can be stated that it did not depend on ADsr, which changed in the redistribution of values that do not affect the perfusion pressure autoregulation system.the brain. The same provision is legitimate in the interpretation of the relationship. ADsr

and rSat, which nevertheless statistically significantly increased. Thus, it can be argued that the obtained significant changes in cerebral oximetry were due not to changes in hemodynamic parameters and in particular pressure, but directly to the direct influence of sevoflurane, manifested in a decrease in the deoxyhemoglobin fraction and an increase in regional saturation. The explanation of this fact is that sevoflurane, like other halogen-containing anesthetics, reduces the level of metabolism in the brain, due to which there was a decrease in the fraction of deoxyhemoglobin and an increase in regional oxygen saturation of brain tissues (rSat). In addition, a significant change in O2N with a more pronounced significant decrease in HHb indicated not only a change in the oxygen content in its connection with hemoglobin, but also indirectly (according to the integral indicator - rSat) indicated an increase in its content in the total brain tissues with a decrease in metabolism.

Assessment of hemodynamics and respiration.

Table 2 presents data on hemodynamics, hemoglobin oxygen saturation and respiration. The absolute values of the studied indicators presented in the table have an average character and cannot characterize a specific age period, because the group of examined patients had a significant variation in age and, accordingly, in the age values of the evaluated indicators. However, it was of fundamental importance in the study to determine the trend of changes in the estimated indicators and the reliability of these changes during induction and anesthesia. Values of hemodynamic parameters of hemoglobin oxygen saturation and ventilation during monoinduction of anesthesia by sevoflurane inhalation in children by rapid inhalation induction ($M \pm o, n=22$)

Indicators	Stages of min research								
	Exodus	1	2	3	4	5	6	7	8
ADs, mm.rt.st.	110,4± 21,79	98,00± 11,51*	90,40± 20,17**	88,00± 20,05**	78,67± 26,76**	84,67± 12,68**	87,07± 10,83**	87,20± 10,39**	89,20± 10,99**
ADd, mm.rt.st.	64,56± 24,25	51,06± 8,19**	45,06± 14,21**	44,81± 18,26**	42,69± 16,09**	39,12± 9,62**	41,94± 13,76**	39,94± 10,50**	45,44± 12,75**
ADsr, mm.rt.st.	73,00± 21,82	60,63± 9,41*	55,81± 15,81"	50,81± 10,20**	50,13± 9,54**	50,81± 10,15**	52,81± 9,03**	53,13± 9,34**	55,44± 13,65**
ChЧСС, ud min	109,31 ±21,99	116,08 ±25,25	115,77 ±27,51	106,16 ±20,99	102,08 ±20,64	100,15 ±20,17	99,62 ±21,66	98,92 ±22,88-	100,07 ±18,96
sHbO ₂ , %	99± 0,91	98± 1,17	97± 1,23	95± **	95± 1,25	95± 1,14**	96± 2,16	96± 2,37	96± 2,47
ChD	28,56± 6,12	26,81± 4,91	34,01± 3,46**	35,67± 3,61**	35,75± 3,78**	32,15± 3,92	31,13± 4,09	32,17± 4,03	32,5± 3,87

etCO ₂ , mm.rt.st.	39,42± 1,29	41,17± 2,47	44,56± 1,27	44,82± 1,56**	45,02± 0,91**	44,96± 1,05**	43,11± 1,39**	43,24± 1,31**	43,16± 1,28
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Note: * - statistically significant difference from the previous stage (p<0,05), ** - statistically significant difference from the initial indicator (p<0,05).

When assessing hemodynamics, it was noted that the inter-stage differences in all blood pressure indicators were statistically unreliable, with the exception of the value of the first minute after the start of sevoflurane inhalation. However, with respect to the initial value at the first minute after the start of sevoflurane inhalation, the ADs decreased by 11%, ADd. -20.9% and ADsr-16.9%. The tendency to decrease blood pressure persisted throughout the entire period of induction of anesthesia, and by the 8th minute from the beginning of the ADs decreased by 19%, ADd by 29.6% and ADsr by 24.1%. These changes were statistically significant in relation to the initial values of the studied indicators (p<0.05). The dynamics of heart rate was characterized by a slight increase in values during the first two minutes after the start of sevoflurane inhalation with a subsequent decrease throughout the entire period: induction of anesthesia. Changes in heart rate values at all stages of the study were statistically unreliable with respect to the initial values, as well as with respect to the previous stage of the study (p>0;05). Throughout the induction period, sHbO₂ tended to decrease, which was statistically significant with respect to the initial value at the 3rd and 5th minutes from the start of sevoflurane inhalation. At the same time, the saturation of hemoglobin with oxygen remained within normal values and did not require any correction. The respiratory rate during the induction of anesthesia statistically significantly increased by 19.1% at the 2nd minute after the start of anesthesia induction compared to the initial value, reaching the maximum at the 4th minute (an increase of 25.2%), and subsequently a slight decrease by the 8th minute. The inter-stage differences were statistically unreliable. Despite the increase in the respiratory rate during the induction of anesthesia with sevoflurane, when evaluating the capnometry indicators, it was noted that by the end of 1 minute from the start of induction, the etCO value (41.17+2.47 mmHg.) practically did not change in comparison with the initial value (39.42+1.29 mmHg). At the 2nd minute, the concentration of CO₂ on exhalation statistically significantly increased by an average of 13%, at the 4th minute by 13.7% compared to the initial value and subsequently did not undergo significant changes until the 8th minute. The inter-stage differences in the indicators were not statistically significant, while the absolute values of etCO₂ did not exceed the permissible upper limit. Thus, it can be assumed that the increase in respiratory rate during the period of rapid inhalation induction of sevoflurane anesthesia in children was compensatory in nature as a result of a decrease in respiratory volume (more shallow breathing) under the influence of high concentrations of sevoflurane in the first minutes of induction according to

this technique, which is confirmed by the dynamics of etCO₂ concentration. At the same time, since the etCO₂ and sHbO₂ indicators remained within the physiological values, it can be indirectly assumed that this compensation was adequate. It should be noted that the revealed changes on the part of the studied hemodynamic and ventilation parameters were comparable with previously published data from other researchers. Examples are presented as confirmation of the obtained data on cerebral oximetry. Example 1. Figure 1 shows the dynamics of cerebral oximetry indicators of patient N., 1g.9months, I.B. 16436-s/2007, who underwent catheterization of the subclavian vein under sevoflurane monoanesthesia (rapid induction) with spontaneous breathing. From left to right along the abscissa axis, the 1st label indicates the beginning of sevoflurane inhalation, after which there was a dynamic increase in rSat, tHb, O₂Hb and a decrease in HHb. During the induction of anesthesia, 3 minutes after its start (mark 2), a sharp decrease in rSat was noted due to the fact that the anesthetic ran out in the evaporator, which was confirmed by the indications of the gas analyzer. The multidirectional dynamics was noted in the values of tHb, O₂Hb, which began to decrease, and HHb increased. After sevoflurane was poured into the evaporator and anesthesia induction resumed (mark 3), regional saturation increased again and continued to increase throughout the entire period of anesthesia induction. The decrease in the values of tHb, O₂N was replaced by an increase again, and the increase in HHb - a decrease. This record of the dynamics of cerebral oximetry indicators gives a visual representation of the nature of the change in the oxygen status of the brain and the effect of sevoflurane on it when inhaled in the air stream during spontaneous breathing. The following two examples also confirm the unidirectionality of the dynamics of the studied indicators of cerebral oximetry. In the operating room, a sensor of the cerebral oximetry monitor was applied to the child before the induction of anesthesia and the registration of indicators of the oxygen status of the brain was started. During the anesthesiological manual (fast, induction) - and the manipulation performed, the indicators of pulse oximetry, hemodynamics and gas composition of the arterialized. The blood levels were within acceptable normal values. The graph (Fig. 11) shows that the initial rSat value before inhalation of the anesthetic was 65.7% (arrow 1). From the beginning of inhalationanesthetic, the value of the indicator increased dynamically and by the time when effective depression of consciousness was noted according to clinical signs (27 seconds from the beginning of induction of anesthesia), it corresponded to 67.8% (arrow 2), which exceeded the initial value by 2%. By the end of the 1st minute from the beginning of inhalation, rSat increased to 68.4% (arrow 3), i.e. by 2.7% of the initial value. Example 2. Patient C, 4 years old, medical history, 3628-c/2007, diagnosed with retroperitoneal neuroblastoma. The child was admitted for planned surgical treatment. Induction of anesthesia was performed by inhalation through a face mask of a normooxic gas-narcotic mixture including 8 vol% sevoflurane. The induction time of

anesthesia was 4 minutes, the time of loss of consciousness, determined by clinical criteria (the patient's lack of response to auditory, visual and tactile stimuli) was 20 seconds. On the graph, the moment of the beginning of the inhalation of the anesthetic is marked with arrow 1, the rSat value corresponded to 68.1%. Almost immediately, a dynamic increase in the recorded indicator was noted, which at the 20th second was 70.3% (arrow 2), and by the end of the 1st minute from the beginning of inhalation increased to 71.8% (arrow 3). A change of more than 2% of the initial value of rSat corresponded to the period of loss of consciousness by the patient, which was recorded according to clinical signs - there was no response when contacting the patient, he did not react when directing a beam of light at the pupils and at the moment of touching him.

Conclusions. Evaluation of step-by-step and rapid ("bolus") methods of inhalation induction of anesthesia with sevoflurane showed that the latter is safe, comfortable, effective in children of different age groups. According to clinical signs, the methods of rapid inhalation induction of BIIZHEL and "over-pressure" have no significant differences in practical significance. When using the step-by-step method of introductory anesthesia, the frequency of manifestations of arousal is 1.6 times higher and the time of loss of consciousness and the time of onset of the surgical stage exceeds that with the "bolus" method by 2-2.5 times, which levels the positive qualities of sevoflurane.

1. During the period of rapid induction of anesthesia with sevoflurane in children, the heart rate significantly increases by 25.2%, the blood pressure significantly decreases by 16.9%, the heart rate changes slightly.

2. The oxygen status and blood filling of the brain with rapid induction of anesthesia with sevoflurane in children are characterized by a significant increase in regional saturation by an average of 3% due to a significant decrease in deoxyhemoglobin by 12% and an increase in oxyhemoglobin by 5.4%, while the indicators of total hemoglobin have no statistically significant changes, which indicates a weakly pronounced effect of sevoflurane on blood filling of the brain.

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SHEROBOD TUMANINING IQTISODIY-IJTIMOIIY RIVOJLANISH MASALALARI

Annotatsiya. Mazkur maqolada Surxondaryo viloyatining Sherobod tumani joylashgan o'рни, geografiyasi, demografik va iqtisodiy ko'rsatkichlari, transport kommunikatsiyasi, salohiyati haqida so'z boradi. Shuningdek Sherobod tumanining joylashgan o'rin xususiyatlaridan kelib chiqib uning turizm imkoniyatlari, tumanda turizmni rivojlantirish masalalari yoritilgan.

Kalit so'zlar. Iqtisodiy ko'rsatkichlari, qishloq xo'jaligi, tabiiy boyliklar, mehnat resurslari, aholi soni, investitsion muhiti, aholining bandlik darajasi, aholining demografik salohiyati, ishlab chiqarish korxonalari.

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ISSUES OF ECONOMIC AND SOCIAL DEVELOPMENT OF SHEROBAD DISTRICT

Abstract. This article talks about the location, geography, demographic and economic indicators, transport communication, potential of Sherabad district of Surkhandarya region. Also, based on the characteristics of the location of Sherabad district, its tourism opportunities, issues of tourism development in the district are highlighted.

Key words: economic indicators, agriculture, natural resources, labor resources, population, investment environment, employment rate of the population, demographic potential of the population, production enterprises.

KIRISH

Sherobod tumani 1926 -yil 29 sentyabrda tashkil etilgan. Maydoni 2,73 ming km². Chegarasining umumiy uzunligi 188 kmni tashkil etadi, shundan shimolda Boysun tumani bilan (50 km), janubdan Muzrabot (32 km), sharqdan Qiziriq (30 km) hamda g'arbdan Turkmaniston davlati bilan (76 km) chegaradosh. Relyefi tekislik, adir va tog'likdan iborat. Tekislik qismi cho'l landshaftli. Tuman g'arbida Ko'hitang tog' tizmasi (eng baland joyi Ayri ota cho'qqisi, 3139 m), tog'lar orasida Zarabog' va Pashxo'rd botiqlari joylashgan. Janubiy g'arbidan shimoli-sharqqa tomon SherobodSariqamish qirlari o'tadi.

Foydali qazilmalardan katta zaxiraga ega bo'lgan osh tuzi, oltingugurt, ko'mir, yonuvchi slanets, marmar, granit va qurilish materiallari konlari mavjud. Asosan agrar- industrial, sanoati foydali qazilmalar va qishloq xo'jaligi negizida

rivojlanmoqda. Ixtisoslashuvi; Qurilish materiallari (zaxira: sement-707 mln.tonna, gips va angidrid-6,4 mln. tonna, pardoz toshlari- 2,5 mln. kub, mineral tuzlar-43,3 mln.tonna)

TADQIQOT MATERIALLARI VA METODOLOGIYASI

Iqlimi. quruq subtropik iqlim. Yillik oʻrtacha temperatura 18°. Yanvarning oʻrtacha temperaturasi tekislik qismida 3,6°, togʻlarda –6°, eng past temperatura –20°. Iyulning oʻrtacha temperaturasi 32,1°, eng yuqori temperatura 48°. Yiliga 150 mm yogʻin tushadi, gʻarbiy togʻ oldi zonasida 500 mm ga yetadi.

Dastlabki maʼlumotlarga koʻra, 2023- yilning 1- aprel holatiga Sherobod tumani doimiy aholi soni 207,1 ming kishini tashkil qildi va yil boshidan 1,2 ming kishiga yoki 0,5 foizga koʻpaydi. Viloyat statistika boshqarmasi maʼlumotlariga koʻra, 2022- yilning 1- yanvar holatiga, Sherobod tumani doimiy aholisi 201 972 kishini tashkil etmoqda.

2022- yilning 1- aprel holatiga Sherobod tumanida 49,3 % ayollar va 50,7 % erkaklar tashkil etgan. Demak, Sherobod tumanida ayollar soni erkaklar sonidan kam ekanligini kuzatishimiz mumkin.

TADQIQOT NATIJALARI

Xoʻjaligi asosan agrar- industrial, sanoati foydali qazilmalar va qishloq xoʻjaligi negizida rivojlanmoqda. Ixtisoslashuvi; Qurilish materiallari (zaxira: sement-707 mln.tonna, gips va angidrid-6,4 mln. tonna, pardoz toshlari- 2,5 mln. kub, mineral tuzlar-43,3 mln. tonna), toʻqimachilik va tikuv-trikotaj sanoati(etishtirish 21 ming. tonna), tuzni qayta ishlash va anorchilik klasteri (5,9 ming tonna anor yetishtirildi 2020 yil) tashkil etadi.Sanoati: Dastlabki maʼlumotlarga asosan, 2023- yilning yanvar-mart oylarida Sherobod tumanida faoliyat koʻrsatayotgan sanoat korxonolari tomonidan 263,1 mlrd. soʻmlik sanoat maxsulotlari ishlab chiqarilishiga erishildi va 2022- yilning shu davriga nisbatan oʻsish surʼati 97,9 % ni tashkil etdi. 22,2 mlrd. soʻmlik isteʼmol tovarlari ishlab chiqarilib, 2022- yilning shu davriga nisbatan 124,9 foizni tashkil etadi.Bugungi kunda kichik biznes va xususiy tadbirkorlik mamlakatimiz ichki bozorini tovar va xizmatlar bilan taʼminlashda, aholi bandligi va real daromadlarini oshirishda, resurslarni oqilona taqsimlash va ulardan samarali foydalanishda, ijtimoiy guruhlar daromadlarining nomutanosibligini kamaytirishda, iqtisodiyotning turli tarmoqlari oʻrtasidagi oʻzaro aloqalarni yaxshilashda katta ahamiyatga ega boʻlib, islohotlarni chuqurlashtirishning asosiy katalizatori hisoblanadi. Kichik biznes va xususiy tadbirkorlik subʼektlari bozor konʼyunkturasi oʻzgarishlariga ham, isteʼmolchi talabi oʻzgarishlariga ham tez moslashishga qodir boʻlib, isteʼmol bozoridagi muvozanatni ushlab turishda muhim rol oʻynaydi, shuningdek, raqobat muhitining shakllanishiga xizmat qiladi.

2023- yilning yanvar-mart oylarida tumanda 263,1 mlrd. soʻmlik sanoat mahsuloti ishlab chiqarilishi amalga oshirilgan boʻlib, shundan 26,1 mlrd. soʻm

yoki umumiy hajmning 9,9 % ni kichik biznes sub'ektlari tomonidan ishlab chiqarilgan sanoat mahsuloti tashkil qilganligini ko'rishimiz mumkin.

XULOSA VA TAKLIFLAR

Xulosa qilib aytganda yaqin kelajakda tumanni iqtisodiy-ijtimoiy rivojlantirishga quyidagilarni hisobga olish maqsadga muvofiq deb hisoblaymiz.

1. Tumanda sanoat tarmoqlarining diversifikatsiyasi past darajada. Yaqin kelajakda tuman xududida kompleks tog'-kon geologik qidiruv ishlarini jadal sur'atlarda olib borish hisobiga bu yerda yangi tog'-kon sanoat korxonalarini qurib ishga tushirish muhim ahamiyatga ega.

2. Ma'lumki tuman anori bilan mashhur hisoblanadi. Kelajakda anor plantatsiyalarini ko'paytirish va shu joyning o'zida qayta ishlash zarur. Shu sababli tumanda anorni eng so'nggi zamonaviy texnologiyalar asosida qayta ishlash korxonalarini barpo etish va uni to'g'ridan-to'g'ri dunyo bozoriga olib chiqish darkor. Eksport-import hajmini yanada rivojlantirish, yangi investorlarni jalb qilish lozim.

3. Tuman xududida joylashgan Xo'jaikon tuz konini qayta modernizatsiya qilish orqali osh tuzini qazib chiqarish hajmini oshirish va bu hududda turizmni jadal suratlarida rivojlantirish zarur.

4. Tuman o'ziga xos tabiiy iqlim sharoitiga ega bo'lib, bu yerga qishloq xo'jaligining bog'dorchilik, meva-sabzavotchilik, polizchilik sohasini rivojlantirish maqsadga muvofiqdir. Shuningdek tuman yer fondi tarkibiga yaylovzorlarning katta maydonlarga egaligi chorvachilik sohasining qoramolchilik, qo'y va echkichilik, asalarichilik kabi sohaslarini rivojlantirish maqsadga muvofiqdir.

5. Tumanda qishloq xo'jaligi mahsulotlarini sanoat asosida qayta ishlovchi yangi zamonaviy korxonalarini qurib ishga tushirish orqali xalq iste'mol mollarini ishlab chiqarish yo'lga qo'yish muhim ahamiyatga egadir.

6. Tuman yer fondining katta qismini tog'liklar egallaydi. Bu yerda o'sadigan dorivor o'simliklar bazasida farmatsevtika sanoatini rivojlantirish maqsadga muvofiq.

7. Tumanda bir qancha tarixiy, biologik hamda shifobaxsh ob'ektlar bor. Bularga Jarqo'ton arxeologik yodgorligi, Xo'jaikon tuz koni, Imom Termiziy maqbarasi va boshqa qator ko'zga ko'rinarli ob'ektlar mavjud. Shu sababli tumanda turizm sohasini rivojlantirish maqsadida kompleks infrastruktura sohaslarini barpo qilish maqsadga muvofiqdir.

7. Kichik va o'rta biznes sohaslarini iqtisodiyotning barcha tarmoqlarida rivojlantirish orqali ichki va tashqi bozor uchun sifatli xalq iste'mol mollarini ishlab chiqarishni yo'lga qo'yish.

8. Tumanda aholiga xizmat ko'rsatish, jumladan ichki avtomobil yo'llar, turar joylar qurilishi, elektr-energiya, gaz, ichimlik suvi bilan ta'minlash, sog'likni saqlash, ta'lim xizmatlari, shuningdek maishiy xizmat turlarini zamonaviy talablar asosida rivojlantirishni taqoza etadi.

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**MUSTAQILLIK YILLARIDA ANGOR TUMANIDA QISHLOQ
XO'JALIGINING RIVOJLANISHI VA TUMANDADI QISHLOQ
XO'JALIGI BILAN BOG'LIQ BO'LGAN MUAMMOLARNI YECHISH
MASALALARI**

Annotatsiya. Ushbu maqolada Surxondaryo viloyatining Angor tumanida qishloq xo'jaligining rivojlanish tendensiyalari va ayrim ijtimoiy ko'rsatkichlari tahlil qilinadi, qishloq xo'jaligi maxsulotlarini ishlab chiqarilish, xizmat ko'rsatish tarmoqlari tarkibi va aholining ish bilan ta'minlanishida qishloq xo'jaligining ahamiyati baholanadi. Tuman aholisi orasida paydo bo'layotgan ish bilan bandlik muammolari, tumanda qishloq xo'jaligini intensive tashkil etishda vujudga kelayotgan muammolar va ularning asosiy sabablari, tumanning investitsion muhitining rivojlanishiga ta'sir etuvuchi omillar o'rganilib taklif va tavsiyalar berilgan.

Kalit so'zlar: Iqtisodiy ko'rsatkichlari, qishloq xo'jaligi, tabiiy boyliklar, mehnat resurslari, aholi soni, investitsion muhiti, aholining bandlik darajasi, aholining demografik salohiyati, ishlab chiqarish korxonalarini.

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**DEVELOPMENT OF AGRICULTURE IN ANGOR DISTRICT IN THE
YEARS OF INDEPENDENCE AND ISSUES OF SOLVING PROBLEMS
RELATED TO DISTRICT AGRICULTURE**

Abstract. This article analyzes the development trends and some social indicators of agriculture in Angor district of Surkhondarya region, evaluates the importance of agriculture in the production of agricultural products, the structure of service networks and the employment of the population. The problems of employment arising among the residents of the district, the problems arising in the intensive organization of agriculture in the district and their main reasons, the factors affecting the development of the investment environment of the district are studied and suggestions and recommendations are made.

Key words: economic indicators, agriculture, natural resources, labor resources, population, investment environment, employment rate of the population, demographic potential of the population, production enterprises.

KIRISH

Mamlakatimizda mustaqilligimizdan keyingi yillardakichik hududlarni o'rganishga chuqur e'tibor qaratila boshlandi. Lekin, o'tgan asrda tadqiqotlar katta hududlar darajasida olib borilgan va yuzakiligi yorqin ko'zga tashlanib turadi, bugungi kun tadqiqotlar ko'lami esa mikro-mintaqalar darajasida olib borilmoqda va chuqur ilmiy tadqiqot ishlari va kuzatuvlarni talab qiladi. Hozirgi globallashuv davridan ma'lumki, umumiy tadqiqot - katta maydonlardan kichik maydonlarga- yani katta hududlar kichik hududlarga emas aksincha kichik hududlarda o'tkazilgan tadqiqotlar katta hududlar geografiyasiga xizmat qiladi, chunki geografik hodisalarning kelib chiqishi va har qanday mintaqadagi hodisalarning sabablari va oqibatlarini aniq ochib berish mukammal darajada olib boriladi va bu esa hududning iqtisodiy ijtimoiy ustunliklarini to'g'ri anglab yetishda, tabiiy resurslaridan samarali va intensiv foydalanishda, hududdagi muammolarni to'g'ri tushunishda va ularni hal qilishda muhim ahamiyat kasb etadi.

TADQIQOT MATERIALLARI VA METODOLOGIYASI

Angor tumanining qishloq xo'jaligi tarmoqlariga to'xtaladigan bo'lsak, tuman g'alla, paxta va sabzavot-poliz mahsulotlari etishtirishga ixtisoslashgan. Bog'dorchilik va tokchilik bilan ham shug'ullaniladi. 2022- yilning yanvar-dekabr yakunlariga ko'ra, qishloq, o'rmon va baliqchilik xo'jaligi mahsulot (xizmat)lar umumiy hajmining 98,7 % i - dehqonchilik va chorvachilik, ovchilik va ushbu sohalarda ko'rsatilgan xizmatlar, 0,9 % i - o'rmon xo'jaligi, 0,4 % i - baliqchilik xo'jaligi hissasiga to'g'ri keladi. Bunda Angor tumani qishloq xo'jalik mahsulotlarining hajmi 1626 mlrd so'mni tashkil etadi va o'tgan yilga nisbatan o'sish 100.4 foizni tashkil etdi. Agarda Angor tumanining qishloq xo'jaligi tarmoqlariga nazar tashlaydigan bo'lsak 61.3 foizni dehqonchilik tashkil etadi, chorvachilik esa 38.7 foizni tashkil qiladi. Xo'jalik toifalari bo'yicha tahlillar, qishloq xo'jaligi mahsulotlari umumiy hajmining 65,6% i - dehqon va tomorqa xo'jaliklariga, 26,7 % i - fermer xo'jaliklariga, 7,7 % i - qishloq xo'jaligi faoliyatini amalga oshiruvchi tashkilotlarga to'g'ri kelishi ko'rsatilmoqda.

TADQIQOT NATIJALARI

Qishloq xo'jalik ekinlarini ayrim ekinlarini viloyat va tumanimiz kesimida tahlil qiladigan bo'lsak quyidagi raqamlarni ko'rishimiz mumkin: 2022- yilning yanvar-dekabr oylarida barcha toifadagi xo'jaliklar tomonidan 723,8 ming t. don (2021- yilning yanvar-dekabriga nisbatan 0,7 % ga ko'p) ishlab chiqarildi. Don ishlab chiqarish ko'rsatkichlarini xo'jaliklar toifalari bo'yicha tahlil qilinganda, don ishlab chiqarish umumiy hajmidan 72,6 % i fermer xo'jaliklari hissasiga to'g'ri kelishi ko'rsatilmoqda. Bunda Angor tumani 38868 tonna don ekinlari yetishtirgan. 2022- yilning yanvar-dekabr oylarida barcha toifadagi xo'jaliklar tomonidan 350,5 ming t. kartoshka (2021- yilning yanvar-dekabriga nisbatan 1,2 % ga ko'p) ishlab chiqarildi. Kartoshka ishlab chiqarish ko'rsatkichlarini xo'jaliklar toifalari bo'yicha tahlil qilinganda,

kartoshka ishlab chiqarish umumiy hajmidan 90,7 % i dehqon va tomorqa xo'jaliklari hissasiga to'g'ri kelishi ko'rsatilmoqda. Bunda Angor tumani 18033 tonna kartoshka ekini yetishtirilgan.

Qayd etilishicha, so'nggi uch yilda viloyatda sabzavot maydonlari 35 ming gektarga kengaytirilgan va 10 ming gektarda intensiv bog'lar, tokzor va issiqxonalar barpo etilgan, so'nggi yillarda Angor tumanida 6,5 ming gektarda ertaki ekin sifatida ko'kat, karam, brokkoli, qizil lavlagi, bulg'or qalampiri kabi mahsulotlarni yetishtirmoqda. Bundan tashqari, 21 ming aholi xonadonidagi 2,3 ming gektar tomorqada ham ushbu eksportbop ekinlar ekilmoqda. Buning hisobiga, tumanda joriy yilning o'zida qariyb 10 million dollarlik mahsulotlar eksport qilingan.

2022-yil hosili uchun Angor tumani g'allakorlari 5 650 gektar yerda mahalliy iqlim va tuproq sharoitiga mos ertapishar va serhosil navli urug'larni ekib, undirib oldi. Ekinlar zamonaviy texnologiyalar asosida parvarish qilinishi samarasida kutilgan hosil yetishtirildi va 6 317 tonna tovar-don yig'ib olindi. O'rib olingan maydonlarda o'rtacha hosildorlik 77-80 sentnerni tashkil etdi. Angor tumanidagi "Zamin Angor klaster" MCHJ, "Sayidnosirxon", "Angor Xomkon mirishkori", "Xomkon mirishkor dehqonlari" kabi fermer xo'jaliklari yirik fermer xo'jaliklar hisoblanadi.

Angor tumaning qulay geografik joylashishiga qaramasdan hududda bir qancha muammolar mavjud bular sanoatning tuman hududida sust rivojlanganligi qishloq xo'jaligi ekinlari hosildorligining pastligi, hududga kiritilayotgan investitsiyalar miqdori kamligi va aholining ish bilan ta'minlashda vujudga kelayotgan muammolar hisoblanadi.

XULOSA VA TAKLIFLAR

Tuman hududining nisbatan kichik ekanligini ham unda yer resurslarining cheklanganligini hisobga olgan holda tuman hududida tabiiy resurslardan samarali foydalanish maqsadga muvofiq bo'ladi, hamda tumanning paxta yetishtirish salohiyatini hisobga olish kerak.

- Tuman hududida paxta-to'qimachilik klasterini rivojlantirish muhim ahamiyatga ega, chunki hozirda tuman hududida faoliyat ko'rsatayotgan paxta tozalash zavodi to'liq integratsiyalashmagan va mahsulot narxining ko'tarilishiga sabab bo'moqda.

- Tumanda horijiy investitsiyalar yordamida sabzavot, poliz, xom meva, uzum kabilarni qayta ishlash korxonalari muhim ahamiyat kasb etadi, yuqorida keltirib o'tilgan ma'lumotlarga asoslanadigan bo'lsak tuman katta hajmda meva va sabzavot ekinlarini yetishtirmoqda, bularni esa tuman hududida qayta ishlash katta samara beradi va aholini ish bilan ta'minlashda ham ustunlikka ega bo'ladi.

-Pilla xomashyosini qayta ishlaydigan zamonaviy korxonalar, xom ashyoni qayta ishlaydigan zamonaviy korxonalar qurilishi va ishga tushirilishi tumanning iqtisodiy rivojlanishini yanada oshiradi va iste'mol tovarlari ishlab chiqarishni ko'paytiradi.

- Tuman hududida ichimlik suvi muammosini hal qilish uchun yer osti suvlaridan keng foydalanish kerak, chunki hozirgi ichimlik suvi bilan ta'minlanish tuman hududida qoniqarli darajada emas.

- Tumanda xizmat ko'rsatish sohalarini yaxshilash kerak ayniqsa bu shahar ichida avtomobil tirbandligini oldini oladi va yo'l haqqining tushushini ta'minlaydi hamda tuman hududida servis tarmoqlarini mahallalar kesimida joylashtirish aholining bu tarmoqlar bilan bo'ladigan muammolarni yechimi bo'la oladi.

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MUSTAQILLIK YILLARIDA ANGOR TUMANIDA IJTIMOIIY SOHANING RIVOJLANISHI VA TUMANNING INFRATUZILMASINI YAXSHILASH MASALALARI

Annotatsiya. Ushbu maqolada Surxondaryo viloyatining Angor tumanida ijtimoiy sohani rivojlanish tendensiyalari va ayrim ijtimoiy ko'rsatkichlari tahlil qilinadi, xizmat ko'rsatish tarmoqlari tarkibi va aholining ish bilan ta'minlanishida ijtimoiy sohaning ahamiyati baholanadi. Tuman aholisi orasida paydo bo'layotgan ish bilan bandlik muammolari, tumanda infratuzimani yaxshilashda olib borilayotgan ishlar va ularning samaradorligi o'rganib chiqiladi, tumanning investitsion muhitining rivojlanishiga ta'sir etuvuchi omillar o'rganilib taklif va tavsiyalar berilgan.

Kalit so'zlar: Iqtisodiy ko'rsatkichlari, qishloq xo'jaligi, tabiiy boyliklar, mehnat resurslari, aholi soni, investitsion muhiti, aholining bandlik darajasi, aholining demografik salohiyati, ishlab chiqarish korxonalar.

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ISSUES OF THE DEVELOPMENT OF THE SOCIAL SECTOR AND THE IMPROVEMENT OF THE INFRASTRUCTURE OF THE DISTRICT IN THE ANGOR DISTRICT IN THE YEARS OF INDEPENDENCE

Abstract. This article analyzes the development trends and some social indicators of agriculture in Angor district of Surkhondarya region, evaluates the importance of agriculture in the production of agricultural products, the structure of service networks and the employment of the population. The problems of employment arising among the residents of the district, the problems arising in the intensive organization of agriculture in the district and their main reasons, the factors affecting the development of the investment environment of the district are studied and suggestions and recommendations are made.

Key words: economic indicators, agriculture, natural resources, labor resources, population, investment environment, employment rate of the population, demographic potential of the population, production enterprises.

KIRISH

Mamlakatimizda mustaqilligimizdan keyingi yillardakichik hududlarni o'rganishga chuqur e'tibor qaratila boshlandi. Lekin, o'tgan asrda tadqiqotlar katta hududlar darajasida olib borilgan va yuzakiligi yorqin ko'zga tashlanib turadi, bugungi kun tadqiqotlar ko'lami esa mikro-mintaqalar darajasida olib borilmoqda va chuqur ilmiy tadqiqot ishlari va kuzatuvlarni talab qiladi. Hozirgi globallashuv davridan ma'lumki, umumiy tadqiqot - katta maydonlardan kichik maydonlarga- yani katta hududlar kichik hududlarga emas aksincha kichik hududlarda o'tkazilgan tadqiqotlar katta hududlar geografiyasiga xizmat qiladi, chunki geografik hodisalarning kelib chiqishi va har qanday mintaqadagi hodisalarning sabablari va oqibatlarini aniq ochib berish mukammal darajada olib boriladi va bu esa hududning iqtisodiy ijtimoiy ustunliklarini to'g'ri anglab yetishda, tabiiy resurslaridan samarali va intensiv foydalanishda, hududdagi muammolarni to'g'ri tushunishda va ularni hal qilishda muhim ahamiyat kasb etadi.

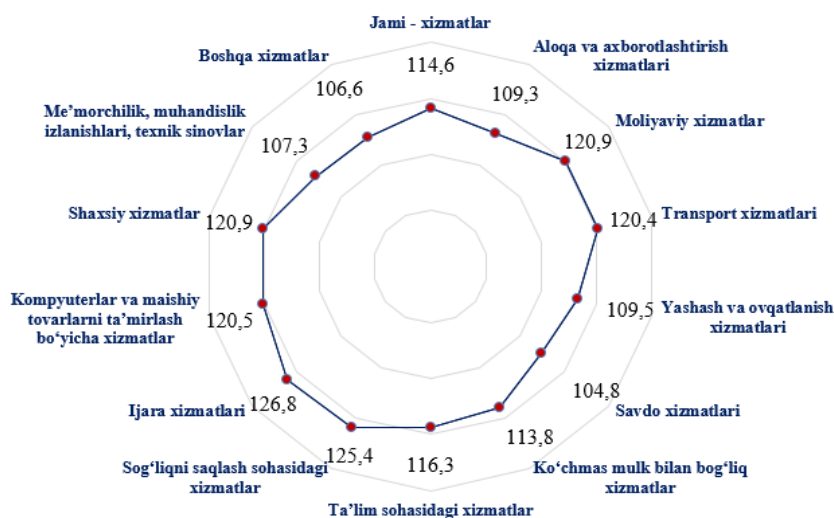
TADQIQOT MATERIALLARI VA METODOLOGIYASI

Xizmat ko'rsatish sohasini mamlakatimiz ichki imkoniyatlaridan kelib chiqib, rivojlantirish mexanizmlarini takomillashtirish dolzarbligicha qolmoqda. Shu bilan birga, mazkur tarmoqni rivojlantirishdagi jiddiy kamchiliklarni ta'kidlash joiz, xususan, bandlikni oshirish va aholi daromadlarini ko'paytirish hamda mahalliy byudjetlarni to'ldirishning istiqbolli manbai sifatida xizmat ko'rsatish imkoniyatlaridan kam foydalanilmoqda. 2023 yilning 1-yanvar holatiga Surxondaryo viloyatidagi maktablarda 529 351 nafar o'quvchi tahsil olmoqda. Angor tumanida esa bu ko'rsatkich 24 824 o'quvchi tashkil etadi 50 dan ziyod maktabgacha tarbiya, muallimlar tayyorlash 46 ta umumiy o'rta ta'lim muassasasi va 7 ta kasb-hunar kollegi, 2 iqtidorli bolalar litseyi mavjud. 1 ta kutubxona, 1 ta madaniyat uyi, 14 qishloq klubi, Angor shaharchasida A. Navoiy nomidagi madaniyat va istirohat bog'i, "Orzu" kinoteatri aholiga xizmat ko'rsatadi. Markaziy kasalxona, 8 qishloq ambulatoriyasi, 52 feldsher-akusherlik punkti, 2 poliklinika, Markaziy stadion, 12 sport zali, 28 futbol maydonchasi ishlab turibdi (2022 yil).

TADQIQOT NATIJALARI

Tuman transport tarmoqlariga to'xtaladigan bo'lsak, Angor tumanining asosiy transport tarmog'i avtomobil transporti hisoblanadi. Tuman hududidan temir yo'l o'tmagan bu esa tuman rivojlanishiga salbiy ta'sir ko'rsatuvchi asosiy muammolardan biri hisoblanadi. Surxondaryo viloyatining transport xizmatlari 2021 yilni yanvar-dekabr oylarida 1608.4 mlrd so'mni, o'sish surati esa 116,3 foizni tashkil qilgan, bu ko'rsatkich 2022 yil davrning aynan shu vaqtida 1926,9 mlrd so'mni va 112.8 foiz o'sishni tashkil qiladi, Angor tumanida esa bu ko'rsatkich 99 mlrd so'mni, o'sish esa 110,1 foizni tashkil etadi.

**Iqtisodiy faoliyat turlari bo'yicha
xizmatlarining o'sish sur'ati**
(yanvar–iyun oylarida)



Angor tumanida avtomobil transporti yaxshi rivojlangan chunki tuman Katta o'zbek traktining ustida Termiz va Toshkentni bog'laydigan M-39 asosiy yo'li ustida joylashgan. Bu tumanning hozirgi iqtisodiy rivojlanishida muhim ahamiyat kasb eyadi. Angor tumani hududidagi xalqaro ahamiyatga ega bo'lgan yo'llarning umumiy uzunligi 22 kilometrni, davlat ahamiyatiga ega bo'lgan yo'llar esa 35 kilometrni tashkil qiladi. Tumanning avtomobil transportida tashkil etadigan xizmatlar aylanmasi 97.8 mlrd so'mni, o'sish sur'ati esa 108.7 foizni tashkil qiladi.

Bir so'z bilan aytganda, tumanda ishlab chiqaruvchi kuchlarni oqilona joylashtirish va rivojlantirishda quyidagi masalalarni hal etish maqsadga muvofiqdir. Tumanning ijtimoiy-iqtisodiy rivojlanishida uning iqtisodiy va intellektual salohiyatidan samarali foydalanish talab etiladi.

XULOSA VA TAKLIFLAR

Tuman hududining nisbatan kichik ekanligini ham unda yer resurslarining cheklanganligini hisobga olgan holda tuman hududida tabiiy resurslardan samarali foydalanish maqsadga muvofiq bo'ladi, hamda tumanning paxta yetishtirish salohiyatini hisobga olish kerak.

- Tumanda horijiy investitsiyalar yordamida sabzavot, poliz, xom meva, uzum kabilarni qayta ishlash korxonalari muhim ahamiyat kasb etadi, yuqorida keltirib o'tilgan ma'lumotlarga asoslanadigan bo'lsak tuman katta hajmda meva va sabzavot ekinlarini yetishtirmoqda, bularni esa tuman hududida qayta ishlash katta samara beradi va aholini ish bilan ta'minlashda ham ustunlikka ega bo'ladi.

-Pilla xomashyosini qayta ishlaydigan zamonaviy korxonalar, xom ashyoni qayta ishlaydigan zamonaviy korxonalar qurilishi va ishga tushirilishi

tumanning iqtisodiy rivojlanishini yanada oshiradi va iste'mol tovarlari ishlab chiqarishni ko'paytiradi.

- Tuman hududida ichimlik suvi muammosini hal qilish uchun yer osti suvlaridan keng foydalanish kerak, chunki hozirgi ichimlik suvi bilan ta'minlanish tuman hududida qoniqarli darajada emas.

- Tumanda xizmat ko'rsatish sohasini yaxshilash kerak ayniqsa bu shahar ichida avtomobil tirbandligini oldini oladi va yo'l haqqining tushushini ta'minlaydi hamda tuman hududida servis tarmoqlarini mahallalar kesimida joylashtirish aholining bu tarmoqlar bilan bo'ladigan muammolarni yechimi bo'la oladi.

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TRANSPORT XIZMATLARI AUDITNING METODOLOGIK ASOSLARI

Annotatsiya. Maqolada transport xizmatlari auditning metodologik asoslarini takomillashtirish

Kalitli so'zlar: savdo xizmatlari, transport xizmatlari raqamli savdo, kur'erlik xizmatlari, ichki savdo, ta'lim sohasidagi xizmatlar, temir yo'li.

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METHODOLOGICAL BASIS OF AUDIT OF TRANSPORT SERVICES

Abstract. The article describes the improvement of the methodological basis of the audit of transport services

Keywords: trade services, transport services, digital trade, courier services, domestic trade, educational services, railway.

Kishlik jamiyatida xizmat ko'rsatish sohasining o'rnini va ahamiyati beqiyosdir. Rasmiy ma'lumotlarga ko'ra, 2020 yilda jahon miqiyosida yaratilayotgan yalpi mahsulotda xizmatlar sohasining ulushi 65 foizni tashkil qilgan; dunyoning rivojlangan mamlakatlari sirasiga kiruvchi mamlakatlar YaIMda xizmatlar sohasining ulushi bundan ham yuqori, chunonchi AQShda 76,7 foiz, Shvesariyada 71,5 foiz, Buyuk Britaniyada 70,6 foiz, Niderlandiyada 70,3 foiz, Yaponiyada 68,8 foiz, ushbu rivojlangan mamlakatlarda xizmat ko'rsatish sohasiga jami mehnat bilan band xodimlarning 75-80 % to'g'ri keladi²⁰.

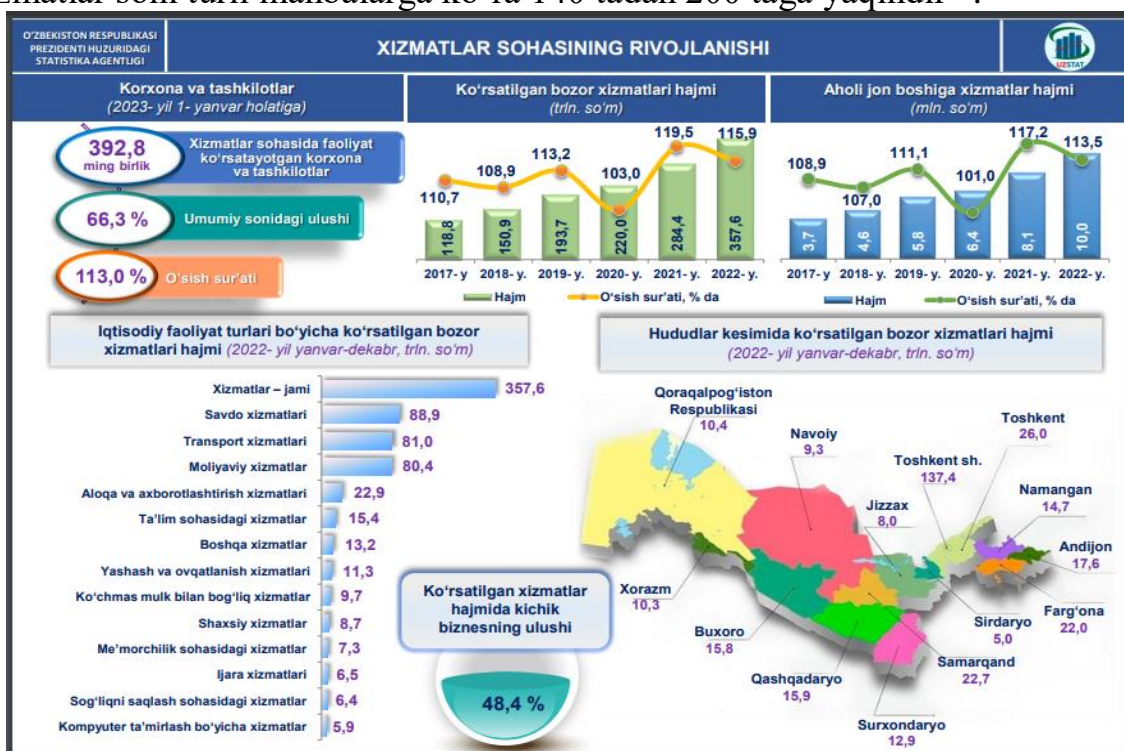
Bizning respublikamizda ham xizmat ko'rsatish sohasini rivojlantirish, uning yaratilayotgan YaIMdagi, ishlovchi xodimlar sonidagi ulushini oshirish ustuvor vazifadir. Rasmiy ma'lumotlarga ko'ra respublikamizda yaratilayotgan

²⁰ <http://wdi.worldbank.org/table/4.2>

YalMda xizmatlar sohasining ulushi 2014 yilda 36,1 %, 2015 yilda 35,9 %, 2016 yilda 35,8 %, 2017 yilda 33,7 %, 2018 yilda 31,6 %ni tashkil etgan²¹.

2020 yilning 1 choragida respublikamizda ko'rsatilgan bozor xizmatlari hajmi 50,3 trln so'mga yetdi. Uning nominal hajmi 9 trln so'mga oshdi, 2020 yil 1 aprel holatiga ko'ra, xizmatlar sohasida faoliyat ko'rsatayotgan korxonalar va tashkilotlarning ulushi jami korxonalar sonida 65,7 foizni tashkil etdi²².

Xizmat ko'rsatish sohasi o'z ichiga juda ko'plab xizmat turlarini oladi, ularning soni borgan sari oshib bormoqda. Respublikamizda faqat davlat organlari tomonidan kursatilayotgan xizmatlar soni 650tadan 700 taga yaqin²³, tadbirkorlik subyektlari tomonidan biznes turi sifatida olib borilayotgan xizmatlar soni turli manbalarga ko'ra 140 tadan 200 taga yaqindir²⁴.



1-rasm. Xizmatlar sohasining 2022 yilgi infografikasi.

Xizmat ko'rsatish sohasining asosiy tarmoqlari bo'lib ta'lim, sog'liqni saqlash, **transport**, aloqa, telekommunikasiya, elektr ta'minoti, gaz ta'minoti, suv ta'minoti, savdo, umumiy ovqatlanirish, turizm, mehmonxona, agroservis, avtotekservis, bank, sug'urta, kommunal-maishiy, axborot, konsalting, audit, baholash, yuridik va boshqalar hisoblanadi. Sohaning ushbu tarmoqlari iqtisodiyotning o'ziga xos drayveri, ya'ni qon tomiri, zarur infratuzilmalari

²¹ Ўзбекистон Республикаси Давлат статистика қўмитасининг маълумотлари

²² Stat.uz 17.04.2020.

²³ Stat.uz

²⁴ Инновацион ва рақамли иқтисодиёт шароитида хизмат кўрсатиш соҳасини ривожлантириш муаммолари. / Халқаро илмий-амалий конференцияси материаллари (I-қисм). 2020 йил 21-22 февраль кунлари. Самарқанд, СамИСИ, 2020. – 85-87 бет.

bo'lib hisoblanadi. Ularsiz iqtisodiyotni barqaror va uzluksiz rivojlantirib bo'lmaydi.

1-jadval

Transport turlari bo'yicha yo'lovchi tashish va yo'lovchi aylanmasi

Ko'rsatkichlar	2016	2017	2018	2019	2020	2021	2022	2023
Tashilgan yo'lovchilar, mln.kishi	5 560,4	5 679,0	5 951,5	6 025,1	5 295,9	6 029,7	6 170,8	1 447,5
temir yo'li	20,5	21,1	22,1	22,9	6,2	7,9	9,0	2,5
avtomobil ¹	5 480,8	5 591,3	5 852,8	5 915,2	5 248,5	5 914,2	6 017,5	1 404,2
trolleybus	0,8	0,5	0,5	0,7	0,3	0,5	0,6	0,2
tramvay	2,7	2,3	4,4	3,8	1,2	2,3	2,9	0,8
metropoliten	53,5	61,6	69,1	79,2	38,8	101,8	136,7	38,7
havo yo'li	2,1	2,2	2,6	3,2	0,9	3,0	4,1	1,1
Yo'lovchi aylanmasi, mlrd. yo'lovchi-km	126,0	130,0	135,3	140,1	118,3	137,0	144,7	33,9
temir yo'li	4,0	4,3	4,3	4,4	1,8	3,1	3,5	1,0
avtomobil ¹	114,9	117,7	121,6	124,1	113,2	127,9	129,2	29,6
trolleybus	0,02	0,01	0,02	0,02	0,01	0,01	0,01	0,004
tramvay	0,01	0,01	0,03	0,02	0,004	0,01	0,01	0,003
metropoliten	0,4	0,5	0,5	0,6	0,3	0,7	1,0	0,3
havo yo'li	6,7	7,5	8,8	11,0	3,0	5,3	10,9	3,0

2022-yilning yanvar-avgust oylari yakuniga ko'ra transport xizmatlari umumiy hajmida avtomobil transporti xizmatlarining ulushi 53,8 % ni tashkil etdi. Havo transporti orqali ko'rsatilgan yuk va yo'lovchilarni tashish bo'yicha xizmatlarning ulushi 13,8 %. O'z navbatida, transport xizmatlari umumiy hajmida temir yo'l transporti orqali ko'rsatilgan xizmatlar 11,6 % ga yetdi. Transport xizmatlarida quvur yo'li orqali ko'rsatilgan transport xizmatlarining hajmi 11,1 % ni tashkil etdi. Yordamchi transport faoliyati esa -9,7% ko'rsatkich qayd etild

Transport korxonalari hisob siyosatida boshqa turdagi korxonalar singari tanlab olingan buxgalteriya hisobi ob'ektlarini tan olish mezonlari, ular hisobini yuritishga asos bo'luvchi hujjatlar tizimi, ishchi schyotlar rejasi, boshlang'ich

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COMPOSITION OF COMMERCIAL ACTIVITY AND PROBLEMS IN TAXATION

Abstract. Among the types of activities carried out by enterprises, trade activities occupy an important place. In practice, there are various problems regarding the composition of this activity and its taxation. Below we bring to your attention an article devoted to these problems and their solutions

Keywords: digital trade, retail trade, foreign trade, courier services, domestic trade, trade discount.

Trade activity in general when sell for from abroad buy received goods - material riches sell is understood. Such activity basically buy received goods buy to get gone on expenses (cost). known overtime amount (add putting prices). sell lies

Uzbekistan in the Republic trade activity state by in order putable activity is considered

Enterprises themselves by work issued products (done work and shown services)n i sale trade activity is not considered, but the sale of products (work, services). process that is called Selling without process of the enterprise supply and work release processes continuity providing it won't be. Selling process work release enterprise own from warehouses and directly private trade shops through too done increase can Work issued products directly trade shops through sell them faster, like that excess without joints and cheap in prices, to consumers reached to go, as well material riches to funds faster rotation possibility gives _ With that together in our republic acceptance done normative in the documents of enterprises some activity types trade or trade didn't happen to the activity take to go order sure not expressed. Including in them work release enterprises and tourist hotel of complexes common to eat organize to do activities as well main tools and head assets different lens and subjective reasons according to to be sold which to the activity input issue sure expression not done. Therefore in practice work release enterprises and of tourist hotels this activity types soli qa weight regarding different discussions and disputes there is

Work release enterprises and tourist hotel of complexes common to eat organize to do according to activities are usually theirs special division through done is increased. Such units to be and work release in enterprises kitchens, tourist hotels while - kitchen, restaurant, cafe, bar, etc is considered These units are one on the part of enterprises main to the activity service pointer economy considered second _ from the side of the enterprise income bringer special division is considered

Service pointer economy as common to eat organize to do division by done of work value main to the activity circle income and in expenses own on the contrary finds In particular, " Product (work, service) " work release and sell expenses and financial the results formation about to Nizam according to work release in enterprises worker and to the servants free of charge to eat organize to do according to shown services main of activity structural part as ready products work release and sell at the cost own on the contrary finds

Same so order in tourist hotels also happens. Uzbekistan Tourism activities of the Republic about according to the law (Article 3) g to tourists displayed services to the composition common to eat organize to do according to being shown services too includes, that is, they are touristic referral according to display must has been mandatory service of types is one This service type expendable expenses to tourists displayed services at the cost of and cost through removable income to the composition enters Such order in the hotel stay overnight and eating on receipt for beer full right paid to the guests too concerned

Yu snow conclusion if we do, of enterprises common to eat organize to do of the division main to the activity service pointer economy as activity « trade activity fire possible not This activity directly work release enterprises and tourist hotel of complexes main of activity structural part be counted and to him circle selected mode to taxes pulling it is necessary

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TRANSPORT XIZMATLARIDAN OLINADIGAN DAROMADLAR AUDITI

*Annotatsiya. Maqolada t transport xizmatlaridan olinadigan daromadlar
auditi takomillashtirish*

*Kalit so'zlar: Transpo'rt daromadlari, shartnomaviy aktivlar, debitorlik
qarzlar, moliyavi natija, buxgalteriya hisobi, audit, davr xarajat.*

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AUDIT OF INCOME FROM TRANSPORTATION SERVICES

*Abstract. In the article t improve the audit of revenues from transport
services*

*Key words: Transport revenue, contractual assets, receivables, financial
result, accounting, audit, period cost.*

Transport xizmatlarini ko'rsatuvchi sub'ektlarda daromadlar auditini asosiy faoliyatdan olingan daromadlar auditi va boshqa faoliyatdan olingan daromadlar auditi guruhlariga bo'lib olgan holda o'tkazish mumkin. Daromadlar auditini o'tkazishda audit o'tkazish uslubiyatiga amal qilish lozim. Korxonada daromadlar auditini o'tkazishda tartib-qoidaga, tanlab olingan usullarga va ketma-ketlikka amal qilish lozim. Bu o'z navbatida audit samaradorligini oshirishga olib keladi

Korxonalar o'zlarida mavjud bo'lgan bo'sh pul mablag'larini boshqa korxonaga ta'sischi bo'lib kirishga, aksiyalarni sotib olishga, kredit yoki qarz berishga sarflashi va qo'shimcha daromadga ega bo'lishi mumkin.. Asosiy vositalarni uzoq muddatli ijaraga berishdan, valyuta kurslari farqlaridan daromad olishlari mumkin. Mazkur daromadlar korxonalarda asosiy bo'lmagan faoliyatdan olingan daromadlar sifatida tan olinadi.

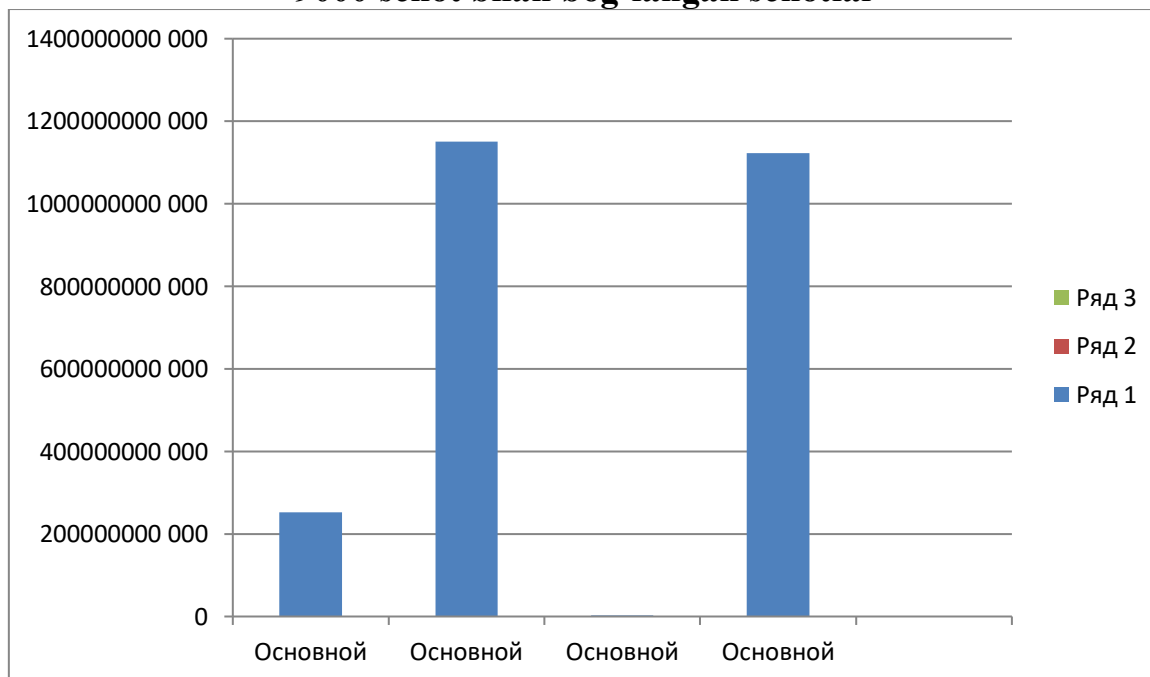
Transport xizmatlarini ko'rsatuvchi sub'ektlar daromadlarini audit qilishda asosiy bo'lmagan faoliyat daromadlarini audit qilish muhim ahamiyatga ega. Korxonada daromad turlarining xilma-xilligi auditorlik tekshiruvlarini o'tkazishda e'tiborli bo'lishni talab etadi. Boshqa daromadlar turlarining audit jarayonida yig'iladigan dalil-isbotlarining ishonchli, to'liq va o'z vaqtida to'planishi auditorlik riskining kamayishi va audit samaradorligining oshishiga olib keladi.

"Uzbekistan Airways" AJ 9000 schoti bilan bog'liq operatsiyalarni ko'rib chiqamiz, bunda bizga yuqorida keltirilgan ya'ni:

- ✓ 4000 schyot 252 401 797 000
- ✓ 4100 schyot 1 150 212 366 000
- ✓ 4700 schyot 2 746 100 000
- ✓ 4800 schyot 122 234 819 000

Audit tekshiruv natijalarida shunga amin bo'ldiki 9000 schotning tarkibida ya'ni daromad olib kelayotgan schotlarni tekshirib borish natijada 9000 schotining kredit tomonida bularni tekshirishda asos bo'luvchi hujjatlar tekshirib va ularni taqqoslaydi natijada ularni natijalari bir xil bo'lsa tekshiruv natijalari to'g'ri hisoblanadi. 9000 schotini ham diagramma oqali foizda ifodalaymiz.

9000 schot bilan bog'langan schotlar



1-diagramma 9000 schot bilan bog'langan schotlar (sh/b)

Yil oxirida schotlar yopilishini quyidagi buxgalteriya o'tkazmasi orqali auditor etiborga olib haqiqatdan yopilganini tekshiradi:

2021 yil moliyaviy natijalar bo'yicha 9000 daromad schotining 4010 schot bilan bog'langan summasi 252 401 797 000 so'mma tashkil etib, uni

keltirilgan audit tekshiruvida 4010 bilan bog'langan schotlarning tekshiruvida aniqladik va 4010 schotning bog'langan schotlarini ko'rib chiqildi:

Audit jarayonida buxgalteriya balansi, moliyaviy natijalar haqida hisobot, ma'lumotnomalar, hisob-kitoblar, rasshifrovkalar va tahliliy ma'lumotlar kabi dastlabki hujjatlar o'rganildi.

1-jadval

“Uzbekistan Airways” AJ moliyaviy-iqtisodiy ko'rsatkichlar (sh/b)

Ko'rsatkichlar nomlanishi	2020 yil9 oyida	2021 yil9 oyida	+/- farq
Sotish hajmi	2 280 845	4 451 842,4	+2 170 997,4
Ishlab chiqarish tannarxi	2 260 621,3	3 358 521,9	1 097 900,6
Davr harajatlari	107 333,5	209 142,2	108 807,7
Asosiy faoliyatdan boshqa daromadlar	18 993,9	1 645,9	-15 348
Moliyaviy faoliyatdan daromadlar	625 617,6	326 318,1	-299 299,5
Moliyaviy faoliyatdan harajatlari	1 479 652	1 246 970,7	-232 681,3
Daromad solig'i to'langunga qadar moliyaviy natijalar	- 922 050,2	-32 828,4	+889 221,8
Sof foyda/zarar	- 922 050,2	-32 828,4	+889 221,8

Mazkur hisobot ichki nazorat tizimlari va buxgalteriya hisobi holatini tahlil qilish va baholash deb hisoblanadi. Audit natijasida korxonaning moliyaviy natijalariga ta'sir qilishi mumkin bo'lgan muhim xato va kamchiliklar aniqlanmadi

2021 yil 1 oktyabr holatiga “Uzbekistan Airways” AJning moliyaviy-iqtisodiy holatining asosiy ko'rsatkichlari (mezonlari) hisoblab chiqilib taqqoslandi.

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TRANSPORT XIZMATLARIDAN OLINADIGAN XARAJATLAR AUDITI

*Annotatsiya. Maqolada transport xizmatlaridan olinadigan xarajatlar
auditi takomillashtirish*

*Kalit so'zlar: shartnomaviy aktivlar, debitorlik qarzlari, qurilish
shartnomalari, buxgalteriya hisobi, audit. Transport xarajatlari, davr xarajat.*

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AUDIT OF COSTS RECEIVED FROM TRANSPORTATION SERVICES

*Abstract. In the article, improving the audit of the costs of transport
services*

*Key words: contractual assets, receivables, construction contracts,
accounting, audit. Transportation costs, period cost.*

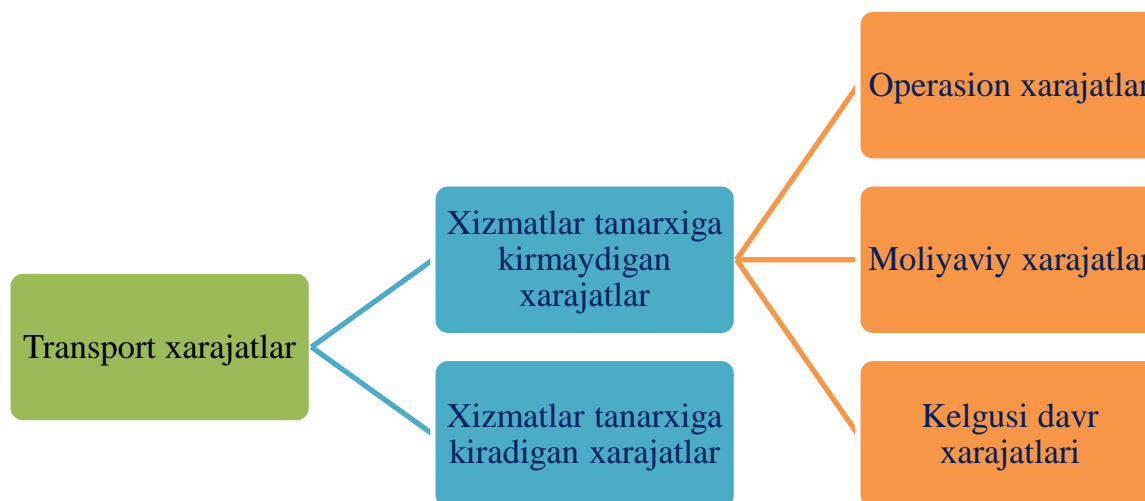
Iqtisodiyotimizni rivojlantirishda xizmatlar sohasining o'rnini alohida ahamiyat kasb etadi. Xizmatlar sohasi hozirgi davrda rivojlangan mamlakatlar yalpi ichki maxsulotida salmoqli o'rin egallab kelmoqda. Mamlakatimiz o'tan yil sarhisoboda xizmatlar sohasi 12,5 foizga²⁵ oshganini ko'rishimiz mumkin.

Xizmatlar ko'rsatish sohasida transport xizmatlari alohida ahamiyat kasb etadi. transport xizmatlari sohasini rivojlantirish bugungi dolzarb muammolardan biridir. transport xizmatlarini rivojlantirish ular samaradorligini oshirish o'z navbatida buxgalteriya hisobini ham takomillashtirishni talab qiladi. Chunonchi korxonalar darfomodlarini maksimallashtirish va xarajatlarni esa minimallashtirishni, korxonalar ma'lumotlarini yuqori aniqlikda hisob-kitob qilish uchun zamonaviy axborot texnologiyalaridan foydalanish, moliyaviy hisobotlarni ixchamlashtirish va xujjatlar aylanishi nazorat qilish.

²⁵ www.stat.uz

Xo'jalik yurituvchi sub'ektlarda yuqori daromadlilikka erishish uchun xarajatlar tarkibini optimallashtiriz zarur. Xarajat tushunchasi haqida turli adabiyotlarda turlicha fikrlar keltirilgan. Jumladan professor Urazov K.B. *Xarajat* deganda, hisobot davrida korxonada aktivlarining kamayishi yoki majburiyatlarning ko'payishi tushuniladi²⁶.

Xarajat – bu mahsulotni ishlab chiqarish, tovarlarni sotish va xizmatlar ko'rsatish bilan bog'liq bo'lgan sarflarning puldagi ifodasidir²⁷, boshqacha qilib aytganda ko'zlangan maqsadga erishish uchun amalga oshirilgan sarflarning puldagi ifodasidir.



1-rasm. Transport xizmatlarini ko'rsatuvchi korxonalarda xarajatlar turlari

Auditor xarajatlarning sarf-xarajat moddalari bo'yicha ularning maqsadi va vujudga kelish joylariga qarab guruhlanishini hamda bevosita yoki bilvosita yo'l bilan mahsulot (ish, xizmat) larning har bir turiga olib borilishini bilishi zarur. Iqtisodiyot tarmoqlarida sarf-xarajatlar tarkibi turlicha va tegishli tarmoq (yoki tarmoqlararo) yo'riqnomalar va uslubiy tavsiyalar bilan belgilanadi

Harajatlar o'zining turli belgilari bo'yicha hisob va tahlil ob'ektiga bo'linadi. Bular bevosita korxonada harajatlarning yuzaga chiqish o'rni, shakli, javobgarlik markazlarining tarkiblanishi bilan bog'lanadi. Iqtisodiy tahlilning muhim jihati bevosita ushbu ob'ektlar bo'yicha harajatlarni davriy o'rganish asosida ularni kamaytirish yuzasidan korxonada mavjud bo'lgan ichki imkoniyatlarni aniqlash va ularni ishga solishga qaratilganidir. Bu esa korxonada faoliyatining natijasi bilan ham bog'lanadi.

Ishlab chiqarish harajatlari tahlil etishda ularni kamaytirish yo'nalishlarini belgilash birinchi o'ringa qo'yiladi. Bu borada ishlab chiqarish harajatlari reja va o'tgan yillarga nisbatan mahsulot hajmiga ta'sir etmagan holda o'sib ketishi sabablari o'rganiladi. Ularni maqsadli boshqarishning

²⁶K.B.Urozov. Buxgalteriya hisobi va audit. T.: "O'qituvchi", 2004. 245-bet

²⁷Musayev H.N. Audit. T.: "Moliya", 2003. 143-bet

yoʻnalishlari belgilanadi. Resurslarning tejalishi va shu asosda ragʻbatlantirish mexanizmining yoʻlga qoʻyilishi istiqbol koʻrsatkichlarini toʻgʻri tavsiflash va belgilash imkonini beradi. Korxonada nafaqat ishlab chiqarish harajatlari, balki ishlab chiqarishdan tashqari harajatlarni ham toʻgʻri boshqarishga muhim ahamiyat beriladi. Mahsulot ishlab chiqarishning kritik hajm darajasini aniqlash va unda oʻzgaruvchan hamda oʻzgarimas harajatlarni toʻgʻri belgilash masalalari ham tahlilning muhim jihatidir. Mahsulot ishlab chiqarishning kritik hajm darajasi ishlab chiqarish harajatlarini mahsulot hajmining oʻzgarishiga muvofiq meʼyorlanishi bilan belgilanadi.

Xulosa qilib aytganda harajatlarni yanada kamaytirish va optimallashtirish, debitorlik qarzlari yuzasidan oʻzaro hisob-kitoblarni solishtirish dalolatnomalari tuzish yoʻli bilan kamaytirish choralarini koʻrish

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THE ROLE OF INFORMATION COMMUNICATION TECHNOLOGIES IN TRADE DEVELOPMENT







Abstract. Trade in development of information communication technologies place and importance improve

Keywords: foreign trade, retail digital trade, courier services, domestic trade, trade discount.

One of the important objects of the market economy is trade activity. Trade activity has long been a source of profit and has been considered a means of spreading culture and enlightenment among the countries of the world. Trade, being a special activity, also represents a special branch of the economy. Trading activity is the purchase of goods from manufacturing enterprises and selling them to consumers after fully studying the demand in the market in order to make a profit. In the process of carrying out such activities, trade enterprises act as mediators between producers and consumers.

In global trading practice, over-the-counter electronic trading systems, a new form of trading, are now widely used as a competitor to the traditional stock exchange system. The reason for the emergence and rapid development of such systems was the excessive increase in market size and requirements, the wide penetration of modern information and communication technologies into the life of the market economy and business.

When researchers conducted a survey on the amount of use of e-commerce in several countries, the following results were obtained:

-  Wholesale and retail trade - 34%;
-  -8% in production;
-  Service -27%;
-  Transport, travel-1%;
-  Education, art, multimedia -11%;
-  Other services -13%.

In our country, special attention is paid to wide application of information technologies in the daily activities of state bodies and economic entities, as well as the population, and this has become one of the main directions of state policy.

The integration of our country into the world economic system requires the implementation of appropriate technologies not only in the foreign market, but also in the domestic market. In our republic, an appropriate normative legal framework for the regulation of electronic commerce has been created. However, the current level of development of information technology and commerce requires a more thorough regulation of relations in the field of

electronic commerce. In order to carry out their activities, trade enterprises create the basis for the simultaneous operation of manufacturing enterprises and the timely sale of products collected in their reserves. In addition, it allows timely satisfaction of the demands of consumers in the market.

Services provided by postal operators and providers play an important role in conducting and developing the sale of parcels, periodicals, and philatelic products. For example, in the former Soviet era, parcel trade was considered the most progressive method and means of providing the population, especially people living in villages, with auto technical spare parts, goods for cultural and household purposes, yarn and yarn, hats and outerwear, thereby saving their time. The rarest artistic, technical and other special books were delivered to consumers through parcel sales. Nowadays, trading of postage stamps, boxes, envelopes, packages, books, newspapers and magazines are important types of universal services provided by postal operators and providers. All this requires wide use of the possibilities of postal communication services in the development of trade in our republic.

Based on the above, the wider introduction of e-commerce in the republic will allow the following to be implemented:

- ✚ the costs of conducting trade operations will be significantly reduced, the problems related to the geographical distance of electronic commerce entities will be solved;

- ✚ conditions will be created for the direct and rapid establishment of contractual relations between sellers and buyers, including the emergence of new participants in the market (under such conditions, small business entities will be able to compete effectively in the international market);

- ✚ Information networks increase the transparency of transactions in electronic commerce, which allows sellers and buyers to quickly obtain information about prices, quality and delivery of goods offered by various competitors.

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TYPES OF BUSINESS ACTIVITY OF ENTERPRISES AND THEIR COMPOSITION

Annotation. The article contains conclusions as a result of the conducted research, suggestions are made regarding the types of business activities of enterprises and their composition.

Key words: business activity, international standards, goods, cost, methodological aspects, production, service, trade.

Trade activity usually means from abroad sell for buy received goods - material riches sell is understood. Such activity basically buy received goods buy to get gone on expenses (cost). known overtime amount (add putting prices). sell lies

To trade about didn't happen main activity when you say of enterprises work release, construction and construction - assembly works performance, different paid services (transport, utility - household and head like this to provide services circle activity is understood. Work issued products (done work and shown services)n i sale trade activity It does not count, but the sale of products (work, services). process that is called Selling without process of the enterprise supply and work release processes continuity providing it won't be. Selling process work release enterprise own from warehouses kam, directly opened trade shops through kam done increase can Work issued products directly trade shops through sell them faster, like that excess without joints and cheap in prices, to consumers reached to go, as well material riches to cash faster rotation possibility gives

This problem to existence differently there are reasons. One on the other hand work release organize to do in order to buy received raw material and materials, basic tools, intangible assets, unfinished capital investments and financial investments to others to be sold content in terms of trade activity to the content like goes Second on the part of this kind of material Wealth is usually sold for buy can't get them buy to be sent different lens and subjective reasons happens according to That's why for, in our opinion, this assets to be sold that or of businesses this to the activity input according to the law in the documents the following two the situation sure to express to the goal according to has been will be was

Above names mention done what is the normative law capital in documents and financial investment sale, free give, account release and another from operations seen damages and addition expenses suitable respectively main to the activity circle operational expenses as confession done

In our opinion, investment activity separately admit after taking, from him seen damages too directly this to the activity circle damages as admit taken it is necessary

" Produce products (works, services). release and sell expenses composition also financial the results formation Regulation " and " Financial report forms to fill Rules »d a main from activity received another to income equalized some earnings, in our opinion, the content according to of the enterprise financial to the activity circle revenues is counted. Such revenues including the following shall be considered: (1) levied or calculated fines and pens; (2) creditworthiness and depositor debts because of from release received incomes; (3) State subsidies; (4) return not to give condition with received property and financial aids. These earnings directly financial in character from relationships come comes out

Same so above names mention done normative in the documents content according to financial to the activity belongs to has been some costs (losses) of enterprises head operational expenses to the composition included. Such expenses including the following shall be counted as: (1) paid fines and pens; (2) receivables debts because of from release seen damages; (3) return not get condition with given property and head financial aids. Of this character expenses kam directly enterprises between financial relationships represents, therefore for them directly financial to the activity circle to expenses input that it is necessary we count.

In literature of enterprises organizational management activity independent activity as confession not done. In our opinion, this activity type kam of enterprises independent activity type as admit get it is necessary

Organizational management activity means, in our opinion, of enterprises all activity types integrity and continuity which provides them external management and control bodies as well head legal persons withrelationships take to go to provide directed management processes and operations complex is understood.

In our opinion, the main one from activity received head to income equalized of enterprises some income, such as assistant and service pointer from farms receipts, TMBs again from evaluation received income, report in the year determined past of years benefit, in inventory determined extras, extraordinary benefit as well sales, management - administrative expenses, to expenses to be entered all tax and mandatory payments, extraordinary damages directly of enterprises organizational - management to the activity circle indicators being is considered

Table 1

Enterprises of income activity types according to groups and their composition

In motion normative documents according to	Offer option _
1. ON MAIN ACTIVITY	

<ol style="list-style-type: none"> 1. From selling products net proceeds received 2. From selling goods net proceeds received 3. Completed works and shown from services net proceeds received 	<ol style="list-style-type: none"> 1. From selling products net proceeds received 2. From selling goods net proceeds received 3. Completed works from selling net proceeds received 4. Provided services from selling net proceeds received
2. ON INVESTMENT ACTIVITY	
No	<ol style="list-style-type: none"> 1. In the form of interest revenues 2. In the form of dividends revenues 3. Material labor tools sell and head _ from the outputs received benefit 4. Intangible assets sell and head _ from the outputs received benefit 5. Unfinished capital investments sell and head _ from the outputs received benefit 6. Financial investments sell and head _ from the outputs received benefit 7. Objects of labor sell and head _ from the outputs received benefit 8. Q is qa term from rent net proceeds received 10. Long term from rent net proceeds received
3. ON FINANCIAL ACTIVITY	
<ol style="list-style-type: none"> 1. In the form of royalty revenues 2. In the form of dividends revenues 3. In the form of interest revenues 4. Exchange rates from the differences revenues 5. Long term from rent revenues 6. Securities again from ba hola revenues 7. From financial activities received head _ revenues 	<ol style="list-style-type: none"> 1. Currency accounts according to to the body came positive exchange rate differences 2. Manufactured or calculated fines and pens; 3. Creditor and depositor debts because of from release received incomes; 4. State subsidies; 5. Condition of non-return with received financial help _ 6. Financial activities circle head _ revenues
4. REGARDING ORGANIZATIONAL AND MANAGEMENT ACTIVITY	
<ol style="list-style-type: none"> 1. Basic tools out from leaving received benefit 2. General assets _ out from leaving received benefit 3. Collected penalty, fine and neustoikas past years benefit 5. Q is qa term from rent received revenues 6. Waived creditor and depository debts 7. Service provider from farms received revenues 8. Unbiased financial help 9. Chief operating officer revenues 	<ol style="list-style-type: none"> 1. Assistant and service pointer from farms receipts; 2. TMBs again from evaluation received incomes; 3. in the reporting year determined past of years benefit _ 4. Determined in the inventory excesses 5. Extraordinary income 6. The general economy activity income

Account, control, analysis, budgeting and that's it like another management of means important objects calculated enterprises general economy of activity each one type and their the results classification and in description to integrity reach as well this activity types circle income, expenses and benefit indicators composition and content expressive normative documents mutually coordination for, in our opinion, the following things done increase to the goal according to.

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METHODOLOGICAL ISSUES OF ACCOUNTING OF FINANCIAL ACTIVITY IN COMMERCIAL ENTERPRISES ON THE BASIS OF INTERMEDIATE STANDARDS

Abstract. It 's okay standards based on trade in enterprises financial activity account methodological issues improve

Keywords: foreign trade, retail digital trade, courier services, domestic trade, trade discount.

Uzbekistan Republic President's " Financial of the report international standards of transition addition measures on" Decision No. PQ-4611 24.02. 2020

So, what is the financial activity itself, recognized as an important type of activity of economic entities, as well as, accordingly, one of the important objects of accounting? In practice normative in the documents financial activity to the composition included economy processes and transactions, them expressive indicators account methodological basics where level this of activity content and to the point suitable will it come? Below this important issues, in our opinion, are scientific and methodological and practical in terms of to improve needs has been some aspects we will stop.

In our opinion, economic sciences, such as accounting science in front of standing the most important from issues one to be « financial to the concept of "activity ". scientific based on the definition give as well of enterprises this activities expressive processes and economy of dealings composition and content sure expressing to give is considered This task ado of reaching important importance it is financial activity the results expressive indicators, such as to him circle income and expenses directly this of activity content and to the point complete suitable respectively account get for basis will be

Research regulatory and legal in the documents and periodic in the literature financial to the activity differently definition given, as well as representing it indicators content in defining some confusion existence is showing. For example, BHMS No. 9 of our republic "Cash flows about in the report²⁸ and this to the standard based on written some in the literature²⁹ financial to activity « enterprises private and into debt received funds in the amount to changes take coming in the context of "activity ". definition given Suitable respectively financial activity expressive economy processes and

²⁸No. 9 BHMS "Cash flows about report ". Own.R. _ Justice ministry by on November 4 , 1998 to the list received , No. 519.

²⁹ Tolakhodzhaeva M.M. i dr. Financial account. - Tashkent , 2003. - p. 232.

transactions included in BHMS No. 9 stocks and another valuable papers release and placement, property long for a period of time for rent take (lease), other credit from businesses and debts get, this creditor debts return to them dividend and _ percentage payments done increases included. " Products (work, service). work release and sell expenses composition and financial the results formation on the statute".³⁰ and No. 21 BHMS " Economy host of subjects financial and economic activity accounting _ accounts plan and its application according to in the instruction manual³¹ financial to the activity definition not given although, but his the results expressive indicators to the composition received dividends, interest in the form of income and costs, positive and negative exchange rate differences related to financial leasing income and costs, valuable papers release and to place circle income and expenses, them again from assessment received results included.

In our opinion, enterprises private and into debt received funds in the amount to changes not only financial activity, maybe another activity types too take will come For example, the main activity calculated products (work, service). work release and sell activity directly private of capital element calculated not distributed profit increases. Also of enterprises The amount of private capital they bring increasing investment and another activity types too directly effect will plant Therefore, in our opinion, **financial activity** when you say *of enterprises funds into debt get, valuable papers release and sale, private capital indiscriminately financial help is free received property, membership contributions, grants, subsidies and subsidies in return increase with depends relationships* that the *complex* to express is more correct.

Above given from the definition come came out without of enterprises financial activity the results expressive indicators, such as income and expenses to the composition the following input to the goal according to that we know (Table 1)

Table 1

Financial to the activity circle income and of expenses recommendation being carried out composition

Earnings	Expenses
1. Received grant, subsidy and subsidies	1. In the form of interest expenses
2. From other persons back not to give condition with received financial help	In the form of royalty expenses
Received for free property	3. Securities from the emission seen damages
4. Positive course differences	4. Negative exchange rate differences
5. Securities from the emission earned income	

³⁰ Own.R. _ Decision No. 54 of the Cabinet of Ministers of February 5 , 1999 with confirmed (next included change and additions with)

³¹No. 21 BHMS « Economy host of subjects financial - economy activity accounting _ sketches plan and its application according to guidance ". Own.R. _ Justice ministry by on October 23 , 2002 to the list received , No. 1181.

Ours in our opinion, number 21 of BHMS enterprises financial activity according to above given income and expenses for them intended separately in accounts reflection to continue it is necessary To this end reach for in current issue 21 BHMS mean caught suitable 9500 « Financial activity income account receiver accounts » and 9600 « Financial activity expenses account receiver accounts » contents as follows designation to the goal according to (Table 2).

Table 2

Financial to the activity circle income and expenses account receiver of accounts recommendation being carried out composition

9500 « Financial activity income account receiver accounts »	9600 « Financial activity expenses account receiver accounts »
9510 "Grant, subsidy and subsidies apparent income" 9520 « Back not to give condition with received financial help » 9530 « Free received property » 9540 « Positive exchange rate differences 9550 « Precious papers from the emission earned income"	9610 « Interest in the form of expenses » 9610 " In the form of royalty expenses » 9630 « Precious papers from the emission seen damages » 9640 " Negative exchange differences "

Current Issue 21 is in BHMS financial activity income to the composition included dividends and percentages earnings in the form of, in our opinion, content and to the point according to financial of activity result is not considered They are content according to investment activities of enterprises results being is considered Therefore _ and, in our opinion, this kind of income financial to the activity circle income account receiver accounts from the composition release and suitable from investment activities received income account receiver accounts to the composition input to the goal is appropriate.

In our opinion, financial to the activity in IAS No. 21 of the income statement mean caught methodological principles to them some changes to enter need _ For example, in the standard mean caught in order received membership contributions, grants, subsidies and subsidies to the authorized capital, added capital and reserve capital of enterprises take to go mean caught _ This order financial to the activity circle has been income for them intended in accounts reflection without being prompted to stay, as well income tax _ _ _ or the only one tax payment calculation in doing them income reflection bringer from accounts not private _ capital reflection bringer from accounts collect get according to addition things done increase necessity gives birth In our opinion, financial to the activity circle income for them intended in accounts systematic respectively in total go as well tax calculations direct income account accounts based on structure provide in order to received contributions, grants, subsidies, subsidies and indiscriminately received property and financial help sums are presented in Table 3 in order in accounts reflection carry on to the goal

according to Suitable rvishda, financial to the activity circle has been this incomes « Financial results about in the report separately in rows show must that we count.

Table 3

**Financial to the activity circle income in accounts
reflection carry on order**

No	of the operation content	No. 21 BHMS According to		Recommendation	
		Debit	Credit	Debit	Credit
1	Received grant, subsidy and subsidy amounts to income taken	8810, 8820, 8830, 8890	8300, 8400, 8500	8810, 8820, 8830, 8890	9510,
2	Indiscriminately received property to income get	0100, 1000, 1100, 2900, 5000, 5100	8530	8530	9530
3	Irreversibility condition with received received financial help	5000, 5100, others	9380	5000, 5100, others	9520

In our opinion, high given offer and our recommendations economy host of subjects financial activities, organize it doer economy processes and transactions, as well financial activity the results expressive indicators about information to users right and own in time delivery to give possibility gives

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6. Бухгалтерия ҳисобининг миллий ва халқаро стандартлари

DIFFERENT STANDARDS TAXATION OF COMMERCIAL ACTIVITIES

Abstract. We bring to your attention an article dedicated to problems and solutions in taxation of trade activities based on international standards

Keywords: retail, digital, foreign trade, courier services, domestic trade, trade discount.

The analysis of the fundamental principles of taxation shows that in taxation, the state should be neutral in relation to all categories of taxpayers and be fair in determining the tax burden. Ensuring neutrality and fairness in taxation, first of all, denies different tax regimes to business entities. However, in the modern state, in order to increase the efficiency of the tax administration, to limit the tendency of SMEs to the hidden economy and to limit the possibilities of passing, the state goes the way of special designation (usually simplification) of certain elements of taxes for certain categories of taxpayers. In this regard, Uzbekistan has tried to create a favorable tax environment for small business entities by applying simplified tax regimes for almost 20 years. In recent years, extensive structural and institutional reforms have been implemented in the economy of Uzbekistan.

The catering unit of production enterprises and tourist-hotel complexes can sell the products (food) it has produced to other legal entities and non-legal entities (including its employees) on the basis of cash and sugarless payments. To the content according to of enterprises common to eat organize reach of the division this activity « trade activity admit taken as well suitable respectively gross income to the tax pulling it is necessary Because, this without different customers common eating division through prepared buy food (goods). they get

Yu is in the snow as mentioned, enterprises by own work release purposes buy received raw material and materials, the main tools, intangible assets as well unfinished capital investment and financial investments to be sold and from him received the results which to the activity input issue too in practice different to discussions take is coming

This the problem to the body to come differently reasons there is One on the other hand work release organize to do in order to buy received raw material and materials, basic tools, intangible assets, unfinished capital investments and financial investments to others to be sold content in terms of trade activity to the content like goes Second on the part of this kind of material Wealth is usually sold for buy can't get them buy to be sent different lens and subjective reasons happens according to That's why for, in our opinion, this assets to be sold that or

of businesses this to the activity input according to the law in the documents the following two the situation sure to express to the goal according to has been will be was

Case 1. Enterprise own purposes buy received materials as commodities to sell decision to do can Of this for enterprise his own economy purposes buy received materials command or of the founders decision on the basis of goods discharge to pass it is necessary The composition of the goods conducted materials wholesale or retail trade with engage in licenses requirements strictly action done way to be sold and such sell trade activity that admit taken as well this activity gross income to the tax pulling that it is necessary we count.

Case 2. In this case enterprise economy purposes buy received materials, the main tools, intangible assets, unfinished capital investments and financial investments mandatory of cases come out, for example their quality decline in cases, from the norm more than to reserves have when, to the crisis to meet symptoms to the body when it comes to debts pay head financial sources when not and another necessary cases as well another work release of enterprises written requests according to their work it or this materials very necessary in cases their sales can " Product (work, service) l arning work release and sell expenses and financial the results formation about to Nizam according to this assets from sale received income « main from activity received another incomes confession will be done. In our opinion, own work release for buy removable assets such mandatory or necessary of cases come out to be sold main activity with, such as his trade type with tie up need not Such sell operations and of them received the results to the content according to investment activities of enterprises to the results input, we think, is correct will be was Because the company this assets buy get for sometimes his own funds entered is considered They are a necessity on the surface buy after sending, respectively this content operations and from him received results of direct investment activity result being is considered This activity results main to the activity circle to taxes pulling it is necessary

In our opinion, above given thoughts Tax of the code new under the editorship in consideration get enterprises by take going trade of activity to determine the real composition and them soli qa in weight controversial to issues point to put possibility gave will be was.

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IMPROVING BUSINESS ACCOUNTS IN THE DIGITAL ECONOMY

Abstract. The article presents ways to improve the accounting of turnover of enterprises in the conditions of digital economy and to develop its methodology based on the requirements of the present time, as well as to determine the legal interests.

Key words: Digital economy, commodity turnover, indicators, special network, commodity-money relations.

In the Address of the President of the Republic of Uzbekistan Shavkat Mirziyev to the Oliy Majlis, "We need to develop a national concept of Digital Economy, which envisages updating all areas of the economy based on digital technologies. On this basis, it is necessary to implement the "Digital Uzbekistan-2030" program ³². The most important aspect of the digital economy is that the ability to falsify the economy is limited. This is the basis for many positive actions:

- corruption in the economy will be sharply reduced and prevented;
- in a certain sense, discipline is established in the field of economy and official
- it is possible to determine the real size of the gross domestic product (GDP) and other macro and micro economic indicators in the economy;
- participation of unreal figures in the economy will be eliminated and the opportunity to make correct management decisions will be created. They said that the responsibility of employees will increase.

President of our country. The naming of 2020 as the "Year of Science, Enlightenment and Development of the Digital Economy" is appropriate if we consider it the beginning of the first revolutionary period in the history of Uzbekistan's development ³³.

The state is taking extensive measures to develop the digital sector of the economy, electronic document circulation systems are being introduced, electronic payments are being developed, and the regulatory legal framework in the field of electronic commerce is being improved. creation of conditions, improvement of the investment environment, as well as the " Strategy of Actions" on the five priority areas of development of the Republic of Uzbekistan in 2017-2021 Minister of Economy and Industry Jamshid Kuchkarov answered

³² Uzbekistan Republic President Shaukat Mirzichev on December 28 , 2018 High To the meeting Application .
// " People word " newspaper . December 29 , 2018 .

³³ <https://tfi.uz/uz/page/ilm-marifat>

the question of what is the digital economy.³⁴ The digital economy is the driver of the world economy today, one of the signs of development. The digital economy is changing the face of modern national economies, increasing their efficiency and transparency. Our president also mentioned this in his address. A citizen applies to the district or city pension fund, and they get all the information from the archive about where he worked and how much he received. For ordinary citizens, this means convenience.

The goal is economic prosperity. The main goal of every country is economic growth and prosperity - everything else flows from them.

Har one of the country well-being his GDP with is determined. Because from GDP outside never thing no, simple word with when they say People's of the state movement area - this is the total internal product. GDP is big if to someone benefit money give can

Another of the tasks set by the President is the task of raising the GDP of Uzbekistan to 100 billion dollars in 5 years. Today's in the day Uzbekistan GDP is 58 billion dollars, population soul from \$ 1,725 per head right will come

in 2024 this If the pointer is 1000 billion, it is population soul 2800 dollars per head organize does In this case, the increase in the population (36 billion) and the dollar exchange rate increase (12,000 soums) as well account received _

GDP does not increase prosperity of provision possible load _ Everything you have without multiplying standing up his distribution change with poverty overcame does not.R current economy market economy with one at the time Uzbekistan gross internal the product to increase service does _³⁵

are some definitions and descriptions given in various literature and on the Internet. A.Sh.Shodmonov defined the concept of goods as follows. "**A commodity is** a product of labor created for exchange, which has some utility and value. Or, in other words, **a commodity** is a product or service produced for the market, which has some usefulness (consumption value) and exchange value

³⁶.

K.B. According to Urazov, "**Goods** are the material assets of the enterprise purchased or produced for sale".³⁷

By analyzing these two definitions, we can understand that the concepts of goods in economic theory and accounting are different from each other. For us, it is important not which of them is correct, but how they define goods from the point of view of science. We approach the study of commodity transactions in accounting based on the characteristics of commodities

The turnover of an enterprise is the funds of the enterprise in the form of cash and plastic. It can also be understood as the goods sold wholesale. Also, it

³⁴Economy and business news

³⁵ Economy and business news

³⁶. Shodmonov A.Sh.. " Economy theory " " Tashkent science and technology" publishing house. 2005. Page 130.

³⁷ Urazov.K.B . "Accounting " Sam ISI.2015.

is not exaggeration to say that the turnover of enterprises has taken the first steps in the conditions of the digital economy. An example of this is the tax system. the introduction of electronic invoices for value added tax has been implemented. After this system is activated, every tax payer enters the tax system website in his personal office and shows his taxes. on this basis, each product is monitored from the time it is produced until it reaches the customer. This product should not be lost on the way

Today, we can take the 1S program as an example for accounting in enterprises. It has many conveniences.

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EXPLORING THE CAUSES OF EXTREME NATIONALISM IN CONTEMPORARY CHINA – A CHINESE PERSPECTIVE

Abstract. For a long time, the Chinese people have been more rational in thinking that Chinese nationalism is a double-edged sword, [1] and that it can be made a more desirable tool for politicization, provided that a certain degree of control is exercised. Some foreign scholars have even referred to this nationalism as "popular nationalism", a spontaneous, top-down, powerful weapon to strengthen the "legitimacy" of the ruling authorities. [2] In recent years, however, with the increasing complexity of the international environment and the booming development of Internet technology, the irrational thinking of Chinese nationalism has gradually returned, and the tendency of "race-based" thinking has become obvious, and the "The difference between Chinese and foreigners, Extreme" [3] thinking has been externalized. Nationalism has entered into a limitation, affecting the direction and path of China's political development. Given this, this article will analyze the causes of extreme nationalism and its harmful effects in contemporary China from a new perspective (with a Chinese perspective as the starting point), providing a new way of thinking for the study of Chinese nationalism and providing theoretical supplements and support.

Keywords: nationalism, extremism, political system, conflict transperpatriotism.

I. Practical cause for the emergence of extreme nationalism in contemporary China

1、The inability to balance and match the pace of development of China's political system with the pace of development of democratic and egalitarian thinking

Historically, China was a privileged multi-ethnic country,[4] but the ruling authorities have always been able to control the thinking and activities of "Chinese" (here "Chinese" can be understood as China's earliest "nationalists") within a certain range, because in ancient China, the concepts of a sovereign state, nation-state, and nationalism were still vague compared with modern times, and it was not the national boundaries that maintained political power, but the recognition of the power of the ruling class (emperor). The ruling class (the emperor) attached political words such as "patriotism" to this vague concept and made it reasonably transformed into a tool of political rule. "The world is great, it is not the royal land, the shore of the land, it is not the royal courtier" aptly

proves this view. Just like Benedict Richard O'Gorman Anderson noted in *The Imagined Communities*: "It is paradoxical that pre-modern empires and kingdoms could easily sustain their long-term rule over vassals who were extremely diverse and heterogeneous, often inhabited in disconnected territories." [5]

At the end of the nineteenth century, with the outbreak of the Sino-Japanese naval war (known in Japan as the Japanese-Qing War), the concept of nominalism was first clearly introduced to "China" (the Qing dynasty) by the students who had stayed in Japan. However, it is worth noting that Chinese nationalism is very different from European and American nationalism, the nationalism of Britain, France, and the United States is in the context of the domestic bourgeois revolution, through the resistance to feudal autocracy to obtain individual life, freedom, property, and civil rights, to complete the identification of their nation and country and gradually develop, while Chinese nationalism is produced in the context of Western aggression,[6] so the Chinese ruling authorities once took a more tolerant attitude towards Chinese nationalism. And as much as possible, guide the development of its super-favorable countries. For example, the anti-American demonstrations following the bombing of the Chinese Embassy in Belgrade in 1999 and the anti-Japanese demonstrations in several major Chinese cities in April 2005, [7] were movements that enabled Chinese nationalism to show great cohesion while the ruling authorities were able to contain its influence within certain limits.

In recent years, however, Chinese nationalism has become more and more extreme. In its external manifestations, some Chinese nationalists have frequently combined and processed the "super-national treatment" granted to foreigners by certain universities and institutions, targeting foreigners in China, resulting in an increase in xenophobic sentiment. On the surface, the grievances of Chinese nationalists towards foreigners may be due to the inherent xenophobic ideology of the "Han system", the lack of a commoner's spirit in China, the global awakening of ethnic and regional consciousness, the anxiety of national identity and the search for a cultural home, the threat to China's national interests brought about by globalization, the actions of right-wing forces in Japan and the hegemonic policies of the United States, etc. [8] But in the author's view, this is more of a shift in social contradictions. The real cause of this nationalism with great prejudice is the contradiction of the inability to balance and match the speed of development of the political system of contemporary China with the speed of development of democratic and egalitarian thinking.

We all know that the nation is an imaginary community, and in China, due to the special political system, individualism (consciousness) lacks legitimacy and individual independence, and individuals need to gain a sense of security, strength, and honor through their dependence on the nation; also express their egoism through the national collectivism, i.e. national egoism, in a twisted way.

[9] In recent decades, Chinese society has changed dramatically, with rapid social and economic development, urbanization, universal education, literacy, industrialization, and the flattening of the mass media—expanding political consciousness, increasing political demands, and widening political participation — and nationalists have been rapidly mobilized into political life, but unfortunately, The development of China's political system is lagging behind the development of democratic and egalitarian thinking. In other words, the rapid development of the Chinese economy has raised the nationalists' sense of equality, but certain shortcomings of the political system (informal rules, officialism, multiple constraints, cut-off policies, the gap between rich and poor (for example, the Gini coefficient in China in Figure 1)) have not been completely resolved for the time being, and these shortcomings have resulted in the nationalists not being able to enjoy the social dividend equitably, and they feel a real crisis (this crisis refers specifically to the intensification of competition for "jobs", "education", etc). Based on this oppressive and contradictory situation, the "super-national treatment" granted to foreigners by certain Chinese universities and institutions has served as a reasonable diversion from the contradictions of Chinese nationalism. But beyond these superficial phenomena, it becomes clear that Chinese nationalists reject "them" (foreigners) because they do not belong to the same ethnic group as "us" (the Chinese). The answer is no. In the Chinese mind, the distinction between different races, religions, and beliefs is not very important, and the Chinese do not have as strong a sense of nationality as the Europeans or the Americans. During China's thousands of years of feudal and authoritarian history, although the 'Han system' had a certain influence on the construction of Chinese nationalists' thinking, they were all able to deal peacefully with foreigners without creating hostility or hatred because of their status. The reality behind this highly prejudiced nationalism is therefore a contradiction between the speed of development of the political system in modern China and the speed of development of democratic and egalitarian thinking. It can be said that the new wave of extreme nationalism taking place in China is brought about more by a sense of crisis than by a sense of superiority.

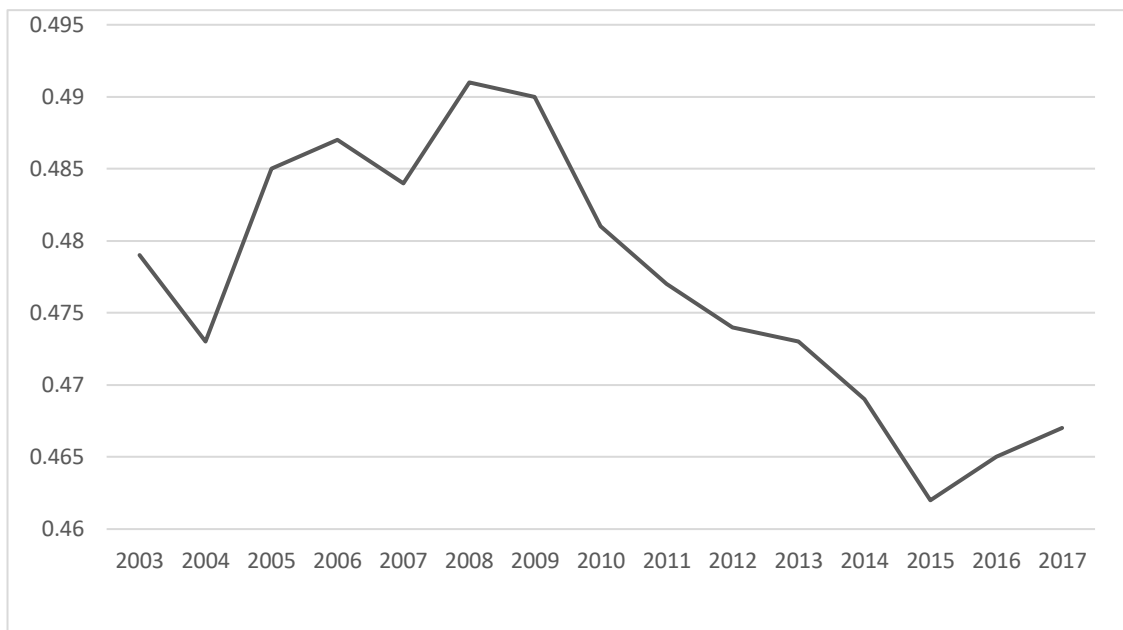


Figure1: Gini coefficient of disposable income per capita for Chinese residents nationwide (2003-2017)

Source: China Household Survey Statistical Yearbook published by China Statistics Press (2018 edition)

The Gini coefficient is generally considered to be less than 0.2, indicating that the distribution of residents' income is too even, between 0.2 and 0.3 it is more even, between 0.3 and 0.4 it is more reasonable, between 0.4 and 0.5 the gap is too wide, and above 0.5 the gap is very wide

II. Direct causes of extreme nationalism in contemporary China

1、Slightly deviant patriotic national education

The direct cause of the emergence of contemporary extreme nationalism is perhaps related to China's patriotic national education. Understanding China's patriotic national education helps us to gain a deeper understanding of the paths by which the values and thought structures of Chinese nationalists are formed, and to understand where their anger and hatred towards foreigners and foreigners come from.

Patriotic education has always been an important part of the Chinese schooling system, and Chinese people are constantly subjected to such lessons from their junior student days to their doctoral graduation. Without any prejudice, it is reasonable for a country to educate its young people about patriotism, but the problem is that patriotic education in China is slightly biased,[10] and patriotic education in China has evolved in line with the changing relations between China and the outside world. Objective and authentic historical sources are the best way and mean of patriotic education, especially for China, where a century of humiliation from the mid-nineteenth to the mid-twentieth centuries of modern history has produced enough sentiment to achieve patriotic education for young people. But for special cause (on the one

hand, the detente in relations China with Japan and the United States from 1979-1989, when the dominant governmental voice was reformist and liberal, until the 1989 Tiananmen counter-revolutionary movement—the "1989 school wave" erupted, Although in the end, the Party relied on the people to successfully suppress the event, this huge lesson made the Party fully aware that the cause of patriotic education in China was in urgent need of strengthening and political guidance, and that, unlike the regimes in Europe and the United States, China's regime had been baptized by the old and new democratic revolutions and was very hard-won, and therefore needed more care;[11] on the other hand, in the late 1980s and early 1990s, the dramatic changes in Eastern Europe and the collapse of the Soviet Union put enormous pressure on China and the legitimacy of the Chinese government was weakened, the government wanted an idea or theory that can gather national spirit and national strength, so patriotic education under political guidance was the best option), and the Chinese political authorities taught patriotic education to young students under political guidance.

In the absence of religious unity and a fully developed value system, this politically guided knowledge of history determines young students' perceptions and judgments of reality. Young students are unable to gain an objective and comprehensive understanding of the history of interactions between Chinese and foreign peoples, and this, coupled with their one-sided sources of information, leads them to develop deep-rooted prejudices about the outside world and Sino-foreign relations. This education system has produced a strange and contradictory mindset—in their fantasies, they and their forefathers feel the disasters and humiliations brought to China by foreign countries, while in reality, they are the new generation that has "risen ". This contradictory and sensitive mentality prevented them from understanding rationally the relationship between China and the West and put them in the dilemma of rebelling against the West and learning from it. Under the influence of this kind of thinking, Some of the young students have gradually become an important reserve force for contemporary Chinese ultra-nationalists. Ordinary foreign trade disputes, and cultural conflicts, will rise to the perspective of nationalism to understand, and even often go online to denounce others for 'traitor', they through the reconstruction of memory, the Western economic and cultural input into capitalist conspiracy theories. When given the opportunity, they may even perform dangerous scenes of hitting, smashing, and burning. Therefore, it can be said that this slightly deviant Chinese patriotic education is the direct cause of contemporary extreme nationalism.

III. The harms and improvements of contemporary extreme nationalism

1、 Harms

For China, this extreme nationalism appears to have a democratic personality, and on the surface, it seems to be spontaneous and self-sustaining. But the reality is that these extreme nationalists are often irrational, highly emotional, over-emphasize cultural and ethnic identity, they are extremely

prejudiced against other nationalities, and this is a perverse form of nationalism. They are blindly xenophobic, elevating ordinary Sino-foreign friction into the political sphere and the national sphere. They apply the attitudes and habits of behavior developed in international relations situations to domestic politics, and they blindly emphasize the nation as a subject of undivided interest, while leaving the individual, the most basic unit that constitutes the nation, out of the picture. This has dictated that nationalism only presents a mood, a posture, and a strategy in terms of nation-state relations, but does not offer any practical solutions in terms of how to develop (economically, politically, and culturally) within the state. [12] This extreme nationalism has become a cover for the refusal to deepen and reform the Chinese political system.

For the international community, China's extreme nationalism continues to affect and undermine Sino-foreign relations, stimulating conflicts and even evolving into armed conflict. China's extreme nationalism has over-criticized Western liberal regimes (the author does not intentionally compare the merits of communist and Western liberal regimes here, as both can be classified as effective states and not as declining political systems. The United States, and China each have different forms of government, but all two systems of government have been able to secure their states) and interpret some of the international community's demands for codes of conduct as an infringement of national dignity. From the overly aggressive internet vocabulary that has emerged in recent years - "Love China means you can't learn English", "We can't use anything that is American", "Boycott Japanese goods " —it is clear that this kind of bigoted nationalism is becoming increasingly distorted, and it has become a major obstacle to China's progress towards international development under globalization.

2、Improvement

At present, although the shortcomings of China's political system have stimulated the development of ultra-nationalism in China, it is worth noting that the Chinese political authorities have now embarked on a reform of the political mechanism with the goal of "ruling by a large country, ruling by one party, ruling for a long time, and ruling in the era of globalization", [13] to implement China's basic political and economic system and guarantee the rights of citizens. As for the slightly deviant patriotic education, another factor contributing to extreme nationalism in China, China is also trying to practice and improve it to transform it into a more objective, rational, and globalized direction. In particular, some of China's best scholars are now clearly aware that the real aim of patriotic education is to strengthen young students' patriotic spirit and sense of responsibility and to give them an in-depth understanding of national development. These scholars pay more attention to the objectivity and authenticity of the educational methods and contents, and they enable young students to feel how to love the country comprehensively and deeply, and how to view the relations between China and the outside world correctly so that

young students can become rational nationalists in the new era. Therefore, the author has reason to believe that extreme nationalism in China will remain within a reasonable range in the future, and even get back on track.

IV. Conclusion

In this article, the author attempts to examine the causes of Chinese nationalism from a new perspective. Most of the previous articles on the causes of Chinese nationalism have considered the external environment as the cause of extreme nationalism in contemporary China, especially agree the "actions of the right-wing forces in Japan and the hegemonic policies of the United States" as the root cause of extreme nationalism in contemporary China. However, taking China's internal environment as the starting point, the author of this article attempts to summarize and analyze the causes of extreme nationalism in contemporary China and provide a new way of thinking for the study. The article describes the practical and direct causes of contemporary extreme nationalism. Finally, the article also summarizes the harms and improvements of contemporary extreme nationalism. The article attempts to provide theoretical supplements and support for the study of nationalism in China.

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IMMUNOLOGICAL CLINICS EVALUATE NASAL AND ACCESSORY NASAL CAVITIES IN PATIENTS WITH ALLERGIC RHINITIS

Resume. In this article, special attention is paid to the clinic, diagnosis and treatment of comorbid processes in diseases of the nasal cavity and diseases of the bronchopulmonary system.

The fact that such comorbid pathologies are becoming more common in recent years has raised the question that patients negatively affect their quality of life.

Key words: comorbid pathology, rhinosinusitis, chronic obstructive pulmonary disease.

Relevance. Despite numerous reports on the relationship between upper respiratory tract pathology and bronchial asthma, coverage of the nuances of COPD and rhinosinusitis combination began in the medical literature relatively recently [6].

In very few foreign publications, it was revealed that from 40 to 88% of COPD patients present some kind of complaints from the nose [2,8].

Thus, the prevalence of inflammatory pathology of the nasal mucosa and paranasal sinuses in patients suffering from COPD has not been practically studied, there is no information in the literature about X-ray screening examination of the paranasal sinuses in patients with exacerbation of COPD [1,7]. This is surprising, given that the pathogenesis of chronic rhinosinusitis and COPD is based on the phenomenon of the so-called "vicious circle" - a chain of successive, closely related structural changes in the mucous membrane of the respiratory tract, leading to the development of inflammation, disruption of mucociliary transport and colonization of the respiratory tract by microflora [3].

It is known that bacterial infection is one of the factors contributing to the development of COPD and to a greater extent its exacerbation [4,8]. This circumstance dictates the need to obtain convincing evidence about the relationship between the nature of chronic bacterial infection of the upper respiratory tract and the severity, nature, and clinical features of COPD. It is the representatives of conditionally pathogenic microflora that are the most significant causative agents of exacerbation of chronic rhinosinusitis and COPD [5].

However, there have been no published studies on the parallel study of the microflora of the nasal mucosa and lower respiratory tract in patients with COPD.

Thus, in the modern literature, the problem of the relationship between diseases of the nasal cavity, paranasal sinuses and COPD is practically not studied. Two pathological conditions occurring comorbidally, in fact, are a single disease [2].

Of course, inflammation in the upper respiratory tract supports a similar process in the lower respiratory tract and vice versa, stimulating the progression of both diseases and the irreversibility of structural changes in the bronchopulmonary system [3,6].

Apparently, one of the reasons for the low effectiveness of treatment of exacerbations of COPD is the lack of information about the concomitant pathology of the upper respiratory tract and the features of the microbial landscape of this category patients [2].

Therefore, the immediate result of the developed management schemes for patients with combined pathology of the upper respiratory tract and COPD is the creation of effective and comprehensive treatment methods that take into account all the etio-pathogenetic aspects of these diseases. All of the above highlights the relevance of the dissertation topic chosen by the author [4].

The purpose of the study. To study the prevalence of nasal cavity pathology in patients with COPD and to determine the role of an integrated approach in the treatment of inflammatory pathology of the nasal cavity, paranasal sinuses and COPD.

Materials and methods of research. To accomplish this task, we selected and studied 70 patients with concomitant diseases of rhinosinusitis and chronic obstructive pulmonary disease.

The results of the study. Symptoms of inflammatory diseases of the nasal cavity and paranasal sinuses are present in 64.9% of COPD patients. According to an objective examination, chronic inflammatory changes in the paranasal sinuses are diagnosed in 32.9% of cases with an exacerbation of COPD.

The microbial landscape of sputum and nasal secretions in COPD patients is almost identical. The main causative agent of exacerbation of chronic rhinosinusitis in COPD patients (group 1) is *Streptococcus pneumoniae* (29%). *Streptococcus pneumoniae* in 11.1% (n=94) of cases is detected in nasal secretions in COPD patients during remission or with latent rhinosinusitis (groups 2 and 3), which indicates colonization of the upper respiratory tract by opportunistic flora.

Atypical microflora (*Chlamydia pneumoniae*) was diagnosed in the nasal cavity scraping in 5.3% of cases and is not dominant.

The severity of exacerbation-chronic rhinosinusitis is determined by the stage of COPD. This relationship was expressed in the predominance of patients

of stage III (29%) and IV (38%) of COPD diseases in the first group of patients with moderate rhinosinusitis compared with the second (III -26%; IV - 23.3%) and the third group (III - 21.20%; IV - 15.5%, respectively)

Antibacterial therapy for exacerbation of chronic rhinosinusitis and COPD should be carried out taking into account the probable pathogens of diseases of the upper and lower respiratory tract (cefixime, moxifloxacin), in combination with intranasal glucocorticosteroids (mometasone furoate) and washing the nasal cavity with sea water.

As a result of a comprehensive examination of patients with COPD, it was determined that inflammatory pathology of the nasal cavity is diagnosed in 64.9% of cases in patients with exacerbation of COPD, i.e., the need to consult an otorhinolaryngologist in a complex of mandatory diagnostic and therapeutic measures in patients with COPD is shown.

An almost identical microbial landscape was revealed in smears from the nasal cavity and sputum in patients with COPD, which may indicate the relationship of inflammation of the upper and lower respiratory tract.

The most • relevant pathogens of chronic rhinosinusitis in patients with COPD' and their sensitivity to modern antibacterial agents have been identified.

An algorithm has been created to help the practitioner navigate the choice of methods for the diagnosis and treatment of inflammatory diseases of the nasal cavity in patients with COPD.

Conclusions: Patients with COPD must necessarily be examined by an otorhinolaryngologist.

Along with the standard otorhinolaryngological examination, these patients need computed tomography of the paranasal sinuses and microbiological examination of sputum and smear from the nasal mucosa.

With the exacerbation of chronic rhinosinusitis of the middle stage in patients with COPD stages 1 and 2, cephalosporins of the latest generations are adequate drugs.

In case of exacerbation of chronic rhinosinusitis of moderate and severe course in a patient with comorbid COPD of stage 3-4, respiratory fluoroquinolones are adequate drugs. The empirical choice of an antibacterial drug should be based on the optimal antibacterial spectrum of the drug, a convenient dosage regimen, use and stage of COPD.

Dynamic monitoring of patients with COPD by an otorhinolaryngologist, conducting courses of treatment with intranasal glucocorticosteroids and rinsing the nasal cavity, on an ongoing basis serve as an effective prevention of inflammatory processes of the nasal mucosa and paranasal sinuses.

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O'ZBEKISTONDA SAVDO XIZMATLARI HUDUDIY KLASTERINI SHAKLLANTIRISH

Annotatsiya. Mazkur maqolada bugungi kunda savdo xizmatlarining mohiyati, unda hududiy klasterlarni shakllantirish imkoniyatlari yoritib berilgan. Qolaversa, muallif tomonidan O'zbekistonda savdo xizmatlarini hududiy klasterlarini shakllantirish jarayonlari bo'yicha taklif va tavsiyalar ishlab chiqilgan.

Kalit so'zlar. Savdo, iqtisodiyot, biznes, hududiy klasterlar.

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FORMATION OF TRADE SERVICES REGIONAL CLUSTER IN UZBEKISTAN

Abstract. This article describes the nature of trade services today, the possibilities of forming regional clusters in it. In addition, the author developed proposals and recommendations on the processes of forming regional clusters of trade services in Uzbekistan.

Key words. Trade, economy, business, regional clusters.

Mamlakatimizda savdo sohasining oxirgi iste'molchilar ongidagi o'zgarishlari yildan-yilga oshib bormoqda. Ayniqsa, savdo xizmatlarini ko'rsatishda hududiy klasterlarni shakllantirish har bir tadqiqotchining oldidagi asosiy vazifalardan hisoblanadi.

Mintaqada yoki munitsipalitetda mavjud bo'lgan savdo klasterlarni ajratish va qo'llab-quvvatlash mahalliy hokimiyatning vazifasi bo'lib, mahalliy iqtisodiyotning raqobatbardoshligini ta'minlash va hududning afzalliklarini oshirishdir. Biroq, klasterlarning o'ziga xos xususiyati shundaki, bir tomondan, ularni faqat hokimiyatning sa'y-harakatlari bilan yaratish mumkin emas, ikkinchi tomondan, klasterlashning foydasi har doim ham xo'jalik yurituvchi subyektlarning o'zlari tomonidan amalga oshirilmaydi va tushunilmaydi.

Shuning uchun strategik rejani shakllantirish hududni klasterli tahliliga asoslanishi kerak. Har bir klasterni uning munitsipalitetdagi ijtimoiy-iqtisodiy vaziyat rivojlanishidagi asosiy tendentsiyalarga va ijobiy tendentsiyalarni kuchaytirish va zaiflashtirish qobiliyatiga ta'siri nuqtai nazaridan baholanishi

kerak. Shunga asoslanib, ta'sir nuqtalarini aniq yo'naltirish mumkin va hokimiyat klasterini rivojlantirish uchun foydalanadigan mexanizmlarni tanlash mumkin.

Savdo xizmatlarida hududiy klasterning kamchiliklari bu, birinchi navbatda, ixtisoslashgan mehnat bozori, ta'lim va o'qitish. Agar biz ushbu hisob-kitoblarni mehnat unumdorligining asosiy ko'rsatkichlari va aholi daromadlari ko'rsatkichlari bilan taqqoslasak, past daromadlar muammosi aynan shu klasterga jamlanganligini ko'ramiz. Shahar aholisining 40 foizdan ko'prog'i ushbu klaster korxonalarida ishlayotganligini hisobga olsak, ushbu klasterning ta'sirini ortiqcha baholab bo'lmaydi.

Boshqa klaster munosabatlarning tahlili shuni ko'rsatdiki, klaster mahalliy bozorga deyarli ta'sir ko'rsatmaydi. Boshqacha qilib aytganda, mahsulot etkazib beruvchilari va xaridorlari munitsipalitetdan tashqarida va ko'pincha Moskva viloyatining chegaralaridan tashqarida. Dunyoda o'xshashligi yo'q yuqori texnologiyalar, hududlarda ishlaydigan boshqa klasterlar tomonidan hech qanday tarzda qo'llanilmaydi va umuman hududning raqobatdoshligiga ta'sir qilmaydi. Boshqacha qilib aytganda, hokimiyat hududida klaster ishlamaydi.

Klasterlar yaratishning muhim elementi - bu maxsus o'qitilgan tashqi agent ("tarmoq yoki klaster brokeri") orqali o'zaro o'rganish orqali erishilgan uning ishtirokchilari o'rtasida etarlicha ishonchli daraja.

Klaster vositachisi klasterning bo'lajak ishtirokchilari o'zlari, ushbu mintaqaviy bozorga kirishni istagan yirik kapital vakili yoki mahalliy ma'muriyat tashabbusi bilan yollashlari mumkin. Bunday holda biz sun'iy ravishda tashkil etilgan korxonalar klasteri bilan shug'ullanmoqdamiz.

Sun'iy ravishda tashkil etilgan korxonalar klasterlarini muvaffaqiyatli tugatish mumkin, keyin muvaffaqiyatli yoki hayotiy barqaror korxonalar klasteri yaratiladi. Bu shuni anglatadiki, klasterdagi ishbilarmonlar "nima qilish kerakligini" bilishadi, lekin ular har doim ham "qanday qilib" samarali ishlashni bilishmaydi. Klaster bu yordamni tashqi tomondan - mahalliy hokimiyat yoki yirik biznes tomonidan oladi.

Klasterlar aniq va aniqlanmagan. Birinchi holda, kichik korxonalar klasteri bu hujjatlashtirilgan tuzilma, ya'ni ro'yxatdan o'tgan klaster. Ikkinchi holda, bu qonuniy mustaqil kichik va o'rta korxonalarining norasmiy yig'indisi, ya'ni aniqlanmagan klaster. Biroq, har ikkala holatda ham, klaster bu bozor kuchiga ega bo'lmagan va muvofiqlashtirilgan va kelishilgan biznesni amalga oshiradigan, qonuniy mustaqil bo'lgan korxonalarining yig'indisidir. Boshqacha qilib aytganda, klaster a'zolarining aktivlari ustidan nazorat mavjud bo'lmaganda, umumiy aktivlarni boshqarish ustidan nazorat shakllantiriladi va qat'iy ta'minlanadi. Korxonalarining aniq klasterlari ham haqiqiy va soxtaga bo'linadi. Korxonalarining real klasterlari cheklangan resurslardan oqilona foydalanish imkoniyatiga ega. Klasterga kirish resurslarni taqsimlashni yaxshilaydi. Soxta klasterlar xilma-xilligi bilan ajralib turadi. Ba'zan klasterlarga

bozorda dominant kompaniya bo'lgan kichik korxonalar kiradi. Bunday holda, biz kichik kompaniyalar klasteri bilan emas, balki dominant kompaniyaning "narx soyaboni" deb nomlangan korxonalar guruhi bilan shug'ullanmoqdamiz.

Korxonalar klasterini shakllantirishni qo'llab-quvvatlash shakllari. Umumiy amaliyotga asoslanib, O'zbekiston klaster tashabbuslarini rivojlantirishni moliyalashtirish uchta asosiy manbadan - mintaqaviy, federal byudjetdan va byudjetdan tashqari moliyalashtirishdan (klaster a'zolarining shaxsiy mablag'lari hisobidan) iborat. Davlat asosan klasterlar rivojlanishini ta'minlaydigan asosan ijtimoiy va infratuzilma loyihalarini qo'llab-quvvatlashga yo'naltirilgan asosiy investor sifatida ishtirok etadi. Klaster tashabbuslarini rivojlantirishni davlat tomonidan qo'llab-quvvatlashning standart usullaridan biri soliq imtiyozlarining turli shakllarini taqdim etishdir. Davlat tomonidan yordam klaster ehtiyojlari uchun hududlar, ishlab chiqarish ob'ektlari bilan ta'minlash orqali ham amalga oshiriladi. Qurilish sanoatining yangi tashkil etilgan klasterini qo'llab-quvvatlashning muhim shakllaridan biri bu uning tarkibiga kirgan tashkilotlarni mintaqadagi bino va inshootlarni qurish, rekonstruksiya qilish yoki kapital ta'mirlashga qaratilgan davlat maqsadli dasturlarida ishtirok etish bo'lishi mumkin (shuningdek, ushbu turlarni amalga oshirish uchun zarur resurslarni etkazib beruvchi sifatida). ishlari).

Klasterning tashqi va ichki muhitini farqlash kerak. Sanoat klasterining ishlashi va rivojlanishiga ta'sir etuvchi ekologik omillarni klasterga ta'siriga ko'ra uch toifaga bo'lish mumkin: birinchi toifa federal hukumat (davlatning umumiy iqtisodiy siyosati, soliq siyosati, sanoat siyosati, ijtimoiy-demografik siyosat, fan siyosati). va ta'lim, qonunchilik tizimi va boshqalar); ikkinchi toifaga mintaqa kiradi (mintaqaning moddiy ta'minoti va infratuzilmasi, mintaqaviy hokimiyat organlari faoliyati, mintaqaviy iqtisodiy siyosat yo'nalishlari, mintaqadagi ijtimoiy-demografik vaziyat, mintaqaviy mehnat bozori, mintaqaning ilmiy va o'quv bazasi kiradi); uchinchi toifaga klaster a'zosi bo'lmagan kompaniyalar kiradi. Klasterning ichki muhiti quyidagilardan iborat: kadrlar, klasterni boshqarish tizimini tashkil qilish, ishtirok etayotgan korxonalarining ishlab chiqarish va texnik salohiyati, marketing, resurs ta'minoti tizimi va moliya.

Klaster faoliyatining samaradorligini davlat iqtisodiyoti uchun oqibatlarini nuqtai nazaridan ham baholash mumkin. Birinchidan, klasterning muvaffaqiyatli ishlashi kichik biznesda ishlaydigan odamlar uchun ish o'rinlari saqlanishining kafolati hisoblanadi. Va bu soliq bazasining saqlanib qolishini anglatadi. Bundan tashqari, bu ishsizlik nafaqalarini kamaytirishni anglatadi. Shuning uchun, hokimiyat har doim kichik biznesga g'amxo'rlik qiladi. Shu sababli, turli darajadagi hokimiyatlar ko'pincha "klasterlar eksportni ko'paytirish va chet el investitsiyalarini jalb qilish uchun harakatlantiruvchi kuch" deb ishonganliklari sababli korxonalar klasterini yaratish va qo'llab-quvvatlashni boshlashadi. Bozor sub'ekti nuqtai nazaridan,

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RAQAMLI SAVDONI MODERNIZATSIYA VA DIVERSIFIKATSIYA QILISHDA SAVDO XIZMATLARINING ROLI

Annotatsiya. Mazkur maqolada bugungi kunda dunyo rivojlanish jarayonlarida raqamli jarayonlarning o'рни, unda raqamli savdoni modernizatsiya va diversifikatsiya qilishda savdo xizmatlarining o'рни va roli haqida muallif tomonidan fikr-mulohazalar keltirilgan.

Kalit so'zlar. Savdo, raqamli dunyo, raqamli savdo, savdo xizmatlari.

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THE ROLE OF TRADE SERVICES IN MODERNIZING AND DIVERSIFYING DIGITAL TRADE

Abstract. This article presents the opinion of the author about the place of digital processes in the processes of world development today, the place and role of trade services in the modernization and diversification of digital trade.

Key words. Trade, digital world, digital trade, trade services.

O'zbekiston Respublikasi Prezidentining 2020 yil 02 martdagi “2017 — 2021-yillarda O'zbekiston Respublikasini Rivojlantirishning beshta ustuvor yo'nalishi bo'yicha Harakatlar Strategiyasini “Ilm, ma'rifat va raqamli iqtisodiyotni rivojlantirish yili”da amalga oshirishga oid davlat dasturi to'g'risida”gi PF-5953-sonli Farmonida elektron tijoratni rivojlantirishda bir qancha chora-tadbirlarning bajarilishi bo'yicha topshiriqlar berib borilgan. Elektron tijoratni rivojlantirishda davlat xizmatlarini raqamli shaklga transformatsiya qilish va axborot ekotizimini rivojlantirish, savdo tizimini isloh qilish, savdo terminallarini avtomatlashtirish va boshqa bir qancha xususiyatlar belgilab berilgan.

Shularni inobatga olgan holatda mamlakatimizda raqamli savdoni modernizatsiya va diversifikatsiya qilishda savdo xizmatlarining roli bo'yicha fikr-mulohalarni tadqiqotimiz davomida asoslab borildi.

Jaxon tajribasida xizmat sohasi tarmoqlarini tasniflashtirishni ishlab chiqarish-texnik va funksional yondoshishlarning bir biriga qo'shish asosida o'tkazish qabul qilingan.

Ishlab chiqarish yondoshishi xizmatlar sohasidagi tarmoq yo`nalishlarining ishlab chiqarish-texnik va texnologik umumiyligi tamoyillaridan kelib chiqadi. Funktsional yondoshish turli xil ko`rinishli yo`nalishlarni amalga oshiradi. Ushbu yo`nalishlar jumlasiga ishlab chiqarishga, jamiyatga, uy xo`jaligiga xizmat ko`rsatish, shaxsga xizmat ko`rsatishgacha taqsimlash, saqlash, resurslar va tovarlar bilan ta`minlash funktsiyalari kiradi. Ushbu tamoyilga ko`ra xizmatlar quyidagi guruhlarga bo`linadi:

savdo xizmatlari;

oziq-ovqat bilan ta`minlash va yashash bo`yicha xizmatlar (mehmonxonalar, ommaviy ovqatlanish korxonalar va hokazolar);

transport xizmatlari;

aloqa xizmatlari va axborot xizmat ko`rsatilishi;

ta`minot, tayyorlov va moddiy-texnik resurslarni saqlash bo`yicha xizmatlar;

bozorning harakat qilishini (kredit, moliya va sug`urta, ko`chmas mulk bo`yicha oldi-sotdilar va boshqalar) ta`minlash bo`yicha xizmatlar;

ta`lim, madaniyat va san`at xizmatlari;

fan va fan xizmatlari;

sog`liqni saqlash, jismoniy tarbiya va sportni qo`shgan holdagi xizmatlar;

uy xo`jaligiga xizmat ko`rsatish bo`yicha xizmatlar (uy xo`jaligini saqlash va ta`mirlash, ishlab chiqarish-maishiy va kommunal xizmatlar);

shaxsiy tavsifdagi xizmatlar (noishlab chiqarish, maishiy xizmatlar, sartaorshxonalar, fotoatele, oyoq kiyimini ta`mirlash va hokazolar);

davlat boshqaruvi xizmatlari.

Xalqaro savdoda xizmatlar muhim o`rin egallaydi. Xizmat deganda moddiy mahsulotda o`z ifodasini topmaydigan, balki iste`molchi ega bo`ladigan muayyan foydali samarada namoyon bo`ladigan pulli faoliyat tushuniladi. Xizmat, shuningdek harakat natijasida va boshqa institutsional birlik bilan o`zaro kelishuv asosida yuz bergan institutsional birlik holatining o`zgarishida namoyon bo`ladi.

Ma`lumot o`rnida keltirsak, jahon savdo tashkilotining tasnifiga ko`ra, 600 dan ortiq turdagi xizmatlar mavjud. Xalqaro valuta fondining to`lov balansini tuzish bo`yicha yo`riqnomasiga muvofiq, to`lov balansida inobatga olinadigan savdo xizmatlari tarkibiga turdagi xizmatlar (transport, qatnov (sayohat), aloqa, qurilish, sug,,urta, moliya, axborot, litsenziyalar, biznes xizmatlar, madaniyat, hukumat tashkilotlariga tovarlar yetkazib berish) kiradi. Iste`molchiga yetkazib berish usullariga ko`ra, xizmatlarning investitsion (bank, mehmonxona va boshqalar), savdo (transport, sug,,urta va boshqalar), savdo-investitsiya (aloqa, qurilish, axborot va boshqa) turlari ajratiladi. Xizmatlar omilli (kapital, mehnat, texnologiyalarning mobilligi bilan bog,,liq to`lovlar) va omilsiz (xizmatlarning qolgan turlari) bo`lishi mumkin.

Xizmatlar bilan savdo qilish xususiyatini sotuvchi va xaridorning bitim tuzish vaqtidagi aloqasining mavjudligi tashkil qiladi. Xizmatlar savdosida bitimlar tuzishning quyidagi shartlari mavjud:

xaridorning mobilligi (turizm, tibbiy yordam va boshqalar);

sotuvchining mobilligi (qurilish, audit va boshqalar);

bir vaqtning o'zida sotuvchi va xaridorning mobilligi yoki xizmatning o'zining mobilligi (xalqaro telefon so'zlashuvi, uchinchi mamlakatdagi xalqaro konferensiya kabilar).

Jahon xizmatlar tarkibida xususiy sektor, transport xizmatlari yetakchi o'rin tutadi. Xizmatlar qiymati hajmining 75 foizi rivojlangan mamlakatlar tomonidan eksport qilinadi. Jahon iqtisodiyoti nuqtai nazaridan xizmatlarning eng muhim turi transport xizmatlaridir (tovar va yo'lovchilarni xalqaro miqyosda tashish). Moliyaviy lizing ijaraga beruvchining xarajatlari qoplanishi va unga foyda ta'minlanishini nazarda tutadi. Ijarachi ijara muddati tugaganidan so'ng, ijara predmetini qaytarishi, uni qoldiq qiymati bo'yicha sotib olishi yoki yana ijaraga olishi mumkin.

Ishlab chiqarish (operativ) lizingi ijaraga olinayotgan texnikaning amortizatsiya davridan kamroq muddatga foydalaniladi, shu bois ijara stavkalari yuqoriroq bo'ladi. Lizing kompaniyasi uskunani xorijiy firmadan sotib olishi va o'z mamlakatiga ijaraga berishi (import lizing) yoki aksincha bo'lishi (eksport lizing) mumkin.

Xizmatlar bilan savdo qilishda konsalting xizmatlari (audit, boshqaruv maslahatlari va boshqalar), vositachilik keng tarqalgan. Jahondagi turli mamlakatlar mahsulot ishlab chiqaruvchilari o'rtasidagi aloqaning asosiy shakllaridan biri tashqi savdo faoliyatidir.

Hozirgi kunda iqtisodiy adabiyotda va klassifikatorlarda turli yangi me'zonlar va ularga taaluqli ravishda xizmatlarning turli xil tasniflanishi taklif etilmoqda. Jumladan quyidagi xizmatlar tasniflari: moddiy darajasi bo'yicha insonlarning shaxsiy aloqalari darajasi, xizmatlar mehnat sig'imi, xizmat sohasida ijtimoiy va shaxsiy bog'lanishlar nisbati bo'yicha. Har bir tasniflashtirish tarmoqni ma'lum maqsadda o'rganishga mo'ljallangan.

Xizmatlardagi farq ularning tasnifi, maqsadli belgilanishi, taqdim etish shakllari va haq to'lash usulidan kelib chiqadi.

Tasnifi bo'yicha ko'rsatilayotgan xizmatlar aniq ifodalangan tarmoq yo'nalishiga egadir: maishiy mashinalar va asbob-uskunalarni ta'mirlash, yangi mahsulotni ishlab chiqarish; qishloq xo'jaligi, gigienik tavsifdagi xizmatlar; transport, savdo, axborot, ijaraga berish xizmatlari; qurilish, uylarni ta'mirlash, badiiy ishlar va xalq ijodi mahsulotlarini ishlab chiqarish; ta'lim, tibbiy va boshqalar.

Kompekslik bo'yicha xizmatlar oddiy va qiyinlarga (kompleks xizmat ko'rsatish) bo'linadi. Ko'pchilik xizmatlar kompleks tavsifga ega. Masalan, mehmonxonalar xizmatlari - bu nafaqat turar joyni taqdim etish, balki ovqatlanish, maishiy xizmat ko'rsatish, iste'molchilar xodig'ini chiqarishni

taqdim etish bo`yicha xizmatlar hamdir. Ularni qanaqangi tavsiflashtirishdan foydalanilmasin, biror bir aniq kichik guruhga kiritish qiyin.

Aralash xizmat tovar-moddiy boyliklarga hamrohlik qiladi, ularning aylanishini engillashtiradi va ularni iste'molchi uchun jozibador qilib ko`rsatadi. Ushbu xizmat jumlasiga tovar oldi-sotdisiga hamroh bo`ladigan sotishdan oldingi va sotishdan keyingi servisni keltirish mumkin.

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DIAGNOSTICS AND EMERGENCY CARE FOR SEPTIC SHOCK IN CHILDREN

Resume. Sepsis is one of the complex problems of modern medicine, the relevance of which is determined by the growing number of patients, high mortality and high economic costs associated with treatment and rehabilitation.

The problem of sepsis is multifaceted and includes issues of etiology and pathogenesis of severe infections proper, pathogenesis of multiple organ failure, antibacterial therapy, methods of temporary organ substitution, intensive care of emergency conditions.

This article presents the features of the clinical course of septic shock in children, their consequences and issues of emergency care, which are one of the urgent problems today.

Keywords: septic shock, emergency care, diagnosis and treatment.

The relevance of the problem. Sepsis is the leading cause of death in children, resulting in approximately 7.5 million deaths per year[2]. The most severe manifestation of sepsis is septic shock, a condition accompanied by severe disorders of systemic hemodynamics, tissue perfusion and cellular metabolism[3]. Refractory septic shock is the main cause of the development of multiple organ failure syndrome, which occurs in 100% of patients and is the direct cause of death[1].

According to the World Health Organization, sepsis is the cause of deaths in diseases such as pneumonia, gastrointestinal infections, malaria and measles, which are characterized by a severe course[5]. One of the most dangerous pathogens of community - acquired sepsis and septic shock is meningococcus. Mortality in the generalized form of meningococcal infection (GFMI) remains high - 8-15%, reaching 40-80% with septic shock[4].

In the USA alone, 72000 children are hospitalized with sepsis every year. At the same time, the mortality rate is 25%, and the economic costs of treatment are estimated at \$ 4.8 billion[6].

One of the promising therapeutic strategies for the treatment of septic shock in children is extracorporeal hemocorrection (ECG), however, currently it is rarely used in routine clinical practice, and most of the publications are devoted to adult patients, which was the basis for this study[1].

The purpose of the study. Evaluation of the role of systemic inflammatory reaction syndrome in the pathogenesis of septic shock complicating the process in children, observation of the relationship between

treatment tactics and severity of systemic inflammatory reaction syndrome, its effect on the clinical course and prognosis of the disease.

Materials and methods of research. During the study, 46 of these children were hospitalized in the intensive care unit within the first 3 hours after the shock, no later than 6 hours after the development of cardiogenic shock.

The results of the study and their discussion. All patients had an infection of various localization. When identifying the causes of the development of CS, it turned out that in children with burns, the deterioration of the condition occurred after necroectomy of the burn wound sites. The expanded toilet of the burn wound and the removal of necrosis sites carried out under anesthesia, as well as the use of enzymes for lysis of these sites could serve as a "breakthrough factor" of toxins into the bloodstream. The same "trigger mechanism" of the development of CS could occur in a child with peritonitis after repeated surgery to sanitize the abdominal cavity from the remaining purulent areas.

A 10-year-old child with a boil of the upper lip had a "breakthrough" of infection at home after self-squeezing out the focus of infection. The patient was admitted to the hospital with the phenomena of pronounced SH. In 2 children with pneumonia, CS could develop due to the prolonged presence of a subclavian catheter (more than 6 days). In these cases, infection may have developed in the catheter lumen, and infusion of solutions or manipulation of the catheter could serve as a "breakthrough factor".

In all patients, the deterioration of the condition occurred with the appearance of signs of septic syndrome or CVD. They had hyperthermia of more than 38 °C, leukocytosis of more than $12 \cdot 10^9/l$. In 1 child with a boil of the upper lip, leukopenia ($3.9 \cdot 10^9/l$) was detected in the blood test. Also, in all patients, septic syndrome was accompanied by tachypnea exceeding the norm by 25% or higher, and tachycardia.

SH was accompanied by impaired consciousness, hypoxemia, oliguria. In all but one of the children, CS developed in the hospital, which is consistent with the literature data on the iatrogenic nature of this complication.

It was revealed that not all children had severe sepsis (sepsis with signs of organ dysfunction) before the development of SS. In most cases ($n=8$), SH began suddenly after surgical and medical manipulations ("breakthrough factors"), and was later regarded as severe sepsis. The diagnosis of SS was made if the following signs appeared in patients with septic syndrome or sepsis: 1) systolic blood pressure did not rise above the lower value of the norm, despite the high rate of infusion or the use of vasopressors; 2) oliguria (less than 0.5 ml / kg / hour), despite adequate administration of fluids; 3) respiratory failure; 4) severe metabolic acidosis.

In most cases ($n=6$), the diagnosis of CS was made in the II late stage (cold hypotension), when the skin was pale, blood pressure was low.

In the early stage of SH (warm normotonia or hypotension), 3 children were admitted to the ICU, whose skin was hyperemic due to a decrease in peripheral vascular tone, an increase in cardiac output. At the same time, there was relative hypovolemia (CVD below 50 mmHg). The diagnosis of SS was made mainly when hypotension developed.

Conclusion. The algorithm of ECG application, including prolonged veno-venous hemodiafiltration and hemoperfusion with polymyxin as part of complex intensive therapy of septic shock in children, has been substantiated and put into practice.

It has been shown that the use of prolonged veno-venous hemodiafiltration and hemoperfusion with polymyxin in the complex intensive therapy of septic shock in children provides the fastest possible regression of acute cardiovascular and respiratory insufficiency, improving patient survival.

The indications were clarified and an algorithm for the application of ECG methods in children with septic shock was developed.

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SUG'URTA TASHKILOTLARIDA DAROMADLAR AUDITINI TASHKIL ETISH MASALALARI

Annotatsiya. Maqolada sug'urta tashkilotlarida asosiy faoliyatidan olinadigan daromadlar auditi maqsadi, axborot ta'minoti, audit o'tkazish ketma ketligi, audit rejasi va dasturini ishlab chiqish tartiblari ochib berilgan.

Kalit so'zlar: sug'urta faoliyati, sug'urta auditi, audit rejasi, audit dasturi, audit ketma ketlifi, sug'urta daromadi.

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ISSUES OF ORGANIZING REVENUE AUDIT IN INSURANCE ORGANIZATIONS

Abstract. The purpose of the audit of income from the main activities of insurance organizations, information supply, the sequence of the audit, the procedures for developing the audit plan and program are revealed in the article.

Key words: insurance activity, insurance audit, audit plan, audit program, audit sequence, insurance income.

Bugungi kunda mamlakatimizda inson manfaatlari, huquq va erkinliklari yuksak qadriyat bo'lib, ijtimoiy yo'naltirilgan bozor iqtisodiyotiga asoslangan huquqiy demokratik davlat va fuqarolik jamiyatini barpo etish yo'lida izchil islohotlar amalga oshirilmoqda. Respublikamiz iqtisodiyotining turli soha va tarmoqlari o'rtasidagi mutanosiblikning kuchayishi hamda barqaror o'sish sur'atlarining ta'minlanishi natijasida aholi daromadlari, turmush darajasining

sezilarli ravishda oshishi ertangi kunga bo'lgan ishonchimizning tobora mustahkamlanib borishiga zamin yaratmoqda.

Auditorlik tashkilotlari faoliyatining qonuniy-me'yoriy asoslari tarkibida auditorlik standartlari muhim o'rin tutib, u ushbu kasb bilan shug'ullanishning muayyan me'yorlarini belgilab beradi. Shu boisdan ham respublikamizda auditning milliy standartlarini ishlab chiqishga alohida e'tibor qaratilmoqda.

Auditning milliy standartlarini ishlab chiqishda xalqaro standartlarga tayanilmoqda. Respublikamizda ishlab chiqilayotgan auditning milliy standartlari, avvalo, O'zbekistonda shakllangan iqtisodiy madaniyat va xo'jalik yuritish uslubiga mos kelishi lozim.

Prezidentimiz qator nutqlarida sug'urta faoliyatini rivojlantirish bo'yicha ta'kidlaydilar: "Sug'urta xizmatlari iqtisodiyotni turli xil moliyaviy xatarlardan himoya qiluvchi vositalardan biridir."³⁸.

Sug'urta faoliyati o'ziga xos xususiyatga ega audit obyektlaridan biri bo'lib hisoblanadi. Sug'urta sohasidagi auditorlik faoliyatini o'ziga xosligi, avvalo, bu borada maxsus sug'urta qonunchiligi mavjudligi, mazkur sohada buxgalteriya hisobini yuritishni, soliqqa tortishning, buxgalteriya va moliyaviy hisobotlarini tayyorlashning o'ziga xos qoidalari mavjudligi hamda ular daromadlarini tan olinishi, xarajatlarni shakllanishi va xujjatlarning rasmiylashtirilishlari boshqa soha korxonalaridan tubdan farq qilishi bilan tavsiflanadi. Shuning uchun ham bu sohadagi mavjud qonunchilik va me'yoriy hujjatlar juda tezkorlik bilan o'zgarib turgan va nihoyatda ko'payib borayotgan hozirgi sharoitda sug'urta auditi bo'yicha o'kuv va amaliy qo'llanmalarni ishlab chiqish zaruriyatini tug'diradi.

Sug'urta faoliyatini auditorlik tekshiruvdan o'tkazishning maqsadi hisobot ko'rsatkichlarining ishonchliligini va xarajatlar bilan bog'liq muomalalar hisobi va soliqqa tortish uslubining O'zbekiston Respublikasida amal qilayotgan qonunchilik hamda me'yoriy hujjatlarga muvofiqligini aniqlash lozim. Ushbu maqsadga muomalalar mohiyatini, hamda nazorat tuzulmasi va buxgalteriya hisobi tizimini tekshiruvdan o'tkazish va risklarni baholash orqali erishiladi.

Sug'urta tashkilotlarida samarasiz xarajatlarni vujudga kelishi, talon taroj qilinishi mazkur soha subyektlarida pirovardida zarar ko'rishlariga olib keladi. Zarar ko'rish, tabiiy holda, sug'urta tashkilotlarining moliyaviy ahvolini yomonlashuviga, qolaversa sinishiga olib kelishi mumkin. Aynan shu holga tushmaslik uchun sug'urta tashkilotlari rahbarlari barcha amalga oshirilayotgan xarajatlarni, ishlab chiqarish jarayonlari, ulardan olinayotgan daromadlar, qilinayotgan sarflar va boshqa ko'rsatkichlar to'g'risida real axborotlarga ega bo'lishlari lozim. Bunday axborotlar boshqaruv organi rahbarlari va xodimlariga tegishli qarorlarni qabul qilishlariga imkon beradi.

Sug'urta faoliyatini auditor auditni taxmin qilinayotgan ko'lami va o'tkazish tartibini bayon etgan holda, auditning umumiy rejasini ishlab chiqishi

³⁸ <https://www.uzavtoyul.uz/cy/post/sugurta-bozorini-rivojlantirish-masalalari-muhokama-qilindi.html>

va rasmiylashtirishi lozim. Audit dasturini ishlab chiqishda qo'llanma bo'lib xizmat qilishi uchun, audit umumiy rejasining hujjatli aks ettirilishi yetarli darajada batafsil bo'lishi kerak, bunda uning aniq shakli va mazmuni subyekt kattaligi, auditning murakkabligi hamda auditor qo'llayotgan aniq uslubiyat va texnologiyaga bog'liq.

Sug'urta faoliyati auditining umumiy rejasini 1-jadvalda keltirilgan.

1-jadval

DAROMADLAR AUDITINING REJASI

Tekshirilayotgan tashkilot:

Audit davri

Kishi-soatlar soni:

Auditorlik guruhi rahbari:

Auditorlik guruhi tarkibi:

Rejalashtirilayotgan auditorlik xatari

Rejalashtirilayotgan jiddiylilik darajasi

N	Rejalashtirilayotgan ish turlari	O'tkazish davri	Bajaruvchi	Izoxlar
1	Moliyaviy hisobot va buxgalteriya hisobi registrlar ko'rsatkichlari bir biriga muvofiqligini tekshirish	02.03 05.03 2021	Soliyev K.	
2	Moliyaviy natijalar to'g'risidagi hisobot to'g'ri tuzilganligini tekshirish	06.03 10.03 2021	Soliyev K.	
3	Korxonada daromadlari tarkibini urganish	07.03 08.03 2021	Soliyev K.	
4	Boshqa shakldagi hisobotlar to'g'ri tuzilganligini tekshirish	09.03 16.03 2021	Soliyev K.	

Auditor auditning umumiy rejasini amalga oshirish uchun kerakli bo'lgan, rejalashtirilgan auditorlik muolajalarining tavsifi, muddati va hajmini belgilovchi audit dasturini ishlab chiqishi va hujjatli rasmiylashtirishi lozim. Audit dasturi auditda ishtirok etayotgan auditor yordamchilari uchun yo'riqnomalar to'plami hamda ishni tegishli ravishda bajarilishi va aks ettirilishi yuzasidan nazorat qilish vositasi sifatida xizmat qiladi. Shuningdek, audit dasturi auditning har bir bo'limi bo'yicha belgilangan vazifalar va auditning turli jabhalari yoki muolajalariga ajratilgan soatlar miqdori ko'rsatilgan vaqt byudjetidan iborat bo'lishi mumkin.

Auditorlik tashkiloti bajarayotgan rusum-qoidalarning natijalarini umumiy reja va dasturni tayyorlash paytida batafsil hujjatlashtirish kerak, chunki mazkur natijalar auditni rejalashtirish uchun asos hisoblanadi va butun audit jarayoni davomida ishlatilishi mumkin.

Audit jarayonida auditorlik tashkilotida umumiy rejaning ayrim qoidalarini qayta ko'rish uchun asoslar paydo bo'lishi mumkin. Rejaga kiritilayotgan o'zgartishlarni, shuningdek, o'zgartishlar sabablarini auditor batafsil hujjatlashtirishi kerak.

Sug'urta tashkilotlari daromadlarini auditorlik tekshiruvidan o'tkazishda quyidagi ketma – ketlikga amal qilinishi, shuningdek, quyidagi ishlar oldinma-ketin bajarilishi kerak.

1. Daromadlarni har bir turi va ularni tekshirish ketma- ketligi belgilanadi.

2. Har bir daromad turi buyicha tekshirish testlarituzib chiqiladi va ular bo'yicha isbotu dalillar to'planadi.

3. Daromad turlari bo'yicha tekshirish natijasi aniqlanadi.

Sug'urta xizmatlarini ko'rsatishdan olingan daromadlarni buxgalteriya hisobida aks ettirish va soliqqa tortish bo'yicha belgilangan qoidalarni tartibga soluvchi me'yoriy – huquqiy hujjatlar auditor tomonidan sug'urta faoliyatining xususiyatlarini hisobga olgan holda shakllantiriladi.

Sug'urta tashkilotlari sug'urta xizmatlarini ko'rsatishdan olgan daromadlarini tekshirishda boshlang'ich hujjatlar asosiy ma'lumot manbasi bo'lib hisoblanadi. Auditor daromadlar to'g'risidagi ma'lumotlarni boshlang'ich hujjatlar asosida oylik, choraklik, yarim yillik va yillik davrlar bo'yicha jamlaydi. Boshlang'ich hujjatlar bo'yicha isbotu dalillarni to'plash chog'ida ularni to'g'ri tuzilganligi tekshiradi, ulardagi baholarni va summaviy miqdorlarni shartnomalar bilan taqqoslaydi.

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DEVELOPMENT OF INSURANCE SERVICES IN THE DIGITAL ECONOMY

Abstract. The article reveals the problems in the provision of insurance services in the digital economy and directions for their solution.

Keywords: digital economy, insurance services, insurance activity, insurance market, insurance premium, insurance technologies.

In the conditions of the digital economy, the role of the insurance activity subjects in the development of small and private business and creation of favorable conditions for business entities should be significantly greater. In other words, the process of further liberalization of the economy cannot be carried out without the development of the appropriate market infrastructure, that is, the banking and financial system, leasing, auditing, insurance, engineering and other structures.

Insurance services are one of the tools that protect the economy from various financial risks. However, the role of these services in the financial market of our country is not enough.

According to statistics, more than 30 insurance companies are operating in our country. The improvement of legislation related to the field is also helped by the analysis of achievements and shortcomings in this regard at large conferences, exhibitions, organized seminars and training sessions. In them, experts from our country and abroad exchange experience and opinions on issues related to industry news, industry development prospects, strengthening the importance of the insurance market in investing in our country's economy, development of the life insurance market, and issues related to finance, entrepreneurship and banking activities in our country are discussed.

In our country, large-scale work is being carried out to develop the insurance market, create legal, organizational and technical conditions for the effective operation of insurance organizations, and establish insurance service branches in places and regions convenient for residents and customers. As a result, the number of local companies is increasing year by year, and this helps to create a healthy competitive environment in the insurance market and increase the quality of services provided. Currently, 27 insurance companies are registered in the fields of general insurance and life insurance in our country. Today, about ten thousand specialists offer various insurance services in the regions.

In six months of 2019, insurance premiums collected by insurance organizations increased by 1.5 times compared to the same period last year, but the insurance income per capita was 50,000 soums.

The share of this sector in the gross domestic product of our country is only 0.4 percent. Comparison for, this indicator South 11 percent in Korea, 6 percent in Germany, 1.5 percent in Russia organize is enough

Of this main reasons one is insurance services enough level attractive that it is not An example for, past six in the month common insurance 887 billion soums in the network insurance award assembled although this _ period to customers paid insurance of the coating volume of the award to only 11 percent right came _ In the world while this indicator average is 50-60 percent.

In order to develop insurance services in the digital economy, it is necessary to pay attention to the following issues.

➤ Case A and of entrepreneurs to insurance confidence increase necessary _ The Ministry of Finance and the Anti-Monopoly Committee should reduce the time and documents for considering insurance claims, introduce a system of fair assessment of the insurance event and prompt payment of payments.

➤ Expansion of mechanisms for supporting investment activities of insurance organizations is the demand of the times. In particular, it is necessary to encourage insurance companies to engage in leasing activities and to improve the taxation system for leasing services.

➤ Coverage of economic sectors with insurance services is one of the important issues. The Ministry of Finance and the Ministry of Investments and Foreign Trade need to introduce mechanisms for state subsidization of a part of the costs of insurance of the export of agricultural products.

➤ It is necessary to develop specific tasks to ensure the access of national insurance companies to the international financial markets, to obtain international ratings through the introduction of an advanced corporate management system.

➤ In the field of insurance, it is necessary to train modern personnel, train specialists in prestigious foreign universities and improve their qualifications in leading companies.

➤ The introduction of the mandatory medical insurance system in our country is the demand of the times, it is necessary to prepare carefully for this, to form a minimum social package of medical services.

Insurance companies should pay attention to the following:

- ❖ insurance of protection price and quality proportionate harmony;
- ❖ to obligations strictly compliance reach and of actions quickness;
- ❖ each one of the client demand and wishes separately approach;
- ❖ modern insurance technologies and different kind of insurance programs;
- ❖ international quality standards according to service show and flexible tariff rates.

In the future development strategy - corporate and private insurance in the market own position strengthening export-import insurance acceleration, in insurance innovative technologies development, customers with contact to

install separately approach, in which to insurance about issues solution at _ each one To the insurer high level attention to give

We believe that the above suggestions and recommendations will contribute to the development of insurance services in the digital economy.

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KORXONALARDA SEGMENTAR HISOBNI TAKOMILLASHTIRISH

Annotatsiya: Maqolada korxonalarda segmentar hisobni tashkil etish, ular bo'yicha javobgarlik markazlarini belgilash masalalari ochib berilgan.

Kalit so'zlar: segmen, hisob, javobgarlik markazi, bosh budjet, boshqaruv, raqamli iqtisod, biznes reja.

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IMPROVING SEGMENT ACCOUNTING IN ENTERPRISES

Annotation: The article deals with the issues of establishing segment accounts in enterprises and determining responsibility centers for them.

Key words: segment, accounting, responsibility center, total budget, management, digital economy, business plan.

Raqamli iqtisodiyotga o'tish, zamonaviy AKTlarni qo'llash boshqaruv segmentar hisobotlari formatlari, ularni ichki axborot foydalanuvchilarga yetkazish usullariga ham o'ziga xos talablarni qo'ymoqda. Bugungi kunda segmentar hisobotlarni faqat qog'oz shaklida uzatish o'z dolzarbligi yo'qotmoqda, uning o'rniga hisobotlarni bevosita kompyuter ekraniga turli ranglardagi jadval, diagrammalar, grafiklar ko'rinishlarida taqdim etish avj olmoqda.

Korxonada bosh byudjeti (biznes reja) ijrosi bo'yicha hisobotni tuzishga mas'ul bo'lib korxonada bosh ofisi rahbari hisoblanadi. Rahbar bosh menejer sifatida javobgarlik markazlari tomonidan tuziladigan alohida ko'rsatkichlar byudjetlari bo'yicha tuziladigan hisobotlarni qabul qiladi, ular bajarilishini nazorat qiladi, shuningdek, ularga tuzatishlar kiritish, ijrosini ta'minlashga qaratilgan qarorlarni qabul qiladi, kelgusi davrlar uchun korxonaning yangi biznes – rejasini tuzishga umumiy rahbarlikni olib boradi.

Alohida olingan ko'rsatkichlar bo'yicha byudjetlar ijrosi to'g'risidagi hisobotlar korxonaning mos ravishdagi javobgarlik markazlariga kiruvchi bo'limlari tomonidan tuziladi (1-jadvalga qarang).

Ayrim obyektlar to'g'risidagi boshqaruv hisobi axborotlari ularning har bir o'zgarishidan keyin real vaqt rejimida tegishli boshqaruvchilarga yetkazilishi lozim. Masalan, korxonaning moliyaviy holatiga mas'ul bo'lgan yuqori bo'g'in menejeri uchun valyuta kurslari yoki birja kurslari, fond bozori indekslari, qimmatli qog'ozlar kotirovkalari, tovar va xizmatlar narxlari (tariflari)ni keskin o'zgarganini to'g'risidagi operativ axborotlar zudlik bilan yetkazilishi lozim. Shuningdek, rahbarlarga korxonada iqtisodiyotiga putur yetkazishi mumkin bo'lgan ishlab chiqarishdagi kutilmagan uzilishlar, norasional chiqimlar va yo'qotishlar to'g'risida axborotlar ularga doir choralarni tezlikda qabul qilish uchun zudlik bilan yetkazilishi kerak.

Boshqaruv segmentar hisobotlari aksariyatini har kunlik yoki har haftalik, ayrimlarini esa oy yakunida berilishi yetarlidir. Masalan, mahsulot va yarim mahsulotlarni ishlab chiqarish, yaroqsizliklar, me'yordan chetlanishlar, sotish miqdori va qiymati to'g'risidagi segmentar hisobot ma'lumotlari, odatda, har kuni yoki haftada bir marta taqdim etiladi. Bozorga olib chiqilgan alohida tovarlar, ish va xizmatlarning foydaligi va rentabelligi to'g'risida faqatgina oylik boshqaruv hisobotlari ma'lumotlari asosida bir fikrga kelish mumkin. Xuddi shunday, uzoq muddatli investision loyihalar bo'yicha qilingan ishlar, olingan natijalarning reja ko'rsatkichlaridan chetlanishlari to'g'risidagi axborotlarni ham oy yakunlari bo'yicha aniqlash mumkin.

1-jadval

Korxonalarda boshqaruv segmentar hisobotlarni tuzuvchi javobgarlik markazlari³⁹

№	Javobgarlik markazlariga kiruvchi bo'limlarning nomlari	Tuzish yuklatilgan boshqaruv segmentar hisobotlarning nomlari
1. Bosh ofis markazi		
1	Korxonada rahbariyati - bosh ofis	Korxonada Bosh byudjeti (biznes-reja) ijrosi bo'yicha yig'ma hisobot
2. Ta'minot markazi		
1	Kadrlar bo'limi	*Kadrlar ta'minoti va shtat jadvali byudjeti ijrosi bo'yicha hisobot; *Mehnat sarfi byudjeti bo'yicha hisobot;
2	Ta'minot bo'limi	*Mehnat vositalari ta'minoti byudjeti ijrosi bo'yicha hisobot; *mehnat predmeti ta'minoti byudjeti ijrosi bo'yicha hisobot; *Kommunal va boshqa xizmat turlari (suv, gaz, elektr energiyasi, bug', yoqilg'i, transport va boshqalar) ta'minoti byudjeti ijrosi bo'yicha hisobot
3. Xarajat markazi		
1	Asosiy ishlab chiqarish bo'limi	*Ishlab chiqarish hajmi byudjeti ijrosi bo'yicha

³⁹ Уразов К.Б., Пўлатов М.Э. Бухгалтерия ҳисоби. Дарслик.-Т.: “Инновацион ривожланиш наширёти матбаа уйи”,2020, 554 б.

		hisobot; *Tugallanmagan ishlab chiqarish hajmi byudjeti ijrosi bo'yicha hisobot
2	Yordamchi ishlab chiqarish bo'limi	*Yordamchi ishlab chiqarish hajmi byudjeti ijrosi bo'yicha hisobot; *Tugallanmagan yordamchi ishlab chiqarish hajmi byudjeti ijrosi bo'yicha hisobot
3	Xizmat ko'rsatish bo'linmalari	*Umumishlab chiqarish xarajatlari hajmi byudjeti ijrosi bo'yicha hisobot
4. Foyda markazi		
1	Sotish bo'limi	*Sotish hajmi byudjeti ijrosi bo'yicha hisobot
2	Reja-iqtisod va moliya bo'limi	*Bevosita material xarajatlari byudjeti ijrosi bo'yicha hisobot; *Mevosita mehnat va ish haqi byudjeti ijrosi bo'yicha hisobot; *Bevosita boshqa ishlab chiqarish xarajatlari byudjeti ijrosi bo'yicha hisobot; *Yig'ma ishlab chiqarish xarajatlari va tannarx byudjeti ijrosi bo'yicha hisobot; *Sotish tannarxi byudjeti ijrosi bo'yicha hisobot *Sotish va boshqarish xarajatlari byudjeti ijrosi bo'yicha hisobot; *Boshqa ustama ishlab chiqarish va noishlab chiqarish xarajatlari byudjeti ijrosi bo'yicha hisobot; *Soliqlar byudjeti ijrosi bo'yicha hisobot; *Moliyalashtirish manbalari byudjeti ijrosi bo'yicha hisobot; *Kapital va moliyaviy investisiyalar byudjeti ijrosi bo'yicha hisobot
3	Buxgalteriya	*Buxgalteriya balansi byudjeti ijrosi bo'yicha hisobot; *Moliyaviy natijalar ko'rsatkichlari byudjeti ijrosi bo'yicha hisobot; *Pul oqimlari byudjeti ijrosi bo'yicha hisobot; *Xususiy kapital byudjeti ijrosi bo'yicha hisobot; *Debitorlik va kreditorlik qarzlari byudjeti ijrosi bo'yicha hisobot.

Korxonalarda haqiqiy qilingan xarajatlar va erishilgan natijalar to'g'risidagi boshqaruv hisobotlarini hisobot davri tugashi bilan qisqa muddatlarda shakllantirish va menejerlarga yetkazish tizimi yaratilishi o'ta muhim.

Boshqaruv segmentar hisobotlar shakl va mazmunan ixcham, optimal bo'lishi, juda ko'p sonli hisob-kitoblarni qamrab olmaganligi ham maqsadga muvofiqdir. Boshqaruv segmentar hisobotlariga tushuntirish xatlarida, qilingan tahlil natijalarida mavjud chetlanishlar hisob-kitoblari, sabablari va sababchilari, bu chetlanishlarni bartaraf etish bo'yicha taklif va tavsiyalar aniq bo'lishi lozim.

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IMPROVING THE ACCOUNT OF FIXED ASSETS ACCORDING TO INTERNATIONAL STANDARDS

Abstract. In the article financial of the report and accounting account international standards based on main tools account management, recognition, evaluation, re evaluation and financial in reports reflection carry on arrangements open given _

Key words: financial report, accounting account, international standards, basic tool, revaluation.

Any _ work release of the process basis a person work organize that 's enough his activity for necessary a must as work tools and objects existence mean holds. Work release in the process enterprise employees work weapons using work to subjects effect reach, they are different kind of ready to the product they turn. Labor means (mechanisms, buildings, equipment, structures and others) and work objects of the enterprise main assets calculated value in the form of expressed work release tools organize does _ of the enterprise material base work tools and work objects organize enough, they work release tools will be combined. Labor means - the main of funds material composition. Main tools work release in the process repeatedly participation that 's enough with together own natural to form have being their _ value gradually, in parts being work issued to products spends _

Main tools according to different in sources differently thoughts given. We are research as a result their one how many cause we passed

Main tools - this the following to criteria answer giving material assets are: (a) products work release or delivered give, or services show or another to the parties for rent to give or administrative purposes use for stored; and (b) one from the period more than lifetime during use expected.[1]⁴⁰

MHXS No. 5 (Financial of the report international standard) basically long term assets are _ report from the era after ten two from the moon more time during recovery pending amounts own into received assets⁴¹

Russian Federation Tax to the Codex basically Main tools work release and work release for work tool as from 12 months of use more than use to the deadline have has been of property one is part of⁴²

Main tools long term assets are _ company ownership who does and own in the activity income get for which uses long term material features. One year

⁴⁰ MHXS 16 "Fixed assets"

⁴¹ MFHS 5 "Non-current assets held for sale and discontinued operations"

⁴² https://www.consultant.ru/document/cons_doc_LAW_19671/

inside main tools consumption to do or cash to money rotate not expected Main tools capital, main tools also known as _ They are usually of the company in the balance sheet current of assets below is displayed. This assets in the normal operation of the enterprise again sell for not but _ product work release or service display in order to company by is stored.⁴³

16 - MHXS to "Fixed assets". basically a social valuation of tools **initial value model** according to or **again evaluation model** is recognized by _

Active from being recognized as then, main tool object accumulated wear out and from depreciation accumulated damages deducted without **initial value according to** account taken it is necessary

Active from being recognized as then, true value reliable way assessment possible has been main tool object next accumulated wear out and accumulated after impairment damages discounted without, re evaluation dated truthful the value reflection which makes again **evaluated in value account** taken it is necessary Report period At the end of balance value his truthful from the value important indistinguishable for again evaluation enough level regularly done increase it is necessary

No. 5 to BHMS according to (§ 4) a, tangible assets that simultaneously meet the following criteria are included in the composition of social assets:

- a) term of service more than one year;
- b) items whose value for one unit (set) is more than fifty times the minimum monthly wage established in the Republic of Uzbekistan (at the time of purchase).

The head of the enterprise has the right to set the minimum value limit for items to be included in fixed assets in the reporting year.

No. 5 to BHMS according to (§ 3, clause 3a, clause 6) material assets main tools recognition as _ for they are above given of criteria except again in the sheep response to the conditions as well to give should:

- service term during to the enterprise income to bring guarantee existence _
- value sure to define possibility _

Material assets main tools to the composition in input them useful service the term designation important role plays _

16 BHXS provides for the use of fixed value types in the assessment of fixed assets.

The initial cost is the estimated cost of the fixed assets, which includes the purchase price, as well as transportation, installation, assembly, training, travel, customs costs and value added tax.. Fixed assets are accounted for at this value during the entire service life of the enterprise.

Recovered value is the value of fixed assets after revaluation, expansion, reconstruction and modernization. This value is temporary and remains the

⁴³ [https:// en . wikipedia .org/wiki/ Basic _ tools](https://en.wikipedia.org/wiki/Basic_tools)

initial value after the added costs and revaluation results are included in the value of fixed assets.

Residual value is the difference between the initial cost of fixed assets and the amount of accumulated depreciation. This value **balance** also called the **value** because exactly that's it in value main tools of the enterprise in the balance sheet reflection will be delivered.

Selling value - this main of means sell on time vendor and buy receiver in the middle agreed upon contractual value.

Usage value - From the asset constant use and his use term At the end of him disposition from doing pending approximate future money of streams current value.

It's fair value is _ measure on the date market participants between in order in the deal asset sell for removable or obligation submit for payable price _

Returnable value is two from value big: sell expenses minus thrown away fair value and use value.

Useful service term when you say main of the tool enterprise by defined use term is understood. This is the deadline in years or in months expressed, his usefulness work developed product (done work, service) volume with is measured. Useful service term during main tools their own value complete cover and to the enterprise addition income to bring it is necessary Useful service The term is usually the main one of the tool technical in documents shown will be Such documents there is when not main of means useful service term acceptance to do commission by or enterprise leader command with approved account in politics sure determination need.

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IMPROVEMENT OF FIXED EQUIPMENT ACCOUNT

Abstract: In the article main tools account financial of the report and accounting account international standards based on recognition, account in the system reflection carry on and in reports open to give according to considerations held.

Key words: basic tools, accounting account, financial report, international standards, reassessment.

Economic reforms implemented in our country are the basis for further development of our economy. Our President has emphasized the development of our economy in a number of speeches, such as " Within a year, we have intensively continued systematic reforms to further liberalize the economy of our country, open a wide path for business, and strengthen the rule of law and legal guarantees in this regard. " ⁴⁴.

Currently, great attention is being paid to improving the theoretical and methodological foundations of accounting and auditing of fixed assets in the development of economy in the countries of the world. Criteria for recognition of fixed assets, valuation of fixed assets at initial cost, procedures for valuation of fixed assets based on the accounting model at actual cost or accounting models at revalued value, reflecting the results of revaluation of fixed assets, aligning the issues of reflecting fixed assets in financial statements with international standards, improving the methodology of auditing fixed assets of economic entities based on international audit standards is extremely urgent.

In our country, a lot of work is being done to expand the activities of enterprises, to modernize their main funds and to equip them with modern technologies. in 2021 main to capital investments 239552.6 billion. soum organize reached.

Main tools according to different in sources differently thoughts given. We are research as a result their one how many cause we passed

Main tools - this the following to criteria answer giving material assets are: (a) products work release or delivered give, or services show or another to the parties for rent to give or administrative purposes use for stored; and (b) one from the period more than lifetime during use expected.[1]⁴⁵

⁴⁴Uzbekistan _ Republic President Shaukat Mirziyoyev the second Tashkent International investment of the forum opening in the ceremony speech _ <https://president.en/en/lists/view/6221>

⁴⁵ MHXS 16 "Fixed assets"

MHXS No. 5 (Financial of the report international standard) basically long term assets are _ report from the era after ten two from the moon more time during recovery pending amounts own into received assets⁴⁶

16 - MHXS to "Fixed assets". basically a social valuation of tools **initial value model** according to or **again evaluation model** is recognized by _

Active from being recognized as then, main tool object accumulated wear out and from depreciation accumulated damages deducted without **initial value according to** account taken it is necessary

Table 1

Main to capital of investments main funds types according to composition
(in billion soums)

Main funds	2019	2020	2021
Total	195927.3	210195.1	239552.6
Residence buildings	20621.9	23200.8	29851.0
Non-residential place buildings	33408.1	38172.7	50894.5
Other structures	23148.7	27039.0	30290.6
Earth improve	127.3	285.9	277.1
Car and equipment, total	107305.8	110493.8	113863.9
Transportation equipment	16588.2	12415.2	14574.5
Information, computer and telecommunication (ICT) equipment	3194.8	7347.0	5325.6
Other car and equipment	87522.7	90731.6	93963.8
A few times product giver, animals resources	2418.9	2843.0	3656.8
A few times product giver trees, village economy _ crops and seedlings resources	372.0	880.7	838.6
Unemployed release to assets property the right to give with dependent _ expenses	198.1	225.0	138.2
Computer software supply and data bases	28.7	25.2	98.6
Entertainment, literary _ and artistic of works original copies	3.7	1.6	0.8
Scientific studies and developments	5.9	86.5	30.8
Useful fossils reserves intelligence to do and evaluation	763.7	26.7	96.4
Other intellectual property products	330.1	229.0	292.3

Active from being recognized as then, true value reliable way assessment possible has been main tool object next accumulated wear out and accumulated after impairment damages discounted without, re evaluation dated truthful the value reflection which makes again **evaluated in value account** taken it is necessary Report period At the end of balance value his truthful from the value

⁴⁶ MFHS 5 "Non-current assets held for sale and discontinued operations"

important indistinguishable for again evaluation enough level regularly done increase it is necessary

The purpose of the audit of fixed assets is to form an opinion on the reliability of the fixed assets section of the accounting report and to take into account the transactions related to fixed assets in the enterprise and to organize the methodology of taxation according to the normative documents in force in the Republic of Uzbekistan and determining compliance with international standards of financial reporting.

The following directions for increasing the efficiency of fixed assets can be cited as a recommendation for the enterprise.

According to organizational directions:

- get only the name of fixed assets that will work for the enterprise;
- not keeping the back of fixed assets;
- write off obsolete fixed assets and fixed assets that do not meet moral requirements;
- differentiation and composition of fixed assets;
- determining the relevant forms of calculation of amortization of fixed assets, etc.

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FIXED ASSETS AUDIT IMPROVEMENT

Abstract. The article describes the organization of the audit of fixed assets based on the international standards of auditing, the purpose of the audit of fixed assets, the accounts studied during the audit process.

Key words: audit of fixed assets, international standards of audit, purpose of audit, international standards, revaluation.

Our country President Sh. Mirziyoyev many in his lectures enterprises main funds expansion, renewal and less to energy consumption who does equipment with provide issues about emphasizing those who passed Including on April 27 the second Tashkent International investment of the forum gross at the meeting the following who noted: " Fourth direction, industrial development. Today's in the day Uzbekistan _ textiles, leather- shoes, construction materials, electricity technique, mechanical engineering in networks enough raw material and qualified to personnel have _ In these areas work release and 2 times the export increase for enough there are opportunities. Of this for big brands with cooperation, external to markets output, innovation and modern technologies need."⁴⁷

In our country enterprises activities in expansion, the main of funds modernization to do and them modern technologies with equipment about many affairs done is increasing. in 2021 main to capital investments 239552.6 billion. soum organize reached.

16 - MHXS to "Fixed assets". basically a social valuation of tools **initial value model** according to or **again evaluation model** is recognized by _

Active from being recognized as then, main tool object accumulated wear out and from depreciation accumulated damages deducted without **initial value according to** account taken it is necessary

Active from being recognized as then, true value reliable way assessment possible has been main tool object next accumulated wear out and accumulated after impairment damages discounted without, re evaluation dated truthful the value reflection which makes again **evaluated in value account** taken it is necessary Report period At the end of balance value his truthful from the value important indistinguishable for again evaluation enough level regularly done increase it is necessary

Auditing of fixed assets is part of the general audit of the client's enterprise. Its purpose is to form an opinion on the reliability of the fixed assets section of the accounting report and to determine the conformity of accounting

⁴⁷ The speech of the President of the Republic of Uzbekistan Shavkat Mirziyoyev at the plenary session of the second Tashkent International Investment Forum on April 27. <https://president.uz/oz/lists/view/6223>

of transactions related to fixed assets and organization of taxation in the enterprise with the normative documents valid in the Republic of Uzbekistan.

The audit of fixed assets is one of the important objects of the audit, the issues studied in it are extensive and all of them can be summarized as follows:

- ❖ ensuring control over the availability and maintenance of fixed assets (correctness of inclusion of objects among fixed assets; correct categorization of fixed assets; analytical accounting of fixed assets and organization of material responsibility for fixed assets; analytical and compatibility of synthetic account and reporting data);

- ❖ preliminary documentation and accounting of transactions related to the input and output of fixed assets; reflecting transactions on the input and output of fixed assets in synthetic account registers; taxation of transactions related to the input and output of fixed assets;

- ❖ calculation of amortization of fixed assets and reflection in the account (correctness of determining the useful life of fixed assets); legality and correctness of using depreciation calculation methods; the legality of using the accelerated depreciation method; correctness of depreciation deductions calculations; the correctness of reflecting depreciation allowances in the account);

- ❖ accounting for the restoration of fixed assets - repair, modernization and re-equipment (documentation of transactions; methods of repair; the correctness of carrying the costs of repairs to cost; accounting for transactions related to re-equipment and modernization of fixed assets;

- ❖ assessment of the state of synthetic and analytical accounting of fixed assets in enterprise accounting; in accordance with the established rules, to assess the organization of accounting for materially responsible persons in the storage areas of fixed assets owned by the enterprise (accounts 0110-0199), leased in the current order (account 001) and received on the basis of financial leasing (account 0310);

- ❖ checking the correctness of the monthly depreciation calculation for fixed assets owned and financed by the enterprise (accounts 0211-0299). Because these data are related to the formation of the cost of realizable products (work, services) (2010, 2310, 2320, 2510, debit accounts), and as a result, the financial results of the enterprise (balance sheet profit or loss) and the budget affects the amount of profit (income) tax;

- ❖ checking compliance with tax legislation on transactions related to the purchase and write-off of fixed assets, as well as their rental from legal entities and individuals;

- ❖ assessment and verification of the procedure for accounting for the costs of maintenance of fixed assets in economic and contract methods (capital or current) in the enterprise, based on the *accounting policy* adopted by the enterprise for one year (allocation of funds to the reserve for the repair of fixed assets with or without mechanism);

❖ if it is agreed in the contract with the auditor, analysis of the use of fixed assets in the enterprise taking into account the production characteristics of the enterprise in terms of time and capacity;

❖ main tools evaluation and again evaluation the results check _

This is the auditor main issues learn them _ auditing of the report analytical in part thank you to give and road placed errors and account defined from the rules aside exit scores eliminate to do according to Suggestions to give it is necessary

The purpose of the audit of fixed assets is to form an opinion on the reliability of the fixed assets section of the accounting report and to take into account the transactions related to fixed assets in the enterprise and to organize the methodology of taxation according to the normative documents in force in the Republic of Uzbekistan and determining compliance with international standards of financial reporting.

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ORGANIZING THE AUDIT OF KEY EQUIPMENT ON THE BASIS OF INTERNATIONAL STANDARDS

Abstract. The article reveals the organizational basis of the audit of fixed assets, the sequence of conducting it, the issues of developing an audit plan and program.

Key words: audit sequence, audit plan, audit program, accounting, international standards, main tool.

Currently, great attention is being paid to improving the theoretical and methodological foundations of accounting and auditing of fixed assets in the development of economy in the countries of the world. Criteria for recognition of fixed assets, valuation of fixed assets at initial cost, procedures for valuation of fixed assets based on the accounting model at actual cost or accounting models at revalued value, reflecting the results of revaluation of fixed assets, aligning the issues of reflecting fixed assets in financial statements with international standards, improving the methodology of auditing fixed assets of economic entities based on international audit standards is extremely urgent. Therefore, this dissertation is dedicated to the current topic.

The procedure for conducting an audit of the costs of car service enterprises is carried out on the basis of the following standards:

- ❖ "Audit Planning" - No. 300 KHAS
- ❖ "Documentation" - No. 230 KHAS
- ❖ "Materiality in the audit" - KAS No. 320
- ❖ "Audit Evidence" - No. 500 KHAS
- ❖ "Analytical operations" - No. 520 KHAS
- ❖ "Comparable indicators" - KAS No. 710

"Audit evidence" - audit selection in accordance with IAS No. 500 means the selection of the required number of units from the set to be studied by special methods and their distribution to the entire set. Audit selection is related to the technology of audit work, methods of gathering audit evidence, accounting system and internal control system.

Audit selection is used for the following purposes:

- saving time and financial resources;
- general collection too much except huge to the end check opportunity if not;
- check object fuller, deeper in learning.

By choice check into 2 groups divided into:

- compliance according to
- materiality according to

Usually, the audit of this or that enterprise and organization is conducted by a group of independent auditors working in one of the auditing firms. In order to increase the effectiveness of the audit process, that is, to ensure that the accounting information produced in it is qualified, valid and of high quality, it is necessary to be able to organize it clearly and correctly..

The auditor is the main one tools audit at the start to the farm coming with the first in line the following determine required:

- ❖ of the enterprise main tools account organize to do according to being investigated report period account conduct politics, his past report to the era relatively change with get to know

- ❖ main of means last inventory (material list) from transfer and his the results to determine

- ❖ main tools last again evaluation materials and their in the account reflection delivered with get to know In this case, the auditor is Uzbekistan Republic Finance Ministry of Economy and Finance Ministry, Uzbekistan Republic State property of the committee belongs to normative documents according to enterprise in the balance sheet standing and again evaluated main tools recovery the price according to reflection to be delivered mean catch it is necessary

- ❖ in the enterprise main tools from the account release according to constant commission organize to be done: main tools use in places storage for responsible persons about of the order _ _ existence check as well as them with *personally full material liability about contracts* _ that it is composed to determine

- ❖ entrepreneur as to the list received and to the list not received legal and physical persons with main tools rent according to Created *contracts* _ study _

- ❖ in accounting main tools card file (AV 6 and AV 8 forms inventory cards) and on the computer or in hand executable option sure inventory list (AV 9 form) to be maintained trust harvest to do necessary;

- ❖ from work free gone material responsible persons about data (orders, staff list). study _

- ❖ main tools account conduct rules statement done valid normative documents and main tools at the expense of uniform (unified) interagency _ _ initial of documents forms with enterprise accounting where level provided to determine

Main tools auditing from inspection in transfer used sources accounting account in the enterprise acceptance done organizational also depends on the shape. These are account in hand conduct in the context of: magazine orders, invoices, cards: automated account conditions while computer are programs, machine programs. But that's it not to forget should be any account _ shape the main conditions of means to the movement about transactions (input, output, economy inside shift, repair) normative documents and initial of documentation

unified interdepartmental forms with formalization it is necessary They are to the line the following includes:

- ❖ main tools accounting account and to tax weight issues in order that puts main normative documents;
- ❖ of the enterprise account policy about order;
- ❖ main tools account in getting in the enterprise applied analytical and synthetic account registers;
- ❖ accounting reports;
- ❖ main tools acceptance do-submit (internal shift) document (conveyance) (AV-1 form);
- ❖ repaired, re equipped and modernized objects acceptance do-commit document (AV-2 form);
- ❖ main tools from the account release document (AV-Z form);
- ❖ motor vehicle tools from the account release document (AV-4 form);
- ❖ main tools account will receive inventory card (AV-6 form);
- ❖ main tools account will receive inventory cards list (form AV-7);
- ❖ main tools movement account will receive card (AV-8 form);
- ❖ main of means inventory list (use places on) (form AV-9).

This is the auditor normative documents, account registers and initial in the documents main tools movement clearance for responsible persons signatures existence and to the truth attention all of them of props right that it is completed determines.

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ASSESSED LIABILITIES IN THE ACCOUNT

Abstract. In the article evaluated obligations – accounting account and financial of the report international standards to recognize them account in the system how reflection carry on issues open given.

Key words: evaluated obligations, accounting account, international standards, legal obligation, constructive responsibility.

An economic operator in the conditions of modernization and liberalization of the economy timely, accurate and complete formation issues important important have That's it because of economy host in subjects appropriate and truthful information form, as well as analysis of the financial situation of economic entities and in assessment evaluated obligations, conditional obligations and conditional assets important importance occupation is enough.

This is it in assessment evaluated obligations, conditional obligations and conditional assets account right organize achieve admit get and assessment, account get and financial in the report reflection carry on today's of the day current issues one is considered Because, national account and report to our system evaluated obligations, The concept of contingent liabilities and contingent assets is an emerging economic one from categories considered they are national account and report in our system activity host economy host of subjects financial in the report reflection without being prompted is getting married.

International in practice while evaluated obligations, conditional obligations and conditional assets concepts wide is used and them account get and financial in reports reflection carry on No. 37 "Evaluated obligations, conditional "Liabilities and Contingent Assets" is an international accounting standard (BHXС) is regulated. The importance and uniqueness of this standard features are as follows consists of:

- Estimated liabilities, contingent liabilities registration companies, government and non-government organizations are ready for any emergency situation in the future ensures that;
- Rated obligations, conditional obligations and conditional assets note reach of the company financial situation right – to evaluate help gives;
- Rated obligations, conditional obligations and conditional assets account organizeto do to the company own – budget better planning help gives;
- Credit companies economy – host to subjects credit in giving evaluated

and conditional of obligations quantity and feature account takes _

• Investments from sheep before investors in the future company to pay possible has been probable obligations to know they want can.

A contingent liability is an obligation that has an uncertain maturity or an uncertain value.

Table 1 _

Rated another of obligation from obligations difference

Obligation parties	Other obligations	Estimated liability
Suppliers	When the goods are delivered	When litigation arises
Buyers	When the advance is paid	When a dispute arises or there is a harmful contract
Working staff	When the salary is calculated	If fringe benefits are payable, such as annual leave amounts
State body	When tax is calculated	Regarding the ambiguously interpreted part of the tax
		When litigation arises
Funding organizations	When funds are allocated	If there is a constructive obligation, for example, if not in the law, then at the end of the activity, the obligation of the organization to restore the environment
So the total difference	Execution time and cost EXACTLY	Execution time and cost UNCERTAIN

A liability is an existing liability of an organization arising from past events, as a result of which it is expected that the resources embodying economic value will be withdrawn from the organization.

A liability event is an event that creates legal or constructive liability resulting in the organization having no alternative practical measure other than termination.

Legal commitment - this of the following surface coming commitment:

- (a) contract (in which sure shown or mean caught conditions based on);
- (b) legislation; or
- (c) other legal of norms application.

Constructive liability - of the organization the following in cases from their actions come coming out commitment:

(a) previous formed experience, ad done politics or enough sure has been current statement based on, organization another to the parties known responsibilities own undertake to get showing; and

(b) of this As a result, the organization own undertake received responsibilities perform on the surface another on the sides justified expectations fruit to do

Calculated obligations in the report most of the time trade creditor debts and another creditor of debts one part as present is evaluated _ obligations while in the report separately present will be done.

In general when, all evaluated obligations term or value according to uncertainty because of is conditional. However, this standard within the framework of the term " conditional ", existence only of the organization complete control under didn't happen upcoming uncertain of events one or one how many happen to be or happen not to be as a result verifiable, unrecognized assets and to obligations relatively is used. From this except, ' conditional recognition of the term ' obligation ' criteria answer does not give to obligations relatively is used.

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RECOGNITION ISSUES OF DETERMINED LIABILITIES, CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Abstract. In the article b audit of contingent liabilities, contingent assets and contingent liabilities organizational basics, transfer don't go sequence, conducting an audit plan and program work exit according to issues open given.

Key words: Assessable liabilities, contingent assets and contingent liabilities are audited sequence, audit plan, audit program.

Assessable liabilities, contingent assets and contingent liabilities conducting an audit is part of the general audit of the client's enterprise. Its purpose is to form an opinion on the reliability of the estimated liabilities, contingent assets and contingent liabilities of the accounting report, and to organize the accounting and taxation of the transactions related to the estimated liabilities, contingent assets and contingent liabilities in the enterprise, as well as to organize the taxation methodology in force in the Republic of Uzbekistan. is to determine compliance with regulatory documents and international standards of accounting and financial reporting.

Economic entities under their activity subjects and state institutions with relationship based on runs:

- ❖ suppliers of goods and contractors;
- ❖ buyers and customers;
- ❖ different d e graduates and kr e diters;
- ❖ Accountable persons;
- ❖ banks;
- ❖ tax offices;
- ❖ inv e stores and others.

The subjects mentioned above _with relationships mutually account book to op e rations is based on In the enterprise account - book op e rations while d e graduation and editorship debts turn off based on surface k e ladi.

This op e rations the following character has: (1) mol omit e breeders and contractors with – enterprise purchase did commodity reserves, services and another values on the surface; (2) buyers and customers with - enterprise work out sold ready product and showed services on the surface; (3) Accountable persons with – service trip and that's it etc on the surface; (4) banks with - enterprise received kr e dit and they are according to calculated percentage payments on the surface; (5) tax offices with – state to the budget transfer must

has been tax payments on the surface; (6) inventory stores with – inventory adjustments attraction to be done and they are according to calculated dividends on the surface account books and others _

In enterprises account - book operations the following of methods one based on done is increased:

- cash without money calculation method;
- cash money with account - book method;
- mutual calculations method (if system inside calculations there is if).

Account – books on the surface audit of the kshiruvini head purpose – enterprise operation year during economic subjects with done increased operations as a result the debitorship that occurred and editorship debts and they are according to mentioned above methods based on calculations to BHMS mainly own in time, right and complete in order financial in reports reflection that it has been achieved trust harvest from doing consists of This in progress auditor by audit from the kshiruvini passing of the enterprise debt graduation and editorship debts legal basically to the body the fact that coverage of opportunity existence (real in value reflection achieved), enterprise owned by creditors funds creditors with kept added goals, the law did n't do it without being spent, and so creditor amount and creditor according to calculated of interest own on time return opportunity is studied and is evaluated.

By the auditor from the audit of accounting and book operations transfer in the process separately attention focus must have been matter – enterprise and " depends parties " in the middle done increased operations considered Because, this get up operations sometimes debt who wants too (enterprise). not perhaps debt receiver (management) of interest looking forward to enterprise for useless conditions based on done increased to be and this of debts return management at his discretion link " done to be can. This while enterprise financial in reports to fraud road put on probability increases.

The account is a book audit transfer duties of the auditor in the process to the line balance in the report reflection achieved debt graduation and editorship debts and they are according to calculations amount right that trust harvest to do with one in line, balance of the report these elements reliable to be and financial in the report right reflection to be delivered provide must have been internal control system quality test and evaluation too enters. Because, calculations on the surface reasonable internal control organize to be done account - book and contractual of discipline to strengthen debt graduation and editorship debts according to account of books own on time done increase service to do through, enterprise owned by current of assets high turnover to provide buyers and omit breeders with mutually trust based on long term relationships to install and that's it through enterprise financial situation to improve chance creates.

Account – book operations on the surface audit the kshiruvini transfer process common in appearance the following six from the stage consists of:

-de graduation and editorship __ debts and they are according to account
- to books relatively efficient internal control system organize done t e xhrish
and his quality assessment;

- accounting is a lie system information and financial in reports reflection
achieved d e graduation and editorship debts really exists and they are according
to calculations that it really happened trust harvest to do

-d e graduation and editorship __ of debts all of them complete account
received.

-d e graduation and editorship debts and they are according to Account
book op e rations on the surface I 'm smart deeds right that it is done study

- balance d e graduation in the report and editorship debts real in value
reflection that it has been achieved assessment;

- balance in the report d e graduation and editorship debts right grouped
and if necessity if _ they are according to necessary addition data in applications
complete and right that it was raisedtrust harvest to do

D e graduation of debts in practice existence audit review of the enterprise
d e graduation op e rations according to documentation system andto documents
relatively internal control system to learn too own into takes _

D e graduation and editorship of debts complete account received t e
krishish operation year At the end of and some new operations year At the
beginning of happen done of op e rations current and k e new op e ration year
financial in reports to make sure it is done correctly and therefore based on
current in happen done op e radios that's it year in reports that it is shownt e
khrisni mean holds _

D e graduation and editorship debts real in value reflection that it has been
achieved from the audit report auditor first when conducting this of debts
coverage opportunity assessment and “suspicious debts to the” account transfer
must has been the amount determine or this to the account pasthow much is the
amount justified that t e xhrishi it is necessary

Balance in reports raised d e graduation and editorship debts financial
mentioned in the results income and cost el e m e nts also with depends that it
was because of d e graduation and editorship debts according to account –
books t e xhrish in the process auditor financial results about the report too
goes. That's it the reason account – bookop e rations on the surface audit of t e
kshiruvi main sources accounting is a lie balance and financial results about
reports and that's it report of information correctness affirmative primary
documents is considered

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AUDIT ANALYSIS OF ASSESSED LIABILITIES, CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Abstract. In the article liabilities, contingent assets and contingent liabilities auditing analysis transfer order, enterprise info to users necessary data analysis by doing disclosure issues open given.

Key words: auditing analysis, contingent liabilities, contingent assets and contingent liabilities, debtors debt, creditor's debt.

The problem of scarcity of resources in the world requires efficient use of financial assets. The need for financial assets in the world financial market is increasing day by day. Therefore, in the practice of international accounting, great attention is paid to the recognition of "financial assets" as an important object of accounting. However, it cannot be said that the information on the financial assets of enterprises in the report on the financial status used in international practice today is fully in accordance with the requirements of the information users. Also, adapting financial assets accounting to the requirements of international standards, achieving effective use of the experiences of developed countries related to these assets accounting at the national level remains one of the most important and urgent issues for all countries.

No. 37 on Assessable Liabilities, Contingent Assets and Contingent Liabilities "Evaluated obligations, conditional obligations and conditional assets" named the following tariffs are given in the standard.

A contingent liability is an obligation that has an uncertain maturity or an uncertain value.

A contingent liability is a probable liability that may arise from previous events and whose existence is confirmed only by the occurrence or non-occurrence of one or more uncertain future events that are not under the full control of the entity.

A contingent asset is a probable asset that may arise from previous events and whose existence is confirmed only by the occurrence or non-occurrence of one or more uncertain future events that are not under the full control of the organization.

Differences arise between companies, as well as between credit organizations and control organizations, in terms of the delay in payments. In this case, obligations to be paid by the enterprise **are credit obligations**, and obligations to be received are **receivable obligations**. Accounts receivable and

payable obligations can be interpreted as follows. Obligations that must be paid to the counterparty are called creditor obligations, and obligations that must be received from the counterparty are called receivable obligations.

The purpose of the audit of assessed liabilities, contingent assets and contingent liabilities is to form an opinion on the reliability of the accounts receivable and payable section of the accounting report, and to take into account and tax transactions related to assessed liabilities, contingent assets and contingent liabilities in the enterprise. is to determine the compliance of the organization methodology with the normative documents in force in the Republic of Uzbekistan and the international standards of accounting and financial reporting.

Accounts receivable and payable obligations are a constant companion of accounting books. However, the increase in their payment term has a great impact on the financial situation of enterprises. For this purpose, special importance is attached to the issue of correct management of debtor and creditor obligations in the operation of enterprises.

Prevention of overdue receivables is also a matter of direct state control and attention. After all, in the mutual relations between enterprises and organizations, based on the classification of obligations, measures are determined to manage state cash flow and draw up a plan of economic activities.

The main goal of the analysis is to determine measures to improve the financial condition of the enterprise based on the acceleration of the cycle period of receivables and payables. A report on receivables and payables, a reference is prepared on the 1st of every month and submitted to the relevant organizations. The company's balance of liabilities can also be compiled from this reference.

We noted above that the main reason for the occurrence of receivables and payables in the enterprise is that the payment terms or dates fall into different reporting periods in the accounting books. In this case, it is allowed to show the debtor's creditor's obligations in any case. If the products are sold on a consignment basis, then until the date of payment, if the goods are sold on the basis of advance payment, then the liability is reflected in the account as a debt until the date of shipment of the goods.

A report on receivables and payables, a reference is made on the 1st of every month and submitted to the relevant organizations.

Accounts receivable and payable are also reflected in the company's balance sheet, i.e., the report on the state of the company's assets, capital and liabilities, which is drawn up every quarter.

When assessing the receivables and payables of enterprises, it is also possible to study them by bringing them to the balance sheet. The balance of receivables and payables characterizes the ratio of mutual equality between them. This refers to cases where the debtor's obligations exceed the creditor's obligations or vice versa.

Accounts payable characterize the company's obligations to the counterparty. We have listed above what it includes and the reasons for their occurrence. The main reason for the emergence of creditor obligations can be the non-arrival of direct debtor obligations.

In the analysis of the composition of creditor obligations, an assessment is made of the arrangement of obligations according to the debtor parties and their composition according to the terms of their payment. Also, as in determining the turnover ratio and cycle period of receivables, the turnover ratio and period of creditor liabilities are also determined. However, the indicators involved are different. In the study of the circulation of creditor obligations, the amount of borrowed or unpaid goods, expenses, work and services and the actual indicators of creditor obligations are referred to as the main indicators.

In the process of conducting research, we analyzed the activity of the enterprise using open data of JSC "Samarkand grain products" and "Evaluated obligations, conditional obligations and conditional assets" named the standard was not applied, and calculations were not made on estimated liabilities, contingent assets and contingent liabilities.

"Samarqand grain products" JSC is indebted in the amount of 2636885.1 thousand soums to budget and extra-budgetary allocations as of February 29, 2020. According to the report No. 5 of February 26, it was extended until February 28, 2022, and the sum of 113,061.2 thousand soums was written off. In addition, as of February 29, 2020, the debt to the budget in the amount of 8325224.7 thousand soums is the Government Commission's 2020 According to the report No. 6 dated March 11, the extension was extended until 28.02.2022, and the sums of 306,270.4 thousand soums were deducted from the account. Based on the above report of the internal auditor, we suggested to the enterprise to reflect a conditional obligation of 113061.2 thousand soums on budget and extra-budgetary allocations and a conditional obligation to the budget of 306270.4 thousand soums.

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IMPROVING REVENUE AUDIT IN INSURANCE ORGANIZATIONS

Abstract: In the article insurance in organizations main from the activity removable revenues audit purpose, information supply, audit don't go sequence, audit plan and program work exit arrangements open given.

Key words: insurance activity, insurance audit, audit plan, audit program, audit series ketlifi, insurance income.

Today, human interests, rights and freedoms are highly valued in our country, and consistent reforms are being implemented to establish a legal democratic state and civil society based on a socially oriented market economy. As a result of increasing the balance between various sectors and branches of the economy of our republic and ensuring stable growth rates, a significant increase in the incomes and standard of living of the population is creating a basis for our trust in the future to be strengthened more and more.

Auditing standards play an important role in the legal-normative basis of the activities of auditing organizations, and they determine certain standards for practicing this profession. For this reason, special attention is paid to the development of national audit standards in our republic.

To international standards in the development of national standards of auditing is being relied upon. The national audit standards being developed in our republic should, first of all, correspond to the economic culture and business management style formed in Uzbekistan.

In several speeches, the President of the Republic of Azerbaijan emphasizes the development of insurance activities: " Insurance services are one of the means of protecting the economy from various financial risks." ⁴⁸

Insurance activity is one of the audit objects with its own characteristics. The uniqueness of audit activities in the insurance sector is, first of all, the existence of special insurance legislation in this regard, the existence of specific rules for accounting, taxation, preparation of accounting and financial reports in this field, as well as the recognition of their income, the formation of expenses and formalization of documents is characterized by the fact that it is fundamentally different from other industry enterprises. That's why there is a need to develop training and practical manuals on insurance audit in the current

⁴⁸<https://www.uzavtoyul.uz/cy/post/sugurta-bozarini-rivojlandan-masalalari-muhokama-qilindi.html>

environment, where the existing legislation and regulatory documents in this field are changing very quickly and are extremely increasing.

Of insurance activities is to determine the reliability of the reporting indicators and the compliance of the method of accounting and taxation of transactions related to expenses with the legislation and regulatory documents in force in the Republic of Uzbekistan. This goal is achieved by conducting an audit of the nature of transactions, as well as the control structure and accounting system, and assessing risks.

The occurrence of inefficient expenses and looting of insurance organizations will ultimately lead to losses in the subjects of this field. Damage, naturally, insurance organizations it can lead to deterioration of the financial situation and, moreover, to bankruptcy. In order not to fall into this situation, managers of insurance organizations should have real information about all expenses, production processes, income received from them, expenses and other indicators. Such information allows managers and employees of the governing body to make appropriate decisions.

The auditor of insurance activity should develop and formalize the general plan of the audit, specifying the estimated scope of the audit and the procedure for conducting it. In order to serve as a guide in the development of the audit program, the documentation of the overall audit plan should be sufficiently detailed, and its exact form and content will depend on the size of the entity, the complexity of the audit, and the specific methodology and technology used by the auditor. liq.

The general plan of the audit of insurance activities is presented in Table 1.

REVENUE AUDIT PLAN

Under investigation organization:

Audit period

Person-hours number of:

Auditorship group leader:

Auditorship group composition:

It is being planned auditing risk

It is being planned seriousness level

N	It is being planned the work types	Transfer period	Executor	Notes
1	Financial report and accounting account registers indicators one to one compatibility check	02.03 05.03 2021	Soliyev K.	
2	Checking that the statement of financial results is correctly prepared	06.03 10.03 2021	Soliyev K.	
3	Studying the structure of enterprise income	07.03 08.03 2021	Soliyev K.	
4	Other in the form of reports right that it is composed check	09.03 16.03 2021	Soliyev K.	

The auditor must develop and document the audit program that defines the description, duration and scope of the planned audit procedures necessary for the implementation of the general plan of the audit. The audit program serves as a set of instructions for the assistant auditors participating in the audit and as a means of monitoring the proper execution and presentation of the work. Also, the audit program may consist of a time budget that specifies the tasks for each section of the audit and the amount of hours allocated to the various aspects or procedures of the audit.

The results of the procedures performed by the audit organization should be documented in detail during the preparation of the overall plan and program, because these results are the basis for planning the audit and can be used throughout the audit process.

In the course of the audit, the audit organization may have grounds for revising some provisions of the general plan. The auditor should document in detail the changes made to the plan, as well as the reasons for the changes.

During the audit of the income of insurance organizations, the following sequence should be followed, as well as the following tasks should be performed one after the other.

4. Each type of income and the sequence of their verification are defined.

5. For each type of income, verification tests are created and evidence is collected.

6. The result of the verification is determined by the types of income.

Normative-legal documents that regulate the rules for accounting and taxation of income from the provision of insurance services are formed by the auditor taking into account the characteristics of insurance activity.

Initial documents are the main source of information when checking the income of insurance organizations from the provision of insurance services. The auditor summarizes the income data for monthly, quarterly, half-yearly and annual periods based on the primary documents. When collecting proof of source documents, he checks them for correctness, compares prices and sums in them with contracts.

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CHARACTERISTICS OF AUDIT ORGANIZATION IN INSURANCE ORGANIZATIONS

Abstract. In the article insurance in organizations of the audit international standards based on auditing inspections organize to achieve, transfer and him to complete stages open given.

Key words: insurance activity, insurance audit, international standard, audit stages, audit, audit sequence.

Auditing standards play an important role in the legal-normative basis of the activities of auditing organizations, and they determine certain standards for practicing this profession. For this reason, special attention is paid to the development of national audit standards in our republic.

To international standards in the development of national standards of auditing is being relied upon. The national audit standards being developed in our republic should first of all be compatible with the economic culture and business management style formed in Uzbekistan.

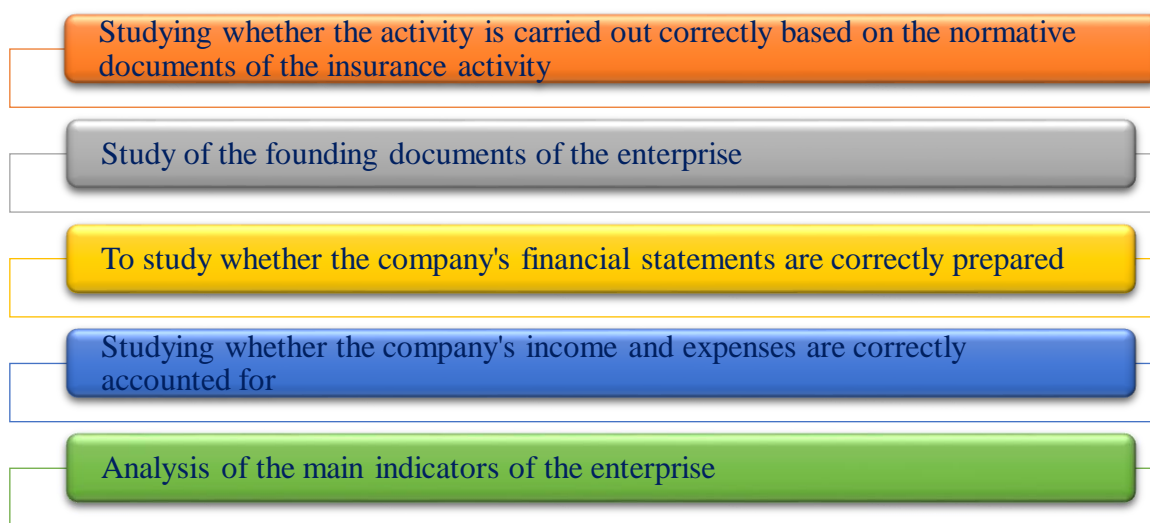
A lot of work is being done to develop the digital economy in our country. The rapid development of various sectors of the economy, in turn, increases the speed of emergence of various risks in insurance activity. After all, any development increases the emergence of new uncertainties. According to the experience of developed countries, risk insurance is considered one of the most appropriate actions for business entities. The fact is that insurance is less expensive than other methods and allows you to cover negative consequences, and it is worth noting that it is very convenient to use.

The characteristic of insurance as an activity is that it protects social subjects (individual citizens, groups, collectives, enterprises and organizations, and society in general) from property and financial damage caused to them as a result of unforeseen and negative effects of natural disasters, economic and social events. directed. For this reason, the audit of insurance activities has its own characteristics.

of insurance activities is to determine the reliability of the reporting indicators and the compliance of the method of accounting and taxation of transactions related to expenses with the legislation and regulatory documents in force in the Republic of Uzbekistan. This goal is achieved by conducting an audit of the nature of the transactions, as well as the control structure and accounting system, and assessing the risks.

The occurrence of inefficient expenses and looting of insurance organizations will ultimately lead to losses in the subjects of this field. Damage, naturally, insurance organizations it can lead to deterioration of the financial situation and, moreover, to bankruptcy. In order not to fall into this situation, managers of insurance organizations should have real information about all costs, production processes, income from them, expenses and other indicators. Such information allows managers and employees of the governing body to make appropriate decisions.

Depending on the purpose of the audit of insurance activities, we can define a number of tasks.



1. Tasks of insurance activity audit

Insurance organizations The reality of the information about the indicators that represent the activity quantitatively and qualitatively is very important for external users. The range of external users of such information is very wide and numerous. First of all, they include foreign and domestic investors. Investors will not let their investments go to waste. State control bodies are directly interested in real information about the activities of insurance organizations. Because the results of this activity will have a direct impact on tax payments. Due to the fact that the state is responsible for foreign investments in various investment projects on the basis of a state guarantee, the rational use of funds directed to the improvement of insurance services is necessarily controlled by state authorities. All of the above are in insurance organizations Both internal and external information indicate that users are interested in using unbiased external audits.

Operational and financial activities the auditor's report of the audit is drawn up in accordance with AXS No. 700 "Forming an opinion on financial statements and giving a report (summary)".

This International Standard on Auditing (ISA) addresses the auditor's responsibility for forming an opinion on financial statements. It also describes

the form and content of the auditor's report (summary) issued as a result of the audit of financial statements.

This AXS mandates consistency in the audit report (summary). Consistency in the auditor's report (summary) during an audit in accordance with AXS ensures confidence in it in the world market, provides an opportunity to easily identify an audit conducted in accordance with globally recognized standards. It also helps make it easier for the user to understand and identify unusual situations when they occur.

Auditorship in the report operational and financial activity to the audit circle all enterprise and inspection materials analytical tables in the form of worker documents with will be formalized. This tables auditing report the text inside or to him app as is given Tables (applications) of all of them own order to the number have to be it is necessary

700 to AXS according to auditing organization Created auditing report for the law documents according to responsible is considered Also audit _ in the report information confidential is considered and him disclosed reach possible not _ This to information related persons information disclosed that he did for to legislation according to to responsibility is drawn.

Insurance in enterprises activity conduct during the following to the body coming possible has been disadvantages _ attention focus should:

- strict adherence to the procedures established by the society when concluding insurance contracts;
- to establish the use of the current (new model) form of model contracts approved in society when concluding insurance contracts;
- existing deficiencies in the preparation of insurance advertisements, i.e. complete and accurate writing of information, accurate and complete information of monitoring reports and ensuring that they contain the signatures of responsible employees;
- maintaining collective folders for each insurance contract and ensuring that they contain a set of documents and their completeness, as well as making a list of documents (opis) in insurance work folders necessary;
- to ensure that the journals and books maintained in the general directions of insurance are kept according to established procedures;
- to establish full-fledged activities of branch insurance departments, to revitalize their work, to recruit qualified and experienced employees to their vacant positions and to ensure the proportionality of divisional income and expenses from them;
- to ensure that the information in the reports and relevant journals in the branch is maintained in the established order in full and within the specified periods.

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RAQAMLI IQTISODIYOTDA BUXGALTERIYA HISOBI

Annotatsiya. Maqolada raqamli iqtisodiyot sharoitida buxgalteriya hisobini yuritish tartiblari va buxgalteriya hisobi dasturlari keng ochib berilgan.

Kalit so'zlar: raqamli iqtisodiyot, buxgalteriya hisobi, moliyaviy hisobot, avtomatlashtirilgan buxgalteriya, dasturiy ta'minot.

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ACCOUNTING IN THE DIGITAL ECONOMY

Abstract. In the article, accounting procedures and accounting programs are widely disclosed in the conditions of the digital economy.

Keywords: digital economy, accounting, financial reporting, automated accounting, software.

Bugungi kunda mamlakatimizda raqamli iqtisodiyotga o'tish dolzarb topshiriq bo'lib turibdi. Shuning uchun ham mazkur iqtisodiyot sharoitida daromadlarni tan olish va ularning hisobini tashkil yetish buxgalteriya hisobining dolzarb masala bo'lib hisoblanadi. Avvalo shuni aytish kerakki, raqamli iqtisodiyotda raqamli ko'rinishdagi ma'lumotlar barcha ijtimoiy-iqtisodiy sohalardagi ishlab chiqarishning asosiy elementi hisoblanadi va daromadlarni tan olish ma'lumotlarning ishonchliligini oshirib, korxonalariga tashqi kapitalning jalb yetilishiga olib keladi, shuningdek iqtisodiyotning barqarorligini ta'minlashga xizmat qiladi.

O'zbekistonda 2021 yildan e'tiboran aksiyadorlik jamiyatlari, banklar, sug'urta tashkilotlari, yirik soliq to'lovchi hisoblangan korxonalariga MHXSlar asosida moliyaviy hisobot tuzish amaliyoti joriy etildi. 2022-2026 yillarga mo'ljallangan yangi O'zbekistonning taraqqiyot strategiyasida «Iqtisodiyot tarmoqlarida barqaror yuqori o'sish sur'atlarini ta'minlash orqali kelgusi besh yilda aholi jon boshiga yalpi ichki mahsulotni - 1,6 baravar va 2030 yilga borib aholi jon boshiga to'g'ri keladigan daromadni 4 ming AQSh dollaridan oshirish hamda «daromadi o'rtachadan yuqori bo'lgan davlatlar» qatoriga kirish uchun

zamin yaratish»⁴⁹ maqsadining qo'yilishi ham tashkilotlarda daromadlar hisobini xalqaro tajribalar asosida takomillashtirish borasida aniq vazifalarni belgilab berdi. Shu bilan birga o'z yechimini kutayotgan qator muammolar, jumladan daromadlarni tan olish bosqichlarini belgilash, moliyaviy natijalar to'g'risidagi hisobotni mazmun va tarkibiy jihatdan qayta ishlab chiqish, boshqa umumlashgan daromadlarni tan olish va aks ettirish, daromadlarga oid buxgalteriya hisobi schyotlarini mazmun va mohiyati jihatidan takomillashtirish, hisobotning shaffofligi va taqqoslanuvchanligiga erishish masalalari dolzarbdir. Mazkur vazifalarning samarali bajarilishini ta'minlash korxonalarda daromadlar hisobini takomillashtirish yuzasidan ilmiy izlanishlarni olib borishni taqozo etadi.

Buxgalteriya hisobini avtomatlashtirish buxgalterlar ishini va ma'lumotni qo'lda qayta ishlash bilan solishtirganda ancha osonlashtiradi. Buxgalteriya hisobini avtomatlashtirish boshlang'ich hujjatlarni avtomatik tarzda rekvizitlarni to'ldirish, ko'p hajmli ma'lumotlarni qayta ishlash, ma'lumotlarni turli ko'rinishlarda foydalanuvchilarga taqdim etish imkoniyatlarining mavjudligi, ortiqcha qog'oz sarfi oldi olinadi, rahbariyat va quyi bo'g'inlar, tashkiliy bo'linmalar o'rtasida tezkor ma'lumot almashinuvi, arifmetik xatolarni bartaraf etish, nazorat qiluvchi organlar va banklar bilan onlayn aloqa, qonun hujjatlaridagi o'zgarishlarga tezda javob berish qobiliyatlarining mavjudligi bilan foydalanuvchilarga qulayliklar yaratadi.

Iqtisodiyotni raqamlashtirish buxgalteriya hisobini yangi bosqichga olib chiqadi, bu esa o'z o'rnida davlat, soxa mutaxassislari va amaliyotchilardan yangi raqamli iqtisodiyotda buxgalteriya hisobining me'yoriy huquqiy asosini yaratish uchun asosiy tushunchalar modelini shakllantirish, qonunchilik, nizomlar, yo'riqnomalar va qoidalarni ishlab chiqish uchun birgalikda ishlashni talab qiladi. Raqamli iqtisodiyotga o'tish bu yangi kelajakka qadam demakdir.

Dunyo iqtisodiyotining va axborot texnologiyalarining rivojlanishi buxgalteriya hisobini ham rivojlanishiga asos yaratdi. Bu esa buxgalteriya hisobini avtomatlashtirilgan tizimlaridan foydalanish imkoniyatini yaratdi.

Bugungi kunda mamlakatimizda buxgalteriya hisobini yuritishda bir qancha dasturiy ta'minotlardan foydalanilmoqda, jumladan **1uz**, **1c**, **uzasbo**, **estat** dasturlari va buxgalteriya hisobining ayrim obyektlari uchun **my.soliq.uz**, **faktura.uz**, **internet banking**, **didox.uz** saytlaridan foydalanib kelinmoqda.

Buxgalteriya hisobini raqamlashtirish sohada quyidagi afzalliklarni yaratadi:

- *ma'lumot aylanishi tezlashadi;*
- *ma'lumotlar ishonchliligi ortadi;*
- *mehnat samaradorligi ortadi;*
- *hujjatlarni to'ldirishga sarflangan vaqt tejaladi;*

⁴⁹ Ўзбекистон Республикаси Президентининг 2022 йил 28 январдаги ПФ-60-сон “2022–2026 йилларга мўлжалланган янги Ўзбекистоннинг тараққиёт стратегияси тўғрисида”ги Фармони. <https://lex.uz/docs/5841063>

- maxsulot tannarxi aniq hisob kitob qilinadi;
- ko'p hajmli ma'lumotlarni tez qayta ishlash imkoni yaratiladi;
- ortiqcha qog'oz sarfi oldi olinadi;
- arifmetik xatolar oldi olinadi;
- faoliyat yuritishda joy, vaqt va qurilmalar ahamiyati kamayadi, ya'ni ma'lumotlardan xoxlagan joyda, xoxlagan vaqtda va xoxlagan qurilma (noutbuk, planshet, mobil qurilma) orqali foydalanish mumkin;
- ma'lumotlarni yo'qolib ketmaslik kafolatining mavjudligi;
- me'yoriy hujjatlarning o'zgarishiga tez moslashuvchanlik;
- xalqaro standartlarga moslashuvchanlik;
- soliqlar va boshqa byudjetga to'lovlar bo'yicha chetlanishlarning vujudga kelmasligi.

Yuqoridagilardan ko'rishimiz mumkinki buxgalteriya hisobini raqamlashtirish nafaqat korxonada uchun balki davlat uchun ham juda muhim vazifalardan biridir.

Buxgalteriya hisobini raqamlashtirish sohada afzalliklar bilan birga ayrim muommoli vaziyatlarni ham vujudga keltiradi:

- ish joylarining qisqarishi, barcha bo'limlar avtomatlashtirilishi natijasida ish o'rinlari qisqarishi mumkin;
- umumiy tizimdan ma'lumotlarni sizib chiqishi natijasida xo'jalik subyektlari ma'lumotlari oshkor bo'lishi;
- dasturiy ta'minotlarga tobe'lik kuchayadi;
- internet xizmatining sifati pastligi tizimda ayrim nuqsonlarni vujudga kelishiga sabab bo'ladi;
- sohaga yuqori malakali kadrlarning yetishmasligi;

Mamlakatimizda iqtisodiyotni raqamlashtirishi natijasida buxgalteriya hisobini tashkil etishning quyidagi usularidan foydalanish mumkin.

❖ *luz, 1c, uzasbo, estat kabi dasturiy ta'minotlarni ma'lumotlar bazasiga ulash orqali faoliyatni yuritish;*

❖ *bulutli texnologiyalardan foydalanish Google drive(disk), yandex disk, Onedrive, dropbox texnologiyalaridan foydalanish;*

❖ *blokcheyn texnologiyasidan foydalanish.*

Har bir texnologiyani buxgalteriya hisobida qo'llashning ijobiy va salbiy jixatlari mavjud.

luz, 1c, uzasbo, estat kabi dasturiy ta'minotlari buxgalterlarga buxgalteriya hisobining bir-biriga bog'langan sohalarini yuritish, boshqaruv xodimlariga tegishli ma'lumotlarga ega bo'lish va boshqaruv qarorlarini qabul qilish imkoniyatini beradi.

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TODAY'S STATE OF POSTAL SERVICES

Abstract. Today, in the rapidly developing age, the prospects for the development of innovative activities in the postal service, like in all areas, are of great importance.

Key words: mail, communication, service, accounting, market economy, information and communication technologies.

The development of the service sector in our country has been considered at the level of the main state policy since the first years of independence. In the service market, new promising types of services are improving due to the development of tourism, banking-finance, insurance, information-communication services and others. In this regard, the decision of the President of the Republic of Uzbekistan on the program for the development of the service sector in the Republic of Uzbekistan in 2012-2016, adopted on May 10, 2012, gave impetus to the further development of this sector.

Also, the decision of our President Islam Karimov on July 15, 2008 "On additional measures to encourage the implementation of innovative projects and technologies" is aimed at further accelerating the processes of innovative development in Uzbekistan.

In addition to this, the era itself requires the organization of the postal service at the level of world standards. The main goal of reforms in the field is also aimed at this task. The Republic of Uzbekistan became a member of the Universal Postal Union on February 24, 1994, and based on the decision of the Cabinet of Ministers of the Republic of Uzbekistan dated July 19, 2004 No. 339, the State Joint-Stock Company "Uzbekiston Pochtasi" was transformed into an open joint-stock company "Uzbekiston Pochtasi" and joint-stock companies into branches.. Currently, the postal network of the open joint-stock company "Uzbekiston Pochtasi" consists of three specialized branches - "International Post Office", "Uzbekistan Markasi", the Center for Control of Money Transfers, 177 district and city nodes, 14 regional communication departments consisting of about three thousand communication departments, most of which are located in rural areas. includes branch. Today, mail exchange is being carried out with 105 countries, "Uzbekiston pochta" OJSC launched the local "Electronic money transfer" system in December 2005.

Since 2007, the International electronic money transfer service has been established and "Uzbekistan Post" JSC has been connected to the international

electronic money transfer network of the Universal Postal Union under the "IFS Light" system for the modernization and development of international postal money transfer services. Contracts have been signed with the postal administrations of Ukraine and Russia, and they are in force. At the moment, such agreements are being signed with postal administrations of other CIS countries and foreign countries.

In 2010, "Uzbekiston poch-tasi" OJSC was awarded the national certificates of the international certification network of DQS and Uzstandart Agency, stating that it has implemented and successfully uses the Quality Management System in accordance with the requirements of the international standards ISO 9001:2008.

JSC "Uzbekiston poch-tasi" is designated as the national operator of the postal service of the Republic of Uzbekistan. It is responsible for performing a number of main tasks, including meeting the demand in the postal services market, implementing economic reforms in the postal sector, expanding the types of services provided, organizing money transfers by mail, including exchange with foreign countries, ensuring postal security, organization of marketing research, application of information technologies to increase the quality and reliability of postal communication, ensuring a high level of training of specialists in the field of postal communication. In order to fulfill these tasks, the society today has 14 branches, 174 district and city postal networks, more than 2986 postal departments, 30 air, 2 railway, 436 road postal transport routes and 20 mobile postal lines in order to deliver mail on time. departments are operating. 15 postal exchange points of the branches and 150 postal communication networks were connected to the registered mail control system. In the regional branches of the society, services are being provided to the population through 870 (including 45 mobile) plastic card terminals installed in cooperation with JSC "Aloqabank" and other banks. The system of receiving orders for courier service via the Internet has been launched at the "Tashkent poch-tamti" branch.

Today, computer games, Internet, e-mail and other modern services are being provided to the population through 236 computers installed in 47 (5 located in rural areas) "Internet cafes" opened near postal facilities.

Such a wide network makes it possible to successfully perform the assigned tasks. Terminals for accepting payments by bank plastic cards are installed in department 122 of the postal service. There are Internet access points in 44 facilities. Also, electronic money transfers, payment acceptance systems are operating, 662 operators and supervisors are using separate keys of electronic digital signature. The automated system for accounting and control of the transfer of postal messages at the "International Post Office" and regional branches accelerates the process of working with order messages, improves the quality of application documents, and quickly provides consumers and customers with the necessary information about the delivery of incoming

international mail through the website of the joint-stock company. allows to present. Despite the rapid development of the Internet, the flow of letters is not decreasing, but is increasing by 3-5% every year. Now, the system of "Mixed money transfers" has been introduced in all departments of postal communication, and money transfer is initially carried out through an electronic system, and in remote villages, where such an opportunity is not available, through ordinary mail. This allows to increase the volume of services and reduce the time.

Today, information and communication technologies are widely used in postal communication, and this makes it possible to greatly expand the scope of this service. This helps to raise the quality of the postal service to a new level. It should be noted that "Uzbekistan Post" open joint-stock company is considered a national operator with an inclusive right to provide universal services in all regions of our country and provides international mail exchange.

The new service was launched by the state-controlled UZINFOKOM center in Uzbekistan, and according to the organizers, the number of people opening the e-mail box in Uzbekistan itself is increasing rapidly. "The most important innovation of the new free e-mail service is that its interface is created in Uzbek. Now many people use e-mail in Uzbek, and since the opening of the Yumail.Uz service, the number of people using it is growing rapidly. It is considered as one of the measures to strengthen control over users.

In conclusion, in today's rapidly developing age, the prospects for the development of innovative activities in the postal service, like in all areas, are of great importance. Because improvement of postal service networks, introduction of new network services is the demand of the times.

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MAMLAKATIMIZ IQTISODIYOTIDA RAQAMLI TEKNOLOGIYALARNI QO'LLASH ZARURATI

Annotatsiya. Maqolada mamlakatimiz iqtisodiyotida raqamli texnologiyalarni qo'llash zarurati, uning yaxshi va yomon tomonlari haqida bayon qilingan.

Kalit so'zlar: raqamli texnologiyalar, mamlakat iqtisodiyoti, raqamli iqtisodiyot, elektron tijorat, AKT.

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THE NEED TO USE DIGITAL TECHNOLOGIES IN THE ECONOMY OF OUR COUNTRY

Abstract. The article describes the need to use digital technologies in the economy of our country, its good and bad sides.

Key words: digital technologies, national economy, digital economy, electronic commerce, ICT.

Raqamli iqtisodiyot davlatning iqtisodiy faoliyatining yangi modeli sifatida har qanday mamlakatda uni belgilash va qurish imkonini beruvchi o'ziga xos xususiyatlarga ega. Raqamli iqtisodiyotga o'tish mamlakatlarga sanoat o'sishi va mahsuldorlikni rag'batlantirish, jamiyat farovonligini oshirish hamda xarajatlar yoki vaqtni tejash orqali iste'molchilarga foyda keltirishi mumkin. Raqamlashtirish yangi biznes imkoniyatlarini ochishi, shuningdek, ishlab chiqarish, qishloq xo'jaligi, energetika va kommunal xo'jalik kabi sohalarda samaradorlikni oshirishi mumkin. U davom etayotgan rivojlanish va ijtimoiy muammolarni hal qilish, sog'liqni saqlash, ta'lim va boshqa davlat xizmatlaridan foydalanish imkoniyatlarini yaxshilash uchun yangi vositalarni taqdim etadi. Bundan tashqari, iste'molchilar arzon narxlarda yaxshiroq mahsulot va xizmatlardan tezroq foydalanish imkoniyatidan foydalanadilar. Shunday qilib, raqamli iqtisodiyotga o'tish barcha mamlakatlar uchun asosiy siyosiy ustuvor vazifa hisoblanadi.

Muayyan mamlakat kontekstiga ko'ra kam resurslar va kam mablag'larni taqsimlash juda muhim, ayniqsa rivojlanayotgan mamlakatlar va giperbog'langan raqamli iqtisodiyotlar o'rtasida mavjud bo'lgan katta rivojlanish tafovutini bartaraf etish zarur. AKT siyosatini ishlab chiqish juda murakkab va qaror qabul qiluvchilar tegishli omillarni ko'rib chiqishda ko'pincha o'zlarini siqishadi. Raqamli platformalar, mobil ilovalar va to'lov xizmatlarini o'z ichiga olgan asosiy raqamli texnologiyalar asosida asosiy mahsulot yoki xizmatlarni yaratuvchi raqamli va axborot texnologiyalari (IT/IT) tarmoqlari. Raqamli iqtisodiyot asosan ushbu tarmoqlardagi innovatsion xizmatlarga tayanadi, ular iqtisodiyotga tobora ko'proq hissa qo'shmoqda va boshqa tarmoqlar uchun potentsial ijobiy ta'sirlarni yaratmoqda.

Elektron tijorat kabi raqamli mahsulotlar va xizmatlar eng ko'p qo'llaniladigan tarmoqlarni o'z ichiga olgan kengroq raqamlilashtirish tarmoqlari. O'zgarishlar bosqichma-bosqich amalga oshirilsa, iqtisodiyotning ko'plab tarmoqlari shu tarzda raqamlashtiriladi. Bu raqamlashtirish natijasida yangi faoliyat yoki biznes modellari paydo bo'lgan va o'zgartirilayotgan raqamli imkoniyatlarga ega tarmoqlarni o'z ichiga oladi. Masalan, bu moliya, ommaviy axborot vositalari, turizm va transport bo'lishi mumkin. Shuningdek, raqamli savodxonlik yoki malakali ishchi kuchi, iste'molchilar, xaridorlar va foydalanuvchilar raqamli iqtisodiyotning o'sishida muhim rol o'ynashi mumkin.

Raqamli texnologiyalarning ta'siri iqtisodiyotning barcha sohalarida sezilmoqda. Raqamli texnologiyalarning ta'siri hozirda sanoat tuzilmalari va milliy chegaralarga kirib, o'zaro bog'langan korxonalarining tobora xilma-xil global tarmog'i samaradorligini oshirmoqda. Bugungi raqamli iqtisodiyotda kompaniyalar dunyoning istalgan nuqtasida mavjud bo'lgan professional takliflar orqali texnologik nou-xau, end-to-end raqamli xizmatlar va ma'lumotlarga asoslangan dunyoni tushunishlari mumkin.

Bundan tashqari, raqamli iqtisodiyotning uchta asosiy komponentini qayd etish mumkin:

- infratuzilma, ya'ni apparat, dasturiy ta'minot, telekommunikatsiya va boshqalardan iborat;

- virtual bozor sub'ektlari o'rtasidagi virtual o'zaro munosabatlar doirasida kompyuter tarmoqlari orqali amalga oshiriladigan biznes jarayonlariga taalluqli elektron biznes operatsiyalari;

- Internet orqali tovarlar yetkazib berishga taalluqli va bugungi kunda raqamli iqtisodiyotning eng yirik segmentini ifodalovchi elektron tijorat faoliyati.

Aksariyat mamlakatlarda resurslar yetarli emas va global AKT qiymat zanjiriga qo'shilmagan, shuningdek, mahalliy AKT sohalarini rivojlantirish uchun yetarli malakaga ega emas. Bundan tashqari, mahalliy AKT sohasini rivojlantirish uchun zarur bo'lgan ko'plab omillar uzoq etuklik davriga ega - masalan, mahalliy AKT iste'dodini rivojlantirish yillarga cho'zilishi mumkin va fundamental tadqiqotlarda samaraga erishish uchun doimiy sa'y-harakatlar talab

etiladi, shuningdek, muhim ahamiyatga ega. ko'p yillar davomida moliyalashtirish. Raqamli transformatsiya uchun turtki aniq - va o'zgarishlarni qabul qilish zarurati hech qachon katta bo'lmagan. Biroq, mamlakatlar raqamli strategiyalari o'zlarining kuchli tomonlariga asoslansa va raqamli siyosatlari ustuvor va maqsadli bo'lsa, ushbu transformatsiyaning afzalliklarini to'liq anglay oladi.

Xovard King (ma'lumotlar va tahlillar bo'limi boshlig'i, Rufus Leonard) ta'kidlaydiki, raqamli transformatsiya keng ko'lamlı biznes transformatsiyasi bo'lib, u xaridni avtomatlashtirishdan tortib sotish va marketinggacha bo'lgan korxonada funktsiyalarining butun majmuasiga ta'sir qiladi va operatsion modeldagi o'zgarishlarga ham, korxonaga ham ta'sir qiladi. raqamli texnologiyalarga asoslangan va uchta asosiy drayver ta'sirida oqayotgan infratuzilma: o'zgaruvchan foydalanuvchi talablari, texnologik rivojlanish va raqobatbardoshlikni oshirish. Ushbu ta'rifda o'zgarishlar nafaqat operatsion model darajasida sodir bo'lishi, balki asosiy o'zgarishlar biznes modeliga qaratilganligi muhimdir.

Transformatsiya bo'yicha konsalting kompaniyasi Agile Elephant raqamli transformatsiyani ijtimoiy, mobil va boshqa raqamli texnologiyalardan foydalangan holda tashkilotni fikrlash va ishlashning yangi usullariga o'tkazish jarayoni deb biladi. Ushbu transformatsiya tashkilot xodimlari, mijozlar, etkazib beruvchilar va hamkorlar faoliyatini yaxshilash uchun fikrlash, etakchilik uslubi, innovatsion mukofotlar va yangi biznes modellarini qabul qilishni o'z ichiga oladi. Ushbu barcha tarkibiy qismlarga e'tibor qaratgan holda, taqdim etilgan ta'rif Raqamli transformatsiyani amalga oshirish yo'nalishi, muvaffaqiyati va sifati kompaniya xodimlariga bog'liqligini tasdiqlaydi.

IT-bozorlariga ixtisoslashgan yana bir tadqiqot va konsalting kompaniyasi Gartner raqamli transformatsiyani kompaniyaning tashkilot madaniyatini o'zgartirish va tashkilot chegaralarini kengaytiruvchi va sizga ma'lumot beruvchi yangi axborot texnologiyalarini joriy etish orqali raqamli biznesga o'tishi sifatida ko'radi. ekotizimningizni shakllantirish uchun. Shunday qilib, o'zgarish allaqachon tashkilot madaniyati darajasida va ichki va tashqi muhitda (ekotizim) boshqariladigan o'zgarish sifatida ko'riladi. Albatta, bunday keng ko'lamlı ta'sir faqat end-to-end (universal, barcha sohalarga kirib boradigan) raqamli texnologiyalardan foydalanish bilan mumkin: katta ma'lumotlar bilan ishlash, ma'lumotlarni tahlil qilish takomillashtirilgan, sun'iy intellekt, narsalar Interneti.

Quyidagi xususiyatni ta'kidlash kerak - raqamli transformatsiya o'tish jarayonidir, lekin bu nafaqat analogdan raqamli biznes jarayonlariga, balki bu avtomatlashtirish va axborotlashtirish bosqichida amalga oshirilgan, balki raqamli ma'lumotlarga aylanadigan an'anaviy biznes modellaridan raqamli biznes modellariga o'tgan. asosiy ishlab chiqarish omili. Ushbu tadqiqot texnologik va raqamli innovatsiyalarni biznes modeliga ta'siri nuqtai nazaridan

ko'rib chiqishga mo'ljallangan va muhandislik va texnologik darajadagi mahsulotlar va echimlarni tahlil qilishni o'z ichiga olmaydi.

Biroq, raqamli transformatsiya qiyinchiliklar va xavflarni keltirib chiqaradi. Ular orasida raqamli tafovutning kuchayishi, shaxsiy ma'lumotlar va maxfiy ma'lumotlarni himoya qilish muammolari, yirik kompaniyalar tomonidan ayrim tarmoqlarni monopollashtirish muammosi va sog'lom raqobatning yo'qligi bor. Inson kapitalining yetarli darajada rivojlanmaganligi muammosi, bir qator tarmoqlarda ishsizlikning yuzaga kelishi va ta'limni uzluksiz qilish imkonini beradigan qayta tayyorlash kurslarining yetarlicha soni yo'qligi.

Bu muammolar raqamli iqtisodiyotni boshqarishning yagona, to'liq va moslashuvchan mexanizmini yaratish masalasini ayniqsa dolzarb qilib qo'yimoqda, chunki nazariy, huquqiy va huquqiy masalalar bo'yicha konsensusga erishilmasa, raqamli iqtisodiyotning rivojlanishi muqarrar to'siqlarga duch keladi. Bunday mexanizmni qurish, birinchi navbatda, raqamli iqtisodiyotning rivojlanish darajasini va iqtisodiy tizim va uning ishtirokchilarining raqamli transformatsiya jarayonlarini baholovchi ko'rsatkichlar tahlili natijalari asosida mumkin.

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BUXGALTERIYA HISOBOTLARI TAHLILINI TAKOMILLASHTIRISH

Annotatsiya. Maqolada korxonalar moliyaviy hisobotlarini tahlil qilishning zarurati, ahamiyati hamda tahliljaroyonida qo'llaniladigan usullar bayon qilingan.

Kalit so'zlar: buxgalteriya hisobi, moliyaviy hisobotlar, moliyaviy tahlil, moliyaviy natija, iqtisodiy tahlil.

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IMPROVING THE ANALYSIS OF ACCOUNTING REPORTS

Abstract. The article describes the necessity and importance of analyzing the financial reports of enterprises, as well as the methods used in the analysis process.

Key words: accounting, financial statements, financial analysis, financial result, economic analysis.

Tashkilotning moliyaviy holati, uning faoliyatining moliyaviy natijalari va moliyaviy holatdagi o'zgarishlar to'g'risidagi ma'lumotlarning asosiy manbai buxgalteriya (moliyaviy) hisobotidir. Tahlil mazmuni korxonaning moliyaviy-xo'jalik faoliyatidagi kamchiliklarni o'z vaqtida aniqlash va bartaraf etish hamda moliyaviy holatni yaxshilash chora-tadbirlarini belgilashdan iborat. Buxgalteriya (moliyaviy) hisobotlarini tahlil qilish maqsad va vazifalar bilan belgilanadi.

Buxgalteriya (moliyaviy) hisobotlarini tahlil qilishning maqsadi tashkilotning moliyaviy holati va moliyaviy natijalarini ob'ektiv va aniq ifodalovchi asosiy parametrlarni olishdir. Buxgalteriya (moliyaviy) hisobotlarini tahlil qilish maqsadiga asoslanib, quyidagi tahliliy vazifalar to'plami hal qilinadi:

- ❖ tashkilotning iqtisodiy holatini to'liq va ob'ektiv baholashni shakllantirish;
- ❖ bankrotlik xavfining potentsial darajasini aniqlash;

❖ samarali kapital tuzilmasini saqlab qolish uchun mablag'lardan to'g'ri foydalanishni baholash;

❖ tashkilot aktivlaridan to'g'ri va samarali foydalanishni baholash;

❖ investitsiya siyosatini asoslash;

❖ iqtisodiy faoliyatning salbiy natijalari va korxonaning moliyaviy holatini mustahkamlashda moliyaviy resurslardan foydalanishni yaxshilash bo'yicha boshqaruv qarorlarini ishlab chiqish.

Foydalanuvchilar guruhiga qarab, buxgalteriya (moliyaviy) hisobotlarini tahlil qilishning vazifalari va yo'nalishi, shuningdek, foydalaniladigan ma'lumotlarning (ichki, tashqi) xususiyati aniqlanadi. Buxgalteriya (moliyaviy) hisobotlarini tahlil qilish hisobotdan foydalanuvchilarning bir guruhi boshqa foydalanuvchilarning manfaatlariga zarar etkazadigan holda o'z manfaatlarini bir tomonlama ko'rib chiqish imkoniyatini butunlay istisno qilishi kerak.

Buxgalteriya hisobi to'g'risidagi me'yoriy xujjatlarda buxgalteriya (moliyaviy) hisoboti "tashkilotning mulkiy va moliyaviy holati va uning iqtisodiy faoliyati natijalari to'g'risida tuzilgan ma'lumotlarning yagona tizimi" deb ta'riflanadi. belgilangan shakllarga muvofiq buxgalteriya hisobi ma'lumotlarining asosi".

Shuningdek, buxgalteriya hisobi to'g'risidagi me'yoriy xujjatlarda buxgalteriya hisobi reglamentida hisobot shakllari to'plamini o'z ichiga olgan buxgalteriya (moliyaviy) hisobotlarning tarkibi haqida yozilgan, xususan:

✓ korxonaning tarkibi, tarkibi va uning shakllanish manbalarini belgilovchi balans, hisobot sanasidagi moliyaviy holatni tavsiflovchi;

✓ moliyaviy natijalar to'g'risidagi hisobot, unda tashkilotning yildagi ishi tavsiflanadi, foyda yoki zararining shakllanishi sabablari ko'rsatilgan;

✓ kapital, mablag'lar va zaxiralar harakati to'g'risidagi ma'lumotlarni aks ettiruvchi, sof aktivlar ko'rsatkichini o'z ichiga olgan o'z kapitalidagi o'zgarishlar to'g'risidagi hisobot;

✓ naqd va naqd pulsiz mablag'lar to'g'risida hisobot davri boshi va oxiridagi faoliyat turlari bo'yicha ma'lumotlarni o'z ichiga olgan pul oqimlari to'g'risidagi hisobot.

Buxgalteriya (moliyaviy) hisobotlarining bir xil tahlili buxgalteriya (moliyaviy) hisobotlarining asosiy ko'rsatkichlari o'rtasidagi munosabatlarni shakllantirishga imkon beradigan turli baholash usullari yordamida amalga oshiriladi, xususan:

❖ gorizontal tahlil - tashkilotning turli davrlardagi faoliyati natijalarini taqqoslash. Ushbu tahlil hisobot sanasidagi ma'lumotlarni oldingi davr ma'lumotlari bilan taqqoslaydi. Tahlil jarayonida har bir ko'rsatkichning o'sish (o'sish) sur'atlari hisoblab chiqiladi, uning tendentsiyalari aniqlanadi va mutlaq ko'rsatkichlarda nazorat qilinadi, ya'ni. rublda va nisbiy jihatdan, ya'ni. foizlarda;

❖ vertikal tahlil - xuddi shu tahlilda har bir moliyaviy ko'rsatkichning bir hisobot davridagi umumiy natijadagi ulushi aniqlanadi, shuningdek, ushbu tahlil

yordamida tashkilotning aktivlari, majburiyatlari, daromadlari va xarajatlari tarkibi aniqlanadi;

❖ qiyosiy tahlil - hisobot ko'rsatkichlarini (bo'linmalar, seminarlar va boshqalar) solishtirish, tashkilot ma'lumotlarini raqobatchilar ma'lumotlari va o'rtacha sanoat ko'rsatkichlari bilan solishtirish imkonini beradi;

❖ trend tahlili - bunday tahlilning mohiyati chiziqning dinamikasini aniqlash, uning keyingi rivojlanishini bashorat qilishdan iborat;

❖ koeffitsient tahlili - bu tahlilda kompaniyaning moliyaviy holatini tavsiflash uchun ma'lum ko'rsatkichlar (nisbatlar) qo'llaniladi va bundan tashqari, ushbu tahlil nafaqat baholash, balki kompaniyaning to'lov qobiliyatini bashorat qilish imkonini beradi.

Shunday qilib, iqtisodiy tahlil uchun axborot bazasi sifatida buxgalteriya (moliyaviy) hisobotining asosiy afzalliklaridan biri uning analitik imkoniyatlaridir, degan xulosaga kelishimiz mumkin. Buxgalteriya (moliyaviy) hisobotining barcha shakllarining keng tahliliy imkoniyatlari, uning oshkoraligi va ochiqligi buxgalteriya ma'lumotlarining ichki va tashqi foydalanuvchilari uchun tashkilotlarning moliyaviy-xo'jalik faoliyatini iqtisodiy tahlil qilish imkonini beradi.

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BUXGALTERIYA HISOBINI RIVOJLANTIRISHDA RAQAMLI TEXNOLOGIYALARNING O'RNI

Annotatsiya. Maqolada buxgalteriya hisobini rivojlantirishda raqamli texnologiyalarning o'rni, zarurati, uning yaxshi va yomon tomonlari haqida bayon qilingan.

Kalit so'zlar: buxgalteriya hisobi. raqamli texnologiyalar, raqamli iqtisodiyot, moliyaviy hisobot, xo'jalik hisobi.

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THE ROLE OF DIGITAL TECHNOLOGIES IN THE DEVELOPMENT OF ACCOUNTING

Abstract. The article describes the role and necessity of digital technologies in the development of accounting, as well as its good and bad aspects.

Key words: accounting. digital technologies, digital economy, financial reporting, economic accounting.

Raqamlashtirishning so'nggi tendensiyalari inson hayotining barcha jabhalariga o'z ta'sirini o'tkazmoqda, chunki ular yangi yondashuvlarni izlash va axborot ishlab chiqarish tizimini takomillashtirishga xizmat qilmoqda. Har qanday tashkilot faoliyatining natijalari ko'p jihatdan uni qabul qilish va qayta ishlash jarayonini tashkil etishga bog'liq. Axborot qanchalik ishonchli bo'lsa, uni olish tezligi shunchalik yuqori bo'lsa, boshqaruvning samarali boshqaruvni ta'minlash imkoniyatlari shunchalik ko'p bo'ladi.

Korxonani boshqarish tizimining markaziy tarkibiy qismi buxgalteriya hisobi tizimi, xususan, buxgalteriya hisobidir. Raqamli iqtisodiyotning rivojlanishi, biznes jarayonlari va butun biznes-axborot muhitining murakkablashishi buxgalteriya hisobi uchun yangi imkoniyatlarni taqdim etadi. Zamonaviy axborot texnologiyalari inson omilining salbiy ta'sirini minimallashtirish, axborot to'plash jarayonini tezlashtirish, uni qayta ishlash va

saqlash tezligini, hajmini oshirish, shuningdek, xarajatlarni kamaytirish va shu orqali biznesni raqobatbardoshligini oshirish imkonini beradi. Shuningdek, axborot texnologiyalari moliyaviy hisobotlarda taqdim etilgan ma'lumotlarning ishonchliligini oshirishga, ularni yo'qotish xavfini kamaytirishga yordam beradi, buning natijasida moliyaviy hisobotlar kompaniyaning iqtisodiy va moliyaviy holati haqida to'liqroq tasavvur beradi.

Shunday qilib, biz Rossiyada hozirgi vaqtda iqtisodiyotning barcha tarmoqlarini raqamlashtirishga, jumladan, buxgalteriya hisobi jarayoniga raqamli texnologiyalarni joriy etishga e'tibor qaratilmoqda, degan xulosaga kelishimiz mumkin. Bu fakt ushbu maqolaning dolzarbligini tasdiqlaydi, uning maqsadi korxonalarda buxgalteriya hisobini oson va samaraliroq qilishga yordam beradigan texnologiyalarni ko'rib chiqishdir.

Iqtisodiyotni raqamlashtirish natijasida buxgalteriya hisobining quyidagi usullaridan foydalanish mumkin:

- 1c, axapta kabi dasturlar bazasiga ulanish orqali ishlash. yelkan, elba;
- bulutli texnologiyalardan foydalanish: Google drive, Yandex drive, Onedrive, dropbox;
- blokcheyn texnologiyasidan foydalanish.

Buxgalteriya hisobida har bir texnologiyadan foydalanishning ijobiy va salbiy tomonlari mavjud.

1c, axapta, sail, elba kabi dasturlar buxgalterlarga buxgalteriya hisobining o'zaro bog'liq sohalarini boshqarish, boshqaruv xodimlari bilan bog'liq ma'lumotlarga ega bo'lish va boshqaruv qarorlarini qabul qilish imkonini beradi.

Buxgalteriya hisobini avtomatlashtirish ma'lumotlarni qo'lda qayta ishlashga nisbatan buxgalterlarning ishini sezilarli darajada osonlashtiradi. Qo'lda avtomatlashtirilgan buxgalteriya jarayonining afzalliklari quyidagilardan iborat:

- birlamchi hujjatlar rekvizitlarini avtomatik to'ldirish;
- katta hajmdagi ma'lumotlarni qayta ishlash;
- foydalanuvchilarga ma'lumotlarni turli shakllarda taqdim etish imkoniyatlari mavjudligi;
- hisobotlarni tayyorlash;
- ortiqcha qog'oz sarfining yo'qligi;
- boshqaruv va quyi bo'g'inlar, tashkiliy bo'linmalar o'rtasida tezkor axborot almashinuvi;
- arifmetik xatolarni bartaraf etish;
- hokimiyat va banklar bilan onlayn muloqot foydalanuvchiga qonun hujjatlaridagi o'zgarishlarga tezkor javob berish imkoniyatini beradi [4].

Raqamlashtirishda foydalanilgan yana bir texnologiya bu blokcheyn texnologiyasidir.

Blokcheyn - ma'lum qoidalarga muvofiq tuzilgan ma'lumotlarni o'z ichiga olgan bloklarning uzluksiz ketma-ket zanjiri. Bloklar orasidagi bog'lanish nafaqat raqamlash, balki har bir blokda o'z yig'indisi va oldingi blokning

yig'indisi mavjudligi bilan ham ta'minlanadi. Blokdagi ma'lumotlarni o'zgartirish uchun siz keyingi barcha bloklarni tahrirlashingiz kerak. Ko'pincha blok zanjirlarning nusxalari turli xil kompyuterlarda mustaqil ravishda saqlanadi. Bu ko'plab kompyuterlar o'rtasida taqsimlangan markazlashtirilgan boshqaruvsiz yagona ma'lumotlar bazasi. Blokcheyn ko'pincha "tarqatilgan ma'lumotlar bazasi" deb ataladi.

Rossiyalik iqtisodchilar Emelyanov N. V. va Yermilova Yu. Va blokcheyn kabi texnologiyalar buxgalteriya hisobi usulida, shuningdek, buxgalteriya hisobi tizimida taraqqiyotning zaruriy sharti hisoblanadi. Korxonalar taqsimlangan va o'zaro bog'langan buxgalteriya axboroti tizimi sifatida taqdim etilgan yagona daftarda muomala yozuvlarini qayd etishi va saqlashi mumkin. Ma'lumotni soxtalashtirish va yo'q qilish imkoniyati tarqatish tizimi va kriptografik himoya tufayli deyarli imkonsiz bo'lib qoladi. Bunday tizim "uch tomonlama yozish" deb ataladi [5].

Buxgalteriya hisobi tizimiga blokcheyn texnologiyasini joriy qilishda tashkilot kontragentlar bilan inventarizatsiya qilishning hojati yo'q, chunki debitorlik va kreditorlik qarzlarning shakllanishi va hisobdan chiqarilishi bitimni tuzishda bir vaqtning o'zida baholanadi. Buxgalterning roli sotib olingan yoki o'tkazilgan aktivlarni to'g'ri tasniflash va tegishli daromad yoki xarajatlarni hisobga olishdan iborat, real vaqt rejimida buxgalteriya hisobi, soliq to'lashdan bo'yin tovlash mumkin emas, chunki barcha operatsiyalar raqamlashtirilgan [4].

Bugungi kunda eng mashhur raqamli texnologiyalardan biri bulutli hisoblashdir. Bulutli hisoblash - bu ma'lumotlar tarmoqdagi bir nechta taqsimlangan serverlarda saqlanadigan va mijozlar foydalanishi uchun taqdim etilgan Internet saqlash modeli. Ushbu texnologiyadan foydalanishning o'ziga xos xususiyati shundaki, tashkilot qimmat uskunalarni sotib olishi, unga texnik xizmat ko'rsatish uchun mutaxassislarni yollashi yoki maxsus dasturlarni o'rnatishi shart emas. Bulutli xizmatlardan foydalanish uchun siz shunchaki internetga kirishingiz kerak. Bulutli texnologiyalarning eng oddiy misoli virtual xotira, ya'ni Google drive, Yandex drive, Onedrive, dropbox.

A. P. Krulikovskiy, T. S. Taratuxinalar, onlayn buxgalteriya hisobi yoki Internet-buxgalteriya xizmatlarini ko'rsatuvchi tashkilotlar bulutli texnologiyalardan foydalangan holda xizmatlar ko'rsatishini ta'kidlaydilar [6].

Bulutli texnologiyalardan foydalanganda har qanday qurilmadan (noutbuk, planshet, mobil qurilma) foydalanish mumkin, foydalanuvchi o'zi uchun kerakli funksiyalarni (ulanish tezligi, xotira hajmi, hisoblash quvvati, shuningdek, bulutni ijaraga olish vaqti) mustaqil ravishda tanlashi mumkin.) va kerakli paketni to'lang.

Xulosa qilib aytishimiz mumkinki, iqtisodiyotni raqamlashtirish jahon bozoriga chiqishning asosiy omillaridan biridir. Raqamli iqtisodiyot buxgalteriya hisobi foydalanuvchilarining imkoniyatlarini kengaytiradi, buxgalteriya hisobi sifati va samaradorligini oshiradi, buxgalteriya

xizmatlarining turli turlarini integratsiyalashuviga zamonaviy innovatsion yondashuvlarni shakllantiradi.

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MOLIYAVIY HISOBOTNING XALQARO STANDARTLARI ASOSIDA BAHOLANADIGAN MAJBURIYATLARNI HISOBDA YURITISH

Annotatsiya. Maqolada baholangan majburiyatlarni buxgalteriya hisobi va moliyaviy hisobotning xalqaro standartlari bo'yicha tan olish, ularni hisob tizimida qanday aks ettirish masalalar ochib berilgan.

Kalit so'zlar: baholangan majburiyatlar, buxgalteriya hisobi, xalqaro standartlar, yuridik majburiyat, konstruktiv javobgarlik.

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ACCOUNTING FOR LIABILITIES ASSESSED ON THE BASIS OF INTERNATIONAL FINANCIAL REPORTING STANDARDS

Abstract. The article reveals the issues of recognition of estimated obligations according to international standards of accounting and financial reporting, how to reflect them in the accounting system.

Key words: assessed obligations, accounting, international standards, legal obligation, constructive liability.

Iqtisodiyotni modernizatsiyalash va liberallashtirish sharoitida xo'jalik yurituvchi subyektlarda hisob obyektlari to'g'risidagi ma'lumotlarni o'z vaqtida, to'g'ri va to'liq shakllantirish masalalari muhim ahamiyatga ega. Shu sababli, xo'jalik yurituvchi subyektlarda o'rinli va haqqoniy ma'lumotlarni shakllantirish, shuningdek, xo'jalik yurituvchi subyektlar moliyaviy holatini tahlil qilish hamda baholashda baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar muhim ahamiyat kasb etadi.

Mazkur baholashda baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar hisobini to'g'ri tashkil etish, tan olish va baholash, hisobga olish va moliyaviy hisobotda aks ettirish bugungi kunning dolzarb masalalaridan biri hisoblanadi. Chunki, milliy hisob va hisobot tizimimizga baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar tushunchasi yangi kirib kelayotgan iqtisodiy kategoriyalardan hisoblanib, ular milliy hisob va hisobot tizimimizda faoliyat yurituvchi xo'jalik yurituvchi subyektlarning moliyaviy hisobotida aks ettirilmasdankelinmoqda.

1-jadval

Baholangan majburiyatning boshqa majburiyatlardan farqi

Majburiyat tomonlari	Boshqa majburiyatlar	Baholangan majburiyat
Yetkazib beruvchilar	Tovar hizmat yetkazib berganda	Sud nizolari kelib chiqqanda
Xaridorlar	Avans to'langanda	Nizo kelib chiqqanda yoki zarar keltiruvchi shartnoma bo'lganda
Ishchi xodimlar	Ish xaqi hisoblanganda	Qo'shimcha daromadlar to'lanishi belgilangan bo'lsa, masalan yillik ta'til summalari
Davlat organi	Soliq hisoblanganda	Soliq bo'yicha noaniq talqin qilingan qismi bo'yicha Sud nizolari kelib chiqqanda
Moliyalashtiruvchi tashkilotlar	Mablag'lar ajratilganda	Konstruktiv majburiyat yuzaga kelsa, masalan, qonunchilikda bo'lmasa xam faoliyat yakunida tashkilot tomonidan atrof-muhitni qayta tiklash bo'yicha majburiyat
Demak umumiy farq	Bajarish muddati va qiymati ANIQ	Bajarish muddati va qiymati NOANIQ

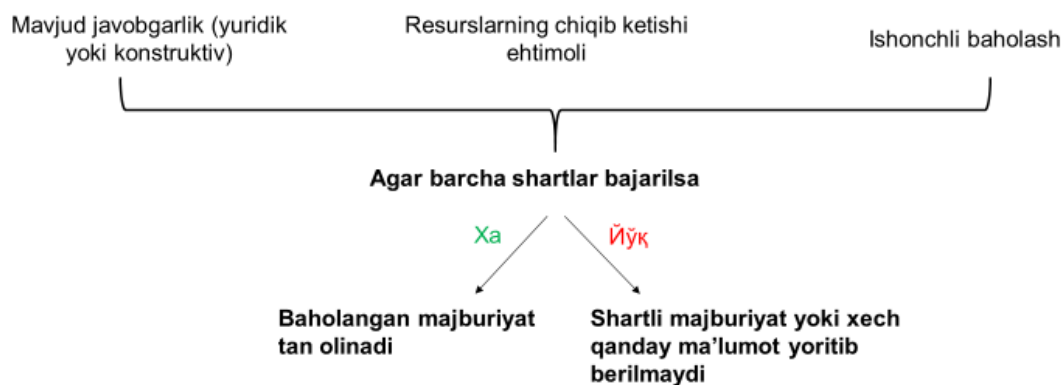
Xalqaro amaliyotda esa baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar tushunchalari keng qo'llaniladi va ularni hisobga olish va moliyaviy hisobotlarda aks ettirish 37-sonli "Baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar" nomli buxgalteriya hisobining xalqaro standarti (BHXS) bilan tartibga solinadi. Ushbu standartning ahamiyatligi va o'ziga xos xususiyatlari quyidagilardan iborat:

- Baholangan majburiyatlar, shartli majburiyatlarni ro'yxatga olish kompaniyalar, davlat va nodavlat tashkilotlari kelajakda har qanday favqulodda vaziyatga tayyor bo'lishini ta'minlaydi;
- Baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlarni qayd etish kompaniyaning moliyaviy holatini to'g'ri baholashga yordam beradi;
- Baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar hisobini tashkil qilish kompaniyaga o'z budjetini yaxshiroq rejalashtirishiga yordam beradi;
- Kredit kompaniyalari xo'jalik yurituvchi subyektlarga kredit berishda,

baholanganva shartli majburiyatlarning miqdori va xususiyatini hisobga oladi;

• Investitsiyalar qo'yishdan oldin investorlar kelajakda kompaniya to'lashi mumkinbo'lgan ehtimoliy majburiyatlarni bilishni xohlashlari mumkin.

Baholangan majburiyatlarni tan olish



1-rasm. Baholangan majburiyatlarni tan olish

Baholangan majburiyat– bu noaniq bajarish muddatiga yoki noaniq qiymatga ega bo'lgan majburiyatdir.

Majburiyat – bu tashkilotning bo'lib o'tgan hodisalardan yuzaga keladigan mavjud javobgarligi bo'lib, so'ndirilishi natijasida tashkilotdan o'zida iqtisodiy nafni mujassamlashtirgan resurslarning chiqib ketishi kutiladi.

Javobgarlik yuklaydigan hodisa – tashkilotning so'ndirishdan boshqa muqobil amaliy chorasi bo'lmasligi bilan natijalanadigan, yuridik yoki konstruktiv javobgarlikni yuzaga keltiradigan hodisadir.

Yuridik majburiyat – bu quyidagilardan yuzaga keladigan majburiyat:

(a) shartnoma (unda aniq ko'rsatilgan yoki nazarda tutilgan shartlar asosida);

(b) qonunchilik; yoki

(v) boshqa huquqiy normalarning qo'llanishi.

Konstruktiv javobgarlik - tashkilotning quyidagi holatlardagi xatti-harakatlaridan kelib chiqadigan majburiyat:

(a) oldingi shakllangan tajriba, e'lon qilingan siyosat yoki yetarlicha aniq bo'lgan joriy bayonot asosida, tashkilot boshqa tomonlarga ma'lum javobgarliklarni o'z zimmasiga olishini ko'rsatganligi; va

(b) buning natijasida, tashkilot o'z zimmasiga olgan javobgarliklarni bajarishi yuzasidan boshqa tomonlarda asosli kutishlarni xosil qilishi.

Baholangan majburiyat turlari



Sud nizolari bo'yicha



Kafolatli majburiyatlar bo'yicha



Atrof muhitni qayta tiklash bo'yicha



Zarar keltiruvchi shartnomalar bo'yicha



Restrukturizatsiya bo'yicha



Soliq risklari bo'yicha

2-rasm. Baholangan majburiyat turlari.

Xisoblangan majburiyatlar hisobotda ko'pincha savdo kreditorlik qarzlari va boshqa kreditorlik qarzlarning bir qismi sifatida taqdim etiladi, baxolangan majburiyatlar esa hisobotda alohida taqdim etiladi.

Umuman olganda, barcha baxolangan majburiyatlar muddati yoki qiymati bo'yicha noaniqligi sababli shartlidir. Biroq, mazkur standart doirasida "shartli" atamasi, mavjudligi faqat tashkilotning to'liq nazorati ostida bo'lmagan kelgusi noaniq hodisalarning biri yoki bir nechta sodir bo'lishi yoki sodir bo'lmasligi natijasida tasdiqlanadigan, tan olinmaydigan aktivlar va majburiyatlarga nisbatan ishlatiladi. Bundan tashqari, 'shartli majburiyat' atamasi tan olish mezonlariga javob bermaydigan majburiyatlarga nisbatan ishlatiladi.

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**MILLIY HISOB TIZIMIDA BAHOLANADIGAN MAJBURIYATLAR,
SHARTLI AKTIVLAR VA SHARTLI MAJBURIYATLARNI TAN
OLISH MASALALRI**

Annotatsiya. Maqolada baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlarni buxgalteriya hisobining xalqaro standartlari bo'yicha buxgalteriya hisobida tan olish va aks ettirish masalalar ochib berilgan.

Kalit so'zlar: baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlarbuxgalteriya hisobi, xalqaro standartlar.

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**ISSUES OF RECOGNITION OF ASSESSED LIABILITIES,
CONTINGENT ASSETS AND CONTINGENT LIABILITIES IN THE
SYSTEM OF NATIONAL ACCOUNTING**

Abstract. The article reveals the issues of recognition and reflection of estimated liabilities, contingent assets and contingent liabilities in accounting according to international accounting standards.

Key words: estimated liabilities, contingent assets and contingent liabilities, accounting, international standards.

Hozirgi kunda korxonalar mablag'laridan samarali foydalanish uchun debetorlik va kreditorlik qarzlarni o'z vaqtida qoplanishiga alohida e'tibor qaratilmoqda. Korxonalarda muddati o'tgan debetorlik va kreditorlik qarzlarni to'g'ri hisoblash va ularni to'g'ri tan olish muhim masalalardan biridir. Shu bois

ham baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlarni audit qilish metodologiyasini takomillashtirish o'ta dolzarb hisoblanadi.

O'zbekiston Respublikasi Buxgalteriya hisobi milliy standartlarida shartli majburiyat tushunchasi yo'q. Shartli majburiyat asosan xalqaro amaliyotda qo'llanilib, buxgalteriya hisobining xalqaro standartining BHXS 37-son "Baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar" nomli standartida quyidagicha ta'rif berilgan:

Baholangan majburiyat – bu noaniq bajarish muddatiga yoki noaniq qiymatga ega bo'lgan majburiyatdir.

Majburiyat – bu tashkilotning bo'lib o'tgan hodisalardan yuzaga keladigan mavjud javobgarligi bo'lib, so'ndirilishi natijasida tashkilotdan o'zida iqtisodiy nafni mujassamlashtirgan resurslarning chiqib ketishi kutiladi.

Javobgarlik yuklaydigan hodisa – tashkilotning so'ndirishdan boshqa muqobil amaliy chorasi bo'lmasligi bilan natijalanadigan, yuridik yoki konstruktiv javobgarlikni yuzaga keltiradigan hodisadir.

Yuridik majburiyat – bu quyidagilardan yuzaga keladigan majburiyat:

(a) shartnoma (unda aniq ko'rsatilgan yoki nazarda tutilgan shartlar asosida);

(b) qonunchilik; yoki

(v) boshqa huquqiy normalarning qo'llanishi.

Konstruktiv javobgarlik - tashkilotning quyidagi holatlardagi xatti-harakatlaridan kelib chiqadigan majburiyat:

(a) oldingi shakllangan tajriba, e'lon qilingan siyosat yoki yetarlicha aniq bo'lgan joriy bayonot asosida, tashkilot boshqa tomonlarga ma'lum javobgarliklarni o'z zimmasiga olishini ko'rsatganligi; va

(b) buning natijasida, tashkilot o'z zimmasiga olgan javobgarliklarni bajarishi yuzasidan boshqa tomonlarda asosli kutishlarni xosil qilishi.

Shartli majburiyat - bu:

(a) oldingi hodisalardan yuzaga kelishi mumkin bo'lgan va uning mavjudligi faqatgina tashkilotning to'liq nazorati ostida bo'lmagan kelgusi noaniq hodisalarning biri yoki bir nechtasi sodir bo'lishi yoki sodir bo'lmasligi natijasida tasdiqlanadigan ehtimolli javobgarlikdir; yoki

(b) oldingi hodisalardan yuzaga keladigan mavjud javobgarlik, lekin ular tan olinmaydi, chunki:

(i) javobgarlikni bajarish uchun o'zida iqtisodiy nafni mujassamlashtirgan resurslarning chiqib ketishining talab etilishi ehtimoli yo'q; yoki

(ii) javobgarlikning qiymati yetarli darajada ishonchli baholana olmaydi.

Shartli aktiv – bu oldingi hodisalardan yuzaga kelishi mumkin bo'lgan va uning mavjudligi faqatgina tashkilotning to'liq nazorati ostida bo'lmagan kelgusi noaniq hodisalarning biri yoki bir nechtasi sodir bo'lishi yoki sodir bo'lmasligi natijasida tasdiqlanadigan ehtimolli aktivdir.

Zarar keltiruvchi shartnoma– bu shartnoma bo'yicha javobgarliklarni bajarish uchun muqarrar sarflar ushbu shartnoma bo'yicha olinishi kutilayotgan iqtisodiy nafdan oshib ketadigan shartnomadir.

Restrukturizasiya – bu rahbariyat tomonidan rejalashtirilgan va nazorat qilinadigan dastur bo'lib, quyidagilarni muhim darajada o'zgartiradi:

- (a) tashkilot tomonidan amalga oshiriladigan biznes ko'lamini; yoki
- (b) ushbu biznes boshqarilishi tarzini.

Baholangan majburiyatlar hisob-kitoblarni amalga oshirish uchun talab qilinadigan kelgusi sarflarning muddati yoki qiymatida noaniqlik mavjudligi jihatidan savdo kreditorlik qarzlari va hisoblangan majburiyatlar kabi boshqa majburiyatlardan farq qiladi. Qiyoslash uchun:

(a) savdo kreditorlik qarzlari – bu olingan yoki yetkazib berilgan tovarlar yoki xizmatlar uchun to'lanadigan va yetkazib beruvchi tomonidan hisobvaraqa faktura taqdim qilingan yoki u bilan rasmiy kelishilgan majburiyatlardir; va

(b) hisoblangan majburiyatlar – bu olingan yoki yetkazib berilgan tovarlar yoki xizmatlar uchun to'lanadigan, lekin xali to'lov amalga oshirilmagan va yetkazib beruvchi tomonidan hisobvaraqa faktura taqdim qilinmagan yoki u bilan rasmiy kelishilmagan majburiyatlardir, shu jumladan xodimlarga to'lanishi lozim bo'lgan summalar (masalan, hisoblangan ta'til uchun xaqlar). Ba'zida xisoblangan majburiyatlarning muddati va qiymatini baholash talab etilishiga qaramay, xisoblangan majburiyatlarning noaniqlik darajasi, odatda, baholangan majburiyatlarga nibatan ancha pastdir.

Tashkilotning kelgusi xatti-harakatlaridan (ya'ni kelgusidagi faoliyatni amalga oshirishidan) mustaqil tarzda, o'tgan hodisalar natijasida yuzaga keladigan javobgarliklarga baholangan majburiyatlar sifatida tan olinadi. Bunday javobgarliklarga tashkilotning kelgusi xatti-harakatlaridan qat'iy nazar so'ndirish uchun o'zida iqtisodiy nafni mujassamlashtirgan resurslarning chiqib ketishiga olib keladigan jarimalar yoki atrof-muhitga noqonuniy yetkazilgan zararni bartaraf etish sarflari misol bo'la oladi. Shunga o'xshash, tashkilot neft qazib oladigan qurilma yoki atom elektrostansiyasini foydalanishdan chiqarish bo'yicha sarflari uchun, tashkilot yetkazilgan zararni qoplab berishga javobgarligi darajasida baholangan majburiyatni tan oladi. Aksincha, tijorat bosimlari ostida yoki qonuniy talablar sababli tashkilot kelgusida muayyan yo'nalishda faoliyat yuritish uchun sarflarni amalga oshirishni rejalashtirishi yoki bunday sarflarni amalga oshirishi zarur bo'lishi mumkin (masalan, muayyan turdagi zavodda tutunga qarshi filtrlarni o'rnatish). Tashkilot o'zining kelgusi xatti-harakatlari yordamida, masalan faoliyat yuritish usulini o'zgartirish orqali, kelgusi sarflarni chetlab o'tishi mumkinligi sababli, unda kelgusi sarflar uchun hiech qanday mavjud javobgarlik bo'lmaydi va hiech qanday baholangan majburiyat tan olinmaydi.

Javobgarlik uning mavjud bo'lishi xar doim boshqa bir tomon oldida ekanini nazarda tutadi. Lekin, bu tomon aynan kim ekanligi muhim emas — aslida, javobgarlik butun jamiyat oldida vujudga kelishi ham mumkin.

Javobgarlik har doim boshqa tomon oldidagi shartnomaviy majburiyatni nazarda tutganligi sababli, rahbariyat yoki direktorlar kengashining qarori, agar ushbu qaror hisobot davri oxiridan oldin ta'sirlanadigan tomonlarga, ushbu tomonlarda tashkilot o'z zimmasiga olgan javobgarliklarni bajarishi yuzasidan asosli kutishlar xosil qilinganini yetarlicha aniq tarzda yetkazilmagan bo'lsa, hisobot davri oxirida konstruktiv javobgarlikni keltirib chiqarmaydi.

Javobgarlikni darhol keltirib chiqarmaydigan hodisa, qonunchilikdagi o'zgarishlar yoki tashkilotning konstruktiv javobgarlikni yuzaga kelishiga sabab bo'ladigan xatti-harakati tufayli (masalan, yetarlicha aniq ijtimoiy bayonot), uni keyingi sanada yuzaga keltirishi mumkin. Masalan, atrof-muhitga zarar yetkazilganda uning oqibatlarini bartaraf etish bo'yicha javobgarlik yuzaga kelmasligi mumkin. Lekin, yetkazilgan zarar, uni bartaraf etish yangi kiritilgan qonunlarda talab qilganida yoki tashkilot konstruktiv javobgarlikni keltirib chiqaradigan shaklda zarar bartaraf etish bo'yicha javobgarlikni ommaviy tarzda o'z zimmasiga olganda, javobgarlik yuklaydigan hodisa hisoblanadi.

Taklif etilgan yangi qonunning tafsilotlari hali oxirigacha yakunlanmagan bo'lsa, javobgarlik yangi qonun loyihasida keltirilgan tahrirda amal kilishi deyarli aniq bo'lganda, yuzaga keladi. Mazkur standart maqsadlarida, bunday javobgarlik yuridik javobgarlik sifatida qaraladi. Qonun hujjatlarini qabul qilish tartibidagi farqlar, qonun hujjatlarining qabul qilinishini deyarli aniq ta'minlaydigan yagona hodisani aniqlashning imkonsizligiga olib keladi. Ko'p holatlarda, qonun hujjati rasmiy qabul qilinmaguncha uning qabul qilinishini deyarli aniq deb bo'lmaydi.

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ALOQA XIZMATLARINI KO'RSATUVCHI SUBYEKTLARDA AUDITNING KONSEPTUAL MASALALARI

Annotatsiya. Maqolada aloqa xizmatlarini ko'rsatuvchi subyektlarda audit o'tkazishning maqsadi, aloqa korxonalarida nazorat turlari va ularning vazifalari haqida mulohazalar keltirilgan.

Kalit so'zlar: aloqa, xizmat, audit, telekommunikatsiya, nazorat, axborotlashtirish, pochta.

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CONCEPTUAL ISSUES OF AUDIT IN ENTITIES PROVIDING COMMUNICATION SERVICES

Abstract. The purpose of conducting an audit in entities providing communication services, the types of control in communication enterprises and their tasks are presented in the article.

Key words: communication, service, audit, telecommunication, control, information, mail.

Aloqa sohasini rivojlanishi O'zbekiston iqtisodiyotida amalga oshirilayotgan tarkibiy o'zgarishlar, hamda iqtisodiy isloxlarning bosh yo'nalishlaridan biri hisoblanadi. Chunki bu yo'nalish nafaqat respublikani axborotlashgan jamiyatga aylantirish uchun xizmat qiladi, balki axborot kommunikasiya texnologiyalari rivojining hozirgi davrdagi asosiy mazmuni shundan iboratki, u mamlakat iqtisodiyotini rivojlangan davlatlar darajasiga

ko'tarish uchun o'ziga xos yetakchi tarmoq rolini o'ynaydi. Shu boisdan ham aloqa sohasi subyektlari faoliyatini doimiy ravishda nazorat qilib borish lozim.

Mamlakatimizda aloqa xizmatlarini ko'rsatuvchi korxonalar faoliyati davlat tomonidan ham nazorat qilinib boriladi. O'zbekiston Respublikasi axborot texnologiyalari va kommunikasiyalarini rivojlantirish vazirligi huzuridagi aloqa, axborotlashtirish va telekommunikasiya texnologiyalari sohasida nazorat bo'yicha davlat inspeksiyasi O'zbekiston Respublikasi Prezidentining «O'zbekiston Respublikasi Aloqa, axborotlashtirish va telekommunikasiya texnologiyalari davlat qo'mitasi faoliyatini tashkil etish to'g'risida» 2012 yil 23 oktyabrdagi PQ-1836-son qaroriga muvofiq tashkil etilgan. Aloqa, axborotlashtirish va telekommunikasiya texnologiyalari sohasida nazorat bo'yicha davlat inspeksiyasi mulkchilik shakllari va idoraviy mansubligidan qat'i nazar aloqa, axborotlashtirish va telekommunikasiya texnologiyalari sohasidagi xo'jalik yurituvchi subyektlar tomonidan normativ-huquqiy hujjatlar, standartlar, texnik reglamentlar talablari, lisenziyalar talablari va shartlari, sertifikatlashtirilgan uskunalardan foydalanishning belgilangan tartibi, telekommunikasiyalar, pochta aloqasi, davriy matbuot nashrlarini tarqatish xizmatining sifat normativlari bajarilishi hamda ularga rioya qilinishi, shuningdek davlat va xo'jalik boshqaruvi, mahalliy davlat hokimiyati organlarida axborotlashtirish va telekommunikasiya texnologiyalarini joriy etish va ulardan samarali foydalanish yuzasidan davlat nazorati organi hisoblanadi.

Aloqa, axborotlashtirish va telekommunikasiya texnologiyalari sohasida nazorat bo'yicha davlat inspeksiyasining asosiy vazifalari quyidagilardir:⁵⁰

➤ mulkchilik shakllari va idoraviy mansubligidan qat'i nazar, pochta aloqasi, telekommunikasiyalar va davriy matbuot nashrlarini tarqatish xizmatlarini ko'rsatuvchi, shuningdek telekommunikasiyalar va pochta aloqasi tizimi va inshootlarini loyihalash, qurish va ulardan foydalanishni amalga oshiruvchi xo'jalik yurituvchi subyektlar tomonidan aloqa, axborotlashtirish va telekommunikasiya texnologiyalari, davriy matbuot nashrlarini tarqatish sohasidagi normativ-huquqiy hujjatlar, standartlar, texnik reglamentlar talablari, lisenziya talablari va shartlari hamda sertifikatlashtirilgan uskunalardan foydalanishning belgilangan tartibi bajarilishi;

➤ davlat va xo'jalik boshqaruvi organlarida, mahalliy davlat hokimiyati organlarida maqsadli yo'nalishlar va belgilangan normalarga muvofiq infratuzilmani rivojlantirish va axborot-kommunikasiya texnologiyalaridan samarali foydalanishning holati;

➤ ish va boshqaruv jarayonlarini avtomatlashtirish samaradorligi, integrallashgan axborot tizimlarini, ma'lumotlar uzatish va almashishning idoralararo tarmoqlarini joriy etish va ulardan foydalanish, davlat axborot resurslari integratsiyasi, shu jumladan interaktiv davlat xizmatlari ko'rsatish;

⁵⁰Ўзбекистон Республикаси Президентининг «Ўзбекистон Республикаси Алоқа, ахборотлаштириш ва телекоммуникация технологиялари давлат қўмитаси фаолиятини ташкил этиш тўғрисида» 2012 йил 23 октябрдаги ПҚ-1836-сон қарори.

➤ davlat va xo'jalik boshqaruvi organlarida, mahalliy davlat hokimiyati organlarida axborot-kommunikasiya texnologiyalari sohasi bo'yicha malakali kadrlar bilan ta'minlanganlik;

➤ elektron raqamli imzolar sohasida, shu jumladan elektron raqamli imzo kalitlarini ro'yxatga olish markazlari faoliyatida qonun hujjatlariga rioya etilishini nazorat qilish;

➤ jinoiy faoliyatdan olingan daromadlarni legallashtirishga va terrorizmni moliyalashtirishga qarshi kurash bo'yicha pochta aloqasi operatorlari, provayderlari tomonidan ichki nazorat tizimining joriy etilishi;

➤ pochta va telekommunikasiyalar, davriy matbuot nashrlarini tarqatish sohasida xo'jalik yurituvchi subyektlar tomonidan ko'rsatiladigan xizmatlar sifati hamda iste'molchilarning huquqlarini himoya qilish bo'yicha o'z vakolatlari doirasida chora-tadbirlar ko'rish;

➤ telekommunikasiyalar va pochta aloqasi tarmoqlarida o'z vakolatlari doirasida axborot xavfsizligini hamda favqulodda vaziyatlarda qonun hujjatlarida nazarda tutilgan tartibda ulardan davlat manfaatlar uchun ustuvor foydalanishni ta'minlash;

➤ respublika hududida foydalaniladigan aloqa, axborotlashtirish va telekommunikasiya texnologiyalari sohasida telekommunikasiyalar va pochta aloqasi tarmoqlarining, texnik vositalar va tizimlar parametrlarining, radioelektron vositalar va yuqori chastotali qurilmalar radionurlanishlarining amaldagi normalarga muvofiqligi;

➤ xo'jalik yurituvchi subyektlar tomonidan mobil aloqa tarmoqlari va tizimlarini loyihalash, qurish va ulardan foydalanish, radiochastota spektridan foydalanishning belgilangan normalari va qoidalariga rioya qilinishi;

➤ radioelektron vositalarni sotib olish (berish), loyihalashtirish, qurish (o'rnatish), O'zbekiston Respublikasi hududida foydalanish va radioelektron vositalar, yuqori chastotali qurilmalarni va telekommunikasiya tizimlarini chet eldan olib kelish, pochta va telekommunikasiyalar tarmoqlari va inshootlarida sertifikatlashtirilgan asbob-uskunalar qo'llanishining belgilangan tartibiga rioya qilinishi;

➤ pochta aloqasi, telekommunikasiyalar, davriy matbuot nashrlarini tarqatish sohasida xizmatlar sifati bo'yicha hisobot ma'lumotlarining ishonchliligi hamda pochta aloqasi, telekommunikasiyalar, davriy matbuot nashrlarini tarqatish sohasida xo'jalik yurituvchi subyektlar tomonidan normativ-huquqiy hujjatlar, davlat va tarmoq standartlari, texnik reglamentlar talablari va ko'rsatilayotgan xizmatlar sifati buzilganligi uchun hisoblangan sanksiyalar miqdorlarining o'z vaqtida to'lanishi va haqqoniyligi.

Respublikamizda aloqa xizmatlarini ko'rsatuvchi korxonalar moliyaviy barqarorligini oshirish, sodir bo'lgan xo'jalik muomalalarini amaldagi me'yoriy hujjatlar talablariga muvofiqligini ta'minlash ular amaliyotida auditorlik xizmatidan unumli foydalanishni taqozo etadi.

Aloqa xizmatlarini ko'rsatish korxonasida amaldagi qonunchilik hujjatlariga rioya etilishini tekshirish

•Aloqa xizmatlarini buxgalteriya hisobi schyotlarida to'g'ri aks ettirilganligini tekshirish

•Aloqa xizmatlarini ko'rsatish korxonasida amalga oshirilgan hisob-kitoblarning aniqligini tahlil qilish

•Moddiy-moliyaviy resurslardan oqilona foydalanilishini tekshiruvdan o'tkazish

Aloqa xizmatlarini ko'rsatuvchi korxonalar faoliyati moliyaviy hisobot shakllarida to'g'ri aks ettirilganligini tekshirish

1-rasm. Aloqa xizmatlarini ko'rsatuvchi subyektlarda auditorlik tekshiruvining asosiy vazifalari⁵¹

Har qanday buxgalteriya hisobi obykti audit qilinishidan oldin uning maqsadi va vazifalari belgilab olinadi. Bizningcha **Aloqa xizmatlarini ko'rsatuvchi korxonalar auditorlik tekshiruvini o'tkazishning maqsadi – korxonalar faoliyatini to'g'ri tashkil etilganligi, ularda buxgalteriya hisobini to'g'ri tashkil etilganligini aniqlashdan iborat.** Shuningdek, hisobot ko'rsatkichlarining ishonchligini, buxgalteriya hisobi va soliqqa tortish uslubining O'zbekiston Respublikasida amal qilayotgan qonunchilik hamda me'yoriy hujjatlarga muvofiqligini aniqlash lozim. Ushbu maqsadga muomalalar mohiyatini, hamda nazorat tuzulmasi va buxgalteriya hisobi tizimini tekshiruvdan o'tkazish va risklarni baholash orqali erishiladi.

Yuqoridagi fikrlardan kelib chiqqan holda aloqa xizmatlarini ko'rsatish korxonalarida auditorlik tekshiruvining asosiy vazifasini quyidagi tartibda belgilash mumkin:

Yuqoridagi vazifalarni amalga oshirish aloqa xizmatlarini ko'rsatuvchi korxonalar faoliyatini to'g'ri tashkil etish, ularda ko'rsatilayotgan xizmatlar sifatini oshirishga, axborot foydalanuvchilar uchun hisob ma'lumotlarining haqqoniyligi va korxonalar faoliyatini barqaror davom ettirishga xizmat qiladi.

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BAHOLANADIGAN MAJBURIYATLAR, SHARTLI AKTIVLAR VA SHARTLI MAJBURIYATLARNI AUDITORLIK TAHLILI

Annotatsiya. Maqolada baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlarni auditorlik tahlilini o'tkazish masalalar ochib berilgan.

Kalit so'zlar: auditorlik tahlili, baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar, debetorlik qarzni, kreditorlik qarzi.

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AUDIT ANALYSIS OF ASSESSED LIABILITIES, CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Abstract. The article discloses the issues of auditor analysis of estimated liabilities, contingent assets and contingent liabilities.

Key words: audit analysis, estimated liabilities, contingent assets and contingent liabilities, receivables, payables.

Jahonda resurslar taqchilligi muammosi moliyaviy aktivlardan samarali foydalanishni taqozo etadi. Dunyo moliya bozorida moliyaviy aktivlarga bo'lgan ehtiyoj kun sayin oshib bormoqda. Shu bois, xalqaro hisob amaliyotida "moliyaviy aktivlar" buxgalteriya hisobining muhim obykti sifatida tan olinishiga katta e'tibor qaratilmoqda. Biroq, bugungi kunda xalqaro amaliyotda qo'llanilayotgan moliyaviy holat to'g'risidagi hisobotda korxonalarining moliyaviy aktivlari to'g'risida ma'lumotlari axborot foydalanuvchilarning talablariga to'liq muvofiq, deb bo'lmaydi. Shuningdek, moliyaviy aktivlar

hisobini xalqaro standartlar talablariga moslashtirish, ushbu aktivlar hisobiga oid rivojlangan mamlakatlar tajribalaridan milliy darajada samarali foydalanilishiga erishish barcha mamlakatlar uchun eng muhim va dolzarb masalalaridan biri bo'lib qolmoqda.

Baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar haqida 37-son "Baholangan majburiyatlar, shartli majburiyatlar va shartli aktivlar" nomli standartda quyidagicha tariflar berilgan.

Baholangan majburiyat – bu noaniq bajarish muddatiga yoki noaniq qiymatga ega bo'lgan majburiyatdir.

Shartli majburiyat – bu oldingi hodisalardan yuzaga kelishi mumkin bo'lgan va uning mavjudligi faqatgina tashkilotning to'liq nazorati ostida bo'lmagan kelgusi noaniq hodisalarning biri yoki bir nechtasi sodir bo'lishi yoki sodir bo'lmasligi natijasida tasdiqlanadigan ehtimolli javobgarlikdir.

Shartli aktiv – bu oldingi hodisalardan yuzaga kelishi mumkin bo'lgan va uning mavjudligi faqatgina tashkilotning to'liq nazorati ostida bo'lmagan kelgusi noaniq hodisalarning biri yoki bir nechtasi sodir bo'lishi yoki sodir bo'lmasligi natijasida tasdiqlanadigan ehtimolli aktivdir.

Korxonalar o'rtasida bo'ladigan, shuningdek, kredit tashkilotlari va nazorat tashkilotlari o'rtasidagi hisob kitoblarda to'lovlar bo'yicha kechiktirilgan vaqt bo'yicha farqlanishlar kelib chiqadi. Bunda korxonada tomonidan to'lanishi lozim bo'lgan majburiyatlar **kreditorlik majburiyatlari**, olinishi lozim bo'lgan majburiyatlar esa **debitorlik majburiyatlar** hisoblanadi. Debitorlik va kreditorlik majburiyatlariga quyidagicha sharx berish mumkin. Qarshi tamonga to'lanishi lozim bo'lgan majburiyatlar kreditorlik majburiyatlari, qarshi tamondan olinishi lozim bo'lgan majburiyatlar debitorlik majburiyatlari deyiladi.

Baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar auditorlik tekshiruvidan o'tkazish maqsadi buxgalteriya hisoboti debitorlik va kreditorlik bo'limining ishonchliligi to'g'risida fikr shakllantirish va korxonada baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar bilan bog'lik muomalalarni hisobga olish hamda soliqqa tortish uslubiyotini tashkil etishning O'zbekiston Respublikasida amal qilayotgan me'yoriy xujjatlarga hamda buxgalteriya hisobi va moliyaviy hisobotning xalqaro standartlariga muvofiqligini aniqlashdan iborat.

Debitorlik va kreditorlik majburiyatlari hisob kitoblarning doimiy yo'ldoshi hisoblanadi. Lekin ularning to'lov muddatining oshib ketishi korxonalar moliyaviy ahxvoliga katta ta'sir o'tkazadi. Shu maqsadda korxonalar faoliyatini yuritishda debitorlik va kreditorlik majburiyatlarini to'g'ri boshqarish masalasiga alohida ahamiyat beriladi.

Muddati o'tgan debitorlik majburiyatlarining oldini olish bevosita davlat nazorati va e'tiboridagi masala ham hisoblanadi. Negaki, korxonalar va tashkilotlar o'rtasida bo'ladigan o'zaro munosabatlarda majburiyatlarni

tartiblash asosida davlat naqd pul muomalasini boshqarish va iqtisodiy tadbirlar rejasini tuzib chiqish chora tadbirlari belgilanadi.

Tahlil etishning asosiy maqsadi – debitorlik va kreditorlik majburiyatlari aylanish davrini tezlashtirish asosida korxonaning moliyaviy holatini yaxshilash borasida chora-tadbirlar belgilashdan iborat. Debitorlik va kreditorlik majburiyatlari bo'yicha hisobot, ma'lumotnoma har oyning 1-sanasida tuzilib, tegishli tashkilotlarga topshiriladi. Ushbu ma'lumotnomadan korxonaning majburiyatlar balansini ham tuzish mumkin.

Biz yuqorida belgilagan edikki, korxonada debitorlik va kreditorlik majburiyatlarining yuzaga kelishining asosiy sababi hisob kitoblarda to'lovlar muddatining yoki sanasining turli hisobot davriga tushib qolishidir. Bunda debitorlik kreditorlik majburiyatlarining yuzaga chiqishiga har qanday holda ham yo'l qo'yiladi. Agarda mahsulotlar ortib jo'natish orqali sotiladigan bo'lsa bunda to'lovlar amalga oshish sanasiga qadar, agarda tovarlar pulini oldindan to'lash asosida sotiladigan bo'lsa bunda ham tovarlarni jo'natish sanasiga qadar majburiyat, qarz sifatida hisobda aks ettiriladi.

Debitorlik va kreditorlik majburiyatlar bo'yicha hisobot, ma'lumotnoma har oyning 1-sanasiga tuziladi va tegishli tashkilotlarga topshiriladi.

Debitorlik va kreditorlik qarzlari korxonada balans, ya'ni har chorakda tuziladigan korxonada aktivlari, kapitali va majburiyatlari holati to'g'risidagi hisobotda ham aks ettiriladi.

Korxonalarining debitorlik va kreditorlik qarzlari baho berishda ularni balans holatiga keltirib o'rganish ham mumkin bo'ladi. Debitorlik va kreditorlik qarzlari balans ular orasidagi o'zaro tenglik nisbatini xarakterlaydi. Bunda debitorlik majburiyatlarining kreditorlik majburiyatlaridan ortib ketishi yoki aksincha holatlari ifodalanadi.

Kreditorlik majburiyatlari qarshi tomonga korxonaning to'laydigan majburiyatlarini xarakterlaydi. Biz yuqorida uning tarkibiga nimalar kirishini va ularning yuzaga kelish sabablarini tarkiblab o'tgan edik. Kreditorlik majburiyatlarining yuzaga chiqishining asosiy sababi sifatida bevosita debitorlik majburiyatlarining vaqtida kelib tushmasligini ham tarkiblash mumkin.

Kreditorlik majburiyatlarining tarkibi tahlilida qarzдор bo'lgan tomonlar bo'yicha majburiyatlarning qatorlanishi, ularni to'lash muddatlari bo'yicha tarkiblanishiga baho beriladi. Shuningdek, debitorlik majburiyatlarining aylanish koeffitsiyenti va aylanish davrini aniqlashdagi kabi bunda ham kreditorlik majburiyatlarining aylanishi koeffitsiyenti va davri aniqlanadi. Lekin, bunda qatnashuvchi ko'rsatkichlar farqlanadi. Kreditorlik majburiyatlari aylanishini o'rganishda assosiy ko'rsatkichlar sifatida nasiyaga olingan yoki hali puli to'lanmagan mollar, ashg'lar, ish va xizmatlar summasiga hamda kreditorlik majburiyatlarining haqiqiy ko'rsatkichlariga murojat qilinadi.

Biz tadqiqot olib borish jarayonida "Samarqand don maxsulotlari" AJning ochiq malumotlaridan foydalangan holda korxonada faoliyatini tahlil qildik va MXHS 37-son "Baholangan majburiyatlar, shartli majburiyatlar va shartli

aktivlar” nomli standar qo’llanilmagan, hamda baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar bo’yicha hisob-kitoblar qilinmagan.

“Samarqand don maxsulotlari” AJ 2020 yil 29 fevral xolatiga byudjet va byudjetdan tashqari ajratmalar oldidagi 2636885,1 ming so’m boqimanda qarzdorlik Xukumat komissiyasining 2020 yil 26 fevraldagi № 5-sonli bayonnomasiga asosan 28.02.2022 yilgacha uzaytirilgan, xamda 113061,2 ming so’m ustama summalari hisobdan chiqarilgan. Bundan tashqari 2020 yil 29 fevral xolatiga budjet oldidagi 8325224,7 ming so’m boqimanda qarzdorlik Xukumat komissiyasining 2020 yil 11 martdagi № 6-sonli bayonnomasiga asosan 28.02.2022 yilgacha uzaytirilgan xamda 306270,4 ming so’m ustama summalari hisobdan chiqarilgan. Ichki auditorning yuqoridagi malulotiga asoslarga holda biz korxonaga 113061,2 ming so’m byudjet va byudjetdan tashqari ajratmalar bo’yicha shartli majburiyatni hamda 306270,4 ming so’m budjet oldidagi shartli majburiyatni aks ettirishni taklif qildik.

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ALOQA XIZMATLARINI KO'RSATUVCHI SUBYEKTLARDA ICHKI AUDITNI TASHKIL ETISH

Annotatsiya. Maqolada aloqa xizmatlarini ko'rsatuvchi subyektlarda ichki audit o'tkazishning maqsadi, ularning vazifalari haqida mulohazalar keltirilgan.

Kalit so'zlar: aloqa, xizmat, ichki audit, telekommunikatsiya, nazorat, axborotlashtirish, tekshirish.

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ORGANIZATION OF INTERNAL AUDIT IN SUBJECTS PROVIDING COMMUNICATION SERVICES

Annotation. The purpose of conducting an internal audit in entities providing communication services and their duties are presented in the article.

Key words: communication, service, internal audit, telecommunication, control, information, inspection.

Ichki audit xizmati ham auditorlik faoliyatining bir qismi bo'lib, uning faoliyat yuritishi tashqi auditorlik faoliyatidan bir qancha farq qiladi. Ichki audit xizmati aynan aksiyadorlik jamiyatlarida faoliyat yuritishi qimmatli qog'ozlar bozorining ham rivojlanishiga asos bo'ladi. Umuman olganda ichki auditorlar o'zlari ishlaydigan korxonalar faoliyatini tekshiradi. Ular qoidaga ko'ra, korxonaning kuzatuv kengashi tarkibiga kiradilar.

Aloqa xizmatlarini ko'rsatuvchi subyektlarda ichki auditni tashkil etish o'ziga xos yondashuvni talab etadi. Chunki aloqa xizmatlari bu ham moddiy ham nomoddiy ko'rinishga ega bo'lgan xizmatlarni o'zida jamlovchi faoliyat

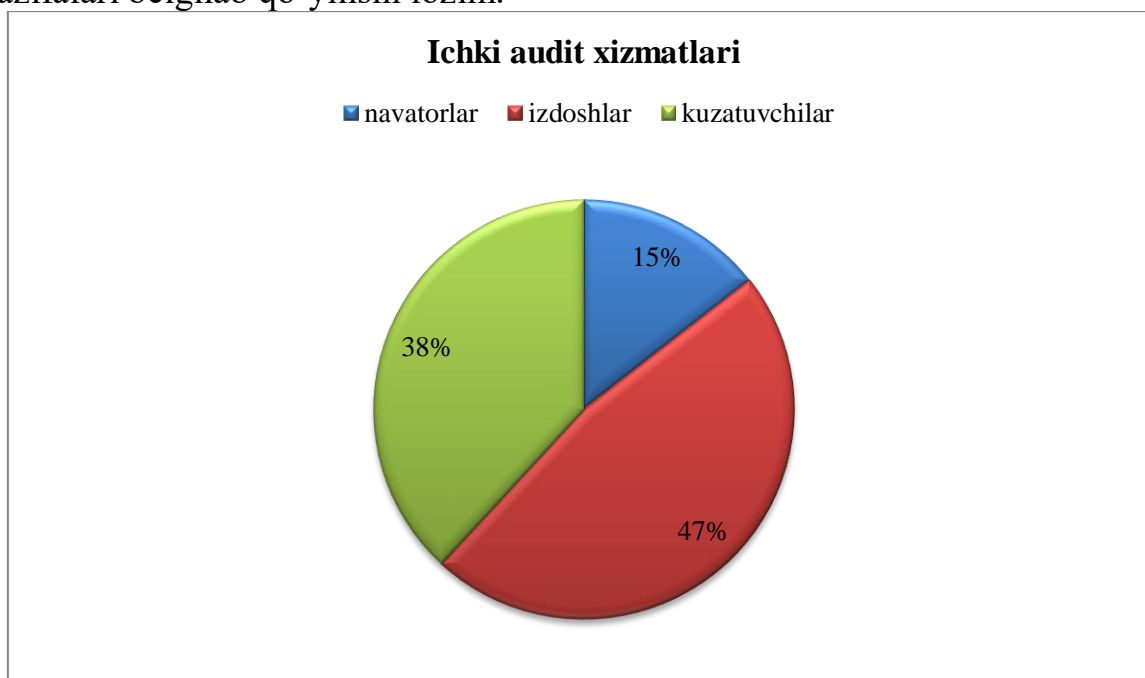
turidir. Bundan tashqari ichki auditorlardan ham axborot texnologiyalar sohasidan yuqori bilimga ega bo'lishni talab qiladi. Shu nuqtai nazardan kelib chiqib S.Malikova o'z ishlarida yangi texnologiyalardan foydalanish hajmi va darajasidan kelib chiqib, ichki audit xizmatlarini bir nechta guruhlariga ajratganlar:

❖ navatorlar (15%) – iqtisodiyot sohasi, kompaniya hajmi yoki mintaqasidan qat'i nazar, hamma joyda mavjud. Bu shuni ko'rsatadiki texnologiyani qabul qilishdagi stereotipik to'siqlarni (xizmat hajmi va byudjeti) yengib o'tishi mumkin;

❖ izdoshlar (47%) – navatorlarga e'tiborni qaratishadi va ular ortidan texnologiyalarni qo'llashda ergashishadi, lekin juda sekinlik bilan;

❖ kuzatuvchilar (38%) – ushbu gurux vakillari texnologiyalardan past darajada foydalanishadi yoki umuman foydalanishmaydi. Ular texnologiyalarning yetishmasligi, kompaniyadagi ma'lumotlar sifati pastligi yoki sarmoya kiritish uchun resurslar yetishmasligi bilan cheklanishi mumkin yoki korxonada madaniy jihatdan tayyor bo'lmasligi mumkin.

Aloqa xizmatlarini ko'rsatuvchi subyektlarda ichki auditning asosiy vazifalari belgilab qo'yilishi lozim.



1-rasm. Ichki audit xizmatlarini guruhlari⁵²

Aloqa xizmatlarini ko'rsatuvchi subyektlar kuzatuv kengashini ishonchli axborot bilan ta'minlash ichki auditorning asosiy vazifasidan biridir. Chunki kuzatuv kengashi auditorning axborotlari asosida korxonada kelajakni belgilovchi qarorlarni qabul qiladi. Bu esa korxonada kelajakda katta naf olishiga asos yaratishi mumkin. Ichki auditor korxonada faoliyatini takomillashtirishga,

⁵² С.Маликова Внутренний аудит: основные инструменты и компетенции на базетехнологий. <https://www.eg-online.ru/article/377541/>

xarajatlarni kamaytirishga doir takliflarni ham tayyorlashi lozim. Bundan tashqari ichki audit jarayonida aniqlanadigan kamchiliklarni bartaraf etish yuzasidan korxonalar boshqaruv organlariga tavsiyalarni tezkorlik bilan kiritish, ularning bartaraf etilishini nazorat qilib borishi lozim.

Aloqa xizmatlarini ko'rsatuvchi subyektlarda ichki auditning asosiy vazifalari

kuzatuvchi kengashni ishonchli axborot bilan ta'minlash va ichki audit amalga oshirilishi natijalari bo'yicha korxonalar faoliyatini takomillashtirishga doir takliflarni tayyorlash

ichki audit jarayonida aniqlanadigan kamchiliklarni bartaraf etish yuzasidan korxonalar boshqaruv organlariga tavsiyalarni tezkorlik bilan kiritish, ularning bartaraf etilishini nazorat qilish

2-rasm. Aloqa xizmatlarini ko'rsatuvchi subyektlarda ichki auditning asosiy vazifalari.⁵³

Aloqa xizmatlarini ko'rsatuvchi subyektlarda ichki audit texnologiyasini rivojlanayotgan iqtisodiyotga moslashtirib borishi lozim. Ichki audit texnologiyasini takomillashtirishning muhim yo'nalishi – bu tekshiruv o'tkazishni tashkil etish va uni takomillashtirish yo'llarining samaradorligini oshirish hamda uning zaif tomonlarini aniqlashdir. Shu sababdan auditorlik tekshiruv bosqichlarining ketma-ketligi, uning borishi va natijaviyligi ichki auditorlik nazorati samaradorligi va holatini belgilab beradi.

Aloqa korxonalarida ichki audit xizmatining maqsadi tashqi auditorlik faoliyatidan farqli o'laroq, ular korxonaning moliyaviy xo'jalik faoliyatini doimiy nazorat qilish maqsadida oldiga bir qancha maqsadlarni qo'yadi: aktivlar holatining nazorati, ichki tizimdagi nazorat jarayonlarini tasdiqlash, ichki nazorat va axborot qayta ishlovi tizimining samarali ishlovining tahlili, boshqaruvning axborot tizimi tomonidan beriladigan ma'lumotlarining sifatligini baholash.

Bizning fikrimizcha, aloqa korxonalarida ichki audit xizmatining maqsadi – jamiyatning kuzatuv kengashi va aksiyadorlarini to'g'ri va o'z vaqtida axborot bilan ta'minlash, korxonaning moliyaviy xo'jalik faoliyatini nazorat qilish, ishlab chiqarish imkoniyatlarini baholab borish hamda korxonani barqaror faoliyat yuritishini ta'minlashdir.

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⁵³ Муаллиф ишланмаси

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BAHOLANADIGAN MAJBURIYATLAR, SHARTLI AKTIVLAR VA SHARTLI MAJBURIYATLAR AUDITI

Annotatsiya. Maqolada baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar auditini tashkiliy asoslari, o'tkazish ketma ketligi, audit o'tkazish rejasi hamda dasturini ishlab chiqish bo'yicha masalalar ochib berilgan.

Kalit so'zlar: Baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar audit ketma ketligi, audit rejasi, audit dasturi.

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AUDIT OF ASSESSED LIABILITIES, CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Abstract. The article describes the organizational basis of the audit of assessed liabilities, contingent assets and contingent liabilities, the sequence of conducting, the development of the audit plan and program.

Key words: Valuable liabilities, contingent assets and contingent liabilities, audit sequence, audit plan, audit program.

Baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlarni auditorlik tekshiruvidan o'tkazish mijoz korxonada faoliyati umumiy auditining bir qismi hisoblanadi. Uning maqsadi buxgalteriya hisoboti baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlarning ishonchliligi to'g'risida fikr shakllantirish va korxonada baholanadigan majburiyatlar, shartli aktivlar va shartli majburiyatlar bilan bog'lik muomalalarni hisobga olish hamda

soliqqa tortish uslubiyotini tashkil etishning O'zbekiston Respublikasida amal qilayotgan me'yoriy xujjatlarga hamda buxgalteriya hisobi va moliyaviy hisobotning xalqaro standartlariga muvofiqligini aniqlashdan iborat.

Xo'jalikyurituvchisub'ektlaro'zfaoliyatini quyidagi iqtisodiy sub'ektlar va davlat muassasalari bilan munosabat asosida yuritadi:

- ❖ mol etkazib beruvchilar va pudratchilar;
- ❖ xaridorlar va buyurtmachilar;
- ❖ turli debitorlar va kreditorlar;
- ❖ hisobdor shaxslar;
- ❖ banklar;
- ❖ soliq idoralari;
- ❖ investorlar va boshqalar.

Yuqorida keltirilgan sub'ektlar bilan munosabatlar o'zaro hisob - kitob operatsiyalariga asoslanadi. Korxonada hisob – kitob operatsiyalari esa debitorlik va kreditorlik qarzlari so'ndirish asosida yuzaga keladi.

Ushbu operatsiyalar quyidagi xarakterga ega: (1) mol etkazib beruvchilar va pudratchilar bilan – korxonada xarid qilgan tovar-moddiy zahiralari, xizmatlar va boshqa qiymatliklar yuzasidan; (2) xaridorlar va buyurtmachilar bilan – korxonada ishlab chiqarib sotgan tayyor mahsulot va ko'rsatgan xizmatlar yuzasidan; (3) hisobdor shaxslar bilan – xizmat safari va shu kabilar yuzasidan; (4) banklar bilan – korxonada olgan kredit va ular bo'yicha hisoblangan foiz to'lovlari yuzasidan; (5) soliq idoralari bilan – davlat byudjetiga o'tkazilishi lozim bo'lgan soliq to'lovlari yuzasidan; (6) investorlar bilan – investitsiyalar jalb etilishi va ular bo'yicha hisoblangan dividendlar yuzasidan hisob kitoblar va boshqalar.

Korxonalarda hisob – kitob operatsiyalari quyidagi usullarning biri asosida amalga oshiriladi:

- naqd pulsiz hisob-kitob usuli;
- naqd pul bilan hisob – kitob usuli;
- o'zaro hisob-kitoblar usulida (agar tizim ichidagi hisob-kitoblar mavjud bo'lsa).

Hisob – kitoblar yuzasidan audit tekshiruvining bosh maqsadi – korxonada operatsion yil davomida iqtisodiy sub'ektlar bilan amalga oshirgan operatsiyalari natijasida yuzaga kelgan debitorlik va kreditorlik qarzlari va ular bo'yicha yuqorida keltirilgan usullar asosida hisoblashishlar BHMSga asosan, o'z vaqtida, to'g'ri va to'liq tartibda moliyaviy hisobotlarda aks ettirilganligiga ishonch hosil qilishdan iborat. Ushbu jarayonda auditor tomonidan audit tekshiruvidan o'tayotgan korxonaning debitorlik va kreditorlik qarzlari qonuniy asosda mavjudga kelganligi, qoplanish imkoniyatining mavjudligi (haqiqiy qiymatda aks ettirilganligi), korxonada egaligidagi kredit mablag'lari kreditorlar bilan kelishilgan maqsadlarga, qonuniy chetlamagan holda sarflanayotganligi, shuningdek, kredit summasi va kredit bo'yicha hisoblangan foizlarning o'z vaqtida qaytarilish imkoniyati o'rganiladi va baholanadi.

Auditor tomonidan hisob – kitob operatsiyalarini audit tekshiruvidan o'tkazish jarayonida alohida e'tibor qaratilishi lozim bo'lgan masala – korxonalar va “bog'liq taraflar” o'rtasida amalga oshirilgan operatsiyalar hisoblanadi. Chunki, bu tur operatsiyalar ba'zan qarz beruvchi(korxonalar)ning emas, balki qarz oluvchi (rahbariyat)ning manfaatini ko'zlab, korxonalar uchun foydasiz shartlar asosida amalga oshirilgan bo'lishi va bu qarzlarning qaytarilishi rahbariyat “ixtiyoriga havola” etilgan bo'lishi mumkin. Bu esa korxonalar moliyaviy hisobotlarida firibgarlikka yo'l qo'yilish ehtimolini oshiradi.

Hisob – kitob auditini o'tkazish jarayonida auditor vazifalari qatoriga balans hisobotida aks ettirilgan debitorlik va kreditorlik qarzlari va ular bo'yicha hisob-kitoblar summasi to'g'ri ekanligiga ishonch hosil qilish bilan bir qatorda, balans hisobotining shu elementlar ishonchli bo'lishi va moliyaviy hisobotda to'g'ri aks ettirilishini ta'minlashi lozim bo'lgan ichki nazorat tizimining sifatini tekshirish va baholash ham kiradi. Chunki, hisob-kitoblar yuzasidan oqilona ichki nazoratning tashkil etilishi hisob- kitob va shartnomaviy intizomning mustahkamlanishiga, debitorlik va kreditorlik qarzlari bo'yicha hisob kitoblarning o'z vaqtida amalga oshirilishiga xizmat qilish orqali, korxonalar egaligidagi joriy aktivlarning yuqori aylanuvchanligini ta'minlashga, xaridorlar va mol etkazib beruvchilar bilan o'zaro ishonchga asoslangan, uzoq muddatli munosabatlarni o'rnatishga va shu orqali korxonalar moliyaviy holatini yaxshilashga imkoniyat yaratadi.

Hisob – kitob operatsiyalari yuzasidan audit tekshiruvini o'tkazish jarayoni umumiy ko'rinishda quyidagi olti bosqichdan iborat:

- debitorlik va kreditorlik qarzlari hamda ular bo'yicha hisob- kitoblarga nisbatan samarali ichki nazorat tizimining tashkil etilganligini tekshirish va uning sifatini baholash;

- buxgalteriya tizimi ma'lumotlari va moliyaviy hisobotlarda aks ettirilgan debitorlik va kreditorlik qarzlari haqiqatdan ham mavjud va ular bo'yicha hisob-kitoblar haqiqatdan ham ro'y berganligiga ishonch hosil qilish;

- debitorlik va kreditorlik qarzlarning barchasi to'liq hisobga olinganligini tekshirish;

- debitorlik va kreditorlik qarzlari hamda ular bo'yicha hisob – kitob operatsiyalari yuzasidan arifmetik amallar to'g'ri bajarilganligini o'rganish;

- balans hisobotida debitorlik va kreditorlik qarzlari haqiqiy qiymatida aks ettirilganligini baholash;

- balans hisobotida debitorlik va kreditorlik qarzlari to'g'ri guruhlashtirilganligiga va agar zarurat bo'lsa, ular bo'yicha zaruriy qo'shimcha ma'lumotlar ilovalarda to'liq va to'g'ri keltirilganligiga ishonch hosil qilish.

Debitorlik qarzlarning amalda mavjudligi yuzasidan audit tekshiruvini korxonaning debitorlik operatsiyalari bo'yicha hujjatlashtirish tizimi va hujjatlarga nisbatan ichki nazorat tizimini o'rganishni ham o'z ichiga oladi.

Debitorlik va kreditorlik qarzlarning to'liq hisobga olinganligini tekshirish operatsion yil yakunida va keyingi operatsion yil boshida sodir etilgan

operatsiyalarning joriy va keyingi operatsion yil moliyaviy hisobotlarida to'g'ri keltirilganligini tekshirishni va shuning asosida joriy yilda sodir etilgan operatsiyalar shu yil hisobotlarida ko'rsatilganligini tekshirishni nazarda tutadi.

Debitorlik va kreditorlik qarzlari haqiqiy qiymatida aks ettirilganligini audit tekshiruvidan o'tkazganda auditor avvalo bu qarzlarning qoplanish imkoniyatini baholashi va "shubhali qarzlarni bo'yicha rezerv" schyotiga o'tkazilishi lozim bo'lgan summani aniqlashi yoki bu schyotga o'tgan summa qanchalik asosli ekanligini tekshirishi lozim.

Balans hisobotlarida keltirilgan debitorlik va kreditorlik qarzlari moliyaviy natijalarda keltirilgan daromad va xarajat elementlari bilan ham bog'liq bo'lganligi sababli, debitorlik va kreditorlik qarzlari bo'yicha hisob – kitoblarni tekshirish jarayonida auditor moliyaviy natijalarni to'g'risidagi hisobotni ham tekshirib boradi. Shu sabab, hisob – kitob operatsiyalari yuzasidan audit tekshiruvining asosiy manbalari buxgalteriya balansi va moliyaviy natijalar to'g'risidagi hisobotlar va shu hisobot ma'lumotlarining to'g'riligini tasdiqlovchi birlamchi hujjatlar hisoblanadi.

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ALOQA XIZMATLARINI KO'RSATUVCHI SUBYEKTLARDA SEGMENTAR AUDITNI TASHKIL ETISH MASALALARI

Annotatsiya. Maqolada aloqa xizmatlarini ko'rsatuvchi subyektlarda segmentar auditni o'tkazish zarurativa axamiyati, o'tkazishning maqsadi, ularning vazifalari haqida mulohazalar keltirilgan.

Kalit so'zlar: segment, aloqa, xizmat, segmentar audit, raqamli iqtisodiyot, nazorat, segmentar hisobot.

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ISSUES OF ORGANIZING A SEGMENTAL AUDIT IN SUBJECTS PROVIDING COMMUNICATION SERVICES

Annotation. The article discusses the necessity and importance of conducting a segmental audit in entities providing communication services, the purpose of conducting it, and their duties.

Key words: segment, communication, service, segmental audit, digital economy, control, segmental reporting.

Raqamli iqtisodiyotga o'tish sharoitida aloqa xizmatlari hisobini to'g'riligi va ular hisobotlarining ishonchligi auditorlik tekshiruvlarining to'g'ri tashkil etilganligiga bog'liq. Bu esa o'z navbatida bu sohada ichki va tashqi auditga zaruratning mavjudligidan dolalatdir. Aloqa xizmatlarini ko'rsatuvchi subyektlarda ichki va tashqi auditning asosiy obyektiga segmentlar bo'lib hisoblanadi. Chunki asosiy hisob- kitoblarning barchasi filiallar va

bog'lamalarda amalga oshiriladi. Shu boisdan ham biz segmentlar bo'yicha hisob kitoblar auditini tadqiq etdik.

Segmentar hisob va hisobot auditini bo'yicha turli olimlar tadqiqot olib borishgan. Chunonchi, S.V.Voloshina, I.N.Bogataya⁵⁴, Ye.N.Varlamovalar⁵⁵ o'z ilmiy tadqiqotlarida segmentar hisobot auditini, audit maqsadi, audit o'tkazish bosqichlarini tadqiq qilishgan.

Yuqoridagi olimlar o'z tadqiqotlarida segmentar audit tushunchasiga to'xtalishmagan. Shu boisdan ham biz o'z tadqiqotlarimiz natijasida segmentar audit tushunchasiga quyidagicha ta'rif berdik.

Segmentar audit – bu ichki va tashqi auditning yaxlit iqtisodiy birlikning tarkibiy qismlari faoliyat turlari, ular daromadlari, xarajatlari, foyda va boshqa muhim ko'rsatkichlarini tekshirishga qaratilgan tarkibiy qismi.

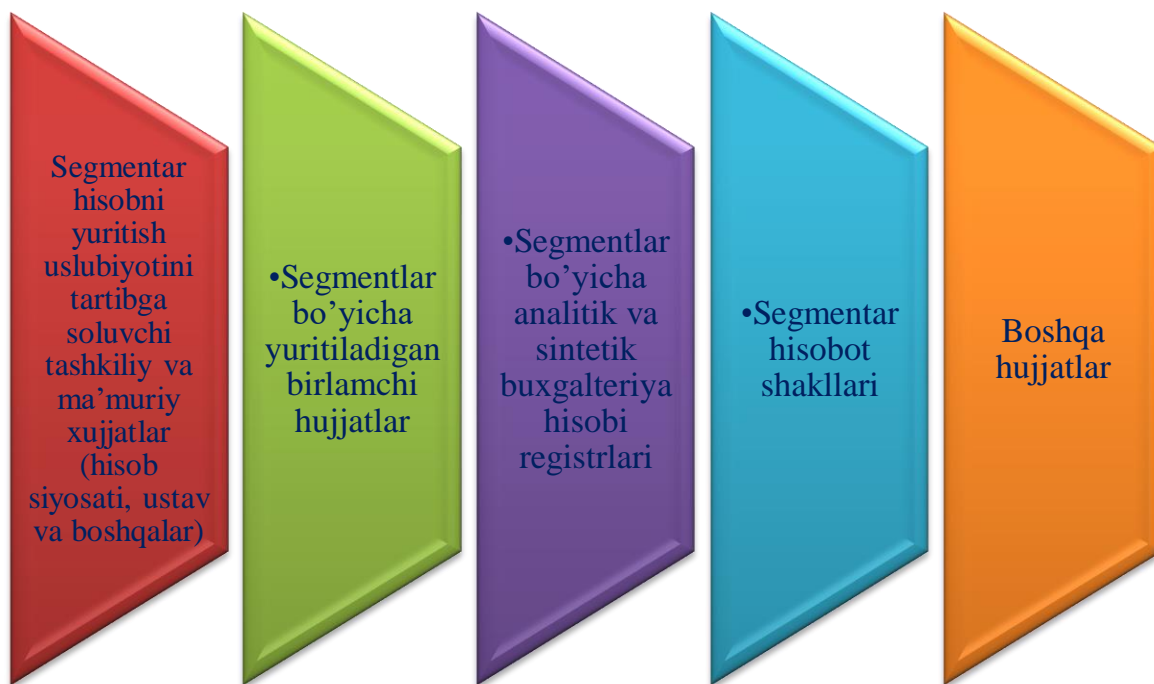
Segmentar auditning maqsadi buxgalteriya hisobotlarining segmentlar bo'yicha ishonchligi va to'g'riligini tekshirishdan iborat.

Segmentar auditning asosiy vazifalarini quyidagicha belgilash mumkin: xo'jalik yurituvchi subyektlarda segmentar hisob va hisobotni shakllantirishning umumiy metodologiyasini o'rganish va baholash; risklarni (narx, siyosiy, kredit, valyuta va boshqalarni) hisobga olgan holda ajratilgan segmentlarni ro'yxatini aniqlash; segmentlar bo'yicha hisobotlarni to'g'riligini tekshirish; ichki nazorat tizimini baholash; segmentar hisob bo'yicha auditorlik dalillarini yig'ish; segmentlar bo'yicha ma'lumotlarni to'g'riligi va to'liqligini tekshirish; hisobot beriladigan segmentlar bo'yicha ma'lumotlarni taqdim etish usullarini o'rganish; moliyaviy hisobotlarda segment ma'lumotlarini taqim etish va oshkor qilishning to'g'riligini va to'liqligini tekshirish.

Segmentar hisobot auditini o'tkazishda auditor bir qancha ma'lumot manbalaridan foydalanadi. Barcha ma'lumot manbalarini 5 guruhga ajratishimiz mumkin (1-rasmga qarang).

⁵⁴ <https://cyberleninka.ru/article/n/osobennosti-segmentarnoy-otchetnosti-kak-obekta-audita>

⁵⁵ <https://cyberleninka.ru/article/n/segmenty-informatsii-dlya-tseley-buhgalterskogo-ucheta-i-audita>



1- rasm. Segmentar hisobot auditi ma'lumot manbalari.

Aloqa xizmatlarini ko'rsatuvchi subyektlarda segmentar auditni to'g'ri tashkil etish va o'tkazish soha korxonalari moliyaviy hisobotlarining ishonchliligi va shaffofligini yanada oshirishga xizmat qiladi.

Aloqa xizmatlarini ko'rsatuvchi subyektlar faoliyatini miqdor va sifat jihatdan ifodalovchi ko'rsatkichlar to'g'risidagi axborotlarning realligini ta'minlash ham ichki, ham tashqi foydalanuvchilar uchun o'ta muhimdir. Ichki foydalanuvchilar uchun ushbu axborotning realligini ta'minlash negizida, avvalambor, ular tomonidan xizmatlar ko'rsatish bo'yicha qarorlarni qabul qilishda namoyon bo'ladi. Aloqa xizmatlarini ko'rsatuvchi subyektlarda samarasiz xarajatlarni vujudga kelishi, talon taroj qilinishi mazkur soha subyektlarida pirovardida zarar ko'rishlariga olib keladi. Zarar ko'rish, tabiiy holda, aloqa xizmatlarini ko'rsatuvchi subyektlarning moliyaviy ahvolini yomonlashuviga, qolaversa bankrot bo'lishiga olib kelishi mumkin. Aynan shu holga tushmaslik uchun aloqa xizmatlarini ko'rsatuvchi subyektlar rahbarlari barcha amalga oshirilayotgan xarajatlarni, xizmat ko'rsatish jarayonlari, ulardan olinayotgan daromadlar, qilinayotgan sarflar va boshqa ko'rsatkichlar to'g'risida real axborotlarga ega bo'lishlari lozim. Bunday axborotlar boshqaruv organi rahbarlari va xodimlariga tegishli qarorlarni qabul qilishlariga imkon beradi.

Tashqi foydalanuvchilarga esa korxonaga faoliyatiga baho berishda va korxonaga bo'yicha muhim qarorlarni qabul qilishda ma'lumotlar shaffofligi o'ta muhimdir.

Shu boisdan ham ishda aloqa xizmatlarini ko'rsatuvchi subyektlar xususiyatidan kelib chiqib ichki va tashqi auditning asosiy vazifalari yoritib berildi.

Segmentar hisobot auditini o'tkazishda ma'lumot manbalari muhim hisoblanadi. Auditor segmentar hisobotlarni tekshirishda bir qancha ma'lumot manbalaridan foydalanadi. Biz barcha ma'lumot manbalarini 5 guruhga ajratib ko'rsatdik.

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ASOSIY VOSITALAR HISOBINI TAKOMILLASHTIRISH

Annotatsiya. Maqolada asosida asosiy vositalar hisobini yuritish, tan olish, baholash, qayta baholash hamda moliyaviy hisobotlarda aks ettirish tartiblari ochib berilgan.

Kalit so'zlar: moliyaviy hisobot, buxgalteriya hisobi, xalqaro standartlar, asosiy vosita, qayta baholash.

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IMPROVEMENT OF FIXED EQUIPMENT ACCOUNT

Abstract. The article describes the procedures for accounting for fixed assets, recognition, evaluation, revaluation and reflection in financial statements.

Key words: financial reporting, accounting, international standards, fixed assets, revaluation.

Har qanday ishlab chiqarish jarayonining asosini inson mehnati tashkil etadi, bu uning faoliyati uchun zarur shart sifatida mehnat vositalari va ob'ektlari mavjudligini nazarda tutadi. Ishlab chiqarish jarayonida korxonada xodimlari mehnat qurollari yordamida mehnat predmetlariga ta'sir etib, ularni har xil turdagi tayyor mahsulotga aylantiradilar. Mehnat vositalari (mexanizmlar, binolar, jihozlar, inshootlar va boshqalar) va mehnat ob'ektlari korxonaning asosiy aktivlari hisoblangan qiymat shaklida ifodalangan ishlab chiqarish vositalarini tashkil qiladi. Korxonaning moddiy bazasini mehnat vositalari va mehnat ob'ektlari tashkil etadi, ular ishlab chiqarish vositalariga birlashtiriladi. Mehnat vositalari - asosiy fondlarning moddiy tarkibi. Asosiy vositalar ishlab chiqarish jarayonida qayta-qayta ishtirok etadi, shu bilan birga o'z tabiiy shaklga ega bo'lib, ularning qiymatini asta-sekin, qismlarga bo'lib ishlab chiqarilgan mahsulotlarga o'tkazadi.

Asosiy vositalar bo'yicha turli manbalarda turlicha fikrlar keltirilgan. Biz tadqiqotimiz natijasida ularning bir qanchasini keltirib o'tdik.

Asosiy vositalar – bu quyidagi mezonlarga javob beradigan moddiy aktivlardir: (a) mahsulotlarni ishlab chiqarish yoki yetkazib berish, yoki xizmatlar ko'rsatish yoki

boshqa tomonlarga ijaraga berish yoki ma'muriy maqsadlarda foydalanish uchun

saqlanadigan; va (b) bir davrdan ortiq muddat davomida foydalanilishi kutiladigan.[1]⁵⁶

5-sonli MHXS (Moliyaviy hisobotning xalqaro standarti) asosan uzoq muddatli aktivlar - bu hisobot davridan keyin o'n ikki oydan ko'proq vaqt davomida tiklanishi kutilayotgan summalarni o'z ichiga olgan aktivlar⁵⁷

Rossiya Federatsiyasi Soliq kodeksiga asosan Asosiy vositalar ishlab chiqarish va ishlab chiqarish uchun mehnat vositasi sifatida foydalaniladigan 12 oydan ortiq foydalanish muddatiga ega bo'lgan mulkning bir qismidir.⁵⁸

Asosiy vositalar uzoq muddatli aktivlar — bu kompaniya egalik qiladigan va o'z faoliyatida daromad olish uchun foydalanadigan uzoq muddatli moddiy xususiyatlar. Bir yil ichida asosiy vositalarni iste'mol qilish yoki naqd pulga aylantirish kutilmaydi. Asosiy vositalar kapital, asosiy vositalar sifatida ham tanilgan. Ular odatda kompaniyaning balansida joriy aktivlardan pastroqda ko'rsatiladi. Ushbu aktivlar korxonaning normal faoliyatida qayta sotish uchun emas, balki mahsulot ishlab chiqarish yoki xizmat ko'rsatish maqsadida kompaniya tomonidan saqlanadi.⁵⁹

16–MHXS “Asosiy vositalar“ga asosan asosiy vositalarni keying baholanishi **boshlang'ich qiymat modeli** bo'yicha yoki **qayta baholash modeli bo'yicha** tan olinadi.

Aktiv sifatida tan olinganidan so'ng, asosiy vosita obyektini jamg'arilgan eskirish va qadrsizlanishdan jamg'arilgan zararlar chegirilgan holda **boshlang'ich qiymat bo'yicha** hisobga olinishi lozim.

Aktiv sifatida tan olinganidan so'ng, haqqoniy qiymati ishonchli tarzda baholanishi mumkin bo'lgan asosiy vosita obyektini keyingi jamg'arilgan eskirish va qadrsizlanishdan keying jamg'arilgan zararlarni chegirilgan holda, qayta baholash sanasidagi haqqoniy qiymatni aks ettiradigan qayta **baholangan qiymatda hisobga** olinishi lozim. Hisobot davri oxirida balans qiymatini uning haqqoniy qiymatidan muhim farqlanmasligi uchun qayta baholash yetarli darajada muntazam amalga oshirilishi lozim.

5-son BHMSga ko'ra (4-§) asosiy vositalar tarkibiga quyidagi mezonlarga bir vaqtning o'zida javob beradigan moddiy aktivlar kiritiladi:

a) bir yildan ortiq xizmat muddati;

⁵⁶ MHXS 16 “Asosiy vositalar “

⁵⁷ MHXS 5 “Sotish uchun mo'ljallangan uzoq muddatli aktivlar va davom ettirilmaydigan faoliyat “

⁵⁸ https://www.consultant.ru/document/cons_doc_LAW_19671/

⁵⁹ https://uz.wikipedia.org/wiki/Asosiy_vositalar

b) bir birlik (to'plam) uchun qiymati O'zbekiston Respublikasida (xarid paytida) belgilangan eng kam oylik ish haqi miqdorining ellik baravaridan ortiq bo'lgan buyumlar.

Korxonalar rahbari hisobot yilida buyumlarni asosiy vositalar tarkibida hisobga olish uchun ular qiymatining eng kam chegarasini belgilashga haqli.

5-son BHMSga muvofiq (3-§,3a-band 6-band) moddiy aktivlarni asosiy vositalar sifatida tan olish uchun ular yuqorida keltirilgan mezonlardan tashqari yana qo'yidagi shartlarga ham javob berishi lozim:

- xizmat muddati davrida korxonaga daromad keltirish kafilligini mavjudligi.

- qiymatini aniq belgilashni mumkinligi.

Moddiy aktivlarni asosiy vositalar tarkibiga kiritishda ularni foydali xizmat muddatini belgilash muhim rol o'ynaydi.

16-son BHXS asosiy vositalarni baholashda qo'yidagi qiymat turlaridan foydalanishni kuzda tutadi.

Boshlang'ich qiymat – bu asosiy vositalarning hisob qiymati bo'lib, o'z ichiga sotib olish bahosi, shuningdek, tashib keltirish, o'rnatish, montaj, o'rgatish, safar, bojxona xarajatlarini va qo'shilgan qiymat solig'ini oladi. Asosiy vositalar ushbu qiymati bo'yicha korxonada butun xizmat muddati davrida hisobda turadi.

Tiklangan qiymat – bu asosiy vositalarning qayta baholash, kengaytirish, rekonstruksiya va modernizatsiya qilingandan keyingi qiymati. Bu qiymat vaqtinchalik bo'lib, qo'shimcha qilingan xarajatlar va qayta baholash natijasi asosiy vositalar qiymatiga kiritilgach boshlang'ich qiymat bo'lib qolaveradi.

Goldik qiymat – bu asosiy vositalarning boshlang'ich qiymati va jamlangan eskirish summasi o'rtasidagi farqi. Bu qiymatni **balans qiymati** ham deb ataydilar, chunki aynan shu qiymatda asosiy vositalar korxonaning balansida aks ettiriladi.

Sotish qiymati – bu asosiy vositalarning sotish vaqtida sotuvchi va sotib oluvchi o'rtasida kelishilgan shartnomaviy qiymat.

Foydalanish qiymati - Aktivdan doimiy foydalanish va uning foydalanish muddati oxirida uni tasarruf etishdan kutilayotgan taxminiy kelajakdagi pul oqimlarining joriy qiymati.

Adolatli qiymat - bu o'lchov sanasida bozor ishtirokchilari o'rtasidagi tartibli bitimda aktivni sotish uchun olinadigan yoki majburiyatni topshirish uchun to'lanadigan narx.

Qaytariladigan qiymat - ikki qiymatdan kattasi: sotish xarajatlari chegirib tashlangan adolatli qiymat va foydalanish qiymati.

Foydali xizmat muddati deganda asosiy vositalarning korxonalar tomonidan belgilangan foydalanish muddati tushuniladi. Bu muddat yillarda yoki oylarda ifodalaniib, uning foydaliligi ishlab chiqilgan mahsulot (bajarilgan ish, xizmat) hajmi bilan o'lchanadi. Foydali xizmat muddati davomida asosiy vositalar o'zlarining qiymatini to'liq qoplashlari va korxonaga qo'shimcha daromad

keltirishlari lozim. Foydali xizmat muddati, odatda, asosiy vositaning texnik hujjatlarida ko'rsatilgan bo'ladi. Bunday hujjatlar mavjud bo'lmaganda asosiy vositalarning foydali xizmat muddati qabul qilish komissiyasi tomonidan yoki korxonah rahbari buyrug'i bilan tasdiqlangan hisob siyosatida aniq belgilanishi kerak.

Xulosa qilib aytganda asosiy vositalarni tan olishda, ularni baholashda hamda hisobda aks ettirishda buxgalteriya hisobining hamda moliyaviy hisobotning xalqaro standartlaridan foydalanish investorlarga aniq va ishonchli axborot berishga xizmat qiladi.

Foydalanilgan adabiyotlar ro'yxati:

- 1.MHXS 5 "Sotish uchun mo'ljallangan uzoq muddatli aktivlar va davom ettirilmaydigan faoliyat"
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ALOQA XIZMATLARINI KO'RSATUVCHI SUBYEKTLARDA DAROMADLAR HISOBINI TAKOMILLASHTIRISH

Annotatsiya. Maqolada aloqa xizmatlarini ko'rsatuvchi subyektlarda daromadlarni tan olish, ularni hisobda to'g'ri aks ettirish va segmentlar bo'yicha daromadlarni hisobga olish masalalari yoritilgan.

Kalit so'zlar: daromad, segment, aloqa, xizmat, bozor iqtisodiyoti, telefon xizmati, asosiy faoliyat daromadi.

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IMPROVEMENT OF REVENUE ACCOUNTING IN SUBJECTS PROVIDING COMMUNICATION SERVICES

Abstract. The article covers the issues of revenue recognition, their correct reflection in accounts, and accounting of revenue by segments in entities providing communication services.

Key words: income, segment, communication, service, market economy, telephone service, main activity income.

Bozor iqtisodiyoti sharoitida xo'jalik yurituvchi subyektlarning asosiy maqsadi daromad olish hisoblanadi. Cheklangan resurslardan unumli foydalanib yuqori daromad olish har bir korxonaning asosiy muammosi bo'lib qolmoqda.

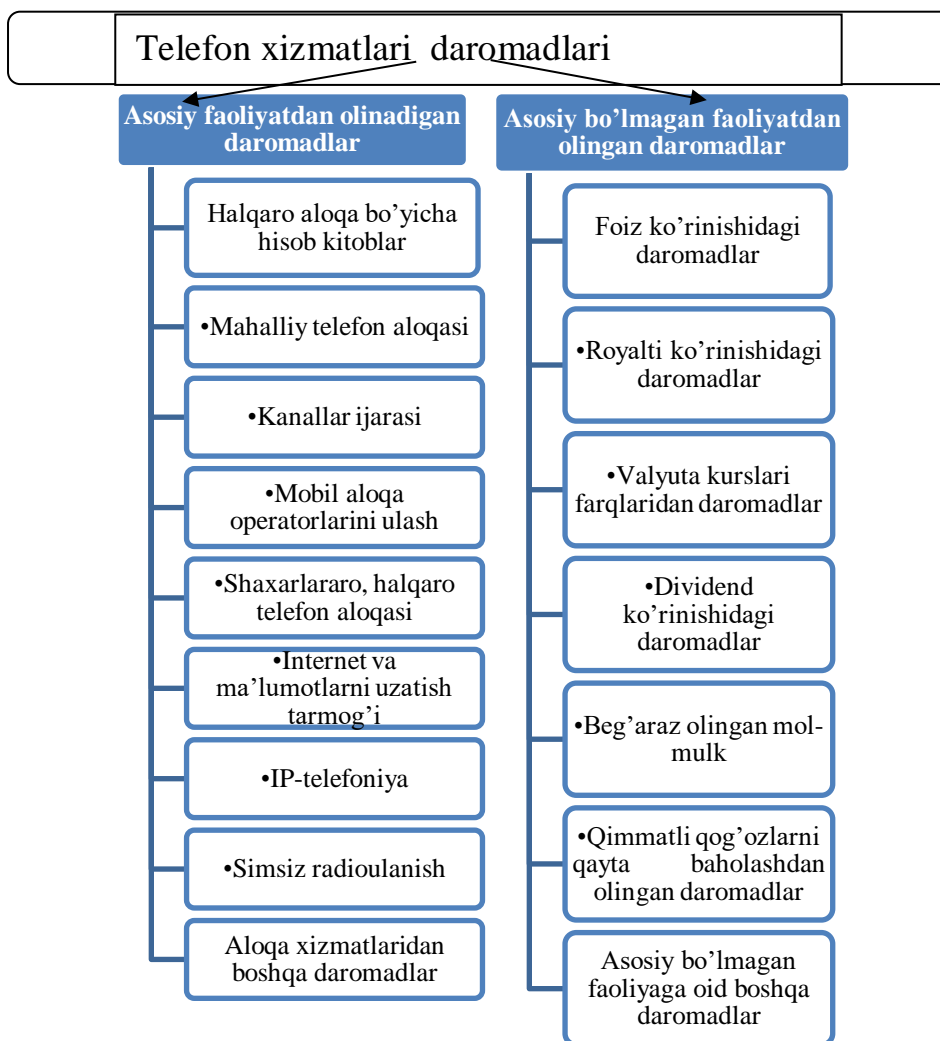
Aloqa hizmatlarini ko'rsatuvchi korxonalarda xizmatlar turlarining xilma – xilligi ulardan olinadigan daromadlarning ham xilma-xilligidan darak beradi. Bu esa ularning tasnif va tavsifiga qarab guruhlariga to'g'ri ajratishni talab

qiladi. Davriy adabiyotlarda aloqa xizmatlari daromadlari tasnifi, tavsifi, ularni tan olish mezonlari yetarlicha o'z aksini topmagan.

Telefon xizmatlarini ko'rsatuvchi korxonalarda daromadlarni quyidagicha tasniflash mumkin (2.1-rasm).

Telefon xizmatlarini ko'rsatuvchi korxonalarda daromadlarni tan olishning o'ziga xos xususiyatlari mavjud. Xususan korxonalar mijozlardan oldindan to'lovlarni qabul qilish orqali xizmat ko'rsatadi. Korxonalar daromadini mijozlar ularning xizmatlaridan foydalanganidan so'ngina tan oladi.

Aloqa xizmatlarini ko'rsatuvchi subyektlarning boshqa subyektlardan farqli jihatlari shundaki, ular tomonidan ko'rsatiladigan xizmat turlaridan olinadigan daromadlarni yaxlit tartibda hisob-kitob qilib bo'lmaydi. Buning sababi shundaki, ko'rsatilayotgan xizmat turlarining har biri bo'yicha daromadni aniqlashga asos bo'luvchi baza, bir birlik xizmat uchun belgilangan sotish bahosi (tarif), guvohlik beruvchi hujjat va boshqa me'zonlar bo'yicha bir-biridan farqlanadi. Shuningdek, daromad muhim segment sifatida aloqa subyektlarining barcha filiallari, bog'lamalari faoliyatining bosh ko'rsatkichi bo'lib hisoblanadi. Bosh ofisda daromadlarning segmentar hisobini to'g'ri yuritilishi va ular bo'yicha segmentar hisobotning to'g'ri tuzilishi korxonaning jami daromadida har bir filial va bog'lamaning roliga to'g'ri baho berish imkonini beradi.



1-rasm. Telefon xizmatlarini ko'rsatuvchi korxonalarda daromad turlari.

Aloqa xizmatlarini ko'rsatuvchi subyektlarning bosh ofisda unga kiruvchi filiallar va bog'lamalar kesimida ular tomonidan ko'rsatiladigan xizmatlarning barcha turlari bo'yicha olinadigan daromadni tan olish, baholash va hujjatli asosini o'zida mujassamlashtiruvchi quyidagi shakldagi "Daromadlar hisob-kitobi bo'yicha korxonasiyosati"ni tasdiqlash va joriy etish lozim (1-jadvalga qarang):

Aloqa xizmatlarini ko'rsatuvchi subyektlarda "Daromadlar hisob-kitobi bo'yicha korxonasiyosati"ni belgilash tartibi pochta aloqasi va telefon aloqasi xizmatlari misolida ko'rsatib berildi. Chunonchi, pochta aloqasi subyektlarida posilkalarni yetkazib berish xizmatlari bo'yicha daromadni hisob-kitob qilishda quyidagi formuladan foydalanish tavsiya etildi:

$$D = P_v * T_{100km} * K_v * K_{km}$$

Bu yerda: **P_v**- posilka vazni, **T_{100km}** – 1 kg vaznli posilkani 100 km uzoqlikka yetkazish uchun belgilangan tarif, **K_v** -1 kgdan ortiq har bir kg og'ir vazn uchun belgilangan qo'shimcha to'lov koeffitsiyent, **K_{km}** -1 kgdan ortiq vazndagi posilkani har 100 km ortiq masofaga yetkazish uchun belgilangan qo'shimcha to'lov koeffitsiyenti.

Daromadlar hisob-kitobi bo'yicha korxonasi siyosati

№	Xizmat turi	Daromadni hisoblashga asos bo'luvchi baza summasi	Bir birlik xizmatning sotish narxi (tarifi)	Daromad summasi	Guvohlik beruvchi hujjat
1	2	3	4	5	6

Telefon so'zlashuvlaridan olinadigan daromadlarni (D) hisob-kitob qilishda quyidagi formuladan foydalanish tavsiya etildi:

$$D = Mt = Fd * Tn$$

Bu yerda: **Mt** – mijoz to'lovi, **Fd** – foydalanilgan daqiqa, **Tn** – bir daqiqaning tarif narxi.

Internet xizmatlaridan olinadigan daromadlarni (D) hisoblash uchun quyidagi formuladan foydalanish tavsiya etildi:

$$D = It = Fmb * Tn$$

Bu yerda: **It** – internet to'plam narxi (agarda to'plam xarid qilinmagan bo'lsa $It=0$), **Fmb** – foydalanilgan mb, **Tn** – bir mbning tarif narxi.

Aloqa xizmatlarini ko'rsatuvchi subyektlarda daromadlar hisobini bosh ofis, filiallar, bog'lamalar, daromad guruhleri va turlari kesimida segmentar hisobini yuritish uchun 9000 "Asosiy faoliyatning daromadlari" sintetik schyotining quyidagi 4 darajali iyerarxik tarkibini belgilash tavsiya etildi (2-jadval).

1-darajali sintetik schyot 9000 da korxonaning barcha filiallari daromadlarini jamlab aks ettiradi. 2-darajali sintetik schyot 9001-9030 da filiallar kesimida daromadlar jamlanadi. 3-darajali sintetik schyotlar 900101-900110, 903001-903010 filiallar daromadini uning guruhleri kesimida tafsilotini ochib beradi. 4-darajali sintetik schyotlar 90010101-90010120, 90300101-90300120 filiallar alohida guruhga ajratilgan daromadini ularning turlari kesimida tafsilotini ochib beradi. Biz korxonasi daromadlarni 4 darajali iyerarxik schyotlarda aks ettirishimiz korxonaning daromad manbalari bo'yicha aniq qarorlar qabul qila olishimizga imkon beradi.

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ASOSIY VOSITALAR HISOBINI 16-SON BHXS «ASOSIY VOSITALAR» ASOSIDA TASHKIL ETISH

Annotatsiya. Maqolada asosiy vositalar hisobini moliyaviy hisobotning va buxgalteriya hisobining xalqaro standartlari asosida tan olish, hisob tizimida aks ettirish hamda hisobotlarda ochib berish bo'yicha mulohazalar yuritilgan.

Kalit so'zlar: asosiy vositalar, buxgalteriya hisobi, moliyaviy hisobot, xalqaro standartlar, qayta baholash.

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ORGANIZING THE FIXED EQUIPMENT ACCOUNT ON THE BASIS OF BHXS NO. 16 "FIXED EQUIPMENT"

Abstract. The article discusses the recognition of the fixed assets account based on the international standards of financial reporting and accounting, reflection in the accounting system and disclosure in the reports.

Key words: fixed assets, accounting, financial reporting, international standards, revaluation.

Mamlakatimizda amalga oshirilayotgan iqtisodiy islohatlar iqtisodiyotimizni yanada rivojlantirishga asos bo'lmoqda. Prezidentimiz ham qator ma'ruzalarida iqtisodiyotimizni rivojlantirish bo'yicha ta'kidlab kelmoqda, chunonchi "Bir yil ichida mamlakatimiz iqtisodiyotini yanada erkinlashtirish, biznesga keng yo'l ochish, bu borada qonun ustuvorligi va huquqiy kafolatlarni mustahkamlash bo'yicha tizimli islohotlarni jadal davom ettirdik"⁶⁰.

Hozirgi kunda dunyo mamlakatlarida iqtisodiyotni rivojlantirishda asosiy vositalar hisobi va auditining nazariy hamda uslubiy asoslarini takomillashtirishga katta e'tibor qaratilmoqda. Asosiy vositalarni tan olish mezonlari, asosiy vositalarni boshlang'ich tannarxida baholash, asosiy vositalarni haqiqiy tannarxi bo'yicha hisob modeli yoki qayta baholangan

⁶⁰O'zbekiston Respublikasi Prezidenti Shavkat Mirziyoyevning ikkinchi Toshkent xalqaro investitsiya forumining ochilish marosimidagi nutqi. <https://president.uz/oz/lists/view/6221>

qiymati bo'yicha hisob modellari asosida baholash tartiblari, asosiy vositalarni qayta baholash natijalarini aks ettirish, asosiy vositalarni moliyaviy hisobotlarda aks ettirish masalalarini xalqaro standartlarga muvofiqlashtirish, xalqaro audit standartlari asosida xo'jalik yurituvchi subyektlar asosiy vositalarni audit qilish metodologiyasini takomillashtirish o'ta dolzarb hisoblanadi.

Mamlakatimizda korxonalar faoliyatini kengaytirishda, asosiy fondlarining modernizatsiya qilish hamda ularni zamonaviy texnologiyalar bilan jihozlash borasida ko'plab ishlar amalga oshirilmoqda. 2021 yilda asosiy kapitalga investitsiyalar 239552,6 mlrd. so'mni tashkil etgan.

Asosiy vositalar bo'yicha turli manbalarda turlicha fikrlar keltirilgan. Biz tadqiqotimiz natijasida ularning bir qanchasini keltirib o'tdik.

Asosiy vositalar – bu quyidagi mezonlarga javob beradigan moddiy aktivlardir: (a) mahsulotlarni ishlab chiqarish yoki yetkazib berish, yoki xizmatlar ko'rsatish yoki

boshqa tomonlarga ijaraga berish yoki ma'muriy maqsadlarda foydalanish uchun

saqlanadigan; va (b) bir davrdan ortiq muddat davomida foydalanilishi kutiladigan.[1]⁶¹

5-sonli MHXS (Moliyaviy hisobotning xalqaro standarti) asosan uzoq muddatli aktivlar - bu hisobot davridan keyin o'n ikki oydan ko'proq vaqt davomida tiklanishi kutilayotgan summalarni o'z ichiga olgan aktivlar⁶²

16–MHXS “Asosiy vositalar“ga asosan asosiy vositalarni keying baholanishi **boshlang'ich qiymat modeli** bo'yicha yoki **qayta baholash modeli bo'yicha** tan olinadi.

Aktiv sifatida tan olinganidan so'ng, asosiy vosita obyektini jamg'arilgan eskirish va qadrsizlanishdan jamg'arilgan zararlar chegirilgan holda **boshlang'ich qiymat bo'yicha** hisobga olinishi lozim.

1-jadval

Asosiy kapitalga investitsiyalarning asosiy fondlar turlari bo'yicha tarkibi

(mlrd. so'mda)

Asosiy fondlar	2019	2020	2021
Jami	195927,3	210195,1	239552,6
Turar-joy binolari	20621,9	23200,8	29851,0
Noturar-joy binolari	33408,1	38172,7	50894,5
Boshqa inshootlar	23148,7	27039,0	30290,6
Yerni yaxshilash	127,3	285,9	277,1
Mashina va uskunalari, jami	107305,8	110493,8	113863,9
Transport uskunolari	16588,2	12415,2	14574,5
Axborot, kompyuter va telekommunikatsiya (AKT) uskunolari	3194,8	7347,0	5325,6

⁶¹ MHXS 16 “Asosiy vositalar “

⁶² MHXS 5 “Sotish uchun mo'ljallangan uzoq muddatli aktivlar va davom ettirilmaydigan faoliyat “

Boshqa mashina va uskunalar	87522,7	90731,6	93963,8
Bir necha marta mahsulot beruvchi, xayvonlar resurslari	2418,9	2843,0	3656,8
Bir necha marta mahsulot beruvchi daraxtlar, qishloq xo'jalik ekinlari va ko'chatlar resurslari	372,0	880,7	838,6
Noishlab chiqarish aktivlarga mulk huquqini berish bilan bog'liq xarajatlar	198,1	225,0	138,2
Komyuter dasturiy ta'minoti va ma'lumotlar bazalari	28,7	25,2	98,6
Ko'ngilochar, adabiy va badiiy asarlarning asl nusxalari	3,7	1,6	0,8
Ilmiy tadqiqotlar va ishlanmalar	5,9	86,5	30,8
Foydali qazilmalar zahiralari razvedka qilish va baholash	763,7	26,7	96,4
Boshqa intellektual mulk mahsulotlari	330,1	229,0	292,3

Aktiv sifatida tan olinganidan so'ng, haqqoniy qiymati ishonchli tarzda baholanishi mumkin bo'lgan asosiy vosita obyekti keyingi jamg'arilgan eskirish va qadrsizlanishdan keying jamg'arilgan zararlarni chegirgan holda, qayta baholash sanasidagi haqqoniy qiymatni aks ettiradigan qayta **baholangan qiymatda hisobga** olinishi lozim. Hisobot davri oxirida balans qiymatini uning haqqoniy qiymatidan muhim farqlanmasligi uchun qayta baholash yetarli darajada muntazam amalga oshirilishi lozim.

Asosiy vositalarni auditorlik tekshiruvdan o'tkazish maqsadi buxgalteriya hisoboti asosiy vositalar bo'limining ishonchligi to'g'risida fikr shakllantirish va korxonada asosiy vositalar bilan bog'lik muomalalarni hisobga olish hamda soliqqa tortish uslubiyotini tashkil etishning O'zbekiston Respublikasida amal qilayotgan me'yoriy xujjatlarga hamda moliyaviy hisobotning xalqaro standartlariga muvofiqligini aniqlashdan iborat.

Asosiy vositalarning samaradorlik ko'rsatkichlarini oshirishning quyidagi yo'nalishlarini korxonada uchun tavsiya sifatida keltirib o'tish mumkin.

Tashkiliy yo'nalishlar bo'yicha:

- asosiy vositalarning fakat korxonaga ish beradigan qisminigina olish;
- asosiy vositalarning ortiqcha qismini ushlab turmaslik;
- eskirgan asosiy vositalarni va manaviy talabga javob bermaydigan asosiy vositalarni hisobdan chiqarish;
- asosiy vositalarni farqlash va tarkiblashni qayta o'zgartirish;
- asosiy vositalarga amortizatsiya hisoblashning muolliq shakllarini belgilash va h.k.

Foydalanilgan adabiyotlar ro'yxati:

- 1.MHXS 5 "Sotish uchun mo'ljallangan uzoq muddatli aktivlar va davom ettirilmaydigan faoliyat"
- 2.BHXS 16 "Asosiy vositalar"
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BOSHQARUV HISOBIDA SEGMENTAR HISOBNI O'RNI

Annotatsiya. Maqolada boshqaruv hisobida segmenlar bo'yicha budjet malumotlarini tushiz tartibi hamda korxonalar ma'lumotlari ochib berilgan.

Kalit so'zlar: segment, aloqa, xizmat, boshqaruv hisobi, budjet, bosh budjet, segmentar hisobot.

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SUBSTITUTE SEGMENT ACCOUNT IN MANAGEMENT ACCOUNT

Abstract. The article describes the procedure for entering budget data by segments and company data in management accounting.

Key words: segment, communication, service, management account, budget, general budget, segmental report.

Aloqa xizmatlarini ko'rsatuvchi subyektlarda segmentar hisobotlarni tuzish muhim masalalardan biridir. Chunki aloqa korxonalarining turli xil joylarda filiallari va bog'lamalari mavjud.

Boshqaruv segmentar hisobotlarning xarakterli jihatlaridan biri shundaki, ularni shaklan va mazmunan standartlashtirib bo'lmaydi. Korxonalarda har bir segment bo'yicha tuzilayotgan boshqaruv hisobotlari formati, tarkibiy tuzilishi, tuzish tartiblari, taqdim etish muddati va boshqa jihatlar bo'yicha bir-biridan farqlanadi.

Shu bilan birga halqaro ta'limotda boshqaruv segmentar hisobot shakllarini tuzish negiziga ularni qaysi javobgarlik subyektlari hamda obyektlari bo'yicha tuzilishidan qat'i nazar nazorat qilish tamoyiliga javob berish tamoyili

asos qilib olinishi e'tirof etiladi. Ushbu tamoyilga muvofiq javobgarlik subyektlari va obyektlari bo'yicha tuziladigan segmentar hisobotlarda, avalambor, tuzilgan reja (budjet) ko'rsatkichlari hamda ular haqqoniy ijrosini ifodalovchi miqdor va nisbiy ko'rsatkichlar, shuningdek, ulardagi chetlanishlar aks ettirilishi, tuzilgan hisobotlarga beriladigan izoh va tushuntirishlarda esa yo'l qo'yilgan chetlanishlarning qanday omillar evaziga yuz berganligi hamda chetlanishlarning aybdorlari o'z aksini topishi lozim bo'ladi. Aynan ushbu talabdan kelib chiqib, quyida korxonalar bosh budjeti hamda ayrim alohida olingan ko'rsatkichlar bo'yicha tuziladigan budjetlar ijrosi bo'yicha segmentar hisobotlarni tuzish tartibiga hamda ularga berilishi lozim bo'lgan tushuntirishlar va izohlarga qisqacha to'xtalamiz.

Bosh budjet, kompleks hujjat hisoblanadi. U o'z ichiga aloqa xizmatlarini ko'rsatuvchi subyektlarning barcha tarkibiy qismlari, bo'limlari, filiallari faoliyatiga doir asosiy reja ko'rsatkichlarni oladi. Bosh budjet (biznes reja) ijrosi bo'yicha tuziladigan segmentar hisobotda uning har bir ko'rsatkichi bo'yicha hisobot oyi uchun belgilangan reja, u bo'yicha haqiqatda erishilgan natija, shuningdek, reja bajarilishi foizi, rejadani chetlanishlar miqdor va pul birligida aks ettirilishi lozim. Aynan shunday talabdan kelib chiqib, Bosh budjet (biznes reja) ijrosi bo'yicha tuziladigan segmentar hisobotni quyidagi shaklda tuzish maqsadga muvofiqdir (1-jadvalga qarang)

1-jadval

**Bosh budjet (biznes reja) ijrosi bo'yicha segmentar hisobot
2020 yil uchun⁶³**

№	Ko'rsatkich	O'lchov birligi	Rej	Haqiqatda bajarilgan	Reja bajarilishi foizi	Rejadan chetlanish
			Yillik	Yil boshidan	Yil boshidan	Yil boshidan
1	Sof tushum	ming so'm	24 468 926	27 396 266	112%	2 927 340
2	Maxsulot tannarxi	ming so'm	16 433 186	17 487 104	106%	1 053 918
3	Davr xarajatlari	ming so'm	9 679 018	8 581 269	89%	-1 097 749
4	Asosiy faoliyatning boshqa daromadlari	ming so'm	1 091 098	1 229 476	113%	138 378
5	Sof foyda	ming so'm	684 167	2 557 369	329%	1 568416

Ushbu segmentar hisobotni tuzishga asos bo'lib har bir ko'rsatkich bo'yicha javobgarlik markazi tomonidan to'lg'azilgan hisobotlar hisoblanadi. Uning asosida korxonalar rahbariyati tegishli javobgarlik markazlari faoliyatiga baho beradi, ularga doir boshqaruv qarorlarini qabul qiladi hamda rag'batlantirish yoki jazo tadbirlarini belgilaydi.

⁶³ <https://uztelecom.uz/uz/kompaniya-haqida-1/korporativ-boshqaruv/hisobotlar/choraklik-va-yillik-hisobotlar-1>

**Sotish budjeti ijrosi bo'yicha segmentar hisobot
2020 yil dekabr oyi uchun⁶⁴**

Daromad manbalari nomi	O'lchov bir-ligi	Sotish hajmi rejasi	Haqiqatd a sotish hajmi	Reja bajari-lishi foizi	Rejadan chetlanish
		Yillik	Yillik	Yillik	Yillik
Kanallar jarasi	ming so'm	726 578	749 349	103	22 771
Halqaro va shaharlararo so'zlashuvlar	ming so'm	129 800	137 400	106	7 600
Maxalliy telefon aloqa xizmati	ming so'm	1 618 538	2 127 978	131	509 440
Ma'lumotlarni uzatish xizmati	ming so'm	21 568 946	23 298 779	108	1 729 833
Data centr xizmati	ming so'm	127 347	112 454	88	-14 893
Call markaz xizmati	ming so'm	1 606	3 757	234	2 151
Telegraf xizmati	ming so'm	827	1 279	155	452
Aloqa vositalarini sotish	ming so'm	78 784	114 762	146	35 978
Asosiy faoliyatning boshqa daromadlari	ming so'm	216 500	850 501	393	634 001
Jami	ming so'm	24 468 926	27 396 266	112	2 927 340

Sotish budjeti ijrosi bo'yicha hisobotni tuzish. Ushbu budjetni aloqa xizmatlarini ko'rsatuvchi subyektlarning foyda markaziga kiruvchi sotish bo'limi tuzadi. Mazkur hisobotni yillik, choraklik va oylik biznes-reja ko'rsatkichlari hamda haqiqatda erishilgan natijalarni ifodalovchi hisob registrlari asosida hisobot oyning har dekadasida quyidagi shaklda tuzish maqsadga muvofiqdir (2-jadvalga qarang).

Ushbu segmentar hisobotni tuzishga asos bo'lib aloqa xizmatlarini ko'rsatuvchi subyektlarning sotish bo'limi tomonidan daromadlarni xizmat turlari bo'yicha aks ettiruvchi analitik jadvallar hisoblanadi. Mos ravishda ushbu analitik jadvallar korxonada buxgalteriyasida yuritiladigan xizmatlar ko'rsatishini aks ettiruvchi hisob registrlari asosida tuziladi. Sotish budjeti bo'yicha tuzilgan segmentar hisobot asosida korxonada raxbariyati foyda markaziga kiruvchi sotish bo'limi faoliyatiga baho beradi, unga doir boshqaruv qarorlarini qabul qiladi hamda rag'batlantirish yoki jazo tadbirlarini belgilaydi.

⁶⁴ <https://uztelecom.uz/uz/kompaniya-haqida-1/korporativ-boshqaruv/hisobotlar/choraklik-va-yillik-hisobotlar-1>

Xizmatlarni ko'rsatish budjeti ijrosi bo'yicha hisobotni tuzish. Ushbu budjetni aloqa xizmatlarini ko'rsatuvchi subyektlarning xarajat markaziga kiruvchi xizmat ko'rsatish bo'limi tuzadi.

Mazkur hisobotning ahamiyati shundaki, uning asosida xizmatlarni sotish rejasini bajarilishi ta'minlanadi. Mazkur hisobot ushbu rejalar bajarilishi ta'minlanganlik holatini oldindan nazorat qilish imkonini beradi. Ushbu hisobotni hisobot oyi boshidan har kuni (kerak bo'lsa har smenada) quyidagi shaklda tuzish maqsadga muvofiqdir (3-jadvalga qarang).

Ushbu segmentar hisobotni tuzishga asos bo'lib korxonaxizmatlari, xizmat ko'rsatish kartochkalari ma'lumotlari hisoblanadi. Xizmat ko'rsatish budjeti bo'yicha tuzilgan segmentar hisobot asosida korxonaxizmatlari xarajat markaziga kiruvchi xizmat ko'rsatish markazlari faoliyatiga baho beradi, ularga doir boshqaruv qarorlarini qabul qiladi hamda rag'batlantirish yoki jazo tadbirlarini belgilaydi.

Foyda va zararlar ko'rsatkichlari budjeti ijrosi bo'yicha segmentar hisobot. Ushbu hisobotni aloqa xizmatlarini ko'rsatuvchi subyektlarning bosh ofis talabiga ko'ra foyda markaziga kiruvchi barcha bo'limlar, chunonchi reja-iqtisod va moliya bo'limlari hamda buxgalteriya hamkorlikda tuzadi. Ushbu hisobotni choraklar va ularning oylari kesimida quyidagi shaklda tuzish maqsadga muvofiqdir.

3-jadval

**Xizmatlarni ko'rsatish budjeti ijrosi bo'yicha segmentar hisobot
2020 yil uchun⁶⁵**

Mahsulot nomi	Xizmatlarni ko'rsatish rejasini		Haqiqatda ko'rsatilgan xizmatlar		Xizmatlarni ko'rsatish reja bajarilishi		Reja bajarilishidan chetlanish	
	Oy boshidan	Shu kunda	Oy boshidan	Shu kunda	Oy boshidan	Shu kunda	Oy boshidan	Shu kunda
Kanallar ijarasi	726 578		749 349		103		22 771	
Halqaro va shaharlararo so'zlashuvlar	129 800		137 400		106		7 600	
Maxalliy telefon aloqa xizmati	1 618 538		2 127 978		131		509 440	
Ma'lumotlarni uzatish xizmati	21 568 946		23 298 779		108		1 729 833	
Data centr xizmati	127 347		112 454		88		-14 893	
Call markaz xizmati	1 606		3 757		234		2 151	

⁶⁵ <https://uztelecom.uz/uz/kompaniya-haqida-1/korporativ-boshqaruv/hisobotlar/choraklik-va-yillik-hisobotlar-1>

Telegraf xizmati	827		1 279		155		452	
Aloqa vositalarini sotish	78 784		114 762		146		35 978	
Asosiy faoliyatning boshqa daromadlari	216 500		850 501		393		634 001	
Jami	24 468 926		27 396 266		112		2 927 340	

Foyda va zararlar ko'rsatkichlari budjeti ijrosi bo'yicha segmentar hisobot korxonada daromadlari holati, qaysi segment daromadi qancha ekanligi hamda xarajatlarning aniq miqdorlarini ko'rsatib beradi.

Ushbu segmentar hisobotni tuzishga asos bo'lib korxonada buxgalteriyasida yuritiladigan barcha daromadlar va xarajatlar, soliqlar va to'lovlar hisob registrlari, hisoblanadi. Mazkur hisobot asosida korxonaning barcha markazlari faoliyatiga baho beriladi, ularga doir boshqaruv qarorlarini qabul qilinadi, rag'batlantirish yoki jazo tadbirlarini belgilanadi.

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ASOSIY VOSITALAR AUDITINI TASHKIL ETISH ASOSLARI

Annotatsiya. Maqolada asosiy vositalar auditini tashkiliy asoslari, o'tkazish ketma ketligi, audit o'tkazish rejasi hamda dasturini ishlab chiqish bo'yicha masalalar ochib berilgan.

Kalit so'zlar: audit ketma ketligi, audit rejasi, audit dasturi, buxgalteriya hisobi, xalqaro standartlar, asosiy vosita.

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PRINCIPLES OF ORGANIZING A FIXED EQUIPMENT AUDIT

Abstract. The article describes the organizational basis of the audit of fixed assets, the sequence of conducting it, the issues related to the development of the audit plan and program.

Key words: audit sequence, audit plan, audit program, accounting, international standards, main tool.

Hozirgi kunda dunyo mamlakatlarida iqtisodiyotni rivojlantirishda asosiy vositalar hisobi va auditining nazariy hamda uslubiy asoslarini takomillashtirishga katta e'tibor qaratilmoqda. Asosiy vositalarni tan olish mezonlari, asosiy vositalarni boshlang'ich tannarxida baholash, asosiy vositalarni haqiqiy tannarxi bo'yicha hisob modeli yoki qayta baholangan qiymati bo'yicha hisob modellari asosida baholash tartiblari, asosiy vositalarni qayta baholash natijalarini aks ettirish, asosiy vositalarni moliyaviy hisobotlarda aks ettirish masalalarini xalqaro standartlarga muvofiqlashtirish, xalqaro audit standartlari asosida xo'jalik yurituvchi subyektlar asosiy vositalarni audit qilish metodologiyasini takomillashtirish o'ta dolzarb hisoblanadi. Shu bois, mazkur dissertatsiya ishi dolzarb mavzuga bag'ishlangan.

Auditning xalqaro standartlari asosida avtomobillarga xizmat ko'rsatuvchi korxonalar xarajatlarini auditini o'tkazish tartibi quyidagi standartlar asosida amalga oshiriladi:

❖ «Auditni rejalashtirish» - 300-son XAS

- ❖ «Hujjatlashtirish» - 230-son XAS
- ❖ «Auditda muhimlik» - 320-son XAS
- ❖ «Auditorlik dalillar» - 500-son XAS
- ❖ «Tahliliy amallar» - 520-son XAS
- ❖ «Taqqoslanadigan ko'rsatkichlar» - 710-son XAS

«Auditorlik dalillar» - 500-son XASga muvofiq auditorlik tanlash deganda o'rganilishi lozim bo'lgan to'plamdan zaruriy miqdordagi birliklarning maxsus usullar bilan tanlab olinishi va ularning butun to'plamga tarqatilishi tushuniladi. Auditorlik tanlash auditorlik ishi texnologiyasi, auditorlik isbotlarini to'plash usullari, buxgalteriya hisobi tizimi va ichki nazorat tizimi bilan bog'liq.

Auditorlik tanlash quyidagi maqsadlarda qo'llaniladi:

- vaqt va moddiy-moliyaviy mablag'larni tejashda;
- umumiy to'plam haddan tashqari ulkan bo'lib, yoppasiga tekshirish imkoniyati bo'lmaganda;
- tekshirish ob'yektini to'laroq, chuqurroq o'rganishda.

Tanlab tekshirish 2 guruhga bo'linadi:

- muvofiqligiga ko'ra;
- moddiylikiga ko'ra.

Odatda, u yoki bu korxonada va tashkilotning auditorlik tekshiruvi auditorlik firmalaridan birida ishlovchi mustaqil auditorlar guruhi tomonidan o'tkaziladi. Auditorlik tekshiruvi jarayonining samaradorligini oshirish uchun, ya'ni unda ishlab chiqariladigan buxgalteriya hisobi to'g'risidagi ma'lumotlarning malakali, haqiqiy va sifatli bo'lishini ta'minlash uchun uni aniq va to'g'ri tashkil eta bilish zarur bo'ladi.

Auditor asosiy vositalar auditini boshlashda xo'jalikka kelishi bilan birinchi navbatda quyidagilarni aniqlashi zarur:

- ❖ korxonaning asosiy vositalar hisobini tashkil qilish bo'yicha tekshirilayotgan hisobot davridagi hisob yuritish siyosati, uning o'tgan hisobot davridagiga nisbatan o'zgarishi bilan tanishish;

- ❖ asosiy vositalarning so'nggi inventarizasiya (ashyoviy ro'yxat)dan o'tkazilishi va uning natijalarini aniqlash;

- ❖ asosiy vositalarni so'nggi qayta baholash materiallari va ularning hisobda aks ettirilishi bilan tanishish. Bunda auditor O'zbekiston Respublikasi Moliya Vazirligi, Iqtisodiyot va Moliya vazirligi, O'zbekiston Respublikasi Davlat mulk qo'mitasining tegishli me'yoriy hujjatlariga muvofiq korxonada balansida turadigan va qayta baxolangan asosiy vositalar tiklanish qiymati bo'yicha aks ettirilishini nazarda tutishi lozim.

- ❖ korxonada asosiy vositalarni hisobdan chiqarish bo'yicha doimiy komissiya tashkil etilishi: asosiy vositalarni foydalanish joylarida saqlash uchun javobgar shaxslar haqida buyruq (farmoyish) ning mavjudligini tekshirish, shuningdek, ular bilan *shaxsan to'la moddiy javobgarlik to'g'risida shartnomalar* tuzilganligini aniqlash;

❖ tadbirkor sifatida ro'yxatga olingan va ro'yxatga olinmagan yuridik hamda jismoniy shaxslar bilan asosiy vositalar ijarasi bo'yicha tuzilgan *shartnomalarni* o'rganish;

❖ buxgalteriyada asosiy vositalar kartotekasi (AV 6 va AV 8 shaklidagi inventar kartochkalar) va kompyuterda yoki qo'lda bajariladigan variantdagi aniq inventar ro'yxati (AV 9 shakl) yuritilishiga ishonch hosil qilish lozim;

❖ ishdan bo'shab ketgan moddiy javobgar shaxslar haqida ma'lumotlar (buyruqlar, xodimlar ro'yxati)ni o'rganish;

❖ asosiy vositalar hisobini yuritish qoidalari bayon qilingan amaldagi me'yoriy xujjatlar va asosiy vositalar hisobiga doir yagona shakldagi (unifikasiyalangan) idoralararo dastlabki xujjatlarning shakllari bilan korxonada buxgalteriyasi qay darajada ta'minlanganligini aniqlash.

Asosiy vositalarni auditorlik tekshiruvdan o'tkazishda foydalaniladigan manbalar buxgalterlik hisobning korxonada qabul qilingan tashkiliy shakliga ham bog'liq. Bular hisobni qo'lda yuritish sharoitida: jurnal orderlar, vedomostlar, kartochkalar: avtomatlashtirilgan hisob sharoitida esa kompyuter dasturlari, mashinagrammlaridir. Lekin shuni unutmaslik kerakki, hisobning har qanday shakli sharoitida ham asosiy vositalarning xarakteriga oid muomalalar (kirimi, chiqimi, xo'jalik ichidagi siljishi, ta'mirlanishi) me'yoriy xujjatlar va dastlabki xujjatlashtirishning unifikasiyalangan idoralararo shakllari bilan rasmiylashtirilishi lozim. Ular qatoriga quyidagilar kiradi:

❖ asosiy vositalar buxgalteriya hisobi va soliqqa tortish masalalarini tartibga soladigan asosiy me'yoriy xujjatlar;

❖ korxonaning hisob siyosati to'g'risidagi buyrug'i;

❖ asosiy vositalarni hisobga olishda korxonada qo'llaniladigan analitik va sintetik hisob registrlari;

❖ buxgalteriya hisobotlari;

❖ asosiy vositalarni qabul qilish-topshirish (ichki siljish) dalolatnomasi (nakladnoyi) (AV-1 shakl);

❖ ta'mirlangan, qayta jixozlangan va zamonaviylashtirilgan obyektlarni qabul qilish-topshirish dalolatnomasi (AV-2 shakl);

❖ asosiy vositalarni hisobdan chiqarish dalolatnomasi (AV-Z shakl);

❖ avtotransport vositalarini hisobdan chiqarish dalolatnomasi (AV-4 shakl);

❖ asosiy vositalarni hisobga oladigan inventar kartochka (AV-6 shakl);

❖ asosiy vositalarni hisobga oladigan inventar kartochkalar ro'yxati (AV-7 shakl);

❖ asosiy vositalar xarakterini hisobga oladigan kartochka (AV-8 shakl);

❖ asosiy vositalarning inventar ro'yxati (ishlatish joylari bo'yicha) (AV-9 shakl).

Auditor ushbu me'yoriy xujjatlar, hisob registrlari va dastlabki xujjatlarda asosiy vositalar xarakterini rasmiylashtirish uchun javobgar shaxslar

imzolarining mavjudligi va haqqoniyligiga e'tibor karatib, barcha rekvizitlarning to'g'ri tulg'azilganligini aniqlaydi.

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BUXGALTERIYA SOHASINI RIVOJLANISH TENDENSIYALARI

Annotatsiya. Maqolada buxgalteriya hisobi sohasining bugungi xolati hamda hozirda bu soxaning rivojlanish tendensiyalari haqida muloxazalar qilingan.

Kalit so'zlar: buxgalteriya hisobi, buxgalteriya xizmatlari, audit, outsorsing, iqtisodiyot, auditorlik tekshiruvlari, hisobot.

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DEVELOPMENT TENDENCIES OF THE FIELD OF ACCOUNTING

Abstract. The article discusses the current state of the accounting field and current trends in the development of this field.

Keywords: accounting, accounting services, audit, outsourcing, economy, audits, report.

Bugungi jadal rivojlanayotgan iqtisodiy munosabatlar sharoitida erkin bozor munosabatlarning qonuniy va asosli tashkil etilishida audit xizmatining o'zni beqiyos. Auditorlik xizmatining eng muhim vazifalari, xo'jalik yurituvchi subektlarda buxgalteriya hisobot ma'lumotlarining ishonchliligi, birinchi navbatda, buxgalteriya balansi, moliyaviy natijalar to'g'risidagi hisobot, shuningdek, boshqa hisobotlarning ishonchliligi va unda keltirilgan ma'lumotlarning haqqoniyligini tasdiqlash orqali auditorlik tekshiruvini o'tkazilayotgan subyektlar faoliyatini qonuniy tashkil etishga ko'maklashadi. Ushbu vazifalarni amalga oshirishda korxonalarda auditorlik tekshiruvini o'tkazishda uni tashkil qilish muhim ahamiyat kasb etadi.

Mamlakatimizga xorijiy investorlarni jalb qilishning bir omili sifatida barqaror, ishonchli va jahon tan olgan auditorlik tashkilotlarini vujudga kelishidir. Xorijiy investorlar tan olingan auditorlik tashkilotlarining xulosalariga qarab o'z investisiyalarini joylashtiradi. Shu sabadan ham auditorlik faoliyati kun sayin rivoj topib bormoqa.

O'zbekiston Respublikasining "Buxgalteriya hisobi to'g'risida"gi Qonunning 11 moddasida xo'jalik yurituvchi subyektlar tomonidan buxgalteriya hisobi va hisobotini tashkil etish tartibi belgilab qo'yilgan. Qonunga asosan buxgalteriya hisobi va hisobotini tashkil etish buxgalteriya hisobi subyekting rahbari amalga oshirishi belgilab qo'yilgan. Korxonalar buxgalteriya hisobini quyidagi shakllar orqali tashkil etishi mumkin.

Buxgalteriya hisobi to'g'risidagi qonunda Buxgalteriya hisobini yuritishni ixtisoslashtirilgan tashkilotga (auditorlik tashkilotlari, soliq maslahatchilari tashkilotlari va ustavida buxgalteriya hisobini yuritish bo'yicha xizmat ko'rsatish nazarda tutilgan boshqa tashkilotlar) shartnoma asosida yuklash hozirgi kunda autsorsing xizmatlarini yaratilishiga asos yaratdi.

Buxgalteriya hisobi xizmatining rahbari boshchiligida buxgalteriya hisobi xizmatini tashkil etish yoki shartnoma asosida jalb qilingan buxgalter xizmatidan foydalanish

Buxgalteriya hisobini yuritishni ixtisoslashtirilgan tashkilotga (auditorlik tashkilotlari, soliq maslahatchilari tashkilotlari va ustavida buxgalteriya hisobini yuritish bo'yicha xizmat ko'rsatish nazarda tutilgan boshqa tashkilotlar) shartnoma asosida yuklash

Buxgalteriya hisobini mustaqil yuritish

1-rasm. Buxgalteriya hisobini yuritish shakllari.⁶⁶

Autsorsing inglizcha so'z bo'lib, "out" "tashqarida", "sourcing" esa "manba" ma'nosini anglatib, ikki xil yo'nalish bog'lanishini bildiradi. Ya'ni biror korxonaga ma'lum bir funksional jarayonni boshqa tashkilotlarga "oshirish"ini nazarda tutadi. Sodda qilib aytganda, autsorsing tashqi resurslar, jumladan, intellektual mulk, ishchi kuchi, ishlab chiqarish vositalari hamda texnika-texnologiyalardan samarali foydalanish, deganidir. Masalan, buxgalteriya, personalni tanlash va joylashtirish, texnik xizmat ko'rsatish kabi korxonaning asosiy sohasidan uzoq bo'lgan funksiyalarni shunga - ixtisoslashtirilgan kompaniyaga berish mumkin.

Autsorsing buxgalteriya esa masofadan turib malakali soha mutaxassislari tomonidan olib boriladigan buxgalteriyadir. Autsorsing buxgalteriya yollanma buxgalteriyadan farqli ravishda, buxgalteriyani qisman yoki vaqtinchalik

⁶⁶ <https://lex.uz/acts/2931253>, Ўзбекистон Республикасининг "Бухгалтерия ҳисоби тўғрисида"ги Қонуни. 2016 йил 13 апрель, № ЎРҚ-404. 11-модда.

topshirish emas, uzoq muddatga shartnoma asosida hamkorlik qilishni ko'zda tutadi. Outsorsing buxgalteriya xizmatini ko'rsatuvchilar outsorserlar hisoblanadi. Hozirgi vaqtda xorijda shtatdagi xodimlarni ta'minlashdan ko'ra outsorsing xizmatlaridan va ayniqsa, outsorsing buxgalteriya xizmatlaridan keng foydalanilmoqda. Masalan, Belarusda - 30%, Yevropada - 86%, AQShda - 92%, eng yuqori ko'rsatkich esa - Isroilda bo'lib, 96% ni tashkil etadi.

Statistik ma'lumotlarga ko'ra buxgalteriya xizmatlarini ko'rsatuvchi subyektlar 2021 yilda 2018 yilga nisbatan 163%ga oshgan, ya'ni 923 tadan 1512 taga yetgan.

1-jadval

Mamlakatimizdagi buxgalteriya xizmatlarini ko'rsatuvchi subyektlar soni

Hududlar	2018 yil	2019 yil	2020 yil	2021 yil yanvar-noyabr
O'zbekiston Respublikasi	923	1093	1297	1512
Qoraqalpog'iston Respublikasi	51	59	65	70
Andijon viloyati	59	62	73	86
Buxoro viloyati	93	92	100	98
Jizzax viloyati	32	37	44	50
Qashqadaryo viloyati	27	25	34	45
Navoiy viloyati	20	33	28	35
Namangan viloyati	36	42	48	51
Samarqand viloyati	42	59	78	119
Surxondaryo viloyati	27	28	33	38
Sirdaryo viloyati	25	28	29	22
Toshkent viloyati	98	116	133	142
Farg'ona viloyati	65	71	77	85
Xorazm viloyati	30	35	53	55
Toshkent shahri	318	406	502	616

Jadval ma'lumotidan ko'rinib turibdiki viloyatimizda 2018 yilda buxgalteriya xizmatlarini ko'rsatuvchi subyektlar soni 42 tani tashkil etgan bo'lsa 2021 yilga kelib bu ko'rsatkich 119 tani tashkil etmoqda, ya'ni qaryib 3 barobar oshgan.

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ASOSIY VOSITALAR AUDITINI METODOLOGIK ASOSLARI

Annotatsiya. Maqolada auditning xalqaro standartlari asosida asosiy vositalar auditini tashkil etish, asosiy vositalar auditi maqsadi, audit jarayonida o'rganiladigan hisob raqamlar ochib berilgan.

Kalit so'zlar: asosiy vositalar auditi, auditning xalqaro standartlari, audit maqsadi, xalqaro standartlar, qayta baholash.

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METHODOLOGICAL PRINCIPLES OF FIXED EQUIPMENT AUDIT

Abstract. The article describes the organization of the audit of fixed assets based on the international standards of auditing, the purpose of the audit of fixed assets, the accounts studied during the audit process.

Key words: audit of fixed assets, international standards of audit, purpose of audit, international standards, revaluation.

Mamlakatimiz Prezidenti Sh.Mirziyoyev ko'plab ma'ruzalarida korxonalar asosiy fondlarini kengaytirish, yangilash va kam eneryiga istemol qiladigan uskunalar bilan ta'minlash masalalari haqida takidlab o'tganlar. Jumladan, 27-aprel kuni ikkinchi Toshkent xalqaro investitsiya forumining yalpi majlisida quyidagini ta'kidlaganlar: "To'rtinchi yo'nalish, industrial rivojlanish. Bugungi kunda O'zbekiston to'qimachilik, charm-poyabzal, qurilish materiallari, elektr texnikasi, mashinasozlik tarmoqlarida yetarli xomashyo va malakali kadrlarga ega. Bu sohalarda ishlab chiqarish va eksportni 2 barobar oshirish uchun yetarli imkoniyatlar bor. Buning uchun yirik brendlar bilan hamkorlik, tashqi bozorlarga chiqish, innovatsiya va zamonaviy texnologiyalar kerak."⁶⁷

Mamlakatimizda korxonalar faoliyatini kengaytirishda, asosiy fondlarining modernizatsiya qilish hamda ularni zamonaviy texnologiyalar bilan

⁶⁷ O'zbekiston Respublikasi Prezidenti Shavkat Mirziyoyev 27-aprel kuni ikkinchi Toshkent xalqaro investitsiya forumining yalpi majlisidagi nutqi. <https://president.uz/oz/lists/view/6223>

jihozlash borasida ko'plab ishlar amalga oshirilmoqda. 2021 yilda asosiy kapitalga investitsiyalar 239552,6 mlrd. so'mni tashkil etgan.

16–BHXS “Asosiy vositalar“ga asosan asosiy vositalarni keying baholanishi **boshlang'ich qiymat modeli** bo'yicha yoki **qayta baholash modeli bo'yicha** tan olinadi.

Aktiv sifatida tan olinganidan so'ng, asosiy vosita obyekti jamg'arilgan eskirish va qadrsizlanishdan jamg'arilgan zararlar chegirilgan holda **boshlang'ich qiymat bo'yicha** hisobga olinishi lozim.

Aktiv sifatida tan olinganidan so'ng, haqqoniy qiymati ishonchli tarzda baholanishi mumkin bo'lgan asosiy vosita obyekti keyingi jamg'arilgan eskirish va qadrsizlanishdan keying jamg'arilgan zararlarni chegirgan holda, qayta baholash sanasidagi haqqoniy qiymatni aks ettiradigan qayta **baholangan qiymatda hisobga** olinishi lozim. Hisobot davri oxirida balans qiymatini uning haqqoniy qiymatidan muhim farqlanmasligi uchun qayta baholash yetarli darajada muntazam amalga oshirilishi lozim.

Asosiy vositalarni auditorlik tekshiruvidan o'tkazish mijoz korxonada faoliyati umumiy auditning bir qismi hisoblanadi. Uning maqsadi buxgalteriya hisoboti asosiy vositalar bo'limining ishonchligi to'g'risida fikr shakllantirish va korxonada asosiy vositalar bilan bog'lik muomalalarni hisobga olish hamda soliqqa tortish uslubiyotini tashkil etishning O'zbekiston Respublikasida amal qilayotgan me'yoriy xujjatlarga muvofiqligini aniqlashdan iborat.

Asosiy vositalar auditorlik tekshiruvining muhim obyektlaridan biri bo'lib, undagi o'rganiladigan masalalar keng qamrovli va ularning barchasini quyidagicha umumlashtirish mumkin:

❖ asosiy vositalar mavjudligi va saqlanish holati ustidan nazorat o'rnatishni ta'minlash (obyektlarni asosiy vositalar qatoriga kiritishning to'g'riligi; asosiy vositalarning to'g'ri turkumlanishi; asosiy vositalar analitik hisobi va asosiy vositalar uchun moddiy javobgarlikni tashkil etish; analitik va sintetik hisob hamda hisobot ma'lumotlarining mosligi);

❖ asosiy vositalar kirimi va chiqimiga doir muomalalarni dastlabki xujjatlashtirish hamda hisobda aks ettirish; asosiy vositalar kirimi va chiqimiga doir muomalalarni sintetik hisob registrlarida aks ettirish; asosiy vositalar kirimi va chiqimiga doir muomalalarni soliqqa tortish;

❖ asosiy vositalarga amortizasiya hisoblash va hisobda aks ettirish (asosiy vositalarning foydali xizmat qilish muddatini aniqlashning to'g'riligi); amortizasiya hisoblash usullarini qo'llashning qonuniyligi va to'g'riligi; jadallashtirilgan amortizasiya usulini qo'llashning qonuniyligi; amortizasiya ajratmalari hisob-kitoblarning to'g'riligi; amortizasiya ajratmalarini hisobda aks ettirishning to'g'riligi);

❖ asosiy vositalarni tiklashni - ta'mirlash, zamonaviylashtirish va qayta jixozlashni hisobda aks ettirish (muomalalarni xujjatlarda rasmiylashtirish; ta'mirlash usullari; ta'mirlash xarajatlarini tannarxga olib borishning to'g'riligi);

asosiy vositalarni qayta jixozlash va zamonaviylashtirishga doir muomalalarni hisobga olish;

❖ asosiy vositalar korxonada buxgalteriyasidagi sintetik va analitik hisobining xolatini baxolash; belgilangan qoidalariga muvofiq korxonaning o'ziga qarashli (0110-0199 schyotlar), joriy tartibda ijaraga olingan (001-schyot) va moliyaviy lizing asosida olingan asosiy vositalarni (0310-schyot) saqlash joylarida moddiy javobgar shaxslar bo'yicha hisobga olishning tashkil etilishini baxolash;

❖ korxonaning o'ziga qarashli va moliyalanadigan lizing asosida olingan asosiy vositalar bo'yicha oylik eskirish hisoblanishining to'g'riligini tekshirish (0211-0299-schyotlar). Chunki bu ma'lumotlar realizatsiya qilinadigan maxsulot (ish, xizmat)lar tannarxining (2010,2310,2320,2510, schyotlar debeti) shakllanishi bilan bog'lik bo'lib, oqibatda korxonaning moliyaviy natijalari (balans foydasi yoki zarari)ga va budjetga to'lanadigan foyda (daromad) solig'ining miqdoriga ta'sir etadi;

❖ asosiy vositalarning sotib olinishi va hisobdan chiqarilishi xamda ularni yuridik va jismoniy shaxslardan ijaraga olish bilan bog'lik muomalalar bo'yicha soliq qonunchiligiga rioya qilinishini tekshirish;

❖ asosiy vositalarni xo'jalik va pudrat usullarida (kapital yoki joriy) ta'mirlash xarajatlarini hisobga olishning korxonada amal qilinayotgan tartibini, korxonada bir yilga qabul qilingan **hisob yuritish siyosatidan** kelib chiqqan holda baxolash va tekshirish (asosiy vositalarni ta'mirlash uchun rezervga mablag' ajratish mexanizmidan foydalanib yoki foydalanmasdan);

❖ agar auditor bilan tuzilgan shartnomada kelishilgan bo'lsa, korxonada asosiy vositalardan foydalanishni vaqt oralig'i va quvvati bo'yicha korxonaning ishlab chiqarish xususiyatlari hisobga olingan xolda tahlil qilish;

❖ asosiy vositalarni baxolash va qayta baxolash natijalarini tekshirish.

Auditor ushbu asosiy masalalarni o'rganib, ularga auditorlik hisobotining tahliliy qismida baxo berishi va yo'l qo'yilgan xatolar hamda hisobning belgilangan qoidalaridan chetga chiqish xollarini bartaraf qilish bo'yicha takliflar berishi lozim.

Asosiy vositalarni auditorlik tekshiruvidan o'tkazish maqsadi buxgalteriya hisoboti asosiy vositalar bo'limining ishonchliligi to'g'risida fikr shakllantirish va korxonada asosiy vositalar bilan bog'lik muomalalarni hisobga olish hamda soliqqa tortish uslubiyotini tashkil etishning O'zbekiston Respublikasida amal qilayotgan me'yoriy hujjatlarga hamda moliyaviy hisobotning xalqaro standartlariga muvofiqligini aniqlashdan iborat.

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ISSUES OF COLLECTING AUDIT EVIDENCE IN ENTERPRISES

Abstract: The article describes the procedure for collecting evidence in the process of conducting an audit of enterprises by auditing organizations, as well as the issues of its reflection in the report.

Key words: audit, evidence, audit activity, audit evidence, accounting, audit conclusion, audit report.

The transition of the economy to market relations requires a wide application in the organization of audit activities in our republic. Because, in addition to state and joint-stock enterprises, joint-stock companies of various forms of ownership, limited liability teams, small, rental, joint ventures, commercial banks are being established and operating. According to the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 198 of 1996 "On strengthening financial control and applying audit forms of financial control to economic life", audit should be an important direction of control. Jakhan's economic crisis proved once again that the audit is a more important support for the economy.

In order to conduct a quality audit of the company's activities in the economic crisis, it is necessary to have enough information. If the amount of information is less than the required level, it does not allow to have a complete impression of the reality being studied and to draw accurate conclusions about it. According to the "Audit evidence" model of the international auditing standards, the auditor must gather enough documentary evidence to make a reasonable opinion about the financial report.

The following factors can affect the quality of audit evidence:

- a) level of risk of providing false information
- b) the level of materiality of the item in the financial information;
- c) experience gained in previous audits;
- d) the results of the audit, fraud and errors that can be identified;
- e) type of information

The stronger the influence of these factors, the lower the corroboration of audit evidence and vice versa. Evidence obtained as a result of the auditor's direct observation and study of financial transactions is the most reliable. Also, information from independent sources, based on documents, is also reliable. Despite the fact that it is collected from the information processing system of the client's enterprise, the evidence obtained and processed by the auditor based on

the collected data is considered less powerful.

Auditors gather evidence when performing audits. An audit procedure is a specific procedure and sequence of work performed by an auditor to obtain evidence in a specific audit area. The auditor independently decides what audit procedures are necessary to gather evidence and when to perform them during the preparation of the audit program. In accordance with the national standards of audit activity of the Republic of Uzbekistan, the auditor must collect sufficient evidence based on the following:

1. inspection of internal controls;
2. checking the correctness of the reflection of account balances and transactions in accounting;
3. analytical operations.

Verification of internal control tools for compliance allows auditors to collect evidence about the effectiveness (inefficiency) of activities and actions provided for in the internal control system.

A detailed examination of the correct reflection of account balances and transactions in accounting involves studying to determine the content and errors of certain transactions. A detailed examination is usually carried out by the auditor by forming a selection set, taking into account the purpose of the examination, the planned scope of the selection and the selection of its objects.

Analytical operations are intended to determine important financial and economic indicators of the client's enterprise, unexpected and incorrectly reflected economic transactions in accounting, as well as to determine the causes of such errors and confusion.

Collected audit evidence should be reflected in the working documents of the auditor in the form of notes, reports, tables and forms on the study and assessment of the establishment of accounting and the internal control system. It is necessary to reflect the results of planning and execution of audit actions in working documents. Substantial audit procedures and analytical procedures are used to obtain sufficient and persuasive evidence. It is necessary for the auditor to reflect in the program a detailed description of the audit procedures used in checking certain sections of the accounts and reports. In this case, it is possible to use pre-developed approximate lists that reflect the content of the actions used in the verification of certain transactions. The auditor observes how this or that economic transaction is formalized with documents, as well as control over the sequence of reflecting such facts in the account registers. This allows us to assess compliance with accounting procedures, as well as the state of internal control. Confirmation is used as audit evidence to obtain information about the accuracy of balances in accounts and currency accounts, accounts with suppliers, buyers, customers, various debtors and creditors.

According to AFMS No. 50: "the audit organization must obtain written audit evidence from independent (third) parties confirming the truthfulness of the information on funds, accounts, balances of receivables and payables

accounts." Balances in checking and currency accounts are confirmed by bank statements, and the authenticity of receivables and payables is confirmed by reconciliation statements. Requests are sent to various organizations to obtain the necessary information confirming the status of accounts, terms of sales and the like.

Requests for confirmation of data are prepared on behalf of the management of the client enterprise, in which a confirmation response is requested to be sent to the auditing organization. Thus, the audit organization receives a written confirmation of the request sent by the client-enterprise to a third party to confirm the information.

If necessary, the audit organization may also directly contact the requested third party for confirmation.

If the audit organization receives a negative response or no response at all, then the client needs to apply additional audit procedures to clarify the veracity of the company's information. Taking into account the verbal description of this information from one source, the auditor cannot rely on the conclusion, that is, it is necessary to gather additional evidence. In the course of the audit, it is possible to talk with the direct performers (managers, materially responsible persons, accountants, etc.) and determine whether the job instructions have been delivered to the specific performers, and at the same time get additional evidence about the reliability or superficiality of internal control.

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IMPROVING COST ACCOUNTING IN ENTITIES PROVIDING TELEPHONE SERVICES

Abstract. In the article, proposals and recommendations on the organization of accounting for enterprises providing telephone services, the efficiency of their activities and the increase of income in enterprises have been developed.

Key words: telephone services, accounting, activity efficiency income, service, accounting, market economy.

A lot of work is being done by the state leadership to join our country to the ranks of developed countries. The 5-year strategic plan for the development of our country developed by our president is important for the further development of our country. Part of the strategic plan is aimed at economic development and liberalization. As the President noted, "Our most important priority is to further strengthen macroeconomic stability and maintain high rates of economic growth, including ensuring that the State budget is balanced at all levels, the national currency and the price level in the domestic market are stable."

The role of the service sector in the development of our economy is of particular importance. Currently, the service sector occupies a significant place in the gross domestic product of developed countries. We can see that the service sector of our country has increased by 12.5% in the past year.

Telephone services are of particular importance in the field of service provision. Development of the field of telephone services is one of today's urgent problems. Development of telephone services and improvement of their effectiveness, in turn, requires improvement of accounting. For example, the maximization of the company's profits and the minimization of expenses, the use of modern information technologies for the calculation of company data with high accuracy, the consolidation of financial reports and the control of document circulation.

In order to achieve high profitability in business entities, it is necessary to optimize the cost structure. There are different opinions about the concept of cost in different literature. Including Professor Urazov K.B. Expenses mean a decrease in the company's assets or an increase in liabilities during the reporting period.

Cost is the monetary expression of expenses related to production of

products, sale of goods and provision of services, in other words, monetary expression of expenses made to achieve the intended goal.

Based on the above tariffs, the cost of telephone services is the measurement of the cost of tangible and intangible assets and the emergence of liabilities for the provision of telephone services.

The costs of telephone services can be divided into several types depending on their characteristics. According to the general expenses of the enterprise, it is possible to divide the costs included in the cost of services and those that are not included in the cost.

Costs included in the cost of services are the monetary expression of all economic and social resources spent on services provided to customers. These include lease fees for communication channels, rent for locations where communication antennas are located, wages paid to employees directly serving customers, amortization of fixed assets involved in the service process, inventories used in service, sim cards and other expenses..

According to the inclusion in the cost of services, they are divided into direct and indirect costs.

Direct expenses are expenses that are directly included in the cost of telephone services. These include the rent of communication channels for telephone conversations, the cost of Internet speed purchased for connecting to the Internet to customers, and other costs that are directly related to the specific type of services.

Indirect costs are costs that cannot be included in the cost of a specific service, but are included in the cost of products through allocation. We can include expenses that are transferred between several types of telephone services. These include the rent of communication antennae locations, amortization of fixed assets participating in service provision, wages of operators participating in service provision, uniform social payments calculated in relation to wages, and other costs incurred for service provision.

To reduce the costs of telephone services, it is advisable to implement the following:

- When renting communication channels, it is necessary to take into account the location of the regions. The shorter the length of the communication channel, the lower the rent;

- When placing communication antennas, it is necessary to take into account the needs of the regions. In areas with a large number of users of telephone services, it is necessary to place communication antennas more densely, in areas with a smaller number of users, it is advisable to place communication antennas further apart. In addition, the use of long-distance antennas allows to reduce the cost of their rental;

- Depending on the number of Internet users, it is necessary to purchase an alternative Internet speed option. At the same time, the quality level should not be lowered;

□ It is necessary to increase the number of customers by reducing the cost of enterprise services. Reduced service fees can be compensated by increasing the number of customers;

□ The state of customer accounts and the implementation of accounting books that occur in them through modern accounting software allows to achieve high accuracy in accounting books.

□ To increase income from Internet services, it is necessary to establish cooperation with social networks;

□ Choosing the most optimal method using various methods in calculating the cost of services;

□ Overspending of costs that are not included in the cost of the product;

□ To improve the circulation of documents in enterprises and conduct their control regularly.

Organization of accounting in enterprises providing telephone services, taking into account the above points, serves to increase the efficiency of their activities and the income of enterprises.

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THE ROLE OF INVESTMENTS IN SERVICE ENTERPRISES

Abstract. In the current period, one of the important pillars of structural changes in the economy and the improvement of the quality of services provided is the investment process.

Key words: service, investment, economy, information, service enterprises, market.

The improvement of economic relations in the development of all branches of the economy, in particular, service industries, is one of the important factors of the socio-economic stability of the country.

Economic relations - each person enters into various relations with other people in order to satisfy their material needs.

So, economic relations in service provision is the way each person, group of people, enterprises, and the state enter into various relations with other service-providing entities in order to satisfy their material needs.

Today, the increasing number of service industries in our country requires improvement of economic relations in order to achieve the efficiency of services. Economic relations in communication and information services between service sectors in our republic are as follows:

- relations in the production process of information products;
- relations between the entity and the client regarding the use and management of information resources and products;
- relations in the process of distribution of information resources and products between clients;
- relationships in the process of selling information resources, products and services to customers;
- use of information resources, products and services and relationships in the process of their consumption. The service sector is the most important source and factor of development in all countries. World experience shows that this industry takes a leading position in forming the gross domestic product, providing employment, and improving people's well-being.

Economic relations in the provision of services cover the total relations associated with the economic activity of people in the processes of production, exchange, distribution and consumption of services.

It can be said that economic relations in the provision of services are relations that arise between entities providing repeated services and consumers

for the realization of economic interests. Each participant of the service process first of all strives to satisfy his economic interest in the service and, accordingly, implements his relations with other participants using specific tools, levers, and methods.

Economic interests in the provision of services form the core of economic relations in the form of perceived objective needs. The content and nature of economic relations in the provision of services will depend on the form and whose interests they represent. It can be the economic interests of a single person, a group of people, a community and the whole society. Depending on the level of the service structure, it is divided into the interests of individual enterprises, industries, regions, and groups of countries.

In many of his speeches, the president also touches on the service sector. For example, in the report of the meeting of the Cabinet of Ministers dedicated to the results of socio-economic development of our country in 2014 and the most important priorities of the economic program for 2015, "... in 2014, the volume of market services increased by 15.7%, and their share in the GDP increased from 53 percent to 54 percent. "Today, more than 50 percent of the population employed in the economy work in this sector."

Today, we can see that the structure of the service sector is changing radically. Services based on modern high technologies, such as banking services, communication, Internet, cable TV communication, repair and maintenance of cars and technological equipment, are becoming more and more popular.

In the current period, one of the important pillars of structural changes in the economy and the improvement of the quality of services provided is the investment process. If we observe the economic development in the sectors of our economy where the process of investment continues continuously, we can see that the economic growth has decreased in the sectors where the volume of investment has decreased.

In the years of independence, the amount of investments in our country has exceeded 190 billion dollars, and more than 65 billion dollars of these funds are foreign investments. In 2014, the volume of investments attracted to our economy increased by 10.9% and amounted to 14 billion 600 million dollars in US dollars. More than 21.2 percent of the total capital investments or more than 3 billion dollars were made up of foreign investments and loans. Three quarters of them are foreign direct investments. We can see the active participation of direct private investments from the enterprises' own funds in the implementation of the investment program year after year. Last year alone, the volume of such investments increased by 10.3% and amounted to 4 billion 300 million dollars, or about 30% of the total volume of investments.

Investment activities of commercial banks also expanded last year. They directed 1 billion 700 million dollars or 20% more investments compared to 2013. More than 73 percent of the total investments were spent on the

production sector, and almost 40 percent were spent on the purchase of machines and equipment.

The peculiarity of the investment policy implemented in Uzbekistan is manifested in the fact that priority is given to investment projects aimed at the organization of new productions based on high technologies, which ensure deep processing of local raw materials.

From the data in the table, we can see that investment projects in the service sector are also developing in our country.

We believe that it is appropriate to carry out the following activities to increase the efficiency of the use of investments in service enterprises:

- Arousing the interest of foreign investors in our country, creating favorable conditions for foreign investors;
- To attract more direct foreign investments;
- Organization of service enterprises in the form of joint stock companies and attracting investments through shares;
- Reducing the tax burden on investors of newly established service enterprises;
- Stimulation of investments in service enterprises in rural areas.

In conclusion, it can be said that investments play an important role in the development of service enterprises in our country, updating production capacities, increasing export potential, filling the consumer market with high-quality domestic products, and improving the quality of society's life.

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IMPROVEMENT OF ACCOUNTING IN THE FIELD OF COMMUNICATION AND INFORMATION SERVICES

Abstract. The article reveals the specific features of the field of communication and information services and the problems of their calculation.

Key words: communication, information, internet, accounting, reporting, service, telecommunication.

The field of communication and information services is a structural division of the economy that has its own characteristics and differs from other sectors in various aspects. These specific features and differences are in the content and essence of information and information services, in the techniques and technology of their presentation, in the types of products created, in the uniqueness of recognizing the income from the sale of these products, in their formalization with relevant documents, in the composition of the expenses incurred for the services provided, their cost. It is clearly manifested in the formation, the reflection of account information in the relevant accounts and the relevant articles of the report, in calculations with customers, the uniqueness of the state policy on taxation of industry entities and other aspects. Features and differences in these and other aspects indicate, on the one hand, that entities providing communication and information services are unique accounting units, and on the other hand, that these entities have a unique accounting system that embodies the characteristics of the industry. The priority of the development of the field of communication and information services in our republic makes it an objective necessity to constantly improve accounting, which is an important pillar of management in the subjects of this field, to conduct an in-depth study of existing problems, and to scientifically substantiate the ways of solving them.

It should be noted that the theoretical, methodological and organizational problems of accounting in the field of communication and information services are not sufficiently researched in our republic, and they are not sufficiently covered in periodical literature. A practical study of the current state of accounting in the subjects of the field of communication and information services shows that there are a number of actual problems that await their solution. Below we briefly touch on some of these problems and ways to solve them.

One of the most important and urgent problems is the creation of a comprehensive classification basis of communication and information services

as accounting objects. At present, the basis of classification of communication and information services as accounting objects is not specifically defined in the accounting regulations in force in our republic. The basis of classification of these services as accounting objects and their accounting procedures are not sufficiently disclosed in accounting literature.

Each category and type of communication and information services implemented in a specific space and time has its own definition and description. Most of them are listed in the aforementioned legal documents. Based on these definitions and descriptions, we believe that communication and information services, which are considered accounting objects, should be given tariffs as activities of specially specialized enterprises, economic processes and operations carried out in space and time. For example, we believe that it would be useful to provide the following definitions in accounting regulations and special literature.

Postal communication services are the activities of postal operators or providers of providing postal, courier and other universal services for a fee to customers.

Postal services are services provided to customers for sending and delivering (handover) postal items, as well as postal money transfers.

Courier services are services provided to customers regarding the sending and delivery of courier shipments, including international courier shipments.

Universal services - postal services provided to customers at reasonable prices within the Republic of Uzbekistan and of a quality that meets the specified requirements, such as postal services for the sending and delivery (handover) of leaflets, letters, banners and small packages to such users at reasonable prices within the Republic of Uzbekistan, as well as to the blind and postal services provided to institutions for the blind to meet their needs by exchanging secograms.

Telecommunication services are activities of operators and providers related to reception, transmission and processing of signals and other types of information through telecommunication networks.

A telecommunications network means a set of telecommunications means that provide one or more types of transmissions, such as telephone, telegraph, facsimile, data transmission and other types of documentary messages, television and radio broadcasting programs.

Telephone communication services - services related to the provision of conversations to customers through mobile and fixed handsets connected to telecommunication networks on condition of payment.

Television services are services that provide video broadcasts of various contents to users through telecommunication networks.

Broadcasting services are services that provide audio broadcasts of various contents to users through telecommunication networks.

Telegraphic services are services that provide transmission, reception and delivery of messages of various contents to users through telecommunication

networks.

Facsimile transmission services are services that provide transmission, reception and delivery of written messages of various contents to users through fixed facsimile transmission devices connected to telecommunication networks.

Internet services are services that provide users with the transmission, reception and delivery of written and visual information of various contents, as well as communication, through modern computer devices connected to telecommunication networks.

Communication and telecommunication services are provided through their operators or providers, as mentioned above.

Operators of communication and telecommunication services are legal entities that own these areas based on property rights or other material rights and have the right to provide the above-mentioned services as the main type of activity.

Communication and telecommunication service providers are legal entities that provide users with these relevant services through the networks of communication and telecommunication service operators.

Both communication and telecommunication services, as mentioned above, are aimed at a common goal, that is, to meet the needs of users (legal entities and individuals) for information. Therefore, communication and telecommunication services can be recognized as integrated information services and can be defined as follows.

Information services are activities aimed at satisfying the information needs of legal entities and individuals using information resources, information technologies and information systems of communication and telecommunication operators or providers on the condition of payment.

In our opinion, solving the above-mentioned urgent problems of accounting in the field of communication and information services, adopting special regulatory documents related to them, as well as widely covering the features of accounting in this field in textbooks and training manuals will contribute to the sustainable development of this branch of the economy in our republic, as well as for this sector. enables training of qualified personnel.

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THE ROLE OF TELEPHONE SERVICES AS AN OBJECT OF ACCOUNTING

Abstract. The article reveals the specific features of the field of communication and information services and the problems of their calculation.

Key words: service, telephone services, accounting, reporting, telecommunication, communication, information, internet.

Today, the development of most industries is largely determined by how effectively the information supply is organized. New information and telecommunication technologies play a decisive role in many sectors of the economy. The competitiveness of individual companies and the national economy, the attractiveness of the country for domestic and foreign investors largely depends on the level of information infrastructure development. The President of the Republic of Uzbekistan also mentions communication services in many of his speeches. For example, in the report dedicated to the end of 2015, they stated as follows: "We must not forget that the development of information and communication technologies affects the country's competitiveness, allows to collect a large amount of information and generalize it, and opens wide opportunities for organizing management at a strategic level."

Special attention is paid to communication services in our country. Changes in the management of the economy, the transition to market relations have a great impact on the organization and conduct of accounting. The field of communication in Uzbekistan is divided into branches such as postal communication, telephone (local, long-distance, international), telegraphic communication, radio broadcasting, television, press distribution. Communication is a component of the economic infrastructure of the Republic of Uzbekistan and ensures the satisfaction of the needs of the population, economic entities, government agencies for the transmission and reception of mail, telephone, telegraph, radio and other types of information, as well as the delivery of items sent through the communication network. Communication plays an important role in disseminating mass information as well as managing the economy. In the Republic of Uzbekistan, communication companies provide post, telegraph and local, long-distance, international telephone communication services to the population and economic sectors, as well as provide technical means for radio communication, radio broadcasting and television in the republic. Communication complex - press distribution, cellular (radiotelephone)

communication, electrical communication, communication through space satellites play a big role in the life of the republic. There are departmental internal communication networks (communication tools directly owned by some ministries, organizations and mines, factories, farms). The share of communication services in the total volume of paid services to the population in Uzbekistan is about 5%. In 2012, the "Boysun-Denov" and "Urgut-Shahrisabz" optical fiber communication lines with a length of more than 180 km were launched as part of the planned investment projects for the development and modernization of telecommunication networks.

The first 200-number telephone exchange in general use in Uzbekistan was launched in Tashkent on September 15, 1904. The telephone network was single-wire, and the second conductor did the job. By 1924, the capacity of telephone stations was 1700 numbers. There are more than 1.5 million phone numbers in the public networks of Uzbekistan. 50% of urban households (70% in Tashkent city) have home telephones. More than 310,000 telephones are installed in 226,000 households. 87% of the telephone network in the republic is made up of stations with a coordinate and mechanical system (there are more than 1200 stations in the republic).

Quasielectronic and electronic have 12 thousand numbers. 6% of local networks, 13% of long-distance telephones are equipped with numbers.

The following are the main directions of development of communication services in our country.

1. Improving the quality of communication products;
2. Improving the length and quality of intercity telephone channels;
3. Increasing the size (capacity) of telephone stations in cities and rural areas;
4. Increasing the number and capacity of television stations;
5. Increasing the number of complex mechanized communication enterprises;

The President of the Republic of Uzbekistan Islam Karimov's report at the meeting of the Cabinet of Ministers dedicated to the results of socio-economic development of our country in 2014 and the most important priority directions of the economic program for 2015 focused on the current tasks and future plans for the industry in 2015. In particular, taking into account that there is a great potential for the development of the field of communication services in rural areas, it is necessary to increase the volume of service provision, further increase the technical possibilities of using the Internet, expand broadband optical networks and continue the construction of optical fiber communication networks, all regions, including remote and relevant tasks were defined in connection with the completion of the transfer of remote areas to digital television.

The tasks of accounting in the operation of telephone services include the following: accounting for fixed assets, accounting for material assets,

accounting for labor and wages, accounting for finished products, accounting for financial accounting operations, accounting for production costs, compilation of aggregate accounts and reports. He put forward new requirements in the creation of local computer networks in enterprises, the organization of an information base and the formation of a complex of economic tasks.

The possibilities of creating a system of data distribution databases, exchanging information between different users, automatic formation of initial documents on the computer, and cross-task sets of management issues have appeared.

It is advisable to implement the following in order to improve accounting in enterprises providing telephone services:

- Development of a special accounting policy based on the nature of enterprises providing telephone services;
- Development of a plan of working accounts based on the nature of enterprises providing telephone services;
- Improvement of document circulation system;
- Accounting for the cost of services using different calculation methods;
- Continuous control of the composition of other expenses of enterprises providing telephone services.

As we have already said, it is necessary to develop a special accounting policy based on the nature of telephone service enterprises. All telephone service enterprises have the same shareholding and management accounts, and the company can maintain the necessary accounts.

Based on the nature of telephone service companies, when developing a plan of working accounts, for example: by making some changes to the accounting accounts, and through these accounts, synthetic accounts can be opened. Alternatively, synthetic accounts can be opened without changing the general ledger accounts.

In order to improve the document circulation system, it is necessary to create a system of document distribution bases in enterprises providing telephone services, to exchange documents in the form of information between different users, to create opportunities for automatic formation of initial documents on a computer, and to create inter-task sets of management issues.

Accounting for the cost of services using various calculation methods; in this case, if we use the methods used in calculating the cost of products in service enterprises, that is, if we take it in relation to communication enterprises.

It is necessary to develop a function to constantly control the composition of other expenses of companies providing telephone services: for example, the composition of expenses and income related to the activity of the enterprise "Uztelekom JSC" is constantly changing. It would be appropriate if there was a function point section in the accounting of separate communication enterprises.

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SUG'URTA TASHKILOTLARI AUDITINI TAKOMILLASHTIRISH

Annotatsiya. Maqolada sug'urta tashkilotlarida auditning xalqaro standartlari asosida auditorlik tekshiruvlarini tashkil etish, o'tkazish hamda uni yakunlash bosqichlari ochib berilgan.

Kalit so'zlar: sug'urta faoliyati, sug'urta audit, xalqaro standart, audit bosqichlari, audit o'tkazish, audit ketma-ketligi.

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IMPROVING THE AUDIT OF INSURANCE ORGANIZATIONS

Abstract. The article describes the stages of organizing, conducting and completing audits of insurance organizations based on international audit standards.

Key words: insurance activity, insurance audit, international standard, audit stages, audit, audit sequence.

Auditorlik tashkilotlari faoliyatining qonuniy-me'yoriy asoslari tarkibida auditorlik standartlari muhim o'rin tutib, u ushbu kasb bilan shug'ullanishning muayyan me'yorlarini belgilab beradi. Shu boisdan ham respublikamizda auditning milliy standartlarini ishlab chiqishga alohida e'tibor qaratilmoqda.

Auditning milliy standartlarini ishlab chiqishda xalqaro standartlarga tayanilmoqda. Respublikamizda ishlab chiqilayotgan auditning milliy standartlari, avvalo, O'zbekistonda shakllangan iqtisodiy madaniyat va xo'jalik yuritish uslubiga mos kelishi lozim.

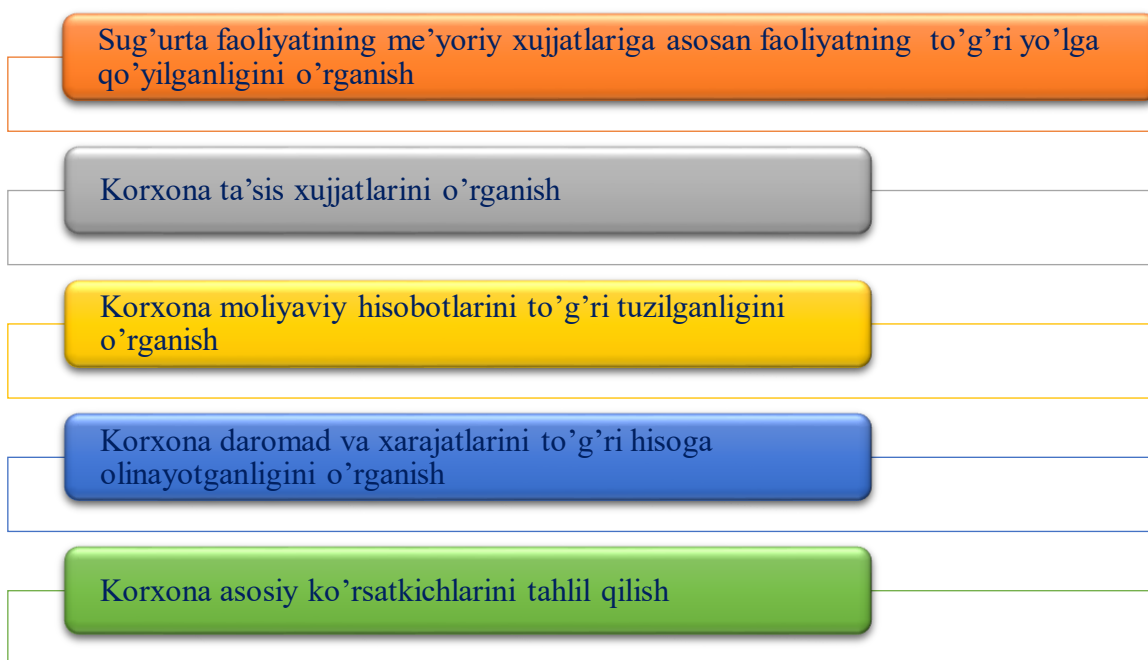
Mamlakatimizda raqamli iqtisodiyotni rivojlantirish borasida ko'pgina ishlar olib borilmoqda. Iqtisodiyotning turli sohalarini jadal sur'atlar bilan rivojlanishi o'z navbatida sug'urta faoliyatida turli risklarning paydo bo'lish tezligini ham oshirib yuboradi. Zero, har qanday rivojlanish yangi-yangi noaniqliklar paydo bo'lishini oshirib yuboradi. Rivojlangan davlatlar tajribasiga ko'ra, xo'jalik yurituvchi subyektlar uchun risklarni sug'urtalash eng to'g'ri amallardan biri bo'lib hisoblanadi. Gap shundaki, aynan sug'urtalash boshqa usullarga qaraganda kam xarajat talab etadi va salbiy oqibatlarni qoplash imkonini beradi, yana shuni alohida ta'kidlash joizki, foydalanish uchun juda qulay hisoblanadi.

Sug'urtani faoliyat sifatida xususiyati shundaki u ijtimoiy subyektlarni (aloxida fuqarolar, guruhlar, kollektivlar, korxonalar va tashkilotlar va umuman olganda jamiyat) tabiiy ofatlar, xujalik va ijtimoiy xodisalarning ko'zda tutilmagan va negativ ta'siri oqibatida ularga yetkaziladigan mulkiy va moliyaviy zarardan ximoyalashga qaratilgan. Shu sababdan ham sug'urta faoliyati auditi o'ziga xos xususiyatlarga ega.

Sug'urta faoliyatini auditorlik tekshiruvdan o'tkazishning maqsadi hisobot ko'rsatkichlarining ishonchliligini va xarajatlar bilan bog'liq muomalalar hisobi va soliqqa tortish uslubining O'zbekiston Respublikasida amal qilayotgan qonunchilik hamda me'yoriy hujjatlarga muvofiqligini aniqlash lozim. Ushbu maqsadga muomalalar mohiyatini, hamda nazorat tuzulmasi va buxgalteriya hisobi tizimini tekshiruvdan o'tkazish va risklarni baholash orqali erishiladi.

Sug'urta tashkilotlarida samarasiz xarajatlarni vujudga kelishi, talon taroj qilinishi mazkur soha subyektlarida pirovardida zarar ko'rishlariga olib keladi. Zarar ko'rish, tabiiy holda, sug'urta tashkilotlarining moliyaviy ahvolini yomonlashuviga, qolaversa sinishiga olib kelishi mumkin. Aynan shu holga tushmaslik uchun sug'urta tashkilotlari rahbarlari barcha amalga oshirilayotgan xarajatlarni, ishlab chiqarish jarayonlari, ulardan olinayotgan daromadlar, qilinayotgan sarflar va boshqa ko'rsatkichlar to'g'risida real axborotlarga ega bo'lishlari lozim. Bunday axborotlar boshqaruv organi rahbarlari va xodimlariga tegishli qarorlarni qabul qilishlariga imkon beradi.

Sug'urta faoliyati auditining maqsadidan kelib chiqib bir qancha vazifalarni belgilab olishimiz mumkin.



1-rasm. Sug'urta faoliyati auditining vazifalari

Sug'urta tashkilotlari faoliyatini miqdor va sifat jihatdan ifodalovchi ko'rsatkichlar to'g'risidagi axborotlar realligi tashqi foydalanuvchilar uchun o'ta muhim. Bunday axborotlardan tashqi foydalanuvchilar safi juda ham keng va ko'pdir. Eng avvalambor, ular ichida tashqi va ichki investorlar turadi. Investorlar, o'zlari kiritgan investisiyalarni talon-taroj bo'lib ketishiga yo'l qo'ymaydilar. Sug'urta tashkilotlari faoliyati to'g'risida real axborotlarga davlat nazorat organlari bevosita manfaatdordir. Chunki ushbu faoliyat natijalari bevosita soliq to'lovlariga o'z ta'sirini o'tkazmasdan qolmaydi. Davlat garanti asosida turli investision loyihalarga kiritilgan chet el sarmoyalari uchun davlat javob berishligi sababli sug'urta xizmatlarini takomillashtirishga yo'naltirayotgan mablag'lardan oqilona foydalanish albatta davlat organlari tomonidan nazorat qilinadi. Yuqoridagilarning barchasi sug'urta tashkilotlarida ham ichki, ham tashqi axborot foydalanuvchilarning xolis tashqi auditorlik tekshiruvlaridan foydalanishlardan manfaatdor ekanligidan darak beradi.

Operatsion va moliyaviy faoliyat auditining auditorlik hisoboti 700-son AXS «Moliyaviy hisobotlar to'g'risida fikr hosil qilish va hisobot (xulosa) berish»ga muvofiq tuziladi.

Ushbu Auditning Xalqaro Standarti (AXS)da auditorning moliyaviy hisobotlar bo'yicha fikrni hosil qilish uchun javobgarligi ko'rib chiqiladi. Shuningdek unda moliyaviy hisobotlar auditini o'tkazish natijasida chiqariladigan auditorlik hisoboti (xulosasi)ning shakli va mazmuniga tavsif beriladi.

Ushbu AXS auditorlik hisoboti (xulosasi)da izchillikka rioya qilishni amr etadi. AXSga muvofiq audit o'tkazishda auditorlik hisoboti (xulosasi)dagi izchillik jahon bozorida unga nisbatan ishonchni ta'minlaydi, dunyo miqyosida

e'tirof etilgan standartlarga muvofiq o'tkazilgan auditorlik tekshiruvini osongina aniqlash uchun imkoniyat yaratadi. Shuningdek bu g'ayrioddiy vaziyatlar yuzaga kelganda foydalanuvchi ularni tushinishi va aniqlashini osonlashtirishga ham yordam beradi.

Auditorlik hisobotida operatsion va moliyaviy faoliyat auditiga doir barcha korxonalar hamda tekshiruv materiallari tahliliy jadvallar ko'rinishidagi ishchi hujjatlar bilan rasmiylashtiriladi. Ushbu jadvallar auditorlik hisoboti matni ichida yoki unga ilova tariqasida beriladi. Jadvallar (ilovalar)ning barchasi o'z tartib raqamiga ega bo'lishi lozim.

700- son AXSga muvofiq auditorlik tashkiloti tuzilgan auditorlik hisoboti uchun qonun hujjatlariga muvofiq javobgar hisoblanadi. Shuningdek, auditorlik hisobotidagi axborotlar maxfiy hisoblanadi va uni oshkor etish mumkin emas. Ushbu axborotlarga aloqador shaxslar axborotlarni oshkor qilganligi uchun qonunchilikka muvofiq javobgarlikka tortiladi.

Sug'urta korxonalarida faoliyat yuritish davomida quyidagi vujidga kelishi mumkin bo'lgan kamchiliklarga etibor qaratishi lozim:

- sug'urta shartnomalarini tuzishda jamiyat tomonidan o'rnatilgan tartiblarga qat'iy rioya qilish;

- sug'urta shartnomalarini tuzishda jamiyatda tasdiqlangan namunaviy shartnomalarning aktual (yangi na'muna) shaklidan foydalanishni yo'lga qo'yish;

- sug'urta shartnomalarini tuzish bo'yicha mavjud kamchiliklar, ya'ni ma'lumotlar to'liq va aniq yozilishi, hisobot monitoringlarini aniq va to'liq ma'lumotlar kiritib borish hamda ularda mas'ul xodimlar imzolarining bo'lishini ta'minlash;

- har bir sug'urta shartnomasi bo'yicha yig'ma jildlarni yuritish va ularda hujjatlar to'plamining bo'lishini hamda ularning to'liqligini ta'minlash hamda sug'urta ish jildlarida hujjatlar ro'yxatini (opis) tuzib borilishini ta'minlash zarur;

- sug'urtaning umumiy yo'nalishlari bo'yicha yuritiladigan jurnal va kitoblarning o'rnatilgan tartiblarda yuritilishini ta'minlash;

- filial sug'urta bo'limlari to'laqonli faoliyatini tashkil etish, ularning ishlarini jonlantirish, vakant bo'lgan shtatlariga malakali va tajribali xodimlarni ishga qabul qilish hamda ulardan bo'linma daromad va xarajatlari mutanosibligini ta'minlash bo'yicha aniq tadbirlarni belgilab olish;

- filialda mavjud hisobotlar va tegishli jurnallardagi ma'lumotlarni o'rnatilgan tartibda to'liq va belgilangan muddatlarda yuritilishini ta'minlash.

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KASR TARTIBLI DIFFERENSIAL OPERATOR ISHTIROK ETGAN INTEGRO-DIFFERENSIAL TENGLAMALAR UCHUN INTEGRAL SHARTLI MASALALAR

Annotatsiya. Ushbu maqolada kasr tartibli differensial operator qatnashgan integro-differensial tenglama uchun ikkinchi tur integral shartli masala o'rganilgan.

Kalit so'zlar: tenglama, chegaraviy shartlar, chegaralangan va bo'lakli uzluksiz bo'lgan ma'lum funksiyalar, uzluksiz ma'lum funksiyalar, ikkinchi tur Fredholm integral tenglamasi.

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FRACTIONAL DIFFERENTIAL OPERATOR PARTICIPATION FOR INTEGRO-DIFFERENTIAL EQUATIONS INTEGRAL CONDITIONAL PROBLEMS

Abstract. In this article, the integral conditional problem of the second type for the integro-differential equation involving a fractional differential operator is studied.

Key words: equation, boundary conditions, certain bounded and piecewise continuous functions, certain continuous functions, Fredholm integral equation of the second kind.

1-masala.

$$y''(x) + p_1(x)y'(x) + p_2(x)y(x) + p_3(x)D_{ax}^\alpha \omega(x)y(x) = f(x),$$
$$x \in (a, b) \quad (1)$$

tenglamaning $[a, b]$ segmentda aniqlangan, uzluksiz va

$$y(a) = k_1, \quad y'(b) + hy(b) = h \int_{\alpha}^{\beta} y(t) dt + k_2 \quad (2)$$

shartlarni qanoatlantiruvchi yechimi topilsin, bu yerda $k_1, k_2, h, \alpha, \beta$ - berilgan sonlar bo'lib, $a \leq \alpha < \beta \leq b$.

(2) dan ko'rinib turibdiki $h = 0$ da 1-masaladan

$$y(a) = k_1, \quad y'(b) = k_2 \quad (3)$$

chegaraviy shartlarni qanoatlantiruvchi masala kelib chiqadi. Agar $0 < |h| \leq 1$ va $a < \alpha < \beta < b$ bo'lsa, (2) shartlarning ikkinchisini undagi integralga o'rta qiymat haqidagi teoremani tatbiq qilib, $y'(b) + hy(\xi) = k_2$ ko'rinishda yozib olish mumkin bo'ladi, bu yerda ξ - $[a, b]$ segmentdagi qandaydir tayinlangan son. Demak, bu holda, 1-masala

$$y(a) = k_1, \quad y'(b) + hy(\xi) = k_2 \quad (4)$$

shartlarni qanoatlantiruvchi yechimi topilganidek o'rganiladi. $0 < |q| < 1$ va $[\alpha, \beta] = [a, b]$ bo'lgan holda ham 1-masala 4-shartga keltirib, o'rganiladi.

Yuqoridagilarni e'tiborga olgan holda 1-masalani $h = 1, \alpha = a, \beta = b$ bo'lgan holda, ya'ni (2) shartlar

$$y(a) = k_1, \quad y'(b) + y(b) = \int_a^b y(t) dt + k_2 \quad (5)$$

ko'rinishga ega bo'lgan holda o'rganamiz.

Bu masalaning yechimi mavjud va yagonaligini ko'rsatish uchun xuddi 3-shartdagi kabi, (1) tenglamani $[a, x]$ oraliqda ikki marta integrallab,

$$y'(x) + p_1(x)y(x) + \int_a^x \left\{ p_2(t) - p_1'(t) + \frac{\omega(t)}{\Gamma(1-\alpha)} \left[p_3(x)(x-t)^{-\alpha} - \int_t^x p_3'(z)(z-t)^{-\alpha} dz \right] \right\} y(t) dt = \int_a^x f(t) dt + y'(a) + k_1 p_1(a), \quad (6)$$

va

$$\begin{aligned}
& y(x) + \int_a^x \left\{ p_1(t) + [p_2(t) - p_1'(t)](x-t) + \right. \\
& \left. + \frac{\omega(t)}{\Gamma(1-\alpha)} \int_t^x (\xi-t)^{-\alpha} [p_3(\xi) - p_3'(\xi)(x-\xi)] d\xi \right\} y(t) dt = \\
& = \int_a^x (x-t) f(t) dt + y'(a)(x-a) + k_1 p_1(a)(x-a) + k_1
\end{aligned} \quad (7)$$

tengliklarga ega bo'lamiz. (6) va (7) tengliklarni quyidagicha yozib olamiz;

$$\begin{aligned}
& y(x) = - \int_a^x \left\{ p_1(t) + [p_2(t) - p_1'(t)](x-t) + \right. \\
& \left. + \frac{\omega(t)}{\Gamma(1-\alpha)} \int_t^x (\xi-t)^{-\alpha} [p_3(\xi) - p_3'(\xi)(x-\xi)] d\xi \right\} y(t) dt + \\
& + \int_a^x (x-t) f(t) dt + y'(a)(x-a) + k_1 p_1(a)(x-a) + k_1, \\
& y'(x) = -p_1(x) y(x) - \int_a^x \left\{ p_2(t) - p_1'(t) + \frac{\omega(t)}{\Gamma(1-\alpha)} [p_3(x)(x-t)^{-\alpha} - \right. \\
& \left. - \int_t^x p_3'(z)(z-t)^{-\alpha} dz] \right\} y(t) dt + \int_a^x f(t) dt + y'(a) + k_1 p_1(a).
\end{aligned}$$

Bulardan quyidagiga ega bo'lamiz:

$$y(x) = \int_a^x K_2(x,t) y(t) dt + f_2(x) + y'(a)(x-a), \quad (8)$$

$$y'(x) = -p_1(x) y(x) - \int_a^x K_1(x,t) y(t) dt + f_1(x) + y'(a), \quad (9)$$

bu yerda

$$\begin{aligned}
f_1(x) &= \int_a^x f(t) dt + k_1 p_1(a), \quad f_2(x) = \int_a^x (x-t) f(t) dt + k_1 p_1(a)(x-a) + k_1, \\
K_1(x,t) &= p_1(t) + [p_2(t) - p_1'(t)](x-t) + \\
& + \frac{\omega(t)}{\Gamma(1-\alpha)} \int_t^x (\xi-t)^{-\alpha} [p_3(\xi) - p_3'(\xi)(x-\xi)] d\xi, \\
K_2(x,t) &= -p_1(t) + [p_2(t) - p_1'(t)](x-t) - \\
& - \frac{\omega(t)}{\Gamma(1-\alpha)} \int_t^x (\xi-t)^{-\alpha} [p_3(\xi) - p_3'(\xi)(x-\xi)] d\xi.
\end{aligned}$$

$K_1(x,t), K_2(x,t) - \{(x,t): a \leq x \leq b\}$ to'rtburchakda chegaralangan va bo'lakli uzluksiz bo'lgan ma'lum funksiyalar, $f_1(x), f_2(x)$ esa $[a,b]$ da uzluksiz ma'lum funksiyalar.

(8) dan quyidagini topamiz:

$$\int_a^b y(t) dt = \int_a^b \int_a^b K_2(x,t) y(t) dt + \int_a^b f_2(t) dt + \frac{1}{2} y'(a)(b-a)^2.$$

Buni va

(8) va (9) tengliklarda $x=b$ deb,

$$y'(b) = -p_1(b)y(b) - \int_a^b K_1(b,t)y(t)dt + f_1(b) + y'(a), \quad (10)$$

$$y(b) = \int_a^b K_2(b,t)y(t)dt + f_2(b) + y'(a)(b-a), \quad (11)$$

tengliklarni topamiz. (10) va (11) ni (5) shartga qo'yib,

$$\begin{aligned} & y'(a) \cdot \{(b-a)[-p_1(b)+1]+1\} = \\ & = -[-p_1(b)+1] \cdot \int_a^b K_2(b,t)y(t)dt + \int_a^b K_1(b,t)y(t)dt - \\ & - f_2(b)[-p_1(b)+1] - f_1(b) + \int_a^b y(t)dt + k_2 \end{aligned}$$

tenglikka ega bo'lamiz.

Agar $(b-a)[-p_1(b)+1]+1 \neq 0$ bo'lsa $y'(a)$ oxirgi tenglikdan bir qiymatli topiladi

$$y'(a) = \left\{ -[-p_1(b)+1] \cdot \int_a^b K_2(b,t)y(t)dt + \int_a^b K_1(b,t)y(t)dt - \right. \\ \left. - f_2(b)[-p_1(b)+1] - f_1(b) + \int_a^b y(t)dt + k_2 \right\} \cdot \frac{1}{(b-a)[-p_1(b)+1]+1}.$$

Uni (8) ga qo'yib,

$$y(x) = \int_a^x K_2(x,t)y(t)dt + f_2(x) + \left\{ -[-p_1(b)+1] \cdot \int_a^b K_2(b,t)y(t)dt + \int_a^b K_1(b,t)y(t)dt - \right. \\ \left. - f_2(b)[-p_1(b)+1] - f_1(b) + \int_a^b y(t)dt + k_2 \right\} \cdot \frac{x-a}{(b-a)[-p_1(b)+1]+1}$$

(12) $y(x)$ ga nisbatan ikkinchi tur Fredholm integral tenglamasiga ega bo'lamiz.

Agar berilganlarga qo'yilgan $f(x) \in C[a, b]$, $p_1(x) \in C^1[a, b]$, $p_2(x), p_3(x) \in C^2[a, b]$ shartlarda $|K_2(x, t)| < 1$ bo'lsa, (12) tenglama va, demak, 1-masala yagona yechimga ega bo'ladi.

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PATHOLOGICAL MECHANISMS OF CHANGES IN THE AMOUNT OF LEUKOCYTES IN THE BLOOD

Annotation. An elevated white blood cell count has many potential etiologies, including malignant and nonmalignant causes. It is important to use age- and pregnancy-specific normal ranges for the white blood cell count. A repeat complete blood count with peripheral smear may provide helpful information, such as types and maturity of white blood cells, uniformity of white blood cells, and toxic granulations. The leukocyte differential may show eosinophilia in parasitic or allergic conditions, or it may reveal lymphocytosis in childhood viral illnesses.

Key words: Leukocytosis, intravascular, trauma, blood, neutrophils.

Leukocytosis is a common sign of infection, particularly bacterial, and should prompt physicians to identify other signs and symptoms of infection. The peripheral white blood cell count can double within hours after certain stimuli because of the large bone marrow storage and intravascularly margined pools of neutrophils. Stressors capable of causing an acute leukocytosis include surgery, exercise, trauma, and emotional stress. Other nonmalignant etiologies of leukocytosis include certain medications, asplenia, smoking, obesity, and chronic inflammatory conditions. Symptoms suggestive of a hematologic malignancy include fever, weight loss, bruising, or fatigue. If malignancy cannot be excluded or another more likely cause is not suspected, referral to a hematologist/oncologist is indicated.

Leukocytosis, often defined as an elevated white blood cell (WBC) count greater than 11,000 per mm³ (11.0×10^9 per L) in nonpregnant adults, is a relatively common finding with a wide differential. It is important for clinicians to be able to distinguish malignant from non-malignant etiologies, and to differentiate between the most common nonmalignant causes of leukocytosis.

Leukocytosis in the range of approximately 50,000 to 100,000 per mm³ (50.0 to 100.0×10^9 per L) is sometimes referred to as a leukemoid reaction. This level of elevation can occur in some severe infections, such as *Clostridium difficile* infection, sepsis, organ rejection, or in patients with solid tumors.¹ Leukocytosis greater than 100,000 per mm³ is almost always caused by leukemias or myeloproliferative disorders.²

The normal range for WBC counts changes with age and pregnancy (Table 1).³ Healthy newborn infants may have a WBC count from 13,000 to 38,000 per mm³ (13.0 to 38.0×10^9 per L) at 12 hours of life (95% confidence interval). By two weeks of age, this decreases to approximately

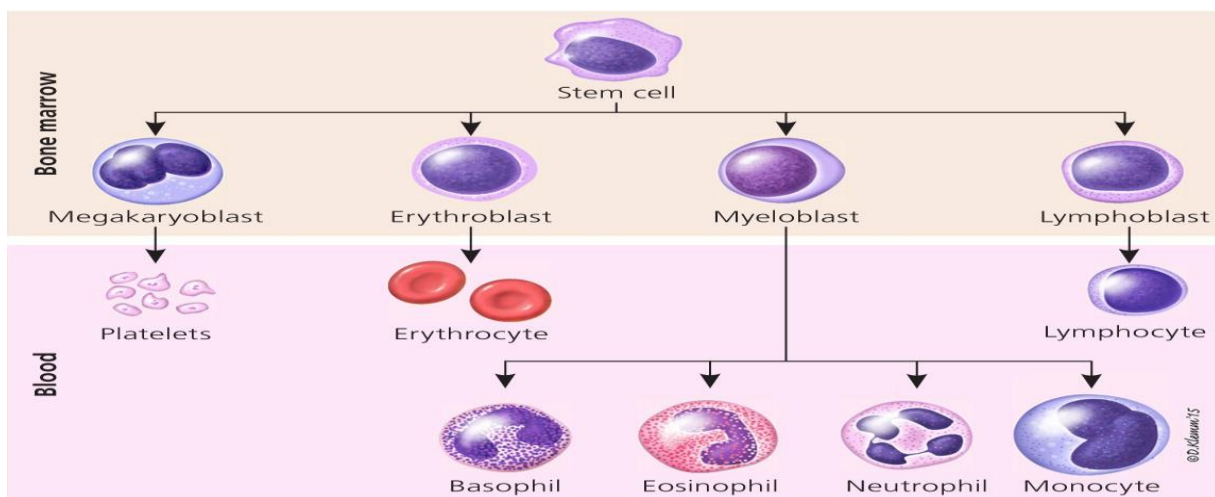
5,000 to 20,000 per mm³ (5.0 to 20.0 × 10⁹ per L), and gradually declines throughout childhood to reach adult levels of 4,500 to 11,000 per mm³ (4.5 to 11.0 × 10⁹ per L; 95% confidence interval) by about 21 years of age.³ There is also a shift from relative lymphocyte to neutrophil predominance from early childhood to the teenage years and adulthood.⁴ During pregnancy, there is a gradual increase in the normal WBC count (third trimester 95% upper limit = 13,200 per mm³ [13.2 × 10⁹ per L] and 99% upper limit = 15,900 per mm³ [15.9 × 10⁹ per L]), and a slight shift toward an increased percentage of neutrophils.⁵ In one study of afebrile postpartum patients, the mean WBC count was 12,620 per mm³ (12.62 × 10⁹ per L) for women after vaginal deliveries and 12,710 per mm³ (12.71 × 10⁹ per L) after cesarean deliveries. Of note, positive bacterial cultures were not associated with leukocytosis or neutrophilia, making leukocytosis an unreliable discriminator in deciding which postpartum patients require antibiotic therapy.⁶ Patients of black African descent tend to have a lower WBC count (by 1,000 per mm³ [1.0 × 10⁹ per L]) and lower absolute neutrophil counts.⁷

Table 1. White Blood Cell Count Variation with Age and Pregnancy

<i>Patient characteristic</i>	<i>Normal total leukocyte count</i>
Newborn infant	13,000 to 38,000 per mm ³ (13.0 to 38.0 × 10 ⁹ per L)
Infant two weeks of age	5,000 to 20,000 per mm ³ (5.0 to 20.0 × 10 ⁹ per L)
Adult	4,500 to 11,000 per mm ³ (4.5 to 11.0 × 10 ⁹ per L)
Pregnant female (third trimester)	5,800 to 13,200 per mm ³ (5.8 to 13.2 × 10 ⁹ per L)

Information from reference 3.

The life cycle of leukocytes includes development and differentiation, storage in the bone marrow, margination within the vascular spaces, and migration to tissues. Stem cells in the bone marrow produce cell lines of erythroblasts, which become red blood cells; megakaryoblasts, which become platelets; lymphoblasts; and myeloblasts. Lymphoblasts develop into various types of T and B cell lymphocytes. Myeloblasts further differentiate into monocytes and granulocytes, a designation that includes neutrophils, basophils, and eosinophils (Figure 1). Once WBCs have matured within the bone marrow, 80% to 90% remain in storage in the bone marrow. This large reserve allows for a rapid increase in the circulating WBC count within hours. A relatively small pool (2% to 3%) of leukocytes circulate freely in the peripheral blood¹; the rest stay deposited along the margins of blood vessel walls or in the spleen. Leukocytes spend most of their life span in storage. Once a leukocyte is released into circulation and peripheral tissues, its life span ranges from two to 16 days, depending on the type of cell.



Changes in the normal distribution of types of WBCs can indicate specific causes of leukocytosis (Table 2).⁸ Although the differential of the major types of WBCs is important for evaluating the cause of leukocytosis, it is sometimes helpful to think in terms of absolute, rather than relative, leukopenias and leukocytoses. To calculate the absolute cell count, the total leukocyte count is multiplied by the differential percentage. For example, with a normal WBC count of 10,000 per mm^3 (10.0×10^9 per L) and an elevated monocyte percentage of 12, the absolute monocyte count is 12% or 0.12 times the WBC count of 10,000 per mm^3 , yielding 1,200 per mm^3 (1.2×10^9 per L), which is abnormally elevated.

Table 2. Normal White Blood Cell Distribution

<i>White blood cell line</i>	<i>Normal percentage of total leukocyte count</i>
Neutrophils	40 to 60
Lymphocytes	20 to 40
Monocytes	2 to 8
Eosinophils	1 to 4
Basophils	0.5 to 1

Information from reference 8.

The most common type of leukocytosis is neutrophilia (an increase in the absolute number of mature neutrophils to greater than 7,000 per mm^3 [7.0×10^9 per L]), which can arise from infections, stressful conditions, chronic inflammation, medication use, and other causes. Lymphocytosis (when lymphocytes make up more than 40% of the WBC count or the absolute count is greater than 4,500 per mm^3 [4.5×10^9 per L]) can occur in patients with pertussis, syphilis, viral infections, hypersensitivity reactions, and certain subtypes of leukemia or lymphoma. Lymphocytosis is more likely to be benign in children than in adults.⁴

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SIRDARYO VILOYATI IQLIMINING GEOGRAFIK – METEOROLOGIK TAHLILI

Annotatsiya. Sirdaryo viloyati iqlimini geografik kenglik qonuniyati asosida uning 68° sharqiy uzunlikda joylashgan Sirdaryo, Guliston hamda Yangiyer shaharlari misolida geografik – meteorologik tahlili GIS texnologiyasi va statistik-tahlil metodlari yordamida o‘rganildi. Viloyat iqlimining asosiy ko‘rsatkichlari bo‘lgan havo harorati, yog‘inlar hamda ularning fasliy taqsimlanishi geografik zonallik va azonallik qonuniyati asosida umumiy tavsifi yoritildi.

Kalit so‘zlar: Mirzacho‘l, Sirdaryo, Guliston, Yangiyer, iqlim, harorat, yog‘in, shamol, antropogen omil, geografik kenglik.

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GEOGRAPHICAL AND METEOROLOGICAL ANALYSIS OF THE CLIMATE OF THE SYRDARYA REGION

Abstract. With the help of GIS technologies and methods of statistical analysis, a geological and meteorological analysis of the climate of the Syrdarya region was carried out based on the law of geographical latitude of the cities of Syrdarya, Gulistan and Yangiyer, located at 68° east longitude. A general characteristic of air temperature, precipitation, which are the main indicators of the region's climate, and their seasonal distribution based on geographical zonality and azonal law is given.

Key words: Mirzachol, Syrdarya, Gulistan, Yangiyer, climate, temperature, precipitation, wind, anthropogenic factor, geographic latitude.

Kirish. Mirzacho‘l tekisligida joylashgan Sirdaryo viloyati hamma tomonlari ochiq bo‘lib, faqat janubiy qismlari Turkiston va Nurota tog‘ tizmalari bilan o‘ralgan. Shu tufayli ham viloyat hududining iqlimiy sharoitlari o‘ziga xos xususiyatga ega. Qishda shimoldan sovuq havo massalari hech qanday to‘siqsiz tekislikka kirib keladi, yozda esa termik depressiya hukmronidir. O‘rtacha yillik harorat shimolida +12,5°C (Sirdaryo shahri), janubda +15,1°C (Ursatevskiy stansiyasi – Xovos shaharchasi). Iyulning o‘rtacha harorati shimolda +26 – +27°C, janubda +30°C. Yanvarning o‘rtacha harorati shimolida –3 – –4°C,

janubida esa 0,8–1,1°C. Atmosfera yog‘inlari o‘lkada o‘rtacha 252-363 mm ni tashkil qiladi, uning shimoli-g‘arbida 200 mm dan kam, markaziy qismida 200-300 mm, janubida tog‘ etaklarida – 300 mm dan ziyod yog‘in tushadi. Yog‘in ko‘proq bahorda (40%) va qishda (25-35%) yog‘adi [1]. Sirdaryoda shamol harakati turlicha: shimoliy qismida shimoliy shamollar (45%, o‘rtacha tezligi 1,8-2,9 m/sek), janubi-sharqda janubi-sharqiy shamollar (o‘rtacha tezligi 20 m/sek, maksimal 46 m/sek) ustuvor [1]. Lekin Sirdaryo viloyatini GIS texnologiyasi tahlilida asosiy shamollar yo‘nalishi janubi-sharqiy qismidan mahalliy shamollar kirib keladi. Ularning yillik tezligi janubi-sharqiy qismida 4,55 m/sek.dan 2,55 m/sek.gacha, markaziy qismlarida 2,33 m/sek.dan 3,57 m/sek.gacha, janubi – g‘arbi va g‘arbi 2,52 m/sek.dan 3,3 m/sek.gacha, shimoli – sharqi va shimolida 2,04 – 2,24 m/sek.dan 2,16 – 2,54 m/sek.gacha o‘zgaradi.

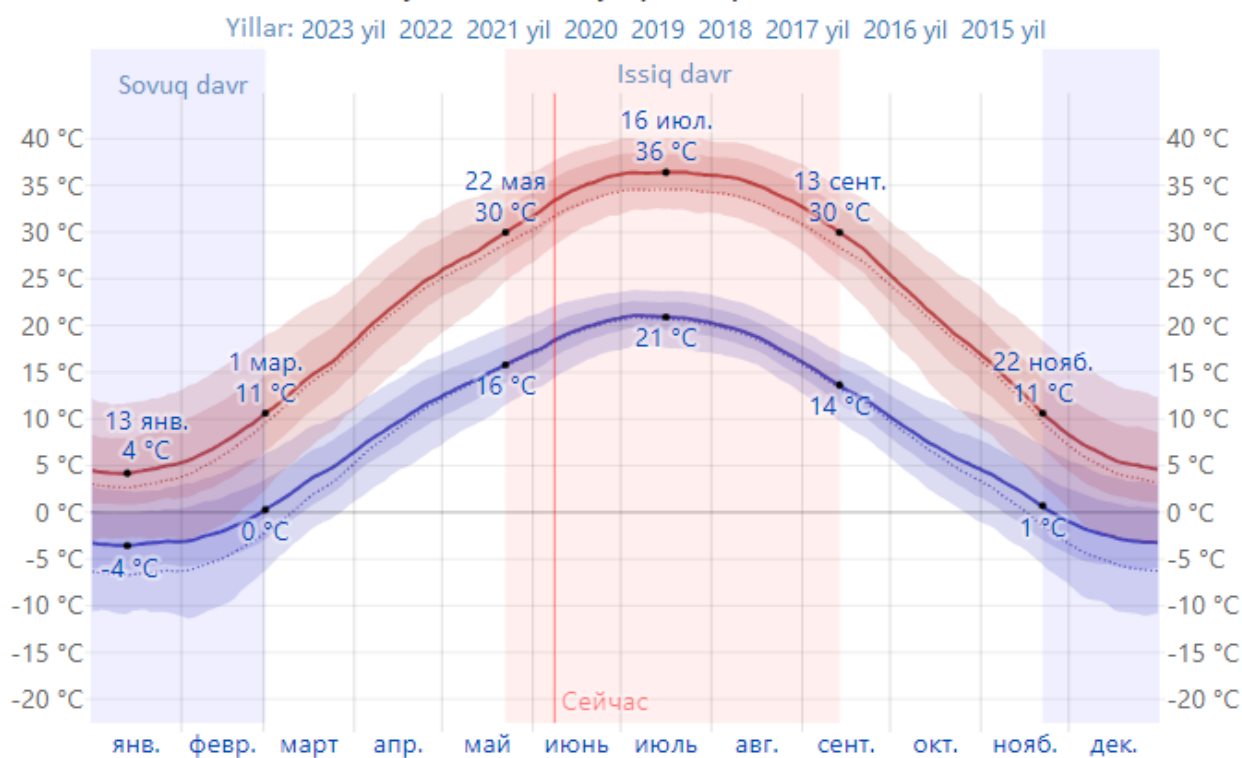
Sirdaryo viloyati iqlim xususiyatiga ko‘ra shimoliy mo‘tadil iqlim mintaqasining ekstakontinental iqlim o‘lkasida joylashgan. Shuning uchun uning iqlimi yozda issiq va quruq, qishda sovuq va nisbatan quruq harakterga ega. Sirdaryo viloyati maydoni nisbatan kichik va relyefida ham o‘zgarishlar kam bo‘lishiga qaramay iqlim xususiyatlarida farqlar mavjud. Bunda atmosferasidagi asosiy farqlarni yoritib berish uchun geografik kenglik qonuniyatiga binoan shimolida Sirdaryo gidrometeorologik stansiyasi, markazida Guliston gidrometeorologik stansiyasi va janubida Yangiyer meteorologik stansiyalarining so‘nggi 5 yillik to‘liq ma‘lumotlari hamda 1938-yildan 2023-yilgacha bo‘lgan asosiy ma‘lumotlari statistik-tahlil, kosmografik, kartografik, GIS, interpolyatsiya metodlaridan foydalanilib o‘rganildi.

Asosiy qism. Sirdaryo shahri Sirdaryo viloyatining shimoliy qismida 40.81° sh.k., 68.68° shq.uz.da dengiz sathidan 264 m balandlikda alyuvial tekislikda joylashgan. Iqlimi mo‘tadil – ekstrakontinental. Yozi issiq, quruq, qishi sovuq va nisbatan quruq. Shu sababli yilning 4 fasli aniq namoyon bo‘lgan. Atmosfera yog‘inlarining yillik miqdori 300 – 330 mm ni tashkil etadi. Yog‘inning asosiy qismi bahor (38 %) va qish (40 %) fasliga to‘g‘ri keladi. Eng kam yog‘in yoz (4 %) ga to‘g‘ri keladi. Sirdaryo hududida eng ko‘p yillik yog‘in 1969 – yilda 688 mm yog‘in yog‘gan bo‘lsa, oylar ichida 2022 – yilda mart oyida 206 mm yog‘in yog‘gan. Yillik eng kam yog‘in 1982 – yilda 84 mm, oylik eng kam yog‘in iyulda 1938 – 1939 – yillarga 0 mm ga to‘g‘ri keladi (2 – rasm) [2].

O‘rtacha yillik havo harorati +14,1 – +15,7 °C ni tashkil etadi. Sirdaryo viloyatida yillik nisbatan eng yuqori harorat 2016 yilda +15,8 °C bo‘lgan bo‘lsa eng past yillik harorat 1972 yilda +11 °C ni tashkil etgan. Oylar o‘rtasida ham o‘rtacha havo haroratida ham farqlar katta. 2015 – yildan boshlab eng issiq oy iyul oyining o‘rtacha havo harorati +28,7 °C dan 2019 – yilda +30,2 °C, 2022 – yilda +29,1°C ga yetgan. Davrlar mobaynida esa ushbu oylarda +28 °C dan oshgan sanoqli yillar mavud (1944, 1983, 1997, 1998, 2000, 2005, 2007-2009, 2011-2013, 2015-2022). Eng sovuq harorat yanvar oyida kuzatilib o‘rtacha oylik havo harorati 0 – + 5 °C ni tashkil etadi. Lekin ayrim yillari shimoldan

Voyeykov o'qi orqali sovuq havo massalari ta'siri natijasida havo harorati manfiy darajada bir necha kun hududni qamrab oladi. Masalan, 1957 – yil yanvar oyida -6,9 °C, 1969 – yilda -10,0°C, 1971-1972 – yillarda -6,6 – -6,8 °C, 1977 – yilda -8,0 °C, 2008 – yilda -10,2 °C va 2023 – yilda -6,6 °C sovuq kuzatilgan (3-rasm). Oylar ichidagi sutalik havo haroratida ham farqlar katta bo'lib, bu ham Sirdaryo viloyatining o'ziga xos iqlim xususiyati belgilaydi. Sutkalik eng yuqori havo harorati 2005 – yilda iyul oyida +43,9 °C, lekin 1988 – yilda iyun oyida +44,6°C kuzatilgan. Sutkalik eng sovuq havo harorati 1984 – yil yanvar oyida -23,5°C, 2023 – yil yanvar oyida -27,2°C hamda 1974 – yil fevral oyida -29°C havo harorati qayd etilgan (1-rasm).

Sirdaryoda o'rtacha yuqori va past haroratlar



O'rtacha kunlik maksimal (qizil chiziq) va minimal (ko'k chiziq) haroratlar 25-75 va 10-90 foiz oralig'ida. Yupqa nuqtali chiziqlar mos keladigan o'rtacha qabul qilingan haroratni ifodalaydi.

O'rtacha	Yanvar	Fevral	Mart	aprel	may	iyun	iyul	avgust	sentyabr.	okt.	noyabr	dek.
Maksimal	5°C	8°C	15°C	23°C	29°C	35°C	36°C	35°C	29°C	21°C	12°C	6°C
O'rtacha	0°C	3°C	9°C	16°C	22°C	28°C	29°C	27°C	21°C	14°C	7°C	1°C
Eng kam	-3°C	-2°C	3°C	10°C	15°C	19°C	21°C	18°C	13°C	7°C	2°C	-3°C

1-rasm. Sirdaryo shahrining 2015-2022 yillardagi chiziqli iqlim(harorat) diagrammasi. <https://ru.weatherspark.com/> -xalqaro iqlim internet saytidan original ko'rinishidan olingan.

Guliston shahri Sirdaryo viloyatining markaziy qismida 40.49°sh.k., 68.78°shq.uz.da dengiz sathidan 273 m balandlikda tekislikda joylashgan. Iqlimi mo'tadil kontinental. Guliston iqlimi viloyatning qolgan qismlariga nisbatan

issiq va quruqroq. Bunga asosiy sabab relyef, yer osti suvlari sathining yer yuzasiga yaqinligi va shoʻrli va antropogen omil, yaʼni demografik sigʻimning qisqa davrda 2 barobarga ortib ketganligi. Gulistonda yoz issiq, quruq va tiniq, qishi esa juda sovuq, qorli, baʼzan bulutli boʻladi.

Yillar/oylar	Yanvar	Fevral	Mart	Aprel	May	Iyun	Iyul	Avqust	Sentabr	Oktabr	NOYABR	Dekabr	Yillik
1938	15	58	38	13	5	2	1	0	0	14	18	26	190
1939	59	30	20	23	12	0	0	0	0	22	25	29	220
1940	20	23	33	0,3	24	0,5	2	0	0	48	9	17	176,8
1941	67	30	56	73	18	3	0	0	0	4	30	37	318
1942	47	34	98	61	55	7	0	0	0	8	66	21	397
1943	43	39	107	34	46	0	0	0,9	0	56	30	39	394,9
1944	17	26	11	36	0	0	0	0	0	12	3	1	106
1945	19	27	97	13	26	25	0	0	0	5	43	46	301
1946	20	48	23	19	0,3	6	0	0,3	5	26	2	59	208,6
1947	43	34	18	53	28	7	4	0	4	7	18	15	231
1948	34	41	47	95	15	3	0	0	5	0	18	42	300
1949	30	31	78	74	61	15	0	8	0	5	18	14	334
1950	61	11	17	7	23	3	0,9	0	0	28	15	20	185,9
1951	50	35	31	25	50	5	6	0	0	53	16	35	306
1952	18	63	63	50	54	10	3	0	0	0	40	16	317
1953	39	55	104	34	38	5	0	0	0	65	90	83	513
1954	28	27	59	49	5	5	2	6	0	0	56	18	255
1955	7	22	123	27	10	2	5	0	0	10	22	37	265
1956	21	85	43	64	12	2	0	0	2	5	6	66	306
1957	33	20	34	7	4	17	2	0	0	52	49	23	241
1958	51	24	74	122	37	0,8	4	10	0	9	29	70	430,8
1959	20	76	111	34	8	10	0	0	0	8	40	53	360
1960	54	38	77	34	68	0	0	0	2	3	52	9	337
1961	9	18	48	112	2	6	0	0	0	19	0,9	18	232,9
1962	25	33	18	33	35	17	0	0	0	32	51	43	287
1963	9	53	48	56	15	5	0,8	0	0,3	11	68	54	320,1
1964	20	39	48	0	25	4	3	0	0	1	16	24	180
1965	58	39	26	29	4	0	5	0,8	3	52	48	15	279,8
1966	55	0	85	10	13	0	0	2	2	21	9	28	205
1967	25	46	44	80	19	5	1	0	1	35	59	23	338
1968	20	12	88	48	12	58	3	0	0	24	23	78	366
1969	110	37	152	86	92	18	31	0	14	64	48	35	687
1970	18	41	28	44	18	0	0	0	0	3	27	85	264
1971	24	39	29	64	0,9	0	0	0	0	8	26	44	234,9
1972	69	27	68	23	37	1	0	0	0,4	14	25	58	322,4
1973	46	38	72	53	14	0	0	0,2	12	0,1	15	2	252,3
1974	37	15	3	87	38	0,6	0,5	1	4	0	9	9	204,1
1975	37	57	68	3	2	3	0	0	0	6	32	42	250
1976	26	41	41	67	39	1	0,9	0	0	76	14	15	320,9
1977	49	17	22	7	32	2	0	0	0	31	10	100	270
1978	22	16	71	58	31	0	10	0	0	12	67	68	355
1979	84	32	31	59	21	8	0	0	1	16	1	48	301
1980	17	61	32	59	12	10	0	0	22	14	6	0,5	233,5
1981	9	14	89	39	15	6	1	0	10	10	29	8	210
1982	13	3	4	8	13	0	3	0	3	6	20	11	84
1983	21	19	3	4	3	0	0	0	0	2	141		193
1984	0,5	35	27	1	0,1	0	0	0	0	9	13	13	98,6
1985	46	34	62	46	26	2	0	3	0	19	5	30	273
1986	42	13	30	6	10	1	6	0	8	26	14	59	215
1987	22	16	124	112	10	5	0	0,5	4	58	16	18	385,5
1988	40	24	74	30	25	0,5	0	0	7	14	11	33	258,5
1989	42	28	22	17	25	0,9	0	0	1	10	43	69	257,9
1990	54	37	25	70	25	0,7	3	0	0	59	16	42	331,7
1991	48	23	53	27	33	3	2	0	0,5	6	20	104	319,5
1992	24	39	20	40	20	17	0	1	2	13	5	76	257
1993	16	100	48	56	34	26	0	12	2	16	74	58	442
1994	27	60	20	55	45	41	0	0	22	1	42	60	373
1995	34	8	37	11	20	2	0	0	0	19	3	24	158
1996	9	59	54	53	22	7	0	26	22	3	10	9	274
1997	49	33	27	43	76	10	0	0	0	0	49	37	324
1998	60	83	62	70	52	2	13	2	7	8	52	30	441
1999	54	70	47	26	33	6	10	6	10	11	58	9	340
2000	40	17	30	20	6	3	0	0	1	58	30	24	229
2001	17	40	40	28	0	0	3	10	19	54	28	62	301
2002	42	72	61	85	56	10	1	0	0	0	5	94	426
2003	20	62	82	78	33	31	0	0	0	5	91	45	447
2004	55	24	93	31	22	0,1	19	1	0	13	74	83	415,1
2005	48	50	55	29	26	0,5	0	1	0	8	38	25	280,5
2006	63	22	48	39	2	0,5	5	0	3	24	43	44	293,5
2007	29	50	70	66	36	0,8	2	0	0	2	13	73	341,8
2008	32	49	16	30	33	0	3	0	17	19	33	39	271
2009	24	67	77	87	32	11	0,3	2	7	0,8	9	62	379,1
2010	46	106	25	86	55	23	2	0,3	5	5	18	8	379,3
2011	16	53	46	20	9	11	0	0	2	25	143	24	349
2012	25	58	69	17	22	0	0	0	0	5	40	44	280
2013	30	28	112	52	6	4	0	2	0,4	12	22	54	322,4
2014	69	30	82	48	15	4	0	0	0	34	53	21	356
2015	59	94	42	15	27	10	0	2	0,2	72	44	19	384,2
2016	45	1	66	36	36	15	7	0	0	32	21	61	320
2017	39	93	57	43	21	9	0	0	11	14	21	33	341
2018	2	58	52	34	11	14	0	0	0	39	36	42	288
2019	40	14	35	116	8	4	0	0	12	5	21	17	272
2020	33	66	12	71	53	0,6	3	11	0	0	39	11	299,6
2021	12	27	107	11	6	0,7	0,4	0	0	14	7	27	212,1
2022	29	28	206	10	74	7	0	0	0	47	66	15	482
2023	27	95	25	17	8								172

2-rasm. Sirdaryo shahrining 1938-2023 yillardagi oylik va yillik yog'in miqdorlari <http://www.pogodaiklimat.ru> - xalqaro iqlim internet saytidan original ko'rinishidan olingan.

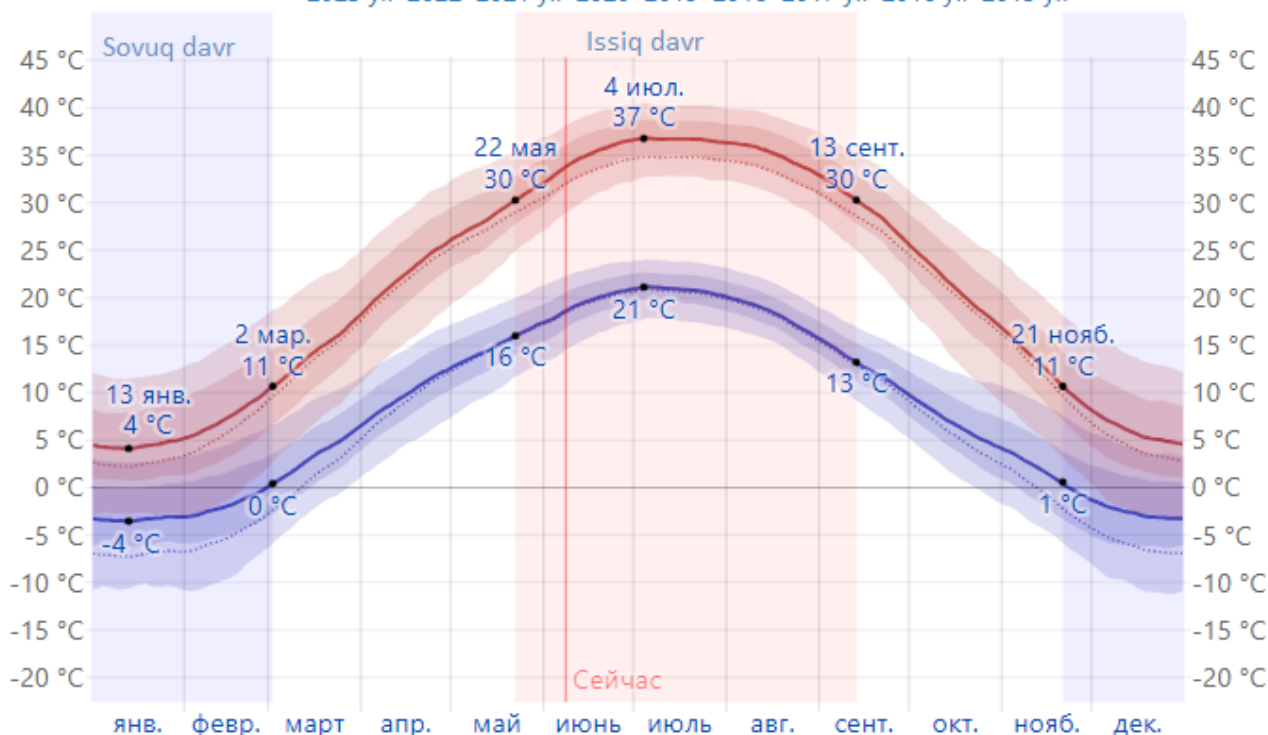
Yillar/oylar	Yanvar	Fevral	Mart	Aprel	May	Iyun	Iyul	Avgust	Sentabr	Oktabr	Noyabr	Dekabr	Yillik
1938	-0,2	4,4	6	16,7	23	24,6	25,4	24,1	18,3	10,9	4	-0,6	13,1
1939	1,2	2,1	6,7	11,7	21,2	26,9	27,2	23,1	18,3	11,1	6	4,1	13,3
1940	-0,2	3,9	6,3	16,9	20	26,3	27,8	23,9	18,7	14,6	5,9	3,7	14
1941	-1,6	6,7	10,3	15,7	22,4	26,8	25,5	24,9	18,9	14,7	5,8	2	14,3
1942	0,1	-0,5	7,8	13,3	20,8	26,5	27,3	23,5	17,5	13	7,6	2,3	13,2
1943	-2	-1,2	5,2	13,9	20,3	24,3	27,5	24,4	17,7	10,4	4,3	1,5	12,2
1944	1,4	5,2	12,1	15,8	22,8	25,5	28,3	24,3	17,8	11,9	5,1	-7,8	13,5
1945	-3,3	-4,1	5,1	15,6	19,9	24,8	26,1	26,3	18,8	13,7	3,6	1	12,3
1946	0,1	5,5	8,6	15,1	23	24,1	25,7	23,6	19,2	13,8	2	-7,6	12,8
1947	-2,4	2,3	12,1	15,6	19,7	23,4	25,1	24,8	19,1	12,6	8,2	0	13,4
1948	1,9	3,7	6,9	13,3	21,1	25,1	27,4	24,4	17,6	11,2	4,8	-3,5	12,8
1949	-4,4	2	6,5	14,4	19,4	23,9	25,9	24,1	16,7	9	2,7	-1,5	11,6
1950	6,2	-5	9,2	13,6	23,1	26	26,6	24,2	18,2	12,1	-0,7	-9,9	12
1951	-3	-5,8	4,1	15,7	21,2	23	26,6	24,4	20	13,5	5,8	3,5	12,4
1952	1,2	5,9	7,6	14,4	19,7	24,8	27,5	25,3	18,3	11,7	0	-3,1	12,8
1953	1,2	5,7	7,1	13,9	21,2	25	27,3	24,2	18,9	10	2,3	-1	13
1954	-1,2	-1,5	2,9	15,7	20,1	23,4	26,8	24,6	19,7	13,6	2,7	-3,7	11,9
1955	-0,2	4,8	6,8	12,4	21,2	26	27,2	25,6	19,1	10,9	7,7	3,2	13,7
1956	-3,6	0,3	6,4	16	22,1	24,1	27,8	24,3	18,4	12,6	7,5	-1,5	12,9
1957	-6,9	-4,2	7,9	12,4	20,4	25,5	25,5	23,7	19,2	11,4	3,1	0,2	11,5
1958	2,3	5	10	13,7	18,1	25,9	27,6	23,6	18,4	11,9	2,4	2,6	13,5
1959	0,5	-0,8	6,5	17,3	20,5	25,4	25,6	24,8	20,9	12,8	4,4	-4,9	12,8
1960	0,2	4,9	2,6	12,7	18,1	26,2	25,5	24	18,7	13	4,8	-0,3	12,5
1961	0,1	1,3	8,6	15,5	24	25,4	27,1	24,4	18,9	10,1	5,6	2,9	13,7
1962	-0,9	5,7	11,8	14	21,1	25	27,6	24,4	17,3	11,9	2,8	-2,6	13,2
1963	1	7	8,8	16,5	21	26,9	26,6	23	18,1	14,3	6	-0,8	14
1964	-6,1	1,3	9,9	13,7	20,1	25,2	26,3	23,9	18,1	10,2	6,6	-3,2	12,2
1965	-1,8	-0,4	7,6	15,4	22,6	25,6	27,1	23,9	18,4	13,8	8	1,8	13,5
1966	3,1	5,8	8,6	14,7	20,2	27,4	27,1	25,4	19,2	11	1,6	1,2	13,8
1967	-1,5	-0,1	9,1	15,3	20,6	25,1	26	23,6	18,4	11,6	6,6	3,1	13,2
1968	1,6	1,8	9,7	12,7	20,3	25,2	26	23,9	18,5	11,9	5,9	-0,7	13,1
1969	-10	-10,3	6,4	14,7	20	24,9	25,1	23,1	18,4	12,3	5	5,7	11,3
1970	-2	4,9	7,9	16,7	22,2	24,8	25,6	24,4	18,4	12,9	6,2	-0,8	13,4
1971	-6,6	0,5	11,1	14,8	21,6	26,4	26,6	23,1	19,1	13,7	9,7	5,3	13,8
1972	-6,8	-9,8	4,1	15,2	20,5	24,8	24,4	22,1	18,4	13,1	7,8	-2,1	11
1973	-5,5	2,7	7,9	16,2	20,7	26,2	26,7	24,7	16,7	11,6	6,7	1,2	13
1974	-6,3	-5,7	7,4	15	22,2	25,5	27,6	22,6	19,4	12,9	5,7	-2,6	12
1975	0,1	0	10,4	16,3	22,1	26,3	27,7	24,3	19,1	10,8	2,3	0,4	13,3
1976	2,4	0,7	6	15,4	22,1	25,2	26,9	24,4	18,6	10,7	1,6	-1,4	12,7
1977	-8	-0,5	11,2	17,5	22,7	27,4	26,1	24,3	19,6	12,4	9,5	1,4	13,6
1978	-0,9	-2,5	7,4	16,6	20,3	25,7	27,1	21,5	20,3	13,8	5	5,5	13,3
1979	-2,1	2,6	8,3	16,1	18,4	24,7	26,9	24,4	19	15,2	4,1	4,3	13,5
1980	-0,7	-2	6,8	17,6	22,2	25,6	27,4	24,5	19,4	13,2	10,4	4,3	14,1
1981	3,6	3,7	10,6	15,5	21,2	24,9	27,2	24,7	19,2	11,2	7,1	3,2	14,3
1982	-0,1	2,4	7,6	17	22,1	25,2	26,1	24,4	18,9	13,3	2	-2,4	13
1983	-0,1	4,7	7,6	17	21,2	26,3	28,5	25,9	19,5	12,3	9,1	1,1	14,4
1984	-0,9	-7,9	7,2	15,2	21,7	26	28	25,8	18,1	12,4	7,7	-10,2	11,9
1985	-3	3,8	6,2	17,3	21,1	26,5	27,5	24	20,1	11,6	4,1	2	13,4
1986	2,9	4,1	5,1	15,1	23,1	25,3	26,9	24,1	20	13,3	5,9	1,1	13,9
1987	3	4,7	9,8	13,4	21,2	24,6	26,1	25,6	19,4	9,6	5,7	3,9	13,9
1988	0,4	2,4	8,1	17,8	19,9	27,4	28,3	24,5	19,8	12,3	9,4	4,1	14,5
1989	-3,3	-1,8	10,3	13,4	19,8	25,7	27,4	24,9	18,1	14	6,7	5,3	13,3
1990	-1,6	3,8	9,1	15	21,6	27,9	26,7	25,2	19,9	12,5	7,8	0,6	14
1991	-2,2	2,9	7,9	16,6	20,6	25,1	27,7	23,8	19,6	13,4	6,1	3,2	13,7
1992	2	5,1	7,1	15,8	17,9	25,1	27	23,7	18,1	12,2	8,5	4,6	13,9
1993	0,3	3,4	7,6	15,2	18,6	25,6	27,5	23,9	19,1	11,5	3,8	-0,7	13
1994	-0,2	-1,6	9,5	13,1	21,7	27,4	27,2	25,4	17	13,3	10,5	2	13,8
1995	-0,5	3,6	8,4	15,8	21,2	26,6	28,3	25,4	19,7	12,2	8,9	0	14,1
1996	-1,4	-0,2	6,5	13,8	20,5	26	27,3	24,2	20,3	12,6	4,3	3,6	13,1
1997	2	1,1	9,4	17,1	20,7	27,4	28,2	24,8	20	16,5	4,2	1,4	14,4
1998	-0,2	-0,2	7,2	16,7	19,5	26	28,5	26,4	20,7	13,3	8,1	3,8	14,2
1999	1,1	7,4	7,2	14	21,7	25,6	27,1	27,2	20,6	15,1	6,1	2,1	14,6
2000	1,8	2,5	9,1	18,8	22,8	26,1	28	26,4	20,2	11,2	5,9	3,4	14,7
2001	-1,2	4,1	10,8	17,1	25	27,8	26,8	25,2	18,8	12,4	8,5	2,6	14,8
2002	2,9	5,2	11	14,6	19,8	25,3	27	26,3	20,3	15,7	8,5	-4,2	14,4
2003	3,2	4,6	8,5	13,4	19,3	25,2	27,6	25,7	20,5	15,4	7,7	1	14,3
2004	4,1	7,3	9,8	14,7	22,4	26,9	27,1	25,9	20,9	12,5	10,9	2,9	15,5
2005	1,6	-1	12,2	16	21,1	28	28,5	25,6	21,8	14,3	7,2	2,8	14,8
2006	-3,1	5,9	11,4	17,2	23,9	27,2	27,2	25,7	19,7	16,9	8,9	-1,1	15
2007	0,4	5,3	8,8	18,3	21,6	27,5	28,3	25,9	20,3	11,4	8,4	1,7	14,8
2008	-10,2	-2,1	14,4	17,3	23,8	28,2	29	26,9	20	14,5	6,9	2,4	14,3
2009	1,5	6,7	11,1	13,5	21,2	25,2	28	25,7	21	14,4	7,1	3,7	14,9
2010	4	2,6	11,3	17,4	21,7	26,9	27,9	27	20,8	16,5	7,8	1,3	15,4
2011	0,3	2,6	9,2	17,8	23,9	27,8	28,2	26,9	21,1	15	5,2	-1,2	14,7
2012	-0,9	-1,4	7,3	19,9	23	27,5	28,2	27,2	20,2	14	6,2	-1,8	14,1
2013	2,3	4,8	11,5	15,7	22	27,1	28,3	26,1	22,3	14,2	7,6	2,4	15,4
2014	1,1	-4,6	9,1	14,2	23,3	27,6	26,9	26,3	20,6	12,7	4,9	1,6	13,6
2015	1,7	6,2	8,1	17,8	23,4	28,1	29,1	25,6	20,1	14,1	7,4	4,4	15,5
2016	4,6	6,5	12,9	16,4	23,1	27,5	28,7	27	23,3	11,3	4,4	3,9	15,8
2017	2	2,1	8,1	15,3	24,4	27,5	28,7	25,7	20,7	14,7	9	0,7	14,9
2018	0,7	2,8	13,2	16,3	21,4	27	29,4	25,8	20,2	13,2	4,9	2,8	14,8
2019	4,2	5,5	12,4	16,3	22,4	26,3	30,2	26,2	20,5	15,1	4,8	4,7	15,7
2020	1,6	6,4	11,6	16,5	22,6	27	28,9	26,1	19,4	12,1	3,5	-0,6	14,6
2021	0,6	7,3	9,6	16,4	24,5	28,5	29,9	27,3	21,7	11,4	5,4	5	15,6
2022	-4	6,2	9,1	20,4	22,4	28,1	29,1	25,3	22,4	14	8,4	-1,6	15,7
2023	-6,6	5,6	14,8	17,7	22,8								

3-rasm. Sirdaryo shahrining 1938-2023 yillardagi oylik va yillik o'rtacha haroratlar <http://www.pogodaiklimat.ru> - xalqaro iqlim internet saytidan original ko'rinishidan olingan.

Yil davomida harorat odatda -4°C dan $+37^{\circ}\text{C}$ gacha o'zgarib turadi va kamdan-kam hollarda -11°C dan past yoki $+40^{\circ}\text{C}$ dan yuqori bo'ladi. Issiq mavsum 3,7 oy davom etadi, 22-maydan 13-sentyabrgacha, maksimal o'rtacha kunlik harorat $+30^{\circ}\text{C}$ dan yuqori. Gulistonda yilning eng issiq oyi iyul bo'lib, o'rtacha harorat eng yuqori $+37^{\circ}\text{C}$ va eng past harorat $+21^{\circ}\text{C}$. Sovuq mavsum 3,4 oy davom etadi, 21-noyabrdan 2-martgacha, minimal o'rtacha kunlik harorat $+11^{\circ}\text{C}$ dan past. Gulistonda yilning eng sovuq oyi yanvar bo'lib, o'rtacha sovuq harorat maksimal -3°C va minimal $+4^{\circ}\text{C}$ (4-rasm).

Gulistonda o'rtacha yuqori va past haroratlar

Yillar: 2023 yil 2022 2021 yil 2020 2019 2018 2017 yil 2016 yil 2015 yil



O'rtacha kunlik maksimal (qizil chiziq) va minimal (ko'k chiziq) haroratlar 25-75 va 10-90 foiz oralig'ida. Yupqa nuqtali chiziqlar mos keladigan o'rtacha qabul qilingan haroratni ifodalaydi.

O'rtacha	Yanvar	Fevral	Mart	aprel	may	iyun	iyul	avgust	sentyabr.	okt.	noyabr	dek.
Maksimal	4°C	7°C	14°C	23°C	29°C	35°C	37°C	35°C	29°C	21°C	12°C	6°C
O'rtacha	0°C	3°C	9°C	16°C	22°C	28°C	29°C	27°C	21°C	14°C	7°C	1°C
Eng kam	-3°C	-2°C	3°C	10°C	15°C	20°C	21°C	18°C	13°C	7°C	1°C	-3°C

4-rasm. Guliston shahrining 2015-2022 yillardagi chiziqli iqlim(harorat) diagrammasi. <https://ru.weatherspark.com/> -xalqaro iqlim internet saytidan original ko'rinishidan olingan.

Atmosfera yog'inlarining yillik miqdori 162,5 - 220 mm ni tashkil etadi. Yog'inning asosiy qismi bahor (46%) va qish (26%) fasliga to'g'ri keladi. Yomg'irli mavsum 28-oktabrdan 27-maygacha 7 oy davom etib, bu davrdagi kunning namlik darajasi 11% dan ortiq. Quruqroq mavsum 27-maydan 28-oktyabrgacha 5,0 oy davom etadi. Eng kam yog'in yoz (7%) ga to'g'ri keladi.

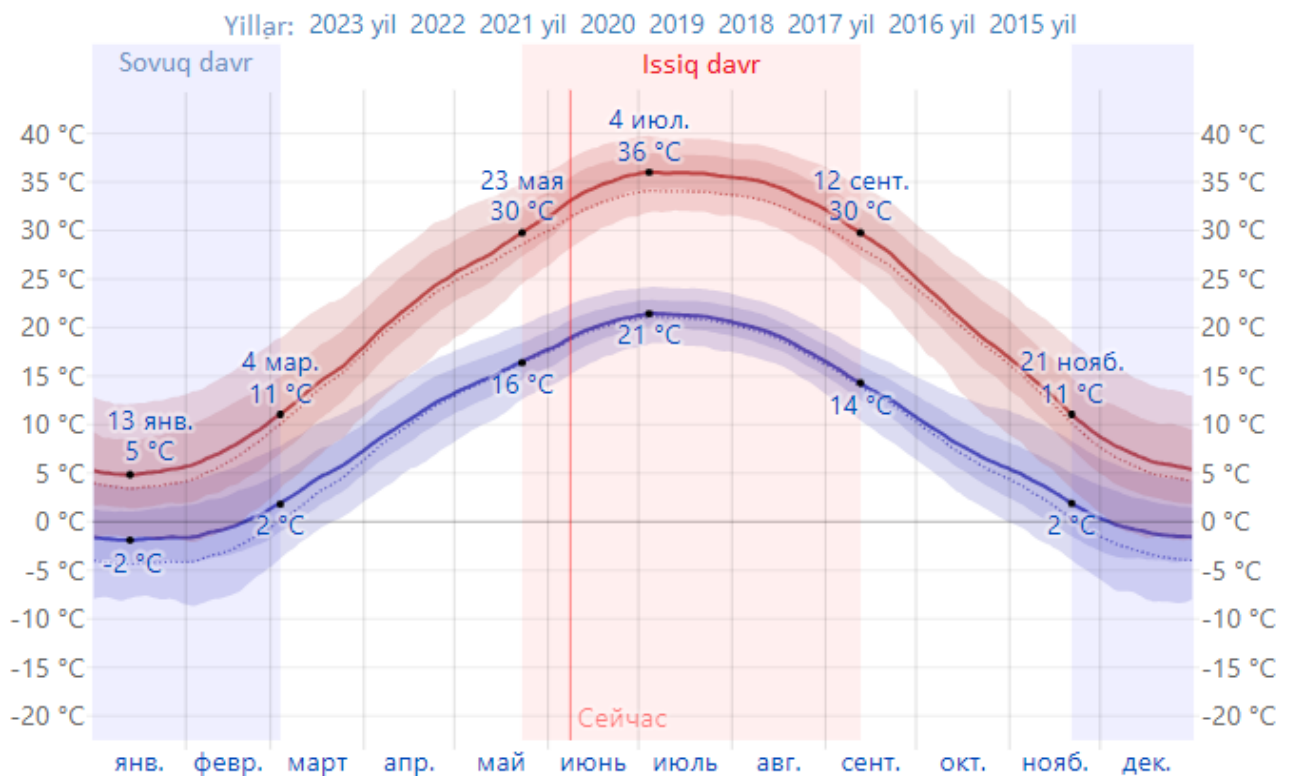
Gulistonda yilning tiniq qismi 18-maydan boshlanadi va 5,0 oy davom etadi va 17-oktabrda tugaydi. Gulistonda yilning eng tiniq oyi avgust bo'lib, bu davrda osmon o'rtacha musaffo, 97% i ochiq yoki qisman bulutli bo'ladi. Yilning bulutli qismi 17-oktyabrdan boshlanadi va 7,0 oy davom etadi va 18-may atrofida tugaydi. Gulistonda yilning eng bulutli oyi yanvar bo'lib, bu vaqtda osmon o'rtacha 62% bulutli yoki ko'p bulutli bo'ladi [3].

Yangiyer shahri Sirdaryo viloyatining janubiy qismida 40.22°sh.k., 68.83°shq.uz.da dengiz sathidan 317 m balandlikda allyuvial tekislikda joylashgan. Iqlimi mo'tadil-ekstrakontinental. Yangiyerda yoz issiq, quruq va tiniq, qishi esa juda sovuq, qorli, ba'zan bulutli bo'ladi. Yil davomida harorat odatda -2°C dan +36°C gacha o'zgarib turadi va kamdan-kam hollarda -9°C dan past yoki +40°C dan yuqori. Shu sababli yilning 4 fasli aniq namoyon bo'lgan. Issiq mavsum 3,7 oy davom etadi, 23-maydan 12-sentyabrgacha, maksimal o'rtacha kunlik harorat +30°C dan yuqori. Yangiyerda yilning eng issiq oyi iyul bo'lib, o'rtacha harorat +36°C, eng past esa +21°C (5-rasm).

Sovuq mavsum 3,5 oy davom etadi, 21 noyabrdan 4 martgacha, minimal o'rtacha kunlik harorat +11°C dan past. Yangiyerda yilning eng sovuq oyi yanvar bo'lib, o'rtacha sovuq harorat maksimal -2°C, minimal +5°C.

Atmosfera yog'inlarining yillik miqdori 336,4-350 mm ni tashkil etadi. Yog'inning asosiy qismi bahor (26 %) va qish (53,2 %) fasliga to'g'ri keladi. Eng kam yog'in yoz (3 %) ga to'g'ri keladi. Yangiyerda yilning tiniq qismi 18-mayda boshlanadi va 5,0 oy davom etadi va 18-oktabrda tugaydi. Yangiyerda yilning eng tiniq oyi avgust bo'lib, bu davrda osmon o'rtacha musaffo, ko'proq musaffo yoki 98% qisman bulutli bo'ladi. Yilning bulutli qismi 18-oktyabrda boshlanadi va 7,0 oy davom etadi va 18-may atrofida tugaydi. Yangiyerda yilning eng bulutli oyi fevral bo'lib, bu vaqtda osmon o'rtacha 59 % bulutli yoki ko'p bulutli bo'ladi [3].

Yangiyerda o'rtacha yuqori va past haroratlar



O'rtacha kunlik maksimal (qizil chiziq) va minimal (ko'k chiziq) haroratlar 25-75 va 10-90 foiz oralig'ida.
Yupqa nuqtali chiziqlar mos keladigan o'rtacha qabul qilingan haroratni ifodalaydi.

O'rtacha	Yanvar	Fevral	Mart	aprel	may	iyun	iyul	avgust	sentyabr.	okt.	noyabr	dek.
Maksimal	5°C	8°C	14°C	22°C	29°C	34°C	36°C	34°C	29°C	21°C	12°C	7°C
O'rtacha	2°C	3°C	9°C	17°C	22°C	28°C	29°C	27°C	21°C	14°C	8°C	3°C
Minimal	-2°C	-0°C	4°C	11°C	16°C	20°C	21°C	19°C	13°C	8°C	3°C	-1°C

4-rasm. Yangiyer shahrining 2015-2022 yillardagi chiziqli iqlim(harorat) diagrammasi. <https://ru.weatherspark.com/> -xalqaro iqlim internet saytidan original ko'rinishidan olingan.

Xulosa. Sirdaryo viloyati relyefi nisbatan tekis bo'lgan allyuvial va prolyuvial tekislikda yotganligi [4] hamda janubdan tog' oldi tekisligidan shimolga nishabligini hisobga olib, uning iqlimini (havo harorati va yog'inlar) 68° meridian o'qida joylashgan geografik kenglik omilida 3 ta kuzatuv meteorologik stansiya ma'lumotlari tahlil qilindi. Ushbu tahlil natijasiga ko'ra Sirdaryo viloyatining eng shimolidagi Sirdaryo shahrida o'rtacha yillik havo harorati +14,1 – +15,7 °C, yog'in miqdori va fasllar bo'yicha taqsimlanishi 300-330 mm ni tashkil etib, asosiy yog'inning eng ko'p qismi qish (53,2 %) va bahor (26 %) fasllarida yog'gan. Sirdaryo viloyatining markaziy qismida, Sirdaryo shahridan 40 km janubda joylashgan Guliston shahrida o'rtacha yillik havo harorati +14,8 – +21 °C, yog'in miqdori va fasllar bo'yicha taqsimlanishi 162,5 – 220 mm ni tashkil etib, asosiy yog'inning eng ko'p qismi aksincha, bahor (46 %) va qish (26 %) fasllarida yog'gan. Sirdaryo viloyatining eng janubiy

qismida, Guliston shahridan 24 km janubda joylashgan Yangiyer shahrida oʻrtacha yillik havo harorati +15,3 – +20,9°C, yogʻin miqdori va fasllar boʻyicha taqsimlanishi 336,4-350 mm ni tashkil etib, asosiy yogʻinning eng koʻp qismi qish (53,2 %) va bahor (26 %) fasllarida yogʻgan. Sirdaryo viloyatining masofalari koʻp farq qilmaydigan 3 ta sharidagi gidrometeorologik stansiyalardagi ob-havoning koʻp yillik kuzatilishi natijasida olingan maʼlumotlar tahlili natijasida harorat va yogʻinlarning farq qilishi, birinchi navbatda antropogen omil (Guliston va Yangiyer shaharlari misolida yillik havo haroratining ustunligi) taʼsiri ortib bormoqda. Oqibatda shaharlardagi inson omili taʼsiridagi mahalliy geokologik muammolar global iqlim oʻzgarishi kabi global geokologik muammolarga oʻz xissasini qoʻshmoqda [5].

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ALGORITMLARNI ISHLAB CHIQISH USULLARIDAN FOYDALANISH

Annotatsiya. Oddiy masalalarni yechishda ma'lum bir sxemadan foydalanishingiz mumkin. Matematikaning hisoblash matematikasida har xil hisoblash masalalarini yechishda ko'p yillik tajriba to'plagan bo'limi mavjud.

Kalit so'zlar: Algoritm, hisoblash, matematika, masala, misol xotira.

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USING ALGORITHM DEVELOPMENT METHODS

Absract. You can use a specific scheme to solve simple problems. There is a branch of mathematics in computational mathematics that has many years of experience in solving various computational problems.

Key words: Algorithm. Compururion, math, pmb/em, example memory.

Masalalarni yechimlarini aniqlash va ularni algoritmini tizish - bu ijodiy ish hisoblanadi. Har qanday masalaga algoritmnini osongina tuzishga imkon beradigan universal usul yo'q. Chunki hayotiy vaziyatlar va vazifalar juda xilma-xil va oldindan aytib bo'lmaydi! Agar narsalar boshqacha bo'lsa edi, algoritmlashtirish jarayonini o'zi avtomatlashtirish uchun haqiqiy imkoniyat bo'lar edi, uni ba'zi bir avtomatlashtirilgan ijrochiga ishonib topshirish mumkin bo'lar edi. Bu tizimni aqlli kompyuter sifatida ko'rishimiz mumkin.

Shunga qaramay, algoritmlarni ishlab chiqish usullariga oid ba'zi tavsiyalar berilishi mumkin.

Oddiy masalalarni yechishda ma'lum bir sxemadan foydalanishingiz mumkin. Matematikaning hisoblash matematikasida har xil hisoblash masalalarini yechishda ko'p yillik tajriba to'plagan bo'limi mavjud. Yaratilgan algoritmlarni qayta ishlab chiqishga hojat yo'q - ularni o'rganish va muammolarni hal qilishda amalda qo'llash kifoya. Bularga misol sifatida chiziqli bo'lmagan tenglamalarning ildizlarini topish usullari, aniq integrallarni hisoblash, differentsial tenglamalarni raqamli integrallari, ma'lumotlarni saralash usullari va boshqalar.

Ko'pgina hollarda, u yoki bu muammoni bir nechta raqamli usullar bilan hal qilish mumkin. Muammoni hal qilish uchun ma'lum bir raqamli usulni tanlash odatda quyidagi mezonlarga muvofiq amalga oshiriladi:

- muammoni hal qilish uchun maqbul vaqtni ta'minlash;
- mavjud resurslardan (xotira) optimal foydalanishni ta'minlash;
- hisob-kitoblarning talab qilinadigan aniqligini ta'minlash;
- minimal xarajatlar qiymati;
- standart tartiblardan foydalanish qobiliyati.

Kompyuterda muammoni yanada shakllantirish bilan muammoni hal qilishning eng oqilona usuli topilgan.

Biroq, algoritmlar tobora murakkablashib borar ekan, ularning qanday ishlashini tushunish tobora qiyinlashmoqda. Ulardan xatolarni topish va ularni tuzatish yoki o'zgartirishlarni kiritish yanada qiyinroq. 50 dan 100% gacha dasturchi dasturlarni tuzishga va o'zgartirishga sarflaydi. Shu munosabat bilan dasturlash sanoati dasturlash uchun yanada tizimli yondashuvlarni taklif qiladi ya'ni, dasturlarda xatolar ehtimolini ularni tushunishni osonlashtiradigan va o'zgartirishni osonlashtiradigan taklif etadi

Strukturaviy dasturlash eng ommalashgan usullardan biridir. Strukturaviy dasturlashning asosini Bemom va Jakopini isbotlagan strukturalash teoremasi tashkil etadi. Ushbu teorema, vazifa qanchalik murakkab bo'lmasin, tegishli dasturning blok diagrammasini har doim juda cheklangan elementar boshqaruv tuzilmalari yordamida namoyish etish mumkinligini ta'kidlaydi.

Ushbu teoremani isbotlashning asosiy g'oyasi algoritmning har bir qismini uchta asosiy tuzilmalardan biriga yoki ularning kombinatsiyasiga aylantirishdan iborat. Bunda algoritmning tuzilmagan qismi kamayadi. Yetarli miqdordagi bunday o'zgarishlardan so'ng, tuzilmagan qism yo'q bo'lib ketadi yoki keraksiz bo'ladi. Natija algoritmning asl nusxasiga teng bo'lganligi va faqat ko'rsatilgan boshqaruv tuzilmalaridan foydalanilganligi isbotlanadi.

Strukturaviy dasturlashning maqsadi - asl muammoni qismlarga bo'lish orqali dastur tuzilishini tanlashga olib keladi. Dasturlar oddiy tuzilishga ega bo'lishi kerak. Murakkab, chalkash dasturlar ishlamay qoladi va ularni sinab ko'rish qimmatga tushadi.

Algoritmni ishlab chiqish aniq mantiqiy jarayon bo'lib, har bir bosqichda bosqichma-bosqich soddalashtiriladi. Keyinchalik, jarayonda algoritmlash usuli bosqichma-bosqich takomillashtirish usuli orqali qo'llaniladi. Birinchidan, muammo bir butun sifatida ko'rib chiqiladi, uning eng katta qismlari ajratiladi. Ushbu qismlarning bajarilish tartibini belgilash algoritmi kichik detallarga kirmasdan tizimli ravishda tavsiflanadi. Umumiy tuzilishdan, ular alohida qismlarni tavsiflashga o'tadilar. Shunday qilib, algoritmni ishlab chiqish algoritmni takomillashtirishga qaratilgan qadamlar ketma-ketligidan iborat.

Strukturaviy dasturlashni yanada rivojlantirish, kengaytirish - bu modulli dasturlash hisoblanadi, uning g'oyasi shundaki, algoritmni tizim sifatida namoyish etilishi va alohida modullar to'plami sifatida ifodalanishi mumkin. Har bir modul faqat shu modulda mavjud bo'lgan ma'lumotlar va funksiyalar to'plarnini o'z ichiga oladigan mustaqil, nisbatan mustaqil dastur sifatida qaraladi.

Modulli dasturlash bir vaqtning o' zida bir nechta mutaxassislarni jalb qilganligi sababli jarayonni sezilarli darajada tezlashtirishga imkon beradi. Har biriga alohida modul ishlab chiqishni ishonib topshiradi. Bundan tashqari, modulli dasturlash oldindan aniqlangan standart dasturlardan foydalanish imkoniyatini nazarda tutadi.

Bir nechta kichik topshiriqlardan tashkil topgan murakkab rnasalani yechish algoritmini loyihalash bosqichida ikkita yondashuv qo'llaniladi: yuqoridan pastga va pastdan yuqoriga.

Yuqoridan pastga qarab loyihalashda birinchi navbatda boshqarish dasturining funksiyalari ishlab chiqiladi. Keyin har bir kichik topshiriq batafsilroq tanishtiriladi va boshqa modullar ishlab chiqiladi. Yuqoridan pastga yo'naltirilgan loyihalashda har bir qadamda modulning ishlashi batafsil qadamlarga havolalar yordamida tavsiflanadi.

Pastdan yuqoriga qarab loyihalashda birinchi navbatda quyi darajadagi dasturlar, ba'zan esa qism dasturlar shaklida ishlab chiqiladi. Keyin har bir bosqichda yuqori darajadagi modullar ishlab chiqiladi.

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KORXONADA MAHSULOT SIFAT KO'RSATKICHLARINI BOSHQARISH

Annotatsiya. Ushbu maqolada mamlakatimizda iqtisodiyotni rivojlantirish, korxonalar faoliyatida boshqaruv tizimini takomillashtirish, korxonada mahsulot sifat ko'rsatkichlarini boshqarish jarayonlari haqida muallif tomonidan ilmiy-nazariy va amaliy jihatlar ochib berilgan.

Kalit so'zlar: korxonada, iqtisodiyot, mahsulot sifati, sifatni boshqarish.

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MANAGEMENT OF PRODUCT QUALITY INDICATORS IN THE ENTERPRISE

Abstract. In this article, the author reveals the scientific-theoretical and practical aspects of economic development in our country, improvement of the management system of enterprises, management of product quality indicators in the enterprise.

Key words: enterprise, economy, product quality, quality management.

Zamonaviy bozor iqtisodiyoti sharoitida mahsulotning nafliligi, uning xaridor iste'molini qondira olishi muhim ahamiyat kasb etadi. Shu bois bugungi kundagi bozor iqtisodiyoti ishlab chiqariladigan mahsulot va ko'rsatiladigan xizmat uchun qat'iy sifat talablarini qo'yadi. Shuningdek, mahsulot sifati uning raqobatbardoshlik darajasi yuqori bo'lishi uchun ham xizmat qiluvchi asosiy ko'rsatkich hisoblanadi.

Korxonalarda sifat boshqaruvi uslublarini takomillashtirishning dolzarbligi so'nggi yillarda zamonaviy progressiv tashkilotlarga sifat vositalari va uslublarini joriy etish orqali mahsulot va xizmatlar sifatini oshirishga yo'naltirilganligi bilan izohlanadi. Sifat boshqaruvi tashkilotning iqtisodiy rivojlanishi uchun vosita bo'lib, sifat menejmenti uslublarini takomillashtirish korxonada samaradorligini oshirishga bevosita ta'sir qiladi va ishlab chiqarish xarajatlarini optimallashtirishga olib keladi. Sifatni boshqarish uslublarini takomillashtirish tashkilotni baholashning eng muhim mezonlaridan biri hisoblanadi. Sifat boshqaruvi kompaniya faoliyatining asosiy yo'nalishlaridan biri bo'lib, chunki u nafaqat mijozlar talablariga javob beradigan yuqori sifatli

mahsulot yoki xizmatlarni ishlab chiqarish, balki bozorning yangi talablariga tez javob berish imkonini beradi.

Sifat ko'rsatkichlarining pasayishi tarkibiy qismlarning jismoniy eskirishi, ishlab chiqarilgan mahsulotning ichki tuzilishi yoki xususiyatlarining o'zgarishi, uning jismoniy eskirishi tufayli yuzaga kelishi mumkin. Sifat ko'rsatkichlari ishlab chiqarish jarayonida bir qator sabablarga ko'ra ma'lum jihatlari bilan farq qilishi mumkin. Ular bevosita mahsulotni ishlab chiqarish texnologiyasiga, yetkazib beriladigan komponentlarning sifatiga, mashinalar va ishlab chiqarish uskunalarning texnologik holatiga, o'lchash asboblariga, xodimlarni rag'batlantirish vositalariga, ichki va tashqi tashkiliy muhitning boshqa ko'plab omillariga bog'liq.

Ishlab chiqarilgan mahsulot sifati mahsulot ishlab chiqarishning barcha bosqichlarida yuzaga keladigan ko'plab tasodifiy omillarga ham bog'liq. Sifat menejmenti tizimini joriy qilish tashkilotdagi barcha bo'limlarning muvofiqlashtirilgan faoliyati orqali ushbu omillarning paydo bo'lishining oldini olish uchun zarurdir. Bu holda sifat menejmenti tizimi ishlab chiqarish jarayoniga doimiy ta'sir ko'rsatadigan tuzatish choralarini va ishlab chiqarilgan mahsulotni oxirgi foydalanuvchini qoniqtiradigan sifat darajasi bilan sotishni ta'minlaydi.

Sifatni boshqarishda tizim, muhit, maqsad, dastur kabi tushunchalar doimiy ravishda qo'llaniladi. Nazorat tizimi va boshqaruv tizimi ham mavjud. Korxonani boshqarishning ko'p darajalari boshqariladigan tizim kabi ko'rinadi. Sifat menejmenti tizimi boshqaruv tizimi tomonidan yaratiladi va qo'llab-quvvatlanadi.⁶⁸

Sifat bilan bog'liq muammolarni hal qilish uchun mahsulotning hayot aylanishining barcha bosqichlarida sifatni to'g'ri baholash kerak. Sifatni baholash mahsulotni ishlab chiqarish va foydalanishning har qanday bosqichida sifat menejmentini shakllantirishga asoslangan.

Mahsulotning sifat darajasi, u baholanayotgan mahsulotning sifat ko'rsatkichlarini tegishli asosiy ko'rsatkichlar bilan taqqoslashga asoslanadi. Asosiy qiymat, ma'lum vaqt davomida erishishi mumkin bo'lgan maqbul daraja sifatida namoyon bo'ladi. Asosiy qiymatlarning namunasi ishonchli sifat ma'lumotlari bilan ma'lum vaqt ichida erishilgan ko'rsatkichlarning eng yaxshi mahalliy va xorijiy namunalari bo'lishi mumkin.⁶⁹

Mahsulot sifati darajasini baholash baholanayotgan mahsulot sifat ko'rsatkichlarini tanlash, ushbu ko'rsatkichlarning qiymatlarini aniqlash va ularni asosiy sifatida tanlangan ko'rsatkichlar bilan taqqoslash bo'yicha harakatlardir. Mahsulot sifati ko'rsatkichlarini tanlash uni qo'llashning maqsadi va shartlarini, iste'molchilarning talablarini hisobga olgan holda, shuningdek mahsulotni

⁶⁸ Ilyenkova S. D. Sifatni boshqarish: darslik / S. D. Ilyenkova, N. D. 103 Ilyenkova, S. Yu. Yagudin va boshqalar. M.: UNITI-DANA, 2016 yil.

⁶⁹ Sifat darajasini baholash metodologiyasi [elektron resurs] URL:https://studioad.ru/1308802/ekonomika/metodologiya_otseivaniya_urovnya_kachestva

qo'llash sohasidagi amaldagi sifat talablarini hisobga olgan holda amalga oshiriladi. Sifat darajasini baholashni bosqichlarga bo'lish mumkin. Ishlab chiqarilgan mahsulotning sifat darajasini baholash bosqichlari 7-rasmda keltirilgan.

Bugungi kunda mamlakat iqtisodiyotini rivojlantirish uchun xususiy tadbirkorlik, kichik va o'rta biznesni rivojlantirish, mamlakatimizning eksport salohiyatini oshirish va mahalliy mahsulotlarni ilgari surish vazifasi turibdi. Xalqaro standartlarga muvofiq sifat boshqaruvi tizimlarini joriy etish ushbu chora-tadbirlarni samarali amalga oshirish uchun dolzarb vazifaga aylandi.

Mahsulot ishlab chiqarishning tartibga solinadigan va tartibga solinmagan davlat qonunchiligida ham sifat menejmentining yagona tizimini ishlab chiqish, shuningdek, ishlab chiqaruvchi bajarishi kerak bo'lgan turli xil standartlar, ko'rsatmalar, qoidalar va boshqa hujjatlarning umumiy sonini kamaytirishga yordam beradi. ularning soni va nomuvofiqligi tufayli u ko'pincha qila olmaydi bajarish.

Sifatni boshqarish sohasidagi korxonalar oldida turgan barcha muammolarni hal qilishni ta'minlash uchun maxsus tayyorlangan mutaxassislar kerak. Bular sifat menejmentlari. Ularning funksiyalari, birinchi navbatda, sifat tizimi darajasida sifatni tashkil etish va boshqarish, shuningdek operatsion darajada boshqaruvni tashkil qilishni o'z ichiga oladi.

Xalqaro bozorda o'z mahsulotlari bilan zamonaviy kompaniya rejalashtirilgan mahsulot sifatiga erishish uchun yuqorida aytib o'tilgan barcha sifat menejmenti tizimlaridan foydalanadi. Natijada sifat menejmenti tizimini joriy etishning zamonaviy usullari korxonaning raqobatbardosh ustunligini oshiradigan tizimli ishlarga imkon beradi. Mijozlar, ayniqsa yirik mijozlar, ko'pincha shartnoma tuzishdan oldin mahsulot sifatiga ishonch hosil qilishni afzal ko'rishadi. Taqdimot, rasm va ko'rgazma namunalari ishonch bera olmaydi. Shuning uchun xalqaro standartlar tizimi joriy etish va unga rioya qilish mijozlarga ma'lum sifat darajasini kafolatlaydi.

Uning yordami bilan:

- ✓ mijozlarning ishonchini oshirish orqali doimiy mijozlarni ishonchli ushlab turish orqali mijozlar bilan yanada samarali ishlash mumkin;
- ✓ xodimlar natijalar uchun javobgarlikni his qilganda korxonaning ishlab chiqarish madaniyatini yaratishga ta'sir qilish;
- ✓ kompaniyaning investorlar uchun jozibadorligi oshadi;
- ✓ kompaniyaning ijobiy obro'si shakllanadi;
- ✓ korxonalar moliyaviy jihatdan barqarorlashadi.

Korxonalarda sifat menejmenti uslublarini takomillashtirishning dolzarbligini so'nggi yillarda zamonaviy ilg'or korxonalar tashkilotlarda sifat vositalari va usullarini joriy etish orqali mahsulot va xizmatlar sifatini oshirishga qaratilganligi bilan izohlanadi. Sifat menejmenti uslublarini takomillashtirish tashkilotni baholashning eng muhim mezonlaridan biri uning raqobatbardoshligini oshiradi.

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ADVANTAGES OF THE METHOD OF USING STORIES IN TEACHING THE RUSSIAN LANGUAGE

Abstract. Usually, a conversation is used when working with students on more accessible material (grammatical, lexical, grammatical-stylistic), to develop coherent presentation skills, when performing creative tasks, but often as a way to implement the principle of problem-based learning.

Keyword: Method, grammatical, lexical, grammatico-stylistic, integrated lessons, linguistic fairy tales.

INTRODUCTION

In every possible way, the ardent desire for knowledge and learning should be kindled in children. The student will burn with impatience to learn, not being afraid of any work, if the teacher can develop in children an interest and a creative approach to learning!

The main methods of teaching the Russian language traditionally include such as the word of the teacher, conversation, the method of observation of language and speech material, the use of visualization, and work with a book.

The method of conversation is of great importance for the formation of students' skills of consistent and deep thinking in connection with the assimilation of knowledge and skills in the language.

The goals of educational standards have always depended on the needs of society and the state. If back in the last century the goals of public education corresponded to the communist ideology that determined the life of society at that time (education of a worthy citizen and member of the work team), today the main goal of education is the formation of a socially and professionally competent person with a developed sense of responsibility and a desire for creation and is capable of to creativity and self-determination in the realities of a constantly changing world.

In addition, the new organization of society and outlook on life make new demands on the school. In today's world, the demand for any specialist in the labor market and his ability to compete largely depend on the availability of competent speech, the ability to communicate effectively, on knowledge of the methods of speech influence, persuasion. For this reason, educational institutions must provide a solid knowledge of the language and achieve fluency in it.

The formation of a productive personality occurs through the mastery of various types of activities by students and the acquisition of experience as a result of the work done in the lesson, so the teaching methods recommended by the developers of the new standards are a help to the teacher. Modern lessons according to the Federal State Educational Standard are characterized by the presence of cognitive interest, the formation of motivation for learning activities among students and the presence of conditions in the lessons that contribute to the creative thinking of schoolchildren. So, creative thinking is developed by Russian language lessons.

The Russian language is an academic discipline that has a high cognitive value, since thinking is formed and developed in the classroom, a feeling of love for the native language and culture is instilled, it is through the language that universal values are comprehended, the personality is brought up, the intellectual development of the child takes place, the assimilation of all other academic disciplines.

In their activities, teachers use various methods of work in the classroom to achieve educational goals, as a result of which the transfer and assimilation of knowledge, skills and abilities provided for by the content of training occurs. Since traditional teaching methods cannot always ensure the assimilation of the material by all students, there is a need for non-standard lesson design.

METHOD AND RECOMMENDATIONS

It is non-traditional forms and methods of teaching that will make classes exciting, help to take into account the individual characteristics of students, activate cognitive activity, find time reserves in the content of educational material, and establish the process of cooperation between the teacher and the student. Non-traditional classes are a holiday for students. In such lessons, both strong and gifted and weaker children in the subject can show themselves, since it is the non-standard format of organizing a lesson that can hold the attention of students much longer, and attracting life experience and associative thinking help to better assimilate new material.

The following groups of non-traditional methods of teaching a lesson (or its fragment) can be distinguished:

1) lessons built in the form of a game or competition: competition, tournament, relay race (linguistic football), KVN, business game, crossword puzzle, quiz, etc.; AD

2) reconstructive lessons (plot-role-playing);

3) lessons that are similar to public forms of communication: a press conference, an auction, a discussion, a panorama, a TV show, a teleconference, a report, a dialogue;

4) integrated lessons;

5) fantasy-based lessons: a fairy tale lesson or linguistic fairy tales, which will be discussed below.

Since ancient times, a fairy tale has played an important role in the life of the younger generation, because it was from it that the child received the first ideas about space and time, about the relationship of man with nature, with the objective world, and this genre helped to comprehend the main moral concepts. It is impossible not to say about the important role of fairy tales in enriching the vocabulary of students and in the development of correct oral speech. And of course, a fairy tale has always had an attractive force that allows you to plunge into the world of fantasy.

The fairy tale is one of the main folklore genres, and its main advantage is the fiction of the plot, which allows it to be adapted to any situation and to any age group. Therein lies its great didactic value.

In order to revive the “dry” and uninteresting school theory, subject teachers are increasingly using the method of linguistic fairy tales in Russian language lessons. A linguistic fairy tale is an entertaining short story in which the characters personify certain linguistic concepts, and its plot explains the essence of the phenomena of the language, its rules and laws.

Like a traditional folk tale, a linguistic tale has the same structure: saying, beginning, main part and ending, which focuses on the material being studied, linguistic concepts.

According to the function of a linguistic fairy tale and the purpose of its use in Russian language lessons, the following types can be distinguished:

1) cognitive fairy tales containing a significant amount of information, as well as new material for students. These fairy tales can be actively used in the lessons of learning new knowledge. So, when studying the topic “Separate writing of prepositions with other words” in the 5th grade at the “problem situation” stage, we used a fairy tale that tells about prepositions and prefixes that are similar to each other like brothers, and how Grammar issued a decree according to which children with from this point on, they will be able to distinguish between them. Students at the stage of goal-setting and formulating the problem of this lesson can themselves suggest options for the development of events in a fairy tale, drawing on the knowledge they already have. Thus, this approach will not only develop the creative potential of students and enrich their speech, but will also serve as a means of enhancing their cognitive activity and more durable spelling memorization;

2) a fairy tale- game: such lessons are not very informative, they are dynamic, they can be used in one of the fragments of the lesson or the genre can be taken as the basis of the whole lesson, which already in its structure will differ from the traditional lesson. It is more efficient to use such fairy tales in the lessons of generalization and systematization of knowledge: students should already have a certain amount of knowledge on the topic of the lesson in order to freely apply the existing knowledge in practice;

3) fairy tales - exercises can complement the didactic material on the topic. For example, when studying the declensions of adjectives, the plot of the

well-known literary work of N. Nosov "The Adventures of Dunno and His Friends" was taken as the basis for the plot of the exercise tale. In it, children help the hero understand a new topic, and later write a letter to the Flower City, using adjectives in speech that agree in gender, number and case with nouns. Students are happy to help their favorite hero cope with difficulties and together with him learn to apply the knowledge gained in practice. In addition, one cannot remain silent about the fact of the implementation of interdisciplinary connections between the Russian language and literature, which will improve the stylistic knowledge and skills of students, increase interest in reading;

4) a fairy tale as a type of work on the development of speech is the last type of linguistic fairy tales actively used in Russian language lessons. This type includes fairy tales composed by students on their own, thanks to which they learn to think expressively, organize their speech-creative activity and manage their imagination, compose the fruits of their imagination with the help of knowledge gained in the study of linguistics sections. This type of linguistic fairy tales can be offered as homework after a lesson in learning new material. The uniqueness of this exercise lies in the reception of associations, since linguistic concepts are personalized in the images of fairy-tale characters.

The prerequisites for writing a linguistic fairy tale by both the teacher and the student are the absence of factual errors and the obligatory knowledge of the linguistic material, as well as the observance of literacy in written speech.

Linguistics is a science that studies the structure and patterns of language. Students should have an idea of the systemic nature of the language, which is manifested in its level organization. Therefore, it is appropriate to use the method of linguistic fairy tales in the framework of the study of all sections of the science of language mastered by schoolchildren. But the method of linguistic fairy tales is most actively used in the study of morphology: even in the propaedeutic course of studying the section of the science of parts of speech in elementary school, students are given the first information about the classification of words according to their morphological features, since the word is the basic unit of the language. But in addition to the doctrine of the word, students receive knowledge about the phonetic and grammatical features of the word, as well as its syntactic role and its origin and formation.

SUMMARY:

So, as part of the study of morphemics and word formation in the 6th grade, under our guidance, students attempted to write a linguistic fairy tale about a word-building chain. In the process of writing such stories, knowledge about word-forming and form-forming morphemes was involved, as well as information about the word-forming meaning of individual word-forming affixes. This exercise is at the writing stage, as it has not been used before. But already at this stage, it should be noted that students are more enthusiastic about establishing the derivative of words and trying to justify the meaning of their morphemes.

Thus, the linguistic fairy tale serves as a creative adaptation of theoretical material. Being one of the methods of teaching the Russian language, a linguistic fairy tale allows you to make classes exciting, takes into account the individual characteristics of students and activates their cognitive activity.

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METHODOLOGICAL ISSUES OF ACCOUNTING IN SERVICE FIELD ENTERPRISES

Abstract. Service in the article show field accounting in enterprises methodological issues ways of improvement are highlighted.

Key words: tourist services, hotel services, cost, cost, cost to determine.

Service show field enterprises another network from enterprises different aspects according to differs. Also they are from each other **too** different aspects according to differs. Such differences, such as this to the field incoming enterprises by being held activity in types, their content organize doer economy processes and in transactions, received revenues, being made expenses are shown services the cost formation in the order of calculations forms and in others own on the contrary finds _ This and another aspects differences because of service show field enterprises people economy networks in the classifier separately to groups separated, as well as theirs each to one special network codes given _

In our opinion, in our republic too service show to the field incoming separately of accounting in entities to himself special features learner sciences form them _ personnel preparation study plans input time came _ Also tourism, hotel in our country business, mobile contact services, insurance, stock exchange, brokerage services, leasing and property assessment, consulting, engineering, household-utility and so on another services accounting in the fields about fundamental textbooks and study manuals preparation necessity there is In our republic such textbook and study manuals so far is available not to them has been of demand existence this quick solution to the problem to be done necessity by doing is putting

Service show of types their diversity _ each one to himself special from processes organize to find and belongs to documents with formalization this field in subjects revenues account to himself special methodological aspects from existence a tree gives _ However, the current in the day in our republic print done in the literature service show field in enterprises revenues account to himself special methodological aspects, such as their classification, description, composition, recognition, measurement, calculation and in the report reflection delivered enough own on the contrary did not find Also this field subjects income account to get methodological aspects of accounting about regulatory

and legal in the documents too special not specified. Of these all of them service show field enterprises in practice being received revenues he or this activity types to the composition entering them _ tax put object as in formation and suitable of the to tax in weight some to confusion reason is happening From this confusion and problems, such as tourism in subjects, one of time in itself too purchase goods, too commission and consignment goods with trade doer in enterprises, to cars caution parts seller and technical services to them pointer enterprises in practice a lot meeting can _ Therefore _ too, different to confusion take coming of circumstances prevention receive, as well as income account whole methodological order based on take to go provide for valid normative documents more too improvement necessary _ For example, service show field subjects his income or this activity to the composition input as well as income account of keeping whole order determiner substances regulatory and legal documents with strengthening is an objective necessity being remains _

Service show to the field incoming of subjects each one group for their main activities organize doer service types, this service types to be entered of income sure content, as well as suitable respectively this income affirmative and to them testimony giver initial documents system strictly designation that it is necessary we count. For example, our service in our opinion show field in subjects main activity organize doer separately service of types received revenues to the composition the following input to the goal according to (Table 1).

Table 1

Service show field in subjects main activity organize doer separately service of types removable of income composition

No	Type of service	Available type of income	Validator initial document
1	Touristic services	Household products from selling revenue	To tourists shown services acceptance do-commit about document, invoice
2	Hotel services	To guests shown from all services revenue	Crimea cash order receipt, invoice
3	Wholesale trade	Goods big at parties next sell or benefit for sell activity taken from revenue	Invoice
4	Retail trade	Purchase goods last to consumers piecemeal small at parties cash to money from selling revenue	Cash register check
5	General feeding	Prepared foods and another consumption things to the choirs from selling revenue	Cash register check, invoice
6	Mediation services	Immovable property, commodity- material riches sell-sell in getting shown from mediumship received revenue	Mediation services acceptance do-commit about document, invoice
6	Leasing services	Property long term for rent from	Leasing services

		giving received percentage in the form of receipts	acceptance do-commit about document, invoice
7	Property evaluation according to services	Property evaluation according to from services revenue	Property on assessment shown services acceptance do-commit about document, invoice
8	Auditorship services	Auditorship from the activity receipts	Auditorship services acceptance do-commit about document, invoice
9	Consulting services	Shown information and advice services revenue	Consulting services acceptance do-commit about document, invoice
10	Information-calculation and accounting services	Through modern computer networks – information-calculation, them transmission, without pressure release, calculations conduct and another services from showing receipts	Information-calculation and accounting services acceptance do-commit about document, invoice
11	Insurance services	Various goals insurance services revenue	Insurance services acceptance do-commit about document, invoice
12	Services of engineering companies	Construction their work contractor at execution and customers between selection transfer according to shown from services revenue	Engineering services acceptance do-commit about document, invoice
13	Markets showing services	To sellers and buy to recipients shown different from services revenue	Receipts, cash register check, invoice
14	Notarial services	Legal and physical to individuals shown notarial from services revenue	Crimea cash order receipts, invoices, checks
15	Transport services	Load and passenger from transportation receipts	Crimea cash order receipts, invoices, checks
16	Technical services for vehicles	To vehicles from the provided technical services receipts	Crimea cash order receipts, invoices, checks
17	Household utility services	Household utility from services receipts	Crimea cash order receipts, invoices, checks
18	Rest _ and another I slept release services	Rest _ and we ate to issue circle shown from services receipts	Crimea cash order receipts, invoices, checks

Service show field in enterprises income admit get and account of keeping one how much methods there is For example, in them revenues services completely from what is shown then, step by step, spent to expenses looking admit taken and suitable respectively in the account reflection delivered can _ Service show field subjects by income admit get and account of keeping this methods which one choose received or their each one which kind of for works (services). application account in politics sure expressed to be it is necessary

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TYPES OF TAX AUDIT: ESSENCE, DIFFERENT AND SIMILAR ASPECTS, PROBLEMS AND SOLUTIONS

Abstract: the article describes the types of tax audits: essence, differences and similarities, problems and solutions.

Key words: tax audit, audit, internal audit, external audit, taxpayer, tax audit.

The adopted Strategy of Actions, a new Tax Concept was developed in our republic and it was put into practice on January 1, 2019. Based on this Concept, the Tax Code of our republic was approved in a new version and entered into force on January 1, 2020.

In accordance with the above regulatory documents, a number of changes have been made to tax control in our republic. For example, in the new version of the Tax Code of our republic, a type of state tax control called "tax audit" was established, which did not exist until now. The "Regulation on Tax Audit" was approved by the State Tax Committee and was implemented from June 30, 2020.

It should be noted that tax audits are conducted not only by state tax authorities. Such an audit is conducted by independent audit organizations, as well as employees of the internal audit service of enterprises. Based on these, tax audits can be divided into three types today (see Figure 1).

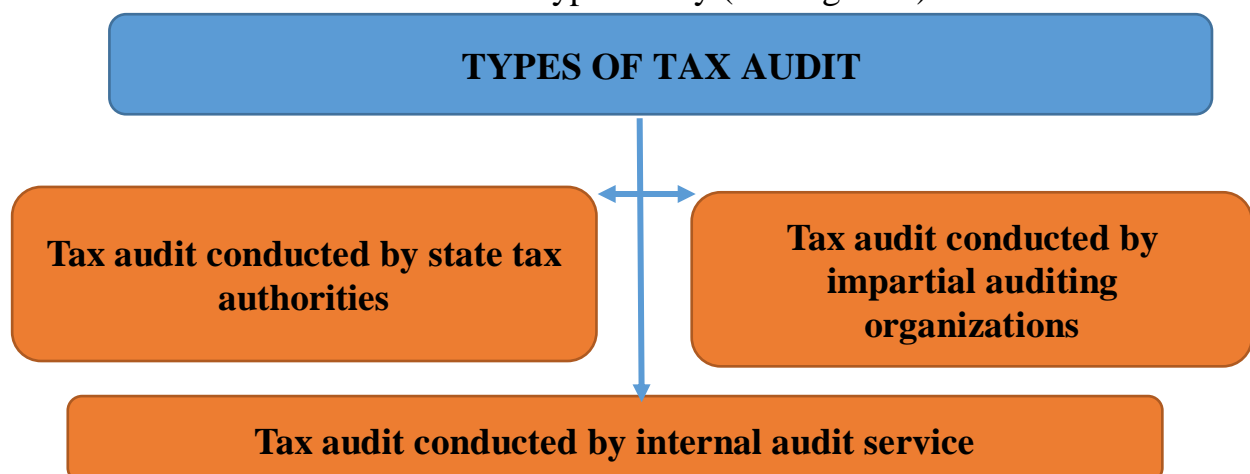


Figure 1. Types of tax audits

Naturally, various questions arise: why is the focus on tax audits increasing? What are the underlying needs? Are the above three types of tax

audit necessary? Wouldn't it be appropriate to round up, that is, to combine, the types of tax audits that are similar in many respects? Which type of tax audit is more effective today?

Finding answers to these important questions requires special economic sciences, such as "Finance", "Taxation", "Audit", "Internal audit", "Control and inspection", "Accounting", "Economic analysis". requires research, solving them based on the interests of society and its integral links, members, investors, owners and the state.

In our opinion, it is appropriate to start finding answers to the above questions from the nature and importance of taxes, and the need for their audit based on that.

It is known that taxes are the main source of budget revenue formation and funding of the state treasury in all countries of the world. This directly concerns our republic. For example, according to official data ⁷⁰, by the end of 2020, the revenues of the state budget of our republic amounted to 161.7 trillion soums, and the expenses amounted to 187.4 trillion soums. In 2020, receipts from direct taxes amounted to 43.8 trillion soums and increased more than 1.5 times, including income tax receipts increased by 1.9 times compared to 2019. The share of direct taxes in the total revenues of the state budget increased from 25.4 percent to 33.0 percent. Indirect tax payments amounted to 47.8 trillion soums (a decrease of 3.7% compared to last year). With that together with budget revenues contained curve of taxes share from 44.3 percent to 35.9 percent decreased _ Of these revenues decrease added value tax according to 11 percent of the income, as well without rotation 31.7 percent of the tax decrease with depend _ Budget revenues from resource taxes amounted to 21.3 trillion soums (8% more than last year), their share in budget revenues decreased from 17.5% to 16%. The decrease in indirect and resource taxes was due to the restriction of economic activity during the coronavirus pandemic, the granting of tax breaks and preferences to business entities, as well as the decrease in external demand.

The importance of taxes to the state requires that each tax payer calculate them correctly, pay them to the budget on time, and ensure the reality of tax calculations, accounts and reports. This, in turn, makes it an objective necessity to effectively use all levers that serve to achieve this goal, such as tax audit.

Tax audit conducted by the internal audit service is the implementation of taxes and payments in accordance with the requirements of the tax legislation check as a functional obligation that it is increased and that the information about them is correctly reflected in the financial account and report.

Specific tasks are assigned to all types of tax audit based on their purpose. For example, the main tasks facing the tax audit conducted by impartial audit organizations and the internal audit service are:

- Check whether the status of the taxpayer is correctly determined;

⁷⁰ <https://review.uz/post/rezultat-nalogovoy-politiki-v-uzbekistane-za-2020-god>

- Tax mode right chosen check _
- Taxes and payments of types right being used check _
- Taxes and payments types right that it is calculated check _
- Taxes and payments types own in time paid check _
- Taxes and payments types according to debts account and in the report right reflection that it has been achieved check _
 - Taxes and payments types according to tax privileges right calculated and of them right being used check _
 - Taxes and payments types according to financial sanctions account and in the report own in time and right reflection that it has been achieved check _
 - Taxes and payments types dynamically and statically _ analysis do to them positive and negative effect showing factors to determine
 - S are good and payments account and the report to improve directed recommendations work exit and them application to be done reach _

In our opinion, opening a wide path to entrepreneurship, supporting it from all sides, not interfering in the activities of economic entities and reducing the controls over them, ensuring the rule of law, and fighting corruption are considered to be the priority tasks of state policy. should contribute. For this purpose, it is objectively necessary to improve the theoretical, legal, organizational and methodological foundations of tax audits in accordance with the requirements of the time.

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IMPROVING ACCOUNTING IN SERVICE FIELD ENTERPRISES

Abstract. The article covers the nature, status, recognition and correct reflection of certain accounting objects in service sector enterprises.

Key words: service industry, tourist-hotel complexes, accounting, recognition, financial statements.

In the reforms carried out in our republic, the issue of development of the service sector, enterprises included in it, such as tourist-hotel complexes, has a special place. Enterprises of this type play an important role in increasing the attractiveness of attracting foreign investments to our republic, in introducing the ancient customs, traditions, science, and culture of our people to the people of the world, and in mobilizing the huge material, natural, labor and other resources of our republic for the development of the economy.

In the normative documents of our republic and in periodical literature, the nature of special types of general economic activity of tourist-hotel complexes, the composition of the accounting objects included in them are not fully disclosed, as well as there are some confusions in the inclusion of one or another accounting objects in the corresponding types of activity.

According to the Tax Code of the Republic of Uzbekistan, the main activities of tourist-hotel complexes are divided into trade and non-trade types. However, this code and other laws do not specify the procedure for including the main types of trade and non-trade activities. This includes, among other things, the activities of catering units (kitchens, restaurants, cafes, bars, etc.) of tourist-hotel complexes. These units, on the one hand, are considered to be a business providing services to the main activities of tourist-hotel complexes, and on the other hand, they are a special unit that generates income.

As a service business, the cost of work performed by the catering unit is reflected in operating income and expenses. In particular, in accordance with the Law of the Republic of Uzbekistan on tourism activities (Article 3), the services provided to tourists include catering services, that is, they are one of the mandatory types of services that must be provided on a tourist ticket. Expenses for this type of service are included in the cost of services provided to tourists and the income received through the cost. This procedure also applies to guests who have paid a lump sum for hotel accommodation and meals.

If we conclude from the above, the activities of the catering department of tourist-hotel complexes as a business providing services to tourists cannot be

called "commercial activity". This activity should be considered a component of the main activity of tourist-hotel complexes.

On the other hand, the catering department of tourist-hotel complexes can sell the products (meals) it has developed to other legal entities and non-legal entities (including its own employees) on the basis of cash and sugarless payments. According to the content, this activity of the catering unit of enterprises should be recognized as "trade activity". Because, in this case, other customers buy the food (goods) prepared through the catering department.

In practice, the issue of including the sale of fixed assets, intangible assets, as well as unfinished capital investment and financial investment, purchased by tourist-hotel complexes for their production purposes, leads to various discussions.

In our opinion, some economic transactions included in the accounting objects of the main activity of enterprises in the regulatory documents, including the sale of fixed assets, intangible assets, capital and financial investments, free issuance, write-off and other operations and their results are also accounting objects related to investment activity according to their content and essence. is considered

In accordance with the regulatory documents of our republic, short-term rental of property is included in the main activity of enterprises, and long-term rental is included in the accounting objects related to financial activity. In our opinion, property should be leased and the results obtained from it should be included in the accounts of enterprises' investment activities, regardless of the lease period.

In current regulatory documents and forms of financial reporting, the introduction of funds into other enterprises is recognized as an investment activity, but dividends, interest, profit share sums or losses from investments representing its results are recognized as accounting objects of financial activity. In our opinion, once the investment activity is recognized, its results should be recognized directly as accounting objects related to this activity.

"Regulation on production and sale costs of products (works, services) and formation of financial results", BHMS No. 2 "Income from the main activity", BHMS No. 3 "Report on financial results" recognition as accounting objects of the main activity certain income and expenses (for example, fines received and paid, property received and given gratuitously and financial assistance, receivables and payables waived), in our opinion, according to their content and essence, are accounting objects of the financial activity of enterprises. Because they directly represent financial relations between enterprises.

In the literature, organizational and management activities of enterprises are not recognized as an object of accounting. In our opinion, this activity of enterprises should be recognized as one of the objects of accounting, as well as financial and management accounting, which are its components.

In our opinion, sales and management expenses, all taxes and mandatory payments, as well as receipts from auxiliary and service farms, profits of previous years determined in the reporting year, surpluses determined in the inventory, extraordinary profits and losses are accounting objects of the organizational and management activities of enterprises.

Thus, in our opinion, economic processes and operations representing the content of separate types of general economic activity of tourist-hotel complexes, and the above-mentioned indicators whose names represent their results should be recognized directly as accounting objects related to them.

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AUDIT OF SALE OF GOODS IN TRADE ENTERPRISES

Abstract. In this article, some issues of the audit of the sale of goods in trade enterprises

Keywords: digital trade, retail trade, foreign trade, courier services, domestic trade, trade discount, written letters.

In the present period, in the conditions of financial and economic crisis, trade enterprises mainly determine the types and sizes of products, based on concluded contracts (order folder) and a deep and comprehensive study of market demand. Of this for market demand __ and offer study necessary, quick sale of products types and to them was demand study with are engaged Current period the sale of retail goods development and in stability products in advance made up to the contract basically work take out and sell important wins a place. This procedure trade of activity determining the economic indicator k, enterprise of activity efficiency designation and defined for the purpose compliance in proof main indicators audit is important in calculating the complex

Auditors use the total amount of goods sold and shipped, work performed and services provided, regardless of the cost of the product, when determining the sales volume indicator.

Trade enterprises can change the price of goods in their audit not only due to the change in the prices of the supplier or transport organization, but also according to their own wishes. In this regard, the audit of the correct registration of changes in sales prices and their reflection in accounting accounts. Changing the retail prices of goods is carried out according to the decision of the head of the company and is formalized with the inventory list, which is compiled in a free (voluntary) form. Although the inventory list is freely (optionally) compiled, it must contain the following information:

- the price change date;
- what can be said __ of the goods name;
- q to be evaluated __ medicine of the goods;
- of the product old price __
- of the product new price __
- additional (less) assessment __ amount - of goods previous and new of prices the virtues of the difference between __

Gain (excluding interest) attributable to the sale price is recognized on the date of sale. The selling price is determined by discounting the payments due at the included interest rate. The auditor should use his skills to ensure that the interest is recognized as income based on the ratio of the interest rate entered and the amount received.

In the "Domestic trade" section of the trading company, retail turnover consists of income from the sale of goods, which are purchased from abroad and resold to legal entities and individual entrepreneurs for professional use. Retail turnover can only be carried out in cash on the basis of a signed contract.

The sale of self-produced products by legal entities is not included in the volume of retail merchandise.

Retail merchandise - for the final consumption of the population, for commercial purposes and without the right to use in production, is settled in cash.

Trade enterprises can use the discount system when customers buy a large amount of goods, pay ahead of time, find out if there are defects in the goods sold, and similar situations. Cash discounts provided to customers in accounting are reflected in the special contrapassive 9050-"Discounts given to customers and customers" account. The amount of price and sales discounts is entered in the debit of account 9050 in correspondence with account 4010-"Accounts received from customers and customers".

Table 1

Goods discount with sell

Goods discount with sell		
	Debit	Credit
Goods from selling received income reflection will be delivered	4010-"Buyer and from customers removable h isobvara q lar ", 5010- " Money in national currency "	9020-" From the sale of goods received earnings "
Sold out of goods cost because of h it 's gone	9120-"Sold goods cost "	2900-"Goods"
From sale, price do not accept discounts reach	9050-"Buyer and to customers given discounts "	4010-"Buyer and from customers removable h isobvara g ' lar ", 5010- " Money in national currency "
h is proof period at the end 9050-"Buyer and to customers given deductions " h account g' of closure	9020-" From the sale of goods received earnings "	9050-"Buyer and to customers given discounts "

In such cases, the auditor should examine the trading company's issues regarding the sale of goods at a discount, taking into account the fact that they are reflected in the documents.

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IMPROVEMENT OF ACCOUNTING IN CAR SERVICE ENTERPRISES

Abstract. The article covers the issues of organization of accounting in car service enterprises, recognition of services and their correct reflection in the accounts.

Keywords: accounting, car service services, financial results, recognition, financial statements.

The increase in the demand for cars, as well as the number of individuals and legal entities who have the opportunity to buy them, leads to the rapid development of the field of automobile manufacturing, car sales and service provided to them in our republic.

The increasing volume of production and sale of cars leads to the rapid development of the field of service provided to them in our republic. It is natural that the further development of this service sector in our republic will be one of the priority tasks in the near and long future.

The priority of further development of the field of car servicing makes it an objective necessity to solve various current issues of accounting in the subjects of this field.

One of the important current issues of the accounting of servicing services provided to cars is the creation of a scientifically based definition and classification and descriptive basis of them as accounting objects. Below we will focus on the need to solve this urgent issue and its importance in accounting.

The importance of solving the actual issue of creating a scientifically based definition and classification and descriptive basis of the accounting of service services provided to cars as accounting objects is directly reflected in the following.

First, in the literature, the concepts of service and service services are defined as a process, activity, event, business operation. The definitions given in this content to service and service services, of course, directly apply to the services provided to cars. Fully agreeing with the given definitions, we are in favor of calling the services provided to cars - car service services.

Secondly, car service is a business activity that takes place in space and time like other services, and is rapidly developing. This business activity is performed by companies specializing in special car service services to other legal entities and individuals who own cars by making payments in cash, money transfers and plastic cards. The number of enterprises providing auto service

services in our republic is increasing year by year. For example, this type of service forms the basis of the main activity of "Avtotexkhizmat" regional joint-stock companies, more than 50 "Avtosavdo" limited liability companies in 12 regions of our republic. In addition, in our republic, quality technical services for MAN cargo vehicles are provided through 9 dealerships and service centers of this vehicle manufacturer in the cities of Tashkent, Samarkand, Andijan, Ko'kan, Namangan, Bukhara, Navoi and Urganch. 5 more such dealerships and service centers are expected to be opened in other cities of our republic in the near future.

Thirdly, car service as a business activity and process differs from other types of services in various aspects. For example, this activity includes various services and types of work, such as technical inspection and diagnostics of cars, filling and changing of oil and other fluids, current and major repairs of cars, and others. Therefore, these types of services and work are performed on cars during their sale, as well as during their use (exploitation) after sale. These services should meet the aesthetic and moral requirements of the car owners, as well as the requirements to ensure the correct and safe movement of the cars.

Fourthly, car service services as a business activity bring income to the entities that provide them. They also require the implementation of various material, labor and other costs.

All of the above indicates that car service is an important object of accounting of services. As a management tool, accounting should reflect the information about the car service services, the income received from them, the expenses incurred and the final financial results in a single monetary unit of measurement, as well as provide this information to the relevant users in a timely manner.

Based on their above features, we believe that it is appropriate to define auto service services as an object of accounting as follows.

Auto service services are a complex of various service services provided to legal entities and individuals during the sale of cars, as well as during their use (exploitation) after sale.

It is very important to classify business activities, as an object of income and expenses, in accounting, according to the time of the car service, the nature of the services, the time spent, whether they bring income or not, who covers the expenses.

The service provided during the purchase of cars is understood as the service provided during the sale of cars to buyers. These services, in turn, are divided into the following two groups according to the type of payment:

- (1) services provided without additional fees;
- (2) services provided for additional fees.

Service services provided to buyers at the time of purchase of cars at no additional cost include preparation of cars for sale, preliminary inspection,

replacement of damaged, broken or non-functioning parts, and service services for marking relevant notes and recommendations in the service book.

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SUMMARY REPORT AND ITS SIGNIFICANCE

Abstract. The article describes the main purpose of the summary report, the order and sequence of its preparation, as well as the issues of providing information to users.

Key words: summary report, accounting, financial results, financial statements, parent company, subsidiary company.

The transition to the market economy gave rise to new business and management methods for enterprises, such as creating subsidiaries and dependent economic societies in their structure, making their own investments in them, and operating as a single group together with these structural structures. This, in turn, led to the emergence of new types of financial reporting in our republic, the creation of national standards for their preparation. One of these types of financial reporting is a consolidated report.

The main purpose of the consolidated report is to provide information to the management of the group, managers, owners and other interested parties about the property and financial condition of the business entities that make up a single group. Based on this objective, the consolidated report includes all forms of financial reporting.

Each form of the consolidated financial report has its own purpose and method of preparation. For example, the consolidated balance sheet contains information expressed in money about the property and financial status of the entire group. The basis for the compilation of the consolidated accounting balance sheet is the accounting balance sheet of the main enterprise and its subsidiaries, which are part of the group. The items of the consolidated balance sheet are found by adding the sums of the corresponding items of the balance sheets of the parent company and its subsidiaries. However, this procedure is not applied to items such as investments, authorized capital, receivables and payables between group companies, minority interests, retained earnings. These items are reflected in the balance sheet of the group companies and the consolidated balance sheet of the group as follows:

Name of the item	The order of presentation in the parent company	The order of presentation in the subsidiary	The order of presentation in the consolidated balance sheet of the group
1. Financial investments	It is reflected as investments made	It is reflected as authorized capital	Not reflected
2. Charter capital	Its authorized capital is reflected	It is reflected in the amount of investment made by the main enterprise	It is reflected in the amount of the authorized capital of the main enterprise
3. Domestic receivables	It will be reflected	It will be reflected	Not reflected
4. Domestic creditor debts	It will be reflected	It will be reflected	Not reflected
5. Share of minorities	Other payables are shown as debts	It is reflected as retained earnings	Other payables are shown as debts
6. Undistributed profit	It is reflected together with the retained earnings of the subsidiary	The minority section is displayed	It is reflected together with the retained earnings of the subsidiary

The horizontal analysis of the consolidated accounting balance allows to determine the development trend of the property of the enterprises included in it, and their vertical analysis to determine the contribution of individual types of property to the total property. In addition, the working tables prepared for the preparation of the consolidated balance sheet allow to find the contributions of each group's asset and the group's enterprises in the total asset, and to assess their development trend.

The role of the report on the consolidated financial results in assessing the financial condition of the enterprises included in the group is incomparable. Based on the working tables prepared before the preparation of this report, it is possible to determine, analyze and evaluate the contribution of each enterprise belonging to the group to the total incomes, expenses, profits and losses of the group. Such an analysis allows to determine exactly which participants brought a great effect to the group, which of them, on the contrary, caused additional damage, as well as to make appropriate management decisions in relation to them.

Currently, the analysis of the statement of cash flows is not given enough attention. In fact, we believe that reading and analyzing this report will allow

you to make important management decisions. For example, the consolidated cash flow report helps the group to find opportunities to accelerate the circulation of funds in the enterprises included in it, and use them in order to increase cash receipts. For this, we know that it is necessary to read and analyze the statement of cash flows in connection with financial results and balance sheet items. For example, in the analysis of cash from sales, the net income reflected in the financial results and the changes in customer receivables reflected in the balance sheet should be studied dynamically and statically. Based on cost of sales information, cash flow to suppliers should be analyzed in relation to inventory balances and changes in accounts payable to suppliers.

Thus, the correct compilation, reading and analysis of the consolidated financial report and the working tables attached to it is one of the important management tools for ensuring the effective operation of the group and its enterprises.

In our opinion, the above-mentioned method of compiling and analyzing the consolidated financial report and the working tables attached to it will not be without benefits in agricultural enterprises.

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NEED AND SIGNIFICANCE OF CONSOLIDATED FINANCIAL STATEMENTS

Abstract. The necessity and importance of the consolidated financial statement, the history of its creation and the procedures for its preparation are revealed in the article.

Key words: consolidated financial statements, accounting, financial statements, financial results.

In a short period of time after gaining independence in our republic, economic entities, their associations and groups of various ownership and organizational-legal forms were created. New concepts such as "main enterprise", "subsidiary enterprise", "subsidiary companies", "group" entered our practice and began to be used in our lexicon. The concept of "consolidated financial statement" was founded in the theory and practice of financial reporting directly related to these economic entities. Below we briefly touch on the essence of this concept, its formation and development history.

From the point of view of accounting, the term "consolidation" can be expressed in two ways. Firstly, consolidation can be viewed as a process, and secondly, it can be recognized as a means of aggregating accounting information.

The term consolidation entered the Uzbek language from the Russian language, and from the English language. This term means "consolidate" in English and translated into Russian as "obedinit", "zakreпит". Accordingly, these Russian words were translated into our language in the sense of "unite", "combine", "strengthen".

So, the term consolidation in accounting means combining, summarizing, consolidation of account data. It is in this sense that consolidation of financial statements refers to a process that is carried out in a certain sequence. The compiled consolidated financial report is the result of this process and is a form of report that includes indicators representing the financial and economic activity of enterprises belonging to a certain group. Such a report serves as a means of obtaining information and a management tool for the owners and managers of the enterprises that make up the whole group. It is in this sense that the consolidated financial report entered the international accounting theory and practice.

According to sources, the first consolidated financial statement appeared in the United States in 1866. For example, it was created for the first time by the Cotton Oil Trust Company. British accountant Arthur Dickinson, a representative of the auditing firm Price Waterhouse in the USA, is recognized as the author of consolidation of financial statements. Together with the chief accountant of this company, V. Filbert, he developed the consolidation procedure based on the integrity of the cooperating companies.

In European countries, the foundations of consolidation developed later. In this regard, the Netherlands turned out to be quite advanced - the first information about the consolidated financial statements of the firm Mueller Co. was recorded in 1926.

In Germany, by 1965, consolidation in accounting was declared mandatory. However, it differed from the Anglo-American accounting practice, so in 1985, with the European Economic Community Directive No. 7, the principles of uniform generalization were also introduced in Germany.

The consolidated financial statement became legal for the first time after the adoption of the 3rd BHXS entitled "Consolidated financial statement" adopted in 1970. In 1979, IAS No. 3 "Consolidated Financial Statements and Accounts of Investments in Subsidiaries" was changed to IAS No. 27, together with the adoption of European Union (EU) Directive No. 7 "Consolidated Accounts" in 1983.

France did not have a specific law on consolidation until 1983, so consolidated financial statements were only prepared in some cases. However, due to economic processes, by 1983, 75% of all companies listed on the stock exchange voluntarily began to prepare consolidated financial statements.

In other European countries, the first attempts in this regard began in the 80s.

In Japan, the "Accounting Reporting Regulation" was developed by the Ministry of Finance in 1977, and its principles are based on the teachings of the Anglo-American school.

In practice, almost every country has its own national standards in the field of consolidation. For example, standards 11, 16, 18, 52 in the USA, 1, 14, 15, 20 in Great Britain are among them. At the same time, as the efforts of international accounting organizations are effective, the differences between these standards are decreasing and they are becoming uniform.

In the United States, consolidated financial statements are highly developed and have become the most important form of annual financial statements. In the USA, the consolidated financial report serves not only informational and advertising functions, but also forms the basis of the dividend policy of the concerns. In the United States, as in other countries, the reporting date of the parent company is used as a basis for preparing consolidated reports. This date may change when the account policy changes.

Consolidated financial statements in France. As noted, consolidated financial reporting has not been in force in France for a long time. The need to compile it has improved after the adoption of the Seventh Directive of the EIT (before that, companies that quoted their securities made such a report). Necessary components of consolidated financial statements: Balance sheet, statement of financial results and explanatory letter, and statements of equity and capital movements.

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THE ROLE OF PARTICULAR TYPES OF ACTIVITY IN ENSURING THE COMPETITIVENESS OF ENTERPRISES AND THE KEY ISSUES OF THEIR ACCOUNT

Annotation. The article covers the issues of systematic reflection of the objects that make up the content of the main, investment, financial, organizational-management and other general economic activities of enterprises and represent their results in accounting and reporting.

Key words: accounting, main activity, BHMS, financial results, financial statements.

The competitiveness of enterprises directly depends not only on their main activities, but also on the types of investment, financial, organizational-management and other general economic activities carried out by them. Carrying out these activities in accordance with the principle of "achieving more income with less spending" is one of the most important factors of ensuring the economic competitiveness of enterprises. Therefore, competitiveness accounts for the task of separately reflecting and describing each type of general economic activity of enterprises, their income and expenses, and the obtained financial results.

It is worth noting that in the current regulatory legal documents, the essence of the separate types of activities that make up the general economic activity of enterprises is not disclosed in detail, and some confusions are allowed in determining their composition. These shortcomings are the cause of various discussions in the quantitative assessment and qualitative description of certain types of general economic activity of enterprises in practice. Below we will discuss these controversial issues and their solutions.

According to the "Regulation on the structure of production and sale of products (works, services) and the formation of final financial results" and "Rules for filling out financial reporting forms", certain incomes equaled to other incomes from the main activity are, in our opinion, incomes related to the financial activities of the enterprise.. Such revenues include, but are not limited to: (1) fines and penalties collected or assessed; (2) proceeds from the write-off of accounts payable and depositor debts; (3) government subsidies; (4) financial aid received on a non-repayable basis. These incomes are derived directly from relationships of a financial nature. In addition, we believe that it is necessary to include in this group the property received from other enterprises under the

condition of non-return. Because property received for free is also a type of financial support for the enterprise.

Similarly, in the above-mentioned regulatory documents, certain costs (losses) related to financial activities are included in other operational costs of enterprises. Such costs include, but are not limited to: (1) fines and penalties paid; (2) losses from the write-off of receivables; (3) property and other financial assistance provided on a non-repossession basis. Expenses of this nature also directly represent financial relations between enterprises, so we believe that they should be included in the accounts of direct financial activities.

In the "Regulation on the composition of the costs of production and sale of products (works, services) and the formation of final financial results" and "Rules for filling out financial reporting forms", certain incomes of enterprises are equated with other incomes from the main activity, for example, incomes from auxiliary and service farms, the income from the revaluation of goods, the profit of previous years determined in the reporting year, the surplus determined in the inventory and other income, in our opinion, it is appropriate to call it other income from general economic activity. Because they are income related to the general economic activity of the enterprise.

Extraordinary profits (losses) allocated to a separate article in the "Regulation on the structure of production and sale of products (works, services) and the formation of final financial results" and "Rules for filling out financial reporting forms" are considered to be related to the general economic activity of the enterprise according to their content. Therefore, we consider it appropriate to include them in the composition of accounting objects related to general economic activity.

It should be noted that the organizational and management activities of enterprises are not recognized as an object of accounting in the literature. In our opinion, organizational and management activities, which are a type of general economic activity of enterprises, should be recognized as one of the special objects of accounting.

In our opinion, organizational-management activity means management and other general management activities aimed at directing economic activity towards a set goal, ensuring the integrity and continuity of the main, financial and investment activity processes, and representing the financial relations of the enterprise with external management and control bodies, as well as other legal entities. a complex of operations is understood. Without these operations, it is known that no economic activity can be carried out at all. The presence of the enterprise in space and time requires the creation of a certain management apparatus, spending money on management. The management apparatus ensures the conduct of other activities, such as financial and investment activities, in addition to the main activities that have occurred and are occurring in the enterprise, determines and summarizes the results of all activities. The general economic benefit of the enterprise is the result of all its activities, depending on

this general economic benefit, the enterprise becomes a payer of income (profit) tax, infrastructure development tax.

In order to achieve integrity in the classification and description of each type of general economic activity of enterprises and their results, which are considered important objects of accounting, as well as to coordinate the current BHMS representing the composition and content of these accounting objects, in our opinion, it is appropriate to make the following changes to them:

First, we believe that BHMS No. 2 "Revenues from main activities" should be called "Revenues from general economic activities", and all the company's incomes should be reflected in it in the sections corresponding to the content of each type of activity.

Secondly, in the "Regulation on the structure of production and sale costs of products (works, services) and the formation of final financial results", all the costs of the enterprise should be reflected in the sections that correspond to the content of each type of activity.

Thirdly, we consider it expedient to reflect the elements of cash flows (input and output) related to the main, investment, financial, organizational - management and other types of general economic activities in the sections dedicated to these types of activities in BHMS No. 9 "Report on Cash Flows".

Fourth, BHMS No. 3 "Report on financial results" should be amended accordingly. In particular, we believe that the data of this report should reflect all income and expenses of the enterprise separately for all types of general economic activity.

In our opinion, making changes to the current BHMS, as well as the current forms of financial reporting, in the above order, will make it possible to systematically reflect and summarize the objects that form the content of the main, investment, financial, organizational-management and other general economic activities of enterprises and express their results in accounting and reporting. This, in turn, would have made it possible to accurately assess the contribution of each type of activity to ensuring the stability of enterprises and their competitiveness.

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IMPROVING CORPORATE INCOME ACCOUNTING

Abstract. The article covers the issues of accounting organization, recognition of services and their correct reflection in accounts in car service enterprises.

Key words: accounting, car service services, financial results, recognition, financial reports.

In the period of accelerated economic integration, enterprises in each country can make management decisions on cost optimization through export and import operations. In order to have reliable business partners on a global scale, it is necessary for every enterprise to ensure a stable positive financial situation and carry out regular analytical work on the effectiveness of operational activities that bring the main income.

Operational activity is a type (or types) of activity that represents the main purpose of the enterprise and is specified in its charter.

Depending on the type of operational activity, economic entities are included in the relevant branch of the economy. For example, an enterprise that manufactures cars belongs to the industrial sector, farms that grow agricultural products to the agricultural sector, entities that trade in goods to the trade sector, tourist organizations that provide services to tourists and hotels are included in the field of tourism, enterprises performing construction and construction assembly work in the field of construction, organizations engaged in passenger and cargo transportation in the field of transport.

Under the conditions of market relations, the types of operational activities of enterprises are not limited. They can carry out different main activities at the same time. In such cases, the inclusion of enterprises in the sector of the economy is determined depending on the main type of activity that makes up the largest share of their total net income. For example, if the total net income received by the enterprise in the reporting year is 40% of sales of manufactured products, 35% of sales, and 25% of transport services, this enterprise is included in the production network and the corresponding industrial activity code is assigned to it. If in the next year, in the net income of this enterprise, sales of manufactured products will make up 25%, sales will make up 35%, and the amount of transport services will make up 40%, in this case, its previous activity code will be changed and, accordingly, the activity code related to the transport sector is given.

In the conditions of the market economy, one of the important conditions for the operation of enterprises and their ability to withstand competition is to obtain sufficient income from the types of activities carried out, and to achieve them with low costs. Accounting, which is one of the management tools, also plays an important role in solving this important issue. Because it is necessary to correctly calculate the profit achieved and not achieved by the enterprise, all income and expenses, to inform the management about lost income, irrational expenses, and to make relevant management decisions on them in a timely manner. is directly related to acceptance. Only the accounting system that can meet these requirements can be useful to the society and every enterprise that is considered as its link.

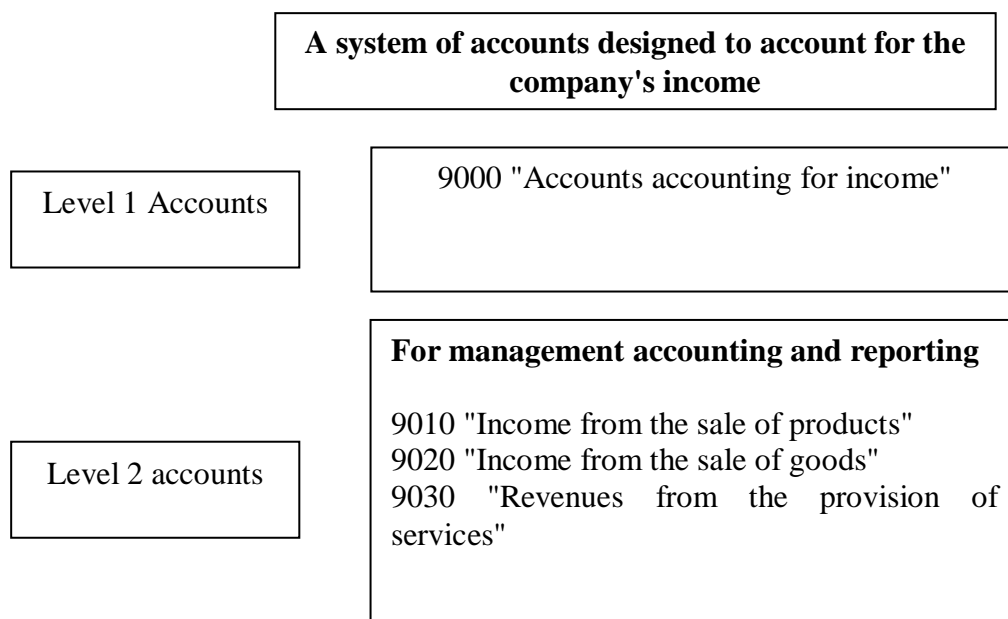
Accounting regulatory documents adopted in our republic in recent years, such as national accounting standards (BHMS), were directed to the fulfillment of these important tasks. In particular, in BHMS No. 21, for the first time, instead of the concept of "realization", the concept of "income from sales" was adopted, as well as a system of special accounting accounts designed for its calculation, these accounts show all the income of enterprises from their main and non-main activities focused on reflecting on types. Correspondingly, the report on the financial results reflects the income of the enterprises according to the separate types of activities of the enterprises.

At the same time, in our opinion, the procedure of income accounting provided by national standards is currently causing some debate, the provided accounts are sufficient to meet the requirements of collecting, grouping, aggregating and transferring income to users for all types of activities of enterprises. liq does not allow. For example, the used system of accounts allows only the systematic reflection of the income received from the main activities and financial activities related to the sale of enterprises. In accordance with BHMS No. 21, the company's income from investment activities and other general economic activities is considered as "Other income from the main activity". In our opinion, the concept of "Other income from the main activity" is not logically correct. In our opinion, the incomes included in this group cannot be included in the main activity, they correspond to other types of activities of the enterprise. It is not possible. In our opinion, the income recognized in the standard as "Other income from the main activity" actually belongs to other activities of enterprises. For example, income from the sale of fixed assets, intangible assets, unfinished capital construction objects, materials are considered investment activities.

In our opinion, it is necessary to consolidate income related to sales in BHMS No. 21 in a single accounting system. For this purpose, it is necessary to include special accounts in the current 9000 "Accounts designed for the calculation of sales revenue" system that reflect the revenue from the sale of products, goods, work and services in this accounting system according to the

most important signs. In other words, we think that it is necessary to create an integrated hierarchical system of accounts reflecting income.

In our opinion, the composition of the entire hierarchical system of accounts reflecting income should be as follows (Fig. 1)



For example, step 1 - financial accounting needs improvement. We think that the introduction to accounting meets these requirements to a certain extent.

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IMPROVEMENT OF FINANCIAL ACCOUNTING OF ENTERPRISES

Abstract. The article covers the issues of classification and description of financial activities of enterprises, their recognition, and correct reflection in accounting records.

Key words: accounting, financial activity, financial expenses, financial income, financial result, financial reports.

The transition to market relations allowed economic entities to conduct other types of activities in addition to the main activity on a large scale. Financial activities, which have been developing on a large scale recently, can be included in the ranks of such activities.

So, what is the financial activity itself, recognized as an important type of activity of economic entities, as well as, accordingly, one of the important objects of accounting? To what extent are the economic processes and transactions included in the financial activity in the current regulatory documents, and the methodological bases of the calculation of the indicators that represent them correspond to the content and essence of this activity? Below we will touch on some aspects of these important issues that, in our opinion, need to be improved from a scientific, methodological and practical point of view.

In our opinion, one of the most important issues facing economic sciences, such as accounting science, is to give a scientifically based definition to the concept of "financial activity", as well as to clearly express the structure and content of the processes and economic transactions that represent this activity of enterprises. The important importance of fulfilling this task is that it is the basis for taking into account the indicators representing the results of financial activity, such as income and expenses related to it, in full accordance with the content and essence of this activity.

Research shows that financial activity is defined differently in regulatory and legal documents and periodical literature, as well as there are some confusions in determining the composition of indicators that represent it. For example, in NSA No. 9 of our republic "Report on cash flows".⁷¹ and in some literature written based on this standard⁷² financial activity is defined as "activities leading to changes in the amount of private and borrowed funds of

⁷¹ 9-сон БҲМС «Пул оқимлари тўғрисида ҳисобот». Ўз.Р. Адлия вазирлиги томонидан 1998 йил 4 ноябрда рўйхатга олинган, № 519.

⁷² Тўлаходжаева М.М. и др. Финансовый учет. – Тошкент, 2003. – с.232.

enterprises". According to NSA No. 9, the economic processes and transactions representing financial activities include the issuance and placement of shares and other securities, long-term rental (leasing) of property, obtaining loans and debts from other enterprises, repaying these creditors, paying dividends and interest on them. implementations are included. In the "Regulation on the composition of production and sale costs of products (work, services) and formation of financial results"⁷³ and although financial activity is not defined in NSA No. 21 "Accounting chart of accounts of financial and economic activities of economic entities and instructions for its application", but the indicators representing its results include dividends, income and expenses in the form of interest, positive and negative exchange rate differences, income and expenses related to financial leasing, income and expenses related to the issuance and placement of securities, the results of their revaluation are included.

In our opinion, changes in the amount of private and borrowed funds of enterprises are caused not only by financial activities, but also by other types of activities. For example, production and sale of products (work, services), which is considered the main activity, directly increases the retained profit, which is an element of private capital. Also, investments and other types of activities directly affect the amount of private capital of enterprises. Therefore, in our opinion, it is more correct to say that financial activity is a set of relationships related to borrowing funds, issuing and selling securities, increasing private capital in return for free financial assistance, free property, membership fees, grants, subsidies and subsidies.

Based on the definition given above, we consider it appropriate to include the following indicators, such as income and expenses, which represent the results of the financial activities of enterprises (Table 1)

Table 1

Recommended composition of income and expenses related to financial activities

Earnings	Expenses
1. Received grants, subsidies and subsidies	1. Expenses in the form of interest
2. Non-refundable financial assistance received from other persons	2. Expenses in the form of royalties
3. Free property	3. Losses from securities issuance
4. Positive course differences	4. Negative exchange rate differences
5. Income from securities issue	

In our opinion, NSA No. 21 should reflect the above-mentioned income and expenses on the financial activities of enterprises in separate accounts intended for them. To achieve this goal, it is appropriate to determine the composition of the respective 9500 "Accounts accounting for financial activity

⁷³ Ўз.Р. ВМ нинг 1999 йил 5 феврлдаги 54-сон қарори билан тасдиқланган (кейинги киритилган ўзгартириш ва қўшимчалар билан)

income" and 9600 "Accounts accounting for financial activity expenses" provided for in the current NSA No. 21 (Table 2).

Table 2

The recommended composition of accounts accounting for income and expenses related to financial activities

9500 "Accounts accounting for income from financial activities"	9600 "Accounts accounting for expenses of financial activity"
9510 "Income in the form of grants, subsidies and subsidies"	9610 "Expenses in the form of interest"
9520 "Financial assistance received with the condition of non-repayment"	9610 "Expenses in the form of royalties"
9530 "Free property"	9630 "Loss from the issue of securities"
9540 "Positive rate differences"	9640 "Negative exchange differences"
9550 "Proceeds from the issue of securities"	

Income in the form of dividends and interest, which are included in the income of financial activity in the current BHMS No. 21, in our opinion, are not considered the result of financial activity according to their content and essence. According to their content, they are the results of investment activities of enterprises. Therefore, in our opinion, it is appropriate to remove this type of income from the accounts accounting for income from financial activities and, accordingly, to include it in the accounts accounting for income from investment activities.

In our opinion, the methodological principles of income accounting for financial activities provided for in NSA No. 21 need some changes. For example, the membership fees, grants, subsidies and subsidies received in the order stipulated in the standard are provided to the authorized capital, added capital and reserve capital of enterprises. This procedure prevents incomes related to financial activities from being reflected in the accounts intended for them, as well as the need to carry out additional work on collecting them from accounts reflecting private capital, not from accounts reflecting income, when calculating income (profit) tax or a single tax payment. gives birth In our opinion, in order to systematically collect income from financial activities in the accounts intended for them, as well as to ensure that tax calculations are made on the basis of direct income accounting accounts, the received contributions, grants, subsidies, grants, as well as the sums of property and financial assistance received gratuitously, in the accounts in the order presented in Table 3 reflection is appropriate. Accordingly, we believe that these incomes related to financial activities should be shown in separate lines in the "Report on financial results".

In our opinion, the above suggestions and recommendations allow us to provide users with accurate and timely information about the financial activity of economic entities, the economic processes and transactions that make up it, as well as the indicators representing the results of financial activity.

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CALCULATION OF "MINORITY SHARE" AND METHODS OF ITS REFLECTION IN THE COMPREHENSIVE STATEMENT

Annotation. The essence, significance, recognition of the concept of "Minority share" and their correct reflection in the accounts are covered in the article.

Key words: minority interest, accounting, subsidiaries, consolidated statement, financial statements.

The transition to an economy based on market relations led to the emergence of new types of economic entities such as the main enterprise, subsidiary and subsidiary companies, as well as to the formation of their joint associations, the so-called "group". This, in turn, formed the basis for the preparation and presentation of consolidated reports for a group of economic entities. In our republic, a special national accounting standard No. 8 "Consolidated financial statements and accounting of investments in subsidiary companies" was adopted for the regulation of preparation and presentation of consolidated reports.

One of the new concepts underlying this BHMS is the "minority share". So, what is the concept of "minority share", who has it and how is it taken into account? How is "minority interest" reflected in the consolidated financial statements?

The answers to these questions are not sufficiently reflected in the published literature on accounting in our republic. Therefore, below we will focus on the issues of calculation of the minority share and its reflection in the consolidated (consolidated) financial statement.

The essence of the concept of "Minority's share" originates from the content and essence of concepts such as "group", "main enterprise", "subsidiary enterprise", "control", "contribution of group members", which are the basis of compiling a consolidated financial report.

A group is a combined system of the main enterprise and all its subsidiaries.

A parent enterprise is an enterprise that has one or more subsidiaries and controls their activities.

A subsidiary is a business entity controlled by the parent company.

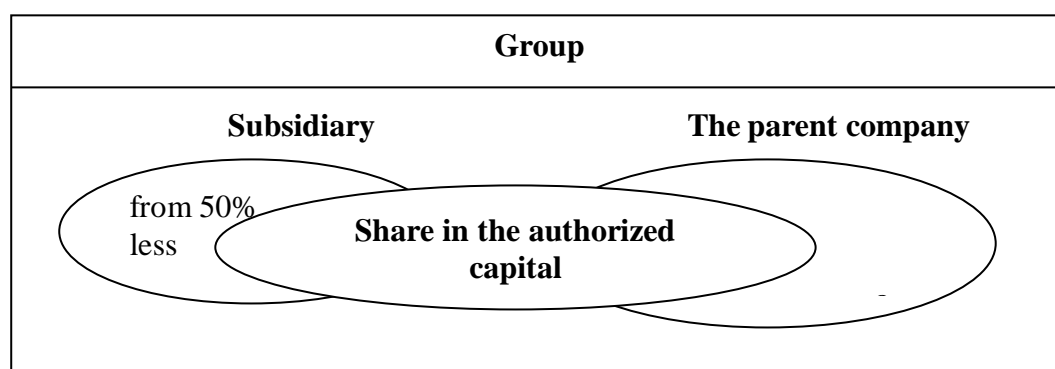
Control is the right to determine the financial and economic policy of economic entities in order to benefit.

Contribution of members of the group is the sum of net profit (loss) and net assets that are not owned by the parent company and are shown in the consolidated financial statements of the group as a separate contribution of its members.

As can be seen from the above definitions, the concept of "minority share" arises directly in the practice of subsidiaries, and it means the contribution of other participants in the net profit and net assets of this subsidiary company, not directly and indirectly of its parent company.

Minority share is usually understood as the share of participants other than the parent company that owns less than 50 percent of the authorized capital of subsidiary companies. A parent company with more than 50 percent share will have the right to establish formal control over the subsidiary.

Thus, the share of the parent company and other participants in the authorized capital of this company, which are the owners of the subsidiary, can be divided into "majority share" (Ku) and "minority share" (Ou), respectively, and it can be expressed by group as follows:



In international practice, two methods of accounting for the share of minorities and its reporting are widely used:

Method 1 is the farm unit method;

Method 2 is the interest method.

In accordance with the business unit method, a consolidated report is drawn up on a group consisting of the main enterprise and its subsidiaries. This report is based on the following principles:

First, the parent company and subsidiaries belonging to the group are independent economic units that prepare and file separate financial statements. The parent company and its subsidiaries are separate taxpayers and their total results are not subject to re-taxation.

Second, the parent company prepares consolidated financial statements for the group for strategic and tactical management purposes by summing up the sums of the line items based on simple arithmetic operations. Only internal calculations between group members, that is, receivables and payables, are

mutually compensated, and income and expenses arising from mutual transactions are also offset (compensated) in this case.

Thirdly, the share of the minority in the authorized capital does not belong to the group, therefore this amount is reflected in the consolidated financial statements of the group as "creditors".

Fourth, the distribution of profits according to the minority share is carried out by the subsidiary. In this case, the parent company controls whether the net profit (dividend or interest) attributable to its share and the minority share is correctly calculated.

Fifth, the net profit of the subsidiary belonging to the parent company is added to the retained earnings of the parent company and is taken into account only when it is distributed among its members.

If the authorized capital of the subsidiary belongs to the parent company in full, i.e. 100 percent, the net profit will belong to the parent company. Therefore, it is added to the retained earnings of the group. This total undistributed profit is distributed among its members only in accordance with the decision of the parent company.

The basis of the interest method is mainly the interest of the parent company. For this reason, the compiled (consolidated) report reflects only the information on assets, liabilities, profits and losses directly related to the parent company. In this method, minority interest is recognized as debt to external participants. Therefore, the difference between the method of interest and the method of the economic unit is that it does not allow to show a complete summary of information on the parent company and its subsidiaries that make up the whole group.

As can be seen from the above, the summary (consolidated) report prepared by the business unit method is convenient in many respects. For example, this method is based on the above-mentioned BHMS, the name of our republic. In our opinion, it is appropriate to widely implement this method of compiling a consolidated (consolidated) financial report, which allows to reflect information from the point of view of both independence and mutual benefit for entities operating by pooling funds.

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IMPROVING THE STATEMENT OF CASH FLOWS

Abstract. The main purpose of the "Statement of Cash Flows", the sequence of its preparation and cash flows in the course of activities are revealed in the article.

Key words: Cash flows, accounting, financial statements, main activity, investment activity, financial activity.

The main purpose of the "Report on cash flows" (Form 4) is to classify and disclose information on cash inflows and outflows of enterprises according to their types of activity. In particular, this report reflects the cash flows of enterprises according to the types of main, investment and financial activities, as well as taxation. The classification of cash flows of enterprises in the report on these types of activities and the composition of the items included in them are the cause of various discussions. Below we will focus on the controversial issues of this report on specific types of activities.

Cash flows from operating activities. The main activity of enterprises usually means the type of activity defined in accordance with the branch code indicated in the certificate of their state registration. In accordance with the charter documents, the main activity of enterprises can be defined as consisting of not one, but several types. In such cases, the enterprise may, at will, receive a network code that corresponds to one of the types of activity considered to be the main one, and later change it depending on the type of activity that made up the largest share of its income.

In our opinion, it is not correct that the first section of the "Report on cash flows" is called "Operational activity", which is intended to reflect the cash inflows and outflows related to the main activities of enterprises. Because all types of activities of the enterprise, including investment activities and financial activities, are specific operational activities. Therefore, in our opinion, it would be appropriate to call the first section of the report "Main activities".

Inflows and outflows that are not directly related to this activity are reflected in the cash flow section of the report. For example, cash received and given as financial aid, cash payments to and on behalf of employees, cash receipts for current rent, etc. Cash flows of this nature, in our opinion, are related to organizational-management and other types of activities of the enterprise.

Cash flows from investing activities. According to the content and nature of the report, some items representing the cash flows related to the investment activities of enterprises are included in the cash flows related to other types of activities. In particular, cash payments for the purchase of private shares are reflected in the "financial activity" section of the report. The amount of lease payments received from the short-term lease of fixed assets and intangible assets is included in other cash receipts from the main (operational) activity, and the cash received from the long-term lease of these assets is included in the cash receipts from financial activities. We believe that these operations and related cash flows should be included in the investment activity according to their economic nature, because they are directly related to and directly related to the investments made by enterprises in previous periods.

In BHMS No. 9 "Statement of cash flows" and in the "Statement of cash flows" prepared on the basis of this standard, as well as in the 3rd BHMS "Report on financial results" and in the "Report on financial results" prepared on the basis of this standard (2 form) directly related to investment activities and some incomes calculated as a result thereof, for example, incomes in the form of interest, dividends, profit share and royalties, incomes related to financial activities and cash flows are included. In our opinion, after the investment activity is recognized separately, it is appropriate to reflect the income received from it in the form of interest, dividend, profit share, and royalties in this section.

In section 2 of the report entitled "Investment activity", some items related to this activity are not reflected, for example, purchase and sale of unfinished capital investments, debt, loan and foundation contributions and their repayment, cash receipts from the sale of private shares. We consider it appropriate to reflect these cash flows related to investment activities as separate items in the report.

Cash flows from financing activities. Certain incomes equated to other incomes from the main activity in the "Regulation on the composition of the costs of production and sale of products (works, services) and the formation of the final financial results" and "Rules for filling out financial reporting forms", No. 2 BHMS "Income from the main activity" and cash receipts representing them, in our opinion, are income and cash receipts related to the financial activities of the enterprise. Such income and cash receipts representing it include, but are not limited to: (1) fines and penalties collected or assessed; (2) government subsidies in the form of cash; (3) Non-refundable funds. These incomes and cash receipts related to them are directly derived from relationships of a financial nature.

Cash flows related to organizational-management and other general economic activities. It should be noted that the organizational and management activities of enterprises are not recognized as an object of accounting in the literature. Therefore, in the report on cash flows, cash receipts and outgoings

related to organizational and management activities are not allocated to a separate section. In our opinion, organizational and management activities, which are an important type of general economic activity of enterprises, should be recognized as one of the special objects of accounting, and accordingly, cash receipts and outgoings related to this activity should be reflected in a separate section in the "Report on cash flows".

In our opinion, organizational-management activity means management and other general management activities aimed at directing economic activity towards a set goal, ensuring the integrity and continuity of the main, financial and investment activity processes, and representing the financial relations of the enterprise with external management and control bodies, as well as other legal entities. a complex of operations is understood. Without these operations, it is known that no economic activity can be carried out at all. The presence of the enterprise in space and time requires the creation of a certain management apparatus, spending money on management. The management apparatus ensures the conduct of all other activities except the main activities that have occurred and are occurring in the enterprise, determines and summarizes the results of these types of activities. Taxes and mandatory deductions paid by the enterprise, including payments on behalf of employees, are the result of its organizational and management activities. Therefore, in our opinion, it would be more correct to call the "Taxation" section of the cash flow statement "Organizational management and other general economic activities". In this section, we consider it appropriate to include items representing cash receipts and payments related to sales, administration, tax and mandatory deductions, as well as other general expenses and other general income.

Taking into account the above, we recommend that the "Report on cash flows" be prepared in a new way. This proposed form of reporting has several advantages.

First, it accurately classifies and describes how much money enterprises spend on each type of activity and how much money they receive from them. The comparison of the sums of cash inflows and outflows allows to assess the conditions that positively and negatively affect the speed of cash flow for each type of activity, to make appropriate management decisions on the faster return of cash funds that have been excluded from circulation for a long time (immobilized).

Secondly, the items of the report included in each type of activity are filled directly based on the data of the accounting accounts. This, in turn, ensures constant monitoring of the consistency of accounting and reporting data without additional calculations.

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BASIS OF CLASSIFICATION OF ACCOUNT TYPES IN DIGITAL ECONOMY

Abstract. The article describes one of the important issues of the concept of accounting in the context of the digital economy, and its scientifically based classifications.

Key words: market economy, accounting, financial statements, financial accounting, management accounting, economic accounting.

One of the important issues of the accounting concept in the digital economy is the development of its scientifically based classification. The most important need for such a scientifically based classification is that it is the basis for the formation of the necessary types of calculus, as well as the recognition of calculus types as special sciences.

The researches show that the criteria and signs of the classification of economic accounting in the literature have not been adequately explained scientifically, almost all of them emphasize the division of a single system called national economic accounting into operational (operational-technical), statistical and accounting. Most of the authors took the composition of the reflected objects, the scope of application of the types of accounts, the purpose, the methods of operation and their characteristic features on the basis of such a division. Slovak scientists Z.Lauchik, V. In addition to the above types of accounts, the Kralichek information system includes budgets, calculations, special passports and registers.

In the literature published in developed countries based on a market economy, the term economic accounting is not widely used, accounting is mainly understood as accounting, and many discussions are about the classification of accounting.

Most foreign scholars divide accounting into financial accounting and management accounting according to its purpose and information users.

D. S. Morse, J. L. Zimmerman divided the accounting system into the following three subsystems: (1) management accounting; (2) financial account; (3) account of taxes.

R. Ainsworth, D. Deines, R. D. Rlumley, K. X. Larson divides the accounting system into the following four interrelated subsystems: (1) the financial accounting subsystem; (2) management accounting subsystem; (3) tax accounting subsystem; (4) regulatory accounting subsystem.

B. Needles, H. Anderson, D. Caldwell include: (1) systems design, (2) budgeting, (3) cost analysis, (4) auditing, (5) income tax calculation, and planning it.

American scientists K. D. Larson and P. B.V. Miller included the following elements in accounting: 1. General accounting; 2. Cost calculation; 3. Budgeting; 4. Internal audit; 5. Management consulting service.

As can be seen from the above, even among foreign scientists there is no complete unanimity and harmony in the classification of accounting, defining their structural elements.

Professor A.D. Sheremet evaluated the opinions of foreign scientists on the classification of accounts both positively and critically. For example, in the Russian Federation, as in foreign countries, he considers it necessary to divide the accounting system into financial accounting and management accounting subsystems. He considers production accounting as part of the general framework of management accounting. The author called tax accounting a separate department of financial accounting that serves tax authorities, that is, "tax calculations based on financial accounting."

Professor V.F. Pali called financial and management accounting components of integrated accounting. The author recognized tax accounting and reporting as one of the structural elements of financial accounting.

In the works published by scientists of our republic in recent years, financial accounting and management accounting are described as special types of accounting, system, and independent sciences. For example, A.A. Karimov, F. Islamov and A. Avlokhlovov included financial accounting, management accounting and tax accounting in the types of accounting.

B.A. Khasanov said that financial accounting, management accounting and tax accounting are independent disciplines separated from accounting.

Thus, it can be concluded from the above-mentioned evidence that the classification bases of economic accounting, both international and national, have not yet been clearly defined, and the system of symbols that is the basis for the classification of economic accounting has not been fully created. American scientists K. D. Larson, P. B.V. Miller, B. Needles, H. Anderson, D. Caldwell's inclusion of internal auditing and management consulting as a separate element in accounting cannot be fully agreed, because auditing is not a process of accounting in space and time, but after this process is completed or in progress. is one of the control functions performed separately by external auditors or special internal auditors of the enterprise that are not subject to accounting. Advice given by accountants is also generally not legally binding. They are mostly subjective in nature. Therefore, it is not mandatory to include management advice in accounting elements.

It is difficult to agree with Slovak scientists' division of budget, calculation, special passports and registers into separate types of economic

accounting, because they are special functions of economic accounting, and such passports and registers can only be methods of accounting.

In our opinion, the types of economic accounting that can be recognized as both science and practice are accounting and statistical accounting (statistics). Financial and management accounting, in our opinion, are organizational forms of economic accounting maintained by various departments of enterprises, that is, they are components of both accounting and statistical accounting. These organizational forms of the account, on the one hand, are a means of delivering financial information to state bodies in the form of financial and statistical reports in a single monetary form, and on the other hand, they are used to collect, record, group, summarize and deliver to internal users the rapid and current information for the purposes of internal management of the enterprise. is a tool. Financial and management accounting information together form the basis for the preparation of financial and other budgets of the enterprise for the next period.

Quick (operational-technical) accounting is one of the functional duties assigned to the employees of the accounting and other departments of the enterprise. In our opinion, taking into account the above, quick accounting is not a type of economic accounting, but it is one of the structural elements of both financial accounting and management accounting.

One cannot fully agree with the opinion of some authors to divide tax accounting into a type of integrated economic accounting. Because taxes and calculations arising from them are directly included in the subject of accounting and are considered one of its most important objects. Therefore, we consider it necessary to call tax accounting not a separate type of economic accounting, but a structural element of financial accounting carried out by enterprise accounting.

The opinion of some foreign scientists that the financial and management accounts together constitute the production account, in our opinion, is not well founded. Because financial and management accounting, as components of integrated accounting, reflects not only production activities or processes of enterprises, but also other activities and processes. Production accounting, in our opinion, is a branch of both financial and management accounting.

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TASHKILOT BOSHQARUV TIZIMIDA RAHBARLIK SIFATLARINI OSHIRISH

Annotatsiya. Maqolada tashkilotlarda xodimlarni boshqarishda liderlik xususiyatlarining ahamiyati, rahbarning liderlik sifatlarini oshirish imkoniyatlari, liderlikni tadqiq qilish xususiyatlari haqida soʻz yuritiladi.

Kalit soʻzlar: Boshqaruv, rahbarlik, liderlik, liderlik sifati.

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IMPROVING LEADERSHIP QUALITIES IN THE ORGANIZATION MANAGEMENT SYSTEM

Annotation. The article discusses the importance of leadership qualities in personnel management in organizations, opportunities to improve the leadership qualities of the leader, the characteristics of leadership research.

Keywords: Management, leadership, leadership, leadership quality.

Z.Freyd izdoshlari (Frankfurt maktabi, Adorno, Fromm) hokimiyatga intiluvchi va avtoritor xususiyatlarni yoqlovchi alohida shaxslarning turini aniqlanadi. Bu turdagi shaxslar nosogʻlom jamiyatlarda shakllanadi va ommaviy hadiksirash va asabiylik, tushkun holatlarga sabab boʻladi. Bu turdagi liderlar rahbar darajasiga erishsa, oʻz hukumronligini xodimlarga majburiy oʻtkazish, ularning xuquqlarini buzishga harakat qiladi [1].

Insoning lider boʻlishga intilishiga nima majbur qiladi? Liderlarning vujudga kelish mexanizmi, xususiyatlari va yoʻnalishlarining subʻektiv jihatlariga Z. Freyding psixanalitik nazariyasi aniqlik kiritadi. Uning nuqtai nazarigakoʻra, liderlik asosida ongsiz ravishdagi hissiyotlarga berilish yotadi. Insonda rahbarlik va liderlik mavqeiga ega boʻlish oʻzini noqulay sezish, ojizlik va uquvsizlik kabi holatlarni yengishga imkon beradi. Psixozanaliz nazariyasiga koʻra liderga boʻysunish ham oʻziga hos taʼriflanadi - liderni subʻektiv ravishda qabul qilish va unga boʻysunish insonda bolalikdan shakllanadi va rahbar tomonidan himoyalanih va obroʻli shaxslarga yaqin boʻlishga ehtiyoj koʻrinishida ifodalanadi.

Bu turdagi liderlar qattiq nazorat ostida bo'lishi zarur. Liderlikning tasniflanishi turli - tumandir. Guruhda liderlar turlarini aniqlash qaysi mezonlarga ko'ra amalga oshiriladi?

Ustuvor funksiyalarga bog'liq ravishda liderlarning quyidagi turlarini ajratib ko'rsatiladi:

1. Tashkilotchi lider. Uning asosiy sifati, jamoa ehtiyojlarini o'zining shaxsiy vazifalari sifatida qabul qiladi va faol harakat qiladi. Bu lider kelajakka ishonch bilan qaraydi va barcha muammolarni yechish mumkin deb hisoblaydi, odamlarni ishontira oladi.

2. Lider-ijodkor. Bu liderlar yengiliklarga intiladi, xavfli va yechishi qiyin bo'lgan muammolarni yechishga kirishadi. Buyruq bermaydi, balki muxokama qilishga chaqiradi.

3. Lider –kurashchi. Irodali, o'z kuchiga ishongan shaxs. Xavf-xatar va noaniqliklargabirinchi bo'lib qarshi boradi, uylab o'tirmay kurashga kirishadi. O'z nuqtai - nazaridan chetlashmaydi va yon bosmaydi. Biroq buliderlar o'z harakatlarini oldindan puxta uylab ko'rmaydi.

4. Lider diplomat. Bu liderlar vaziyatni juda yaxshi biladi, noozik jihatlarga ta'sir etib kimlarga qanday ta'sir etilishi biladi.

5. Lider- hamdard. Bu liderlarga xodimlarni og'ir paytlarda qullay olishgani uchun intilishadi. Ular xodimlarni xurmat qiladi, ularni ruhan qo'llab – quvvatlaydi.

Guruhdagi umumiy liderlik quyidagi tashkil etuvchilardan iborat bo'ladi (liderlikka xos rollar):

a) ishbilarmonlikka asoslangan liderlik. Ishlab chiqarish muammolarini hal etishiga qaratilgan rasmiy guruhlar uchun xosdir. U yuqori malaka, tajribaga ega bo'lib, tashkiliy masalalarni yechishda unga teng keladigani yo'q "guruh qo'llari";

b) hissiyotlarga asoslangan liderlik. Insoniy hayrixohlik, liderning shaxslararo munosabat ishtirokchisi sifatidagi jalb etaolish qobiliyati tufayli norasmiy ijtimoiy guruhlarda yuzaga keladi "guruh yuragi;"

c) axborotga asoslangan liderlik daliderga uning yuqori bilim, kerakli axborotga ega ekanligi uchun murajjat qilishadi. U hamma narsani biladi, tushuntirib bera oladi va kerakli axborotni topishga yordam beradi- "guruh aqli".

Yuqoridagi uch komponentning hammasini o'zida mujassamlashtirgan lider eng yaxshi lider bo'la oladi, lekin universal liderlar kamdan-kam uchraydi [2].

Ijro etadigan rolga ko'ra L.I.Umanskiy 6 turdagi liderlarni ajartib ko'rsatadi:

- 1) Tashkilotchi (guruhni birlashtirish funksiyasi);
- 2) Tashabbuskor (g'oyalarni ilgari surish va yangi muammolarni yechish);
- 3) Guruh kayfiyatiga ta'sir etuvchi (guruh kayfiyatining shakllanishida yetakchilik qiladi);
- 4) Etalon (namuna, ideal, "yulduz");

5) Usta (ma'lum faoliyat turining mohir mutaxassisi);

6) Bilimdon (keng bilimlari bilan ajralib turadi).

Bundan tashqari personalni boshqarishda liderlar guruhda ularni qabul qilishlariga ko'ra tasniflanadi:

1) "Bizlardan biri" –guruh a'zolari ichida ajralib turmaydi, "tenglar ichida birinchi" sifatida qabul qilinadi;

2) "Bizlardan eng yaxshi"–guruh a'zolari ichidan ko'plab sifatlari (ishbilarmonlik, ahloqiy, muloqot va boshqa) bilan ajarilib turadi va taqlid qilish uchun namuna hisoblanadi;

3) "yaxshi odam" eng yaxshi ahloqiy sifatlarga ega shaxs sifatida qadrlanadi: tarbiyali, insonparvar, yordam berishga tayyor, e'tiborli.

4) "xizmatchi"-o'zining tarafdorlari qiziqclarini ifodalovchi rolidachiqishga harakat qiladi, ularning fikri bilan hisoblanshadi va ular nomidan harakat qiladi.

Yuqoridagi liderni qabul qilish ko'rinshlari guruhning harbir a'zosi tomonidan turlicha ifodalanishi mumkin. Jumladan bir xodim liderni "bizlardan biri" sifatida qabul qilishi, boshqalar "xizmatchi" sifatida qarashlari mumkin.

Liderlikning tabiiy yoki sun'iyliigi, tug'ma xususiyatlarga asoslangan yoki tarbiyalangan liderlik masalasi bahs-munozarali hisoblanadi. Bu masala liderlikni boshqarish sifatida qaraladi va besh jihatni o'z ichiga oladi:

1) Liderlarni aniqlash;

2) Ularning rivojlanishi;

3) Guruh manfaatlarini hisobga olish;

4) Norasmiy liderlik;

5) Destruktiv liderlikni bartaraf etish.

Lider qobiliyatlarini aniqlash usullari – test o'tkazish, biografiyasini o'rganish, mehnat stajini tahlil qilish, quyi bug'in menejerlaridan yuqori bug'in rahbarligi uchun nomzodlarni saralash va ularni o'qitish hisoblanadi. Bu usullar Germaniya, AQSh, Fransiyada keng qo'llaniladi.

Liderlik yuqori rahbariyat bilan bog'liq bo'lib, tashkilotda birinchi lider – rahbar ekan, quyidagi savollar tug'iladi: Zamonaviy rahbar liderlik haqida nimalarni bilishi kerak; hozirgi zamonda lider-rahbarga qandaytalablar quyiladi va liderbo'lib yetishish uchun nimalarqilish lozim.

Yuqorida ko'rib chiqilgan nazariy holatlar rahbar faoliyatida liderlik sifatlarning ahamiyatini ko'rsatsada, O'zbekiston korxonolari amaliyotida liderlik salohiyatini oshirishga yetarli e'tibor berilmaydi. Bu holat quyidagi muammolar bilan belgilanadi:

- Korxonalarda menejment bo'yicha yetarli bilimga ega mutaxassislarning yetishmasligi;

- Liderlik sifatlarini rivojlantirishga ikkinchi darjali masala sifatida qarash;

- rahbarning liderlik qobiliyati va salohiyatini belgilab beruvchi mukammal uslubiyatning ishlab chiqilmaganligi;

- korxonalar boshqaruv tizimlarining barcha darajalaridagi menejerlarning liderlik ko'nikmalarini oshirishga e'tiborning pastligi;

- korxonalarda boshqaruv bo'yicha, hususan liderlik salohiyatini oshirish bo'yicha malaka oshirish tadbirlari uchun mablag'larning ajratilmasligi.

Mazkur muammolarning hal etilishi mamlakatimiz korxonalar va tashkilotlarida rahbar xodimlarning liderlik salohiyatining oshirishiga yordam beradi deb hisoblaymiz.

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O'ZBEK VA INGLIZ TILLARIDA TO'Y BILAN BOG'LIQ LEKSIK BIRLIKLARNING LINGVOKULTUROLOGIK TADQIQI: MADANIY O'ZARO TA'SIRLAR VA QARAMA-QARSHILIKLAR

Annotatsiya. Ushbu maqolada to'y leksemasi bilan bog'liq madaniy o'zaro ta'sirlar va qarama-qarshiliklar tomonlariga ta'rif berilgan. O'zbek va ingliz to'y marosimlari va ritualari organib chiqilib ularning ma'nosiga xam tohtalib o'tilgan, shuningdek, to'y so'zi bilan bog'liq ritual va ananlarni milliy va xalqaro ma'nolari keltirilgan va muhokama qilingan.

Kalit so'zlari: to'y, madaniy ta'sirlar, ritual, an'analar, leksemalar, nikoh, marosim.

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LINGUISTIC STUDY OF WEDDING-RELATED LEXICAL UNITS IN UZBEK AND ENGLISH: CULTURAL INTERACTIONS AND CONTRASTS

Annotation. The article describes aspects of cultural interactions and contradictions related to the lexeme of wedding. Uzbek and English wedding ceremonies and rituals have been organized and their meaning has been discussed, as well as the national and international meanings of rituals and customs related to the word wedding have been presented and discussed.

Key words: wedding, cultural influences, ritual, traditions, lexemes, marriage, ceremony.

O'zbek va ingliz madaniy o'zaro ta'sirlar, umumiy tomonlari va qarama-qarshiliklar o'xshash taraflari shuni ko'rsatadiki, insoniyat tarixida barcha xalqlar madaniyati teng rivojlana boshlagan, shuningdek, bir-birini to'ldirish va kengayishning yaqqol namunasi jahon sivilizatsiyasidagi dunyo xalqlari madaniyatining integrasiyasidir. To'y bilan bog'liq marosimlar va urf-odatlar o'rtasidagi o'xshashlik va farqlar bu fikrning yaqqol tasdig'idir. O'zbek tilining ayrim namunalarini birinchi bo'lib yozib, tekshirib, nashr etgan asarlarida, XIX asrning ikkinchi yarmida yashagan yevropalik sayyohlar, elchilar va olimlar edi. XX asr boshlari A.A. Kushakevich kabi olimlarning kundaliklari va asarlarida,

nutq tilshunoslik E.I.Sheygal va qiyosiy lingvokulturologiya G.M.Alimjanova, N.Lyapunova, A.Vasilev, A.N.Samoylovichlarning o'zbek xalqining hayoti, to'y bilan bog'liq urf-odatlarini, og'zaki ijodiga oid muhim qaydlari bor. Masalan, to'y xalq qo'shiqlari, to'y marosimlari, xalq to'y sayillaridan olgan taassurotlari tasvirlangan. N.P.Ostroumovning o'zbek xalq to'y an'analari, maqollarini to'plash va nashr etishdagi faoliyati namunalari ahamiyatlidir. Xuddi shu davrdan boshlab, ba'zilar o'zbek xalq og'zaki ijodi masalan "kelin salom" namunalari butun dunyoga ma'lum bo'ldi. Ba'zi ingliz olimlar masalan Teylor, Seiler, Firth,

Mieder va boshqalar o'z asarlarida ingliz tili va madaniy qarama qarshiliklarni o'rganishning asosiy sababi bu madaniyat va tili doimiy ravishda o'zgarib turishidir.

O'zbek va ingliz tillari va madaniyati bir-biridan farq qiladigan turfa yo'nalishlarning mavjud bo'lishiga qaramay, zamonaviy lingvokulturologiyaning predmeti ikki xil kod bo'lgan til va madaniyatning o'zaro ta'sirida shakllanadigan iisoiy belgilarning madaniy semantikasini o'rganishdan iborat.

To'y madaniyatini o'rganganimizda o'zbek va ingliz tillarida, ular o'rtasida muqarrar modernizatsiya va saqlanib qolgan merosni tushunishga asoslangan murakkab o'xshashlik va qarama qarshilik mavjudligini takidlash kerak.⁷⁴Tashqi tomondan, to'ylar juda xilma-xil madaniy marosimlarga ega. Moda, to'y taraqqiyoti, mehmonlarning muloqoti har bir madaniyatda o'ziga xos farqlarga ega. Shunga qaramay, umumiy o'xshashliklar oilaviy ta'sir, tendentsiyalar va to'y yaqinligida aniqladik. Madaniy ziddiyat Buyuk Britaniya, Shimoliy Amerikadagi to'ylardagi eski an'analalar va marosimlarning aniq orqaga qaytishi edi, o'zbek to'ylari esa an'analarning og'ir shaklini namoyish etdi.

Biroq, o'zbek va ingliz to'ylarning barchasida qandaydir tarzda madaniy an'analalar bir xil darajada ta'svirlangan. Biroq, tafovutning muhim nuqtasi yoki ikki til madaniyati ta'kidlangan. Masalan, shimoliy amerikalik kelinlar o'zlarining to'ylarini "keksalik an'alariga" o'xshash qilishni xohlashadi. Biz bilan muloqot qilgan Angliyaning janubiy kelinlar uni oddiy, samimiy va ildiz otgan bo'lishga qaratishgan. Bu, ehtimol, keksa yoshdagi nikoh va uning qadriyatlarini ta'kidlash uchun bo'lishi mumkin.⁷⁵ O'zbek to'ylari esa ulug'vor, ekstravagant, ananaviy va ko'proq "ijro etuvchi" elementlarni namoyish etadi. Kuzatilayotgan zamonaviy o'zbek to'ylari uchun qo'shiq aytish, raqsga tushish, chiroyli bezaklar, hashamatli kiyimlar va hokozolar xarakterlanadi. Bugungi to'ylarning "shaxsiylashtirish" tendentsiyasi bilan bog'lash mumkin. Turli urg'u hali ham to'yning ijro etuvchi jihatining bir qismi sifatida tushunilishi mumkin, er-xotinning munosabatlarini mehmonlarga taqdim etish va bu o'tishning amalga

⁷⁴ Boles, J. B. (1996). *The great revival: Beginnings of the Bible belt*. Lexington (Ky.): The University Press of Kentucky.

⁷⁵ Dunak, K. (2009). *Ceremony and Citizenship: African American Weddings, 1945–60*. *Gender And History*, 21(2), 402-424.

oshishini nishonlash.⁷⁶ Masalan, xozirgi kunda o'zbek toylarida "Love story" kabi an'ana Garb to'ylaridan kirib keldi. Bundan tashqari, yuqorida aytib o'tilganidek, ikki jamoadagi kelinlarning yoshidagi o'zgarishlar bir-biridan tubdan farq qilishini isbotladi. Biz o'rgangan Shimoliy Amerika, Britaniya to'y madaniyati doirasida kelinlar imkon qadar karyera qurishgandan so'ng turmush qurishni tanladilar, ko'pincha bakalavrluk yillaridan keyin.⁷⁷ Shunga qaramay, buni asosli ravishda kelin respondentlar jamg'armasi asosan kollej vazirlik guruhidan bo'lgan degan tushunchaga asoslanib kuzatish mumkin. Shuningdek, turmush qurgan britaniyalik va amerikalik kelinlar, o'zbek kelinlarga qaraganda kechroq turmush qurishni afzal ko'radi. Boshqa tomondan, umumiy va avlodlar o'rtasida, ko'p o'zbek kelinlar maktabni yoki oliy ta'lim maktabini tugatishi bilan turmushga chiqishni tanlashadi. Shuning uchun, Britaniya, Shimoliy Amerika kelin madaniyatidagi avlodlararo farq kelin madaniyatida aniq emasligini tushunish muhimdir.

Xulosa o'rnida shuni aytish mumkinki ingliz va o'zbek jamoatchiligidagi to'ylarni o'rganib chiqdik va to'y an'analarini individuallashtirish, har ikkala jamoada to'yning yaqinligini va farqliklarni oshirish tendentsiyasini noyob tarzda aniqlandi. Bu turli xil to'y elementlari ortidagi motivlarni o'rganish orqali adabiyotlarni ko'rib chiqishga qo'shiladi.⁷⁸ To'y - bu madaniy spektakl, lekin spektaklning roli o'zbek va ingliz tillarida ba'zan o'xshash va qarama qarshiliklari mavjud bo'lib, tomoshabinlar oldida er-xotin munosabatlarini noyob tarzda aniqlashdir.

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⁷⁶ Fog Olwig, K. (2002), *A Wedding In The Family: Home Making In A Global Kin Network*. *Global Networks*, 2: 205-218.

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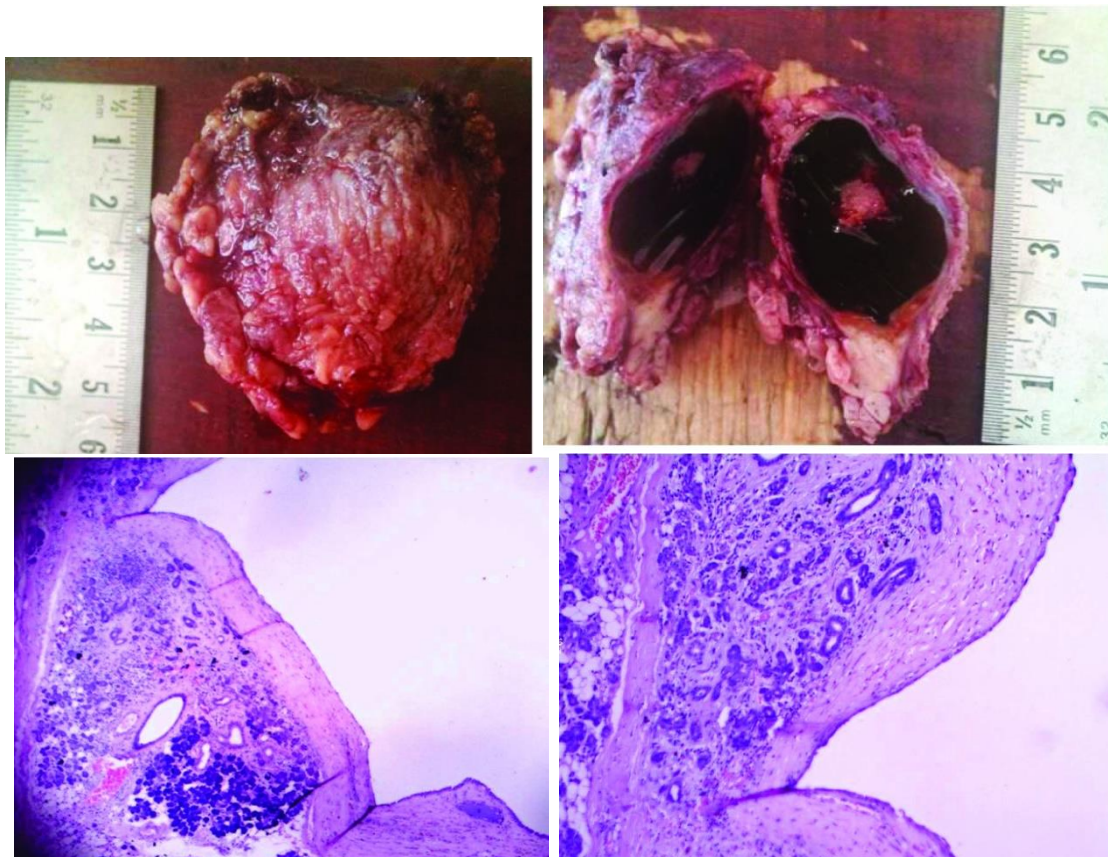
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THE PRINCIPLES OF CYSTIC CHANGE IN THE PLEOMORPHIC ADENOMA, WHICH ARE NOW FOUND IN MANY

Annotation. Pleomorphic adenoma forms the majority of salivary gland neoplasms. Cystic change in pleomorphic adenomas is a diagnostic dilemma and can mimic mucoepidermoid carcinoma, mucocele or carcinoma ex pleomorphic adenoma and squamous cell carcinoma. Hereby we report this interesting and rare case of cystic pleomorphic adenoma in a 32-year-old male.

Keywords: histological diversity, parotidectomy, salivary gland neoplasms.

A 32-year-old male presented with a swelling on left side of the face, parotid as well as posterior auricular region of 4 months duration. On local examination a 3 X 2 cm firm to hard, fluctuant swelling was seen. It was non tender with normal overlying skin. On ultrasonography, a complex cystic lesion in left parotid region was reported. On fine needle aspiration cytology (FNAC), the smears showed numerous cystic macrophages against a background of fluid and squamoid metaplastic cells intermixed with bland epithelial cells and was reported as a cystic lesion of parotid gland. Subsequently a superficial parotidectomy was performed. On gross examination a 5×5×3 cm grey brown colour, irregular soft tissue was received [Table/Fig-1]. On cut section it revealed a single cystic cavity having smooth surface filled with gelatinous material [Table/Fig-2]. Histopathology revealed a cystic lumen partially filled with thick mucinous material lined by low cuboidal and metaplastic epithelial cells [Table/Fig-3]. The wall of the cavity showed areas of chronic inflammatory infiltrate, haemosiderin laden macrophages and cholesterol clefts. A biphasic population of epithelial and mesenchymal cells was seen. Epithelial cells were glandular having large hyperchromatic nuclei and the stromal component comprised of myxoid as well as ill-defined chondroid areas [Table/Fig-4]. Adjacent to the lesion, unremarkable salivary gland tissue was identified. The lesion was diagnosed as a pleomorphic adenoma with cystic change. Subsequent to the surgery the lesion has healed uneventfully.



Pleomorphic adenoma (PA) forms the largest group of salivary gland neoplasm, constituting approximately 64% [1]. It is a mixed tumour characteristically showing a combination of epithelial and mesenchymal elements [2]. This histological diversity although being the hallmark of PA can at times pose difficulty in correct interpretation [3,4]. Cystic change in pleomorphic adenomas is a diagnostic dilemma and can mimic mucoepidermoid carcinoma, mucocele or carcinoma ex pleomorphic adenoma and squamous cell carcinoma [5]. Although the diagnosis of PA is usually made with ease on cytology, cystic PAs pose certain diagnostic challenges. PA, representing a large number of salivary gland neoplasms, is usually easily recognized when evaluated by FNAC, however metaplastic changes, degeneration and altered differentiation can pose a diagnostic challenge [1]. This has been emphasized by authors that there is need for a cautious and systematic approach in the cytologic and histopathologic interpretation of cystic pleomorphic adenoma with metaplastic epithelial changes [7]. Considerable variation in the proportions of the constituent elements is a challenge resulting in differential which include low-grade carcinomas, monomorphic adenoma, metastases, and the plasmacytoid appearance of the myoepithelial cells may be mistaken for malignant lymphoma or plasma cell proliferations [6]. However, as seen in the present case FNAC was non contributory and histopathological evaluation had to be done as morphological diversities are often not a problem in histopathology, where the whole tumour is available for examination.

Histopathology of the present case revealed focal metaplastic change. Squamous metaplastic changes seen in benign salivary glands often lead to diagnostic difficulties or misdiagnosis, simulating malignant neoplasm such as mucoepidermoid carcinoma and squamous cell carcinoma. Possibly, due to nuclear atypia in squamous cells and scanty mesenchymal component in pleomorphic adenoma. [8]

Low-grade mucoepidermoid carcinoma may be one of the most difficult salivary gland neoplasms to exclude in cytologic preparations due to its cystic nature and often difficult to recognize bland mucin-containing cells. Characteristic metachromatic fibrillar chondromyxoid stroma, which usually is seen in PAs, is important for diagnosis of PA. It was not seen in the present aspirate similar to other authors [2]. Although cytodiagnosis of PAs is suggested based on the presence of other cellular components, resection is recommended. Smears should be closely scrutinised for fragments of chondromyxoid stroma to avoid misinterpretation of pleomorphic adenoma in the presence of squamous metaplasia as a mucoepidermoid carcinoma on cytology [9]. Presence of squamous, mucinous, and/or sebaceous metaplasia, especially in the absence of chondromyxoid stroma, presents the potential for misinterpretation of the FNAB as indicative of malignancy in general and MEC in particular [2]. The subsequent parotidectomy usually reveals an encapsulated cystic PA with mixed appendageal differentiation. Chondromyxoid stroma is only focally present. Histopathological evaluation becomes necessary in such cases where cytology has not been helpful. This becomes essential when low grade mucoepidermoid carcinoma is a prominent differential diagnosis and needs to be excluded. Diagnostic difficulty in interpretation of cytological material often arises due to sparse cellularity, lack of observer familiarity with the different patterns and limited selective sampling. In the absence of chondromyxoid stroma, squamous metaplasia, basaloid cells and hyaline globules may be misinterpreted as carcinoma [9]. On review of literature to the best of our knowledge only a few cases of PA with cystic change have been reported [3,5,10–12]. Cyst formation might originate from the squamous metaplasia of tumour cells, enlargement of duct-like structures by secretion from tumour cells or salivary gland tissue, haemorrhagic infarction and necrosis in the tumour [13]. Squamous metaplasia is uncommon and incidental microscopic finding in benign salivary gland tumours. This change is commonly associated with repair following infarction and necrosis of the salivary glands. The metaplastic process might occur spontaneously or be triggered by minor trauma. The most probable etiology for this change is ischemia [8]. The lining epithelium is often flattened and denuded at places. Cystic changes in pleomorphic adenoma of minor salivary glands are rare and they might be accompanied by cellular changes suggestive of malignancy, however it was not seen in this particular case where no cellular atypia or mitosis was observed [5]. Extensive squamous metaplasia with cystic changes in PA, especially in scanty or absent stroma, can lead to a misdiagnosis

of benign condition like keratocystoma or malignancy including mucoepidermoid carcinoma and squamous cell carcinoma, due to limited and selective sampling by FNAC and incisional biopsy [13,14]. Florid squamous metaplasia as well as adenexal differentiation in the form of keratin filled cysts has been reported in literature [9]. To avoid misinterpretation of PA with squamous metaplasia as squamous cell carcinoma or MEC on FNAC, a close scrutiny for chondromyxoid stroma, a characteristic feature of pleomorphic adenoma, is important.

Cystic change in pleomorphic adenoma is a rare finding and a diagnostic challenge. Although, FNAC is a good preoperative procedure for the diagnosis of PA. One should be aware of the cytological variations to avoid diagnostic errors. A targeted adequate sampling is suggested to exclude the other cystic lesions in the differential diagnosis of salivary glands. In order to avoid unnecessary aggressive therapy, awareness of this rare benign possibility is essential so that misinterpretation of the pathological findings as malignant are avoided.

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PEDAGOGICAL ASPECTS OF DEVELOPING PERSONAL AND PROFESSIONAL QUALITIES OF FUTURE FINANCIERS

Abstract. Today, the relevance of the problem of becoming a future financier can be explained through different scientific fields: labor psychology, general psychology, pedagogical psychologies. Special importance is attached not only to the acquired knowledge and skills, but also to the acquisition of professional skills that will allow you to introduce yourself to a specialist in your chosen profession at the institute. Studying the problem of psychological-pedagogical support for the formation of the professional personality of students, as well as developing some aspects of the implementation of the support program at the stage of study at the institute, is a debatable and problematic stage. The development of a practice-oriented program that will allow students to meet their high needs in the field of education and training and create more successful prospects in their professional development in order to accompany students during their studies at the institute has become an urgent task at the Nukus Innovation Institute today.

Key words: professional person, professional, technical-pedagogical support, institute education.

The authors deeply study the problem of orientation to financial technologies as a psychological-pedagogical aid, where the main goal of professional self-determination of a person is called the formation of internal readiness to adapt to constant changes in the socio-professional environment. We can say that there is currently little experience in the field of financial technology. In our opinion, this can be justified by the fact that the problem of accompanying the students of the institute in the educational process has not arisen at the moment. In this regard, we work in the psychological framework, pedagogical support should be aimed at improving the skills of students. Determine ways to solve your own problems independently (or with the help of adults) Build your professional future and make independent decisions to achieve your goals and objectives. We present the process of pedagogical support as an integrated system: the first stage is adaptation, its task is to create voluntary conditions to help students enter the educational process at the institute and to facilitate the adaptation process, students are included in this stage in the first and second academic year. The second stage - identification - the process of accompanying students of the third and fourth year. Development and deepening of students' professional knowledge about this. The third stage - consulting - includes psychological and pedagogical support for fourth-year

students. At this stage, measures are taken to solve the problems. Immediately, we note that if there were no financiers in Russia 20-30 years ago, today this profession is very popular among the younger generation. Not because young men and women dream of "educating" the domestic economy and improving the well-being of their citizens. In this profession, most of them have great opportunities to improve their material status. At least that's what they think. But many future professionals do not even suspect that the concepts of "financier" and "rich man" are not always synonymous. And after getting to know the specifics of this profession in detail, you will understand why.

The field of interest of a modern financier does not include things that are not outside the movement of money: investments, lending, transactions, debt collection, etc. Specialization in finance (and, by the way, a lot, because any specialist or other way of making money, if you call it related to money transactions: bankers, accountants, financial directors, etc.) depends on money transactions. So you can highlight the involved financiers:

- lending;
- taxes and budget;
- investment;
- insurance;
- foreign economic activity (financial international operations).

Simply put, the financier loans respond to interest, which determines who, how much and interest to give and what the risks of the institution it represents can be and what percentage. Taxes and budget works with financial finance, industry, states. The essence of his tasks is simple: how much money we have, how much we have to pay taxes, how to distribute and spend the budget. The financier foreign economic activity is related to the activities of various international banks and funds and in fact unites others, only at a high level. If the above mentioned If you add all of the above, then you can determine the main scope of financier's responsibilities. They look roughly like this: financial statements, analysis of transactions with securities and real estate, financial statements and estimates, stock transactions, tax work, tax work.

What personal qualities should the financier be declared? The task before financing is to get maximum profit for maximum profit. Everything else: methods, means, tools, choosing to accept investments - this is self-determining. In other words, economic development as a separate enterprise and the country as a whole directly depends on the professionalism of the financier. The requirements of a poet for such an employee are very high. First of all, a real professional should have such personal qualities:

What should a financier know? Advanced macroeconomic and microeconomic laws, the situation in the money market, determining the ratio of crisis and requirements, viewing and calculating crisis situations. Therefore, a financier should first study economics. Also, this specialist should be aware of

laws, especially in the field of finance, insurance and international law. And yet, the financier must have a fleet, talent and smell.

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MODERN METHODS OF TEACHING FOREIGN LANGUAGES IN THE EDUCATIONAL PROCESS

Abstract. This article covers the great importance attached to modern methods of teaching foreign languages in the process of preschool education in the Republic of Uzbekistan, as well as the modern teaching methods needed to organize them.

Keywords: Foreign language in preschool education, Finnish teaching system, method of sign and picture, method of sound recognition and adaptation, method of organization with the natural world, method of adapting low activity to students.

Today, knowledge of foreign languages is becoming one of the integral parts of professional education. This does not exclude the educational process. The importance of teaching foreign languages during youth education has increased significantly.

Today, attention to education means social, economic and spiritual development of the country [interesting information on the Finnish education system]. I also want to emphasize that to help us achieve success, we are asking educators to share their favorite teaching strategies in early childhood education.

This list of teaching strategies for the school-age classroom provides excellent transition opportunities to grow and learn as a teacher.

1. Method of working with characters and pictures. One way to promote everyday vocabulary is to "have children verbally label common brands and symbols," says Dr. Elaine Fogel Schneider, director of Touch time International. He explains that picture-to-word translation helps with language development. That is, it greatly helps children to learn new languages quickly and easily.

2. Voice recognition and matching method. For this activity, you will need several large letters cut out of cardboard and several small, but not too large, things that begin with these letters.

For example, if your letters are M and K, and you have a cat and an elephant. Begin by telling the child the sound a cat makes. Then, encourage the child to find something that starts with the same sound and stick it to the letter. Decorate letters can be kept in the classroom or taken home to share with parents.

Schneider said the activity is a favorite among students because it gives them hands-on experience in learning. In addition, it creates a "masterpiece".

3. A way to get used to the natural world. Children are very interested in learning lessons in the natural environment. Usually, a backyard garden can be a great way to educate them about the natural world.

This method of growing a plant from seed to maturity is important not only for children to learn about their growth, but also for them to quickly and easily learn words in a foreign language. This method relieves stress and also helps to improve fine motor skills.

4. The method of adapting one's activity to students. It can be easy to fall back on the teacher's manual or regular lessons you memorized in kindergarten. However, for some children, this causes problems. Gretzinger says children need to be sensitive to children in non-traditional homes.

Think twice before asking students to draw pictures of their families - think about how an adopted or estranged child might feel and how other children might react. Inclusive activities can take a little longer, especially at the beginning of the year when you may not know all of your students, but a child's sense of embarrassment can be seen when you keep the mess.

In this, the educator should continue his creativity. Education is the first stage of education and upbringing of our youth. The right parenting program should help our children grow and learn in ways that match their unique intelligence. But children, unlike adults, do not plan the future, tomorrow.

The English lesson should be conducted in the sense of "here and now". Children learn a foreign language more easily by understanding stories or winning games. If they want, they can strengthen their organ information through games with their participation.

On the one hand, the content expressed in language should be related to children's life and daily life, on the other hand, activities or tasks that invite children to communicate should be interesting and important. During the lesson, students understand themselves as a part of the lesson, and during the lesson, they behave and act like the characters of the play.

In elementary grades, foreign language learning is usually very effective and successful when it is organized using action methods based on life situations and games.

If a foreign language is taught through play-plot situations, all children will participate willingly, because they feel that they are a part of the situation.

Pupils "live" with a foreign language, first of all, in small classrooms. Therefore, if it is possible to communicate in the classroom, it should be in a foreign language. Children can not only understand instructions, but also express their needs through a foreign language. In this regard, it is useful to communicate with English-speaking people (native English speakers) and invite them to the class.

According to the constructive approach, children should learn the meaning of words and rules in as many languages as possible. It also helps them

develop basic thinking skills. Like all students, children have different learning styles.

Education for children takes into account all styles of education. Tactic and kinesthetic types of learning require special attention from the student. Pupils' talents, skills, knowledge and interests are wider in primary schools.

Learning a foreign language also depends on the learner's ability to understand well. During the teaching of a foreign language, it is necessary to encourage each child to move. They should develop acoustic, kinesthetic, rhythmic and visual differentiation.

Children are quick to organize, but quick to forget. Therefore, by repeating the speech several times, it is possible to help children remember it through games or handouts. Courses are spiral, and regular repetitions are an integral part.

Successful foreign language teaching requires comprehensive methods. The quantity and quality of communication are the main reasons for faster language acquisition. During the lesson, students' attention should be focused mainly on the content and importance of the language. Students should first of all focus on the content of the language.

The successful teaching of foreign languages also depends on how skillfully the teacher uses the opportunities available to him. Pupils should be given tasks so that they are forced to apply and retain their organic knowledge in the course of the lesson.

Communication skills are important in the development of language skills. Social interaction, especially when students are able to apply the meaning of the language, enables them to use the language effectively. The teacher's ability to communicate and negotiate for this process is one of the main conditions for successful teaching.

Foreign language education, first of all, should encourage the organization of everyday, real knowledge and knowledge of a foreign language, but the development of specific knowledge should not be neglected.

If we dwell on the methodical and didactic views used in the teaching of a foreign language, we must emphasize the following: The teaching process is not only communicative, but it is necessary to cover the competences that provide the ability to retain organic knowledge in the future.

Many children are interested in learning foreign languages. Their interest is definitely related to the organization of the lesson process and the children's ability to achieve certain success in this lesson process.

It is wrong to believe that this interest will remain the same throughout the years, therefore, pedagogues need to take care of it, that is, to ensure that the participants enjoy the lesson and participate successfully.

The content and purpose of the lesson will be understandable and memorable to the participants only if the topics being studied, as well as the questions, are important, interesting and relevant for the participants. Foreign

language teachers encounter a different language and culture in foreign language education. For this reason, it is recommended to use reliable materials specific to the foreign language, texts and texts that can convey the culture of the country.

Conclusion: It is necessary to conclude that the role of education is important in the development of our children. We need to provide them with modern technologies and modern education system.

A person's ability to grow up as a youngster deserving of their nation and become a strong individual in the future depends greatly on the quality of their education.

We must give our children's education greater consideration, provide for modern learning environments, and support innovative teaching strategies.

Children should learn foreign languages in order to broaden their horizons, develop their skills as workers, and develop into well-rounded adults who can contribute to society as a whole.

We are not mistaken when we say that starting to educate our children early on is the first step in preparing them for their future education.

We also encourage them to read, deal with disorganized kids, draw their attention with a variety of engaging games, and regularly encourage them as we teach them foreign languages.

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ЗАРУБЕЖНЫЙ ОПЫТ ГОСУДАРСТВЕННОГО РЕГУЛИРОВАНИЯ ПИЩЕВОЙ ПРОМЫШЛЕННОСТИ

Аннотация. В статье рассматриваются особенности зарубежного опыта государственного регулирования пищевой промышленности. На практике у некоторых государств существует основные три подходы к определению масштабов государственного регулирования пищевой промышленности.

Ключевые слова: промышленность, рынок, экономика, сообщества, методы, регулирования.

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FOREIGN EXPERIENCE OF STATE REGULATION OF THE FOOD INDUSTRY

Annotation. The article discusses the features of foreign experience in state regulation of the food industry. In practice, some states have three main approaches to determining the scope of state regulation of the food industry.

Key words: industry, market, economy, communities, methods, regulation.

Экономические преобразования, происходящие в Республике Узбекистан за последние годы, является переход от плановой; централизованной экономики к рыночной, в этой связи; опыт зарубежных стран позволяет определить наиболее эффективные: методы, и инструменты государственного регулирования в пищевой промышленности.

В настоящее время развития сельского хозяйства и пищевой промышленности заняли одно из приоритетных по своему значению мест для международного сообщества. Эти вопросы постоянно обсуждались на встречах руководителей промышленно развитых стран [1].

На практике у некоторых государств существует основные три подхода к определению масштабов государственного регулирования пищевой промышленности.

К первому подходу относится экономический консерватизм и характеризуется стремлением ограничить деятельность государства выполнением функций, направленных на формирование благоприятных условий для действия законов рынка. При этом экономическая свобода является в неконсервативных концепциях главным условием и источником благосостояния [2].

Второй подход к экономическим реформам исходит из необходимости сохранения и усиления государственных регулирующих функций и разработки новой концепции регулирования.

Третий подход сводится к тому, что сфера государственного регулирования, должна быть подвижной и зависит от социально-экономической обстановки в стране и стратегии развития. Поэтому в зависимости от обострения макроэкономических проблем в определенный период развития общества государственное регулирование должно либо усиливаться, либо снижаться [3].

В странах с развитой экономикой, развит третий подход. Экономические развитые страны особое внимание уделяют государственному регулированию развитием сырьевой базы пищевой промышленности, т.е. поддержке сельского хозяйства и животноводства. При этом производство зерна в экономически развитых странах нацелено на превышение внутренних потребностей, когда даже в неурожайный год производство обеспечивает внутренние потребности, а избыток зерна регулярно отправляется на экспорт. В этом случае обеспечивается стабильность внутреннего рынка, причем уровень цен на зерно оказывается ниже мировых, что поддерживает конкурентоспособность отраслей-потребителей зерна. Такой путь выбрали наиболее развитые страны, например, как, США, ЕС, Канада, Китай и Индия. Важно отметить, многие ведущие мировые экспортеры зерна являются также и ведущими экспортерами мяса.

По литературным данным в системе господдержки экономики США и Западной Европы начиная с 30-х годов XX столетия, сельхозтоваропроизводители выделялись в особую группу и получали доплату от государства в виде субсидий, дотаций и льгот. По комплексности и масштабам государственной поддержки производителей сельскохозяйственной продукции - сырья для пищевой промышленности,

поразителен опыт общей единой сельскохозяйственной политики Евросоюза (Common Agricultural Policy, далее CAP) [4].

С первых дней создания Европейского сообщества сельское хозяйство было одним из передовых областей европейского сотрудничества. Идея создания общей сельскохозяйственной политики родилась в конце 1950-х годов, когда страны, члены-основатели ЕС столкнулись с острой нехваткой продовольствия во время и после Второй мировой войны.

Единая сельскохозяйственная политика является системой сельскохозяйственных субсидий и программ ЕС, её первоначальные цели были изложены в статье 39 Римского договора и включали в себя:

-повышение производительности, путем стимулирования технического прогресса и обеспечения оптимального использования факторов производства, в частности труда;

-обеспечение надлежащего уровня жизни для сельскохозяйственного сообщества;

- стабилизация рынков;

- обеспечение наличия запасов;

- обеспечение потребителей продовольствием по разумным ценам [3,4].

Таким образом, использования наиболее эффективных методов государственного регулирования в пищевой промышленности зарубежных стран позволяет повысить конкурентоспособность производства пищевых продуктов и продовольственную безопасность в стране.

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ВОПРОСЫ РАЗВИТИЯ ПИЩЕВОЙ ПРОМЫШЛЕННОСТИ ЮЖНОГО УЗБЕКИСТАНА

Аннотация. В данной статье рассматриваются вопросы развития пищевой промышленности Южного Узбекистана, в нем освещается развитие и специализация аграрного сектора региона, развития пищевой промышленности, динамика производства и развития продукции в пищевой промышленности.

Ключевые слова: сельскохозяйственные продукты, специализация, агроклиматический, земельные и водные ресурсы, орошаемое земледелия, продукты пищевой промышленности.

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ISSUES OF FOOD INDUSTRY DEVELOPMENT IN SOUTHERN UZBEKISTAN

Annotation. This article discusses the development of the food industry in Southern Uzbekistan, it highlights the development and specialization of the agricultural sector of the region, the development of the food industry, the dynamics of production and development of products in the food industry.

Keywords: agricultural products, specialization, agro-climatic, land and water resources, irrigated agriculture, food industry products.

Значение пищевой промышленности в народном хозяйстве несравнимо. В этой отрасли из сельскохозяйственного и животноводческого сырья производятся различные продукты (хлеб, сахар,

масло, мясо, напитки и др.) для повседневных нужд людей. Самое главное, что такие продукты нужны всегда и всех. Поэтому в настоящее время спрос и потребность в продукции пищевой промышленности чрезвычайно велики.

С этой точки зрения мы видим, что уровень “потребления” пищевой промышленности даже выше, чем у легкой промышленности. Потому что движение этого промышленного продукта в системе производства-потребления очень быстрое и его плотность тоже высокая (одного вида одежды хватает на определенное время, а продукты питания нужны каждый день).

Пищевые продукты восстанавливают энергию человека, затраченную во время работы, и обеспечивают организм необходимыми для жизнедеятельности веществами (белком, жиром, углеводами, витаминами и солями). Она также обеспечивает население полноценными и качественными экологически чистыми продуктами питания и обеспечивает его работоспособность, производительность труда, а также физическое и умственное развитие.

Пищевая промышленность неразрывно связана с сельским хозяйством, и вместе они составляют основу агропромышленного комплекса. Поэтому сырье и факторы потребления оказывают решающее влияние на размещение и развитие пищевой промышленности.

Изменение климата в мире и связанные с ним негативные природные явления, в том числе быстрое таяние горных ледников, нехватка воды, а также множество проблем в производстве сельскохозяйственной продукции в различных регионах мира, где наблюдаются засушливые процессы, вызывают серьезные трудности в обеспечении населения продовольственными товарами в течение всего года. Это вызывает глобальные проблемы продовольственной безопасности в мире.

Наша страна и ее регионы обладают благоприятными природными, экономическими, социальными и потребительскими факторами для развития производства продуктов питания и промышленной переработки. В этом плане Южно-Узбекистанская область имеет большие возможности по сравнению с другими регионами нашей республики. В частности, расположение региона на юге, где высока сумма положительных полезных температур, в частности, агроклиматических, земельных и водных, трудовых факторов, обусловило развитие и специализацию сельского хозяйства.

Развитие пищевой промышленности Южного Узбекистана, являющегося крупнейшим регионом нашей республики, происходило в 60-70-х годах прошлого века на основе освоения новых земель.

В территориальном разделении труда республики область производит 18,7% зерновых культур, 8,4% масличных культур, 14,8%

овощей, 21,1% риса, 11,6% фруктов, 11,9 винограда, 19,2 мяса, 19% молоко дает процент.

Таблица 1

**Выращивание сельскохозяйственной продукции на юге Узбекистана,
ТЫС. ТОНН**

№	Сельскохозяйственные продукты	2018	2019	2020	2021	2022	Рост в 2022 г. по сравнению с 2018 г., в %
1	Зерно	1311,3	1594,8	1564	1505,6	1500,9	114
2	Овощи	1378,3	1468,5	1509,1	1571	1662,1	120
3	Бахча	398,4	445,2	475,5	497,4	512,2	128
4	Фрукты	321,7	328,7	327,7	344,8	347,6	108
5	Виноград	194,6	191,4	189,3	203,2	210,1	107
6	Мясо	471,4	481,2	490,5	512,3	525,6	111
7	Молоко	1947,2	2015,4	2063,4	2157,6	2213,9	113

Примечание: таблица составлена на основе данных сайта stat.uz.

Мы можем наблюдать, что объем сельскохозяйственного производства в области увеличился в 2022 году по сравнению с 2017 годом. Высокий уровень достигнут, особенно в производстве риса, овощей, молока и мяса. Анализ внутреннего состава области показывает, что в доле Кашкадарьинской и Сурхандарьинской областей в производстве сельскохозяйственной продукции в нашей республике имеются четкие различия. Доля Кашкадарьинской области составляет 9,2 процента, а доля Сурхандарьинской области 7,7 процента в объеме продукции (услуг) сельского, лесного и рыбного хозяйства республики. В Кашкадарьинской области орошаемое земледелие ведется в Каршинском, Нишонском и Чиракчинском пустынных районах. Регион обеспечивает 51,7% выращиваемого в регионе зерна, 50% винограда, 60% мяса и 57,7% молока. В Сурхандарьинской области региона сельское хозяйство в основном ведется в Сурхан-Шерабадской долине. Регион обеспечивает 68,8% выращиваемых в регионе овощей, 64,1% бахчевых культур, 51,8% фруктов.

Таблица 2

**Экономические показатели отраслей пищевой промышленности
Южного региона Узбекистана**

№		2017	2018	2019	2020	2021	2022	Рост в 2022 году по сравнению с 2017 годом, в %
1	Производство продуктов питания в регионе, млрд сум	2481,9	2631,3	3614	4327,2	4086,3	4618,1	2,4м
2	Доля региона в республике, в процентах	10,6	10,4	10,2	10,2	8,4	8,0	75
3	Производство продуктов питания в Кашкадарьинской области, млрд сум	1710,8	1858,0	2566,5	3101,1	2720,6	3144,4	1,8м
4	Производство продуктов питания в Сурхандарьинской области, млрд сум	771,1	773,3	1047,5	1226,1	1365,7	1473,7	1,9 м
5	Производство напитков в регионе, румилрд сум	99,2	115,2	125,3	158,6	156,4	193,7	1,9
6	Доля региона в республике, в процентах	2,6	2,3	1,9	2,1	1,5	1,2	46
7	Производство напитков в Кашкадарьинской области, млрд сум	48,7	62,5	76,8	116,6	115,5	156,7	3м
8	Производство напитков в Сурхандарьинской области, млрд сум.	50,5	52,7	48,5	42,0	41,0	37,0	73

Примечание: таблица составлена на основе данных сайта stat.uz.

В регионах Юга Узбекистана в течение 2017-2022 годов производство продукции в пищевой промышленности увеличилось в 2,4 раза. За исследуемые годы доля региона в производстве продуктов питания в республике снизилась на 2,6 процента. В Кашкадарьинском районе области за эти годы объем производства в пищевой промышленности

увеличился в 1,8 раза, а в Сурхандарьинской области - в 1,9 раза. Кроме того, за исследуемые годы производство напитков в регионе выросло в 1,9 раза (таблица 2).

В области на базе сельскохозяйственных производств построены и введены в эксплуатацию современные крупные предприятия пищевой промышленности. Предприятия, относящиеся к пищевой промышленности региона, были запущены в основном на основе развития сельского хозяйства в 1960-х и 1970-х годах прошлого века на основе приобретения новых земель и завершения строительства ирригационных систем. В связи с развитием хлопковой промышленности в регионе были построены и запущены в эксплуатацию крупные промышленные предприятия, такие как Денауский маслоэкстракционный завод, Косонский маслоэкстракционный завод, инъекционно-маслобойный комбинат. Также в регионе были построены и запущены предприятия по переработке зерна, предприятия мясной, молочной, консервной промышленности. За годы независимости большинство предприятий, связанных с этими отраслями, были вновь технологически модернизированы.

За последние 5-6 лет в регионах нашей республики построено и введено в эксплуатацию множество современных предприятий по переработке сельскохозяйственной продукции. В частности, в Кашкадарьинской области построено и введено в эксплуатацию 211 складов вместимостью 87 410 тонн продукции и 149 холодильников вместимостью 90 640 тонн продукции. В Сурхандарьинской области построены и сданы в эксплуатацию 118 складов вместимостью 75,4 тыс. тонн продукции и 13 холодильников вместимостью 5,6 тыс. тонн продукции. Кроме того, на базе крупных инвестиционных проектов в области построены и запущены современные предприятия по сушке, переработке и упаковке.

В заключение следует отметить, что в последние годы особое внимание уделяется стремительному развитию пищевой промышленности на юге Узбекистана. Увеличение объемов производства продуктов питания за счет привлечения иностранных инвестиций в отрасль, за счет запуска переработки местного дешевого сырья на глубокой технологической основе, удовлетворения потребности населения в продуктах питания, решения вопросов занятости населения, несомненно, служат повышению благосостояния населения региона.

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ЦИФРОВИЗАЦИЯ ГОСУДАРСТВЕННОГО УПРАВЛЕНИЯ В УЗБЕКИСТАНЕ: ОПЫТ И ПЕРСПЕКТИВЫ

Аннотация. В данной статье мы рассмотрим опыт цифровизации государственного управления в Узбекистане, оценим его результаты и перспективы развития, а также проанализируем основные вызовы и проблемы, с которыми сталкиваются правительство Узбекистана на этом пути.

Ключевые слова: цифровизация, государственное управление, информационные технологии, электронное государство, электронный сервис, цифровые технологии.

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DIGITALIZATION OF PUBLIC ADMINISTRATION IN UZBEKISTAN: EXPERIENCE AND PROSPECTS

Abstract. In this article, we will review the experience of digitalization of public administration in Uzbekistan, assess its results and development prospects, as well as analyze the main challenges and problems faced by the government of Uzbekistan on this path.

Keywords: digitalization, public administration, information technology, e-government, e-service, digital technology.

Введение

Цифровизация государственного управления — это процесс, который в последнее время привлекает все большее внимание со стороны правительств разных стран. И это не удивительно, ведь цифровые технологии могут значительно повысить эффективность и качество государственного управления, сделать его более прозрачным и доступным для граждан. В Узбекистане также активно проводится работа по цифровизации государственного управления. За последние годы были реализованы многие проекты, направленные на совершенствование информационных технологий в государственном управлении.

Анализ литературы выбранной теме

"Стратегия развития цифровой экономики в Узбекистане" – данное исследование обсуждает меры, предпринятые правительством Узбекистана для развития цифровой экономики и цифровизации государственного

управления. Оно рассматривает стратегические цели, программы и проекты, направленные на улучшение качества предоставляемых государственных услуг с помощью цифровых технологий [9].

"Электронное правительство и цифровизация государственного управления в Узбекистане" - данная публикация анализирует прогресс и достижения в области электронного правительства в Узбекистане. Она описывает основные проекты и реформы, связанные с цифровизацией государственного управления, такие как внедрение электронных услуг, развитие электронного документооборота и создание цифровых платформ для взаимодействия с гражданами и предприятиями [10].

По нашему мнению – цифровизация государственного управления в Узбекистане представляет собой важный и актуальный процесс, который направлен на применение современных информационных и коммуникационных технологий для улучшения эффективности, прозрачности и доступности государственных услуг.

Методология исследования

Методология исследования на тему "Цифровизация государственного управления в Узбекистане: опыт и перспективы" может быть разделена на несколько этапов, включающих в себя определение целей исследования, литературный обзор, выбор методов сбора данных, сбор данных, анализ данных

Опыт

В Узбекистане существует множество инициатив и проектов, которые были запущены с целью цифровизации государственного управления. Например, в 2018 году была запущена программа "Электронное государство", которая была направлена на создание интегрированной информационной системы для автоматизации и оптимизации работы государственных органов. В рамках этой программы было создано несколько сервисов и порталов, таких как "MyGov", "MyFinance", "MyHealth", "MyTax", "MyJustice" и др [1].

Внедрение цифровых технологий в государственное управление позволило достичь некоторых положительных результатов и достижений. Например, по данным Национального центра по информационным технологиям (NCIT), число государственных услуг, которые можно получить онлайн, выросло с 118 в 2019 году до 160 в 2020 году, а к 2023 году количество услуг, предоставляемых в государственном портале превысило 600 [6]. Кроме того, в 2022 году было зарегистрировано более 25 миллионов пользователей портала "MyGov", что свидетельствует о растущей популярности электронных сервисов в Узбекистане.

В сравнении с другими странами региона Центральной Азии, Узбекистан занимает лидирующую позицию по индексу готовности к цифровизации, составленному Всемирным экономическим форумом в 2020 году. Также важно отметить достижение Узбекистана на мировой

арене, так как в последнем Рейтинге электронного правительства (E-Government Survey – 2022), раз в два года выпускаемом ООН, Узбекистан поднялся на 18 позиций и теперь занимает 69-е место. Оказание онлайн-услуг в Узбекистане значительно улучшилось, отмечали аналитики ООН еще в 2020 году. При этом инфраструктура развивалась умеренными темпами. Уже в 2022 году Узбекистан вплотную приблизился к государствам с очень высоким уровнем оказания госуслуг [2].

Узбекистан активно сотрудничает с другими странами и международными организациями для обмена опытом в области цифровизации государственного управления. Например, в 2020 году Узбекистан подписал меморандум о взаимопонимании с Всемирным банком по цифровой трансформации государственного управления. Кроме того, Узбекистан активно участвует в международных конференциях и форумах, посвященных цифровизации государственного управления, для обмена опытом и лучшей адаптации мировых практик в свою национальную практику [4].

В рамках стратегии развития цифровой экономики в Узбекистане были заключены соглашения о сотрудничестве с такими странами, как Корея, Япония, США и Китай. Также были проведены ряд международных конференций и форумов, на которых обсуждались вопросы цифровизации государственного управления и обмена опытом с другими странами.

Анализ и результаты

Одним из главных проблем внедрения цифровых технологий в государственное управление в Узбекистане является низкая доступность интернета в некоторых регионах страны.

Узбекистан активно взаимодействует с другими странами по вопросам цифровизации государственного управления. Так, в 2019 году было подписано соглашение между Национальным центром по информационным технологиям Узбекистана и Министерством связи и информационных технологий Республики Корея, в рамках которого обе стороны договорились о сотрудничестве в области цифровой трансформации государственного управления [5].

Несмотря на то, что уровень цифровизации государственного управления в Узбекистане постепенно растет, одной из главных проблем является низкая осведомленность населения о возможностях электронных сервисов и отсутствие навыков работы с ними.

Другой проблемой является низкое качество интернет-соединения в ряде регионов страны, что затрудняет доступ граждан к электронным сервисам и услугам. Но в этом направлении тоже ведутся работы, и общая протяженность волоконно-оптических линий связи в стране заметно растет с 2017-го. Например, за 2017-2022 годы увеличилась почти в шесть раз и на январь 2022-го достигла 118 тысяч километров. С 2017 года общая

пропускная способность международных сетей увеличилась более чем в 28 раз: с 64,2 до 1800 Гбит/с в январе 2022-го [3].

Перспективы развития цифровизации государственного управления в Узбекистане. Одной из главных перспектив развития цифровизации государственного управления в Узбекистане является увеличение числа электронных сервисов и услуг, доступных для получения онлайн. Это позволит уменьшить бумажную работу и ускорить процесс предоставления услуг.

Внедрение новых технологий. Внедрение новых технологий, таких как искусственный интеллект и блокчейн, может помочь в решении некоторых проблем, связанных с цифровизацией государственного управления в Узбекистане, например, повышение безопасности данных и ускорение процессов.

Ускорение процессов в государственном управлении: Оцифрование позволит автоматизировать многие процессы в государственном управлении, что ускорит обработку заявлений и запросов граждан, а также позволит быстрее принимать решения в важных вопросах.

Уменьшение коррупции: Цифровизация государственного управления может помочь в борьбе с коррупцией, так как онлайн-сервисы позволят уменьшить контакт граждан с государственными чиновниками и уменьшить вероятность взяточничества.

Экономия средств: Цифровизация государственного управления позволит снизить расходы на содержание государственных учреждений и сократить количество бумажной документации, что приведет к экономии бюджетных средств.

Улучшение бизнес-климата: Цифровизация государственного управления также улучшит бизнес-климат в стране, так как онлайн-сервисы помогут предпринимателям получать необходимые документы и разрешения быстрее и проще, что ускорит развитие бизнеса в Узбекистане.

Цифровизация государственного управления - это важный этап в развитии Узбекистана. Она позволяет улучшить качество государственных услуг, повысить эффективность государственного аппарата, сократить расходы бюджетных средств и ускорить экономический рост. Узбекистан уже сделал значительные шаги в этом направлении, но еще многое предстоит сделать.

Заключение и предложения:

Цифровизация государственного управления является важным и актуальным вопросом в современном мире, и Узбекистан не является исключением. В ходе проведенного исследования на тему "Цифровизация государственного управления в Узбекистане: опыт и перспективы" были получены следующие основные результаты:

Опыт цифровизации государственного управления в Узбекистане:

В Узбекистане были предприняты значительные усилия для внедрения цифровых технологий в государственное управление.

Были разработаны и реализованы стратегии и программы по цифровизации, которые охватывают различные аспекты государственного управления, такие как электронное правительство, электронные услуги и цифровые идентификационные системы.

Внедрение цифровых решений в государственное управление сопровождалось сокращением бюрократии, повышением эффективности и доступности государственных услуг для населения и бизнеса.

Несмотря на значительные достижения в цифровизации, все еще существуют некоторые проблемы, которые нужно решить. К ним относятся отсутствие единой координации между различными органами государственной власти, недостаточная квалификация персонала, проблемы в области кибербезопасности и конфиденциальности данных.

Узбекистан имеет большой потенциал для дальнейшего развития цифровизации государственного управления.

Необходимо продолжать развивать инфраструктуру цифрового государственного управления, улучшать качество государственных услуг и упрощать процедуры для граждан и предпринимателей.

Важно продолжать совершенствовать системы кибербезопасности и защиты данных, чтобы предотвратить возможные угрозы и риски.

В целом, исследование позволяет сделать вывод о том, что цифровизация государственного управления в Узбекистане имеет значительный опыт и потенциал для дальнейшего развития. Она способствует повышению эффективности, прозрачности и доступности государственных услуг, а также улучшению взаимодействия между государством и гражданами.

Предложения:

1. *Развитие электронных государственных сервисов.* Необходимо продолжать развивать электронные государственные сервисы, чтобы гражданам было проще получать государственные услуги. Сервисы должны быть удобными и доступными для всех категорий населения, в том числе для людей с ограниченными возможностями.

2. *Повышение квалификации государственных служащих.* Государственные служащие должны обладать знаниями и навыками в области цифровых технологий, чтобы они могли успешно применять их в работе. Для этого необходимо организовывать курсы и семинары по цифровой грамотности.

3. *Развитие цифровой инфраструктуры.* Для эффективной цифровизации государственного управления необходимо развивать соответствующую инфраструктуру, включая сеть быстрого интернета, цифровые платформы и базы данных.

4. *Содействие частному сектору.* Необходимо содействовать развитию цифровых технологий в частном секторе, так как это может способствовать развитию экономики страны в целом.

5. *Улучшение качества образования.* Образовательная система должна учитывать цифровые технологии и готовить специалистов в этой области. Это позволит подготовить новое поколение специалистов, которые будут успешно применять цифровые технологии в государственном управлении.

В целом, цифровизация государственного управления в Узбекистане имеет большие перспективы и может привести к существенному улучшению качества жизни граждан и развитию экономики страны. Однако для ее успешной реализации необходимо учитывать разнообразные аспекты и продолжать работать в этом направлении.

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ОЦЕНКА ПСИХИЧЕСКИХ ОСЛОЖНЕНИЙ, НАБЛЮДАЕМЫХ У ПОТРЕБИТЕЛЕЙ ОПИУМА

Резюме. Одной из частных форм наркоманий является опи́йная (опиоидная) наркомания — заболевание, развивающееся в результате употребления опиатов (опиоидов) и формирования наркотической зависимости.

*В последние годы стала заметно прослеживаться тенденция к разграничению используемых фармакологами и наркологами понятий «опи́йная наркомания» и «опиоидная наркомания». Понятие «опиаты» обычно включает наркотические вещества природного происхождения, полученные из растительного сырья (снотворного мака — *Papaver somniferum*), в том числе как отдельные алкалоиды этого растения, так и первично обработанные растительные продукты, содержащие смесь алкалоидов (специальным образом кустарно обработанный и готовый для употребления опи́й-сырец — так называемый ацетилованный опи́й). Полученные искусственным (полусинтетическим или синтетическим) путем сходные по фармакологическому действию с опиатами вещества обозначают термином «опиоиды».*

Опи́йные вещества подразделяются по происхождению: природные, полусинтетические, синтетические, а также по типу их фармакологического действия: полные и частичные агонисты опиоидных рецепторов, антагонисты и препараты смешанного (агонист-антагонистического) действия.

Ключевые слова: интоксикация, опи́й, зависимость, алкалоид, морфин, опиумного мака.

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ASSESSMENT OF MENTAL COMPLICATIONS OBSERVED IN OPIUM USERS

Resume. One of the particular forms of drug addiction is opium (opioid) addiction — a disease that develops as a result of the use of opiates (opioids) and the formation of drug addiction.

*In recent years, there has been a noticeable tendency to distinguish between the concepts of "opium addiction" and "opioid addiction" used by pharmacologists and narcologists. The concept of "opiates" usually includes narcotic substances of natural origin obtained from plant raw materials (sleeping poppies — *Papaver somniferum*), including both individual alkaloids of this plant and primary processed plant products containing a mixture of alkaloids (specially artisanal processed and ready-to-use raw opium - the so-called acetylated opium). Substances obtained artificially (semi-synthetically or synthetically) similar in pharmacological action to opiates are designated by the term "opioids".*

Opium substances are divided by origin: natural, semi-synthetic, synthetic, as well as by the type of their pharmacological action: full and partial agonists of opioid receptors, antagonists and drugs of mixed (agonist-antagonistic) action.

Keywords: intoxication, opium, addiction, alkaloid, morphine, opium poppy.

Введение. Применение опиатов датируется периодом Шумерской цивилизации и описано в арабской литературе еще в X веке. Считается, что три события, произошедшие в XIX веке: 1) выделение морфина, 2) изобретение шприца для подкожных инъекций и 3) синтез диацетилморфина (героина) в 1874 году – стали основой широкого распространения применения опиатов для анальгезии, одновременно повысив возможность злоупотребления ими. Высокие концентрации морфина или героина в крови при инъекции могли быть достигнуты быстрее, чем при курении или жевании.

Возможность злоупотребления опиатами и их медицинское использование для обезболивания, лечения диареи делает важным необходимость определить различие между пристрастием и зависимостью.

В настоящее время героин является самым распространённым наркотиком. В подавляющем числе случаев личность больных характеризуется неуверенностью в себе, низкой самооценкой, асоциальными наклонностями, доминирующим дисфорическим аффектом, низкой фрустрационной толерантностью. Имеются данные, что около 90% из них имеют какое-либо психическое расстройство в преморбиде, наиболее часто – депрессию, далее – алкоголизм, различные формы психопатий. Соотношение мужчин и женщин от 3:1 до 5:1.

Хотя клиническое течение острой и хронической интоксикации опиатами имеет отдельные отличительные особенности, в основных чертах (за исключением кодеина) она чрезвычайно сходна, почти тождественна.

Способ употребления зависит от препарата: опиум курят, героин обычно вводят внутривенно, вдыхают(нюхают) или комбинируют со стимуляторами для внутривенного введения.

Цель исследования. Изучить клинической особенности опийной интоксикации.

Материалы и методы исследования. Для достижения поставленных цели было проведено обследование 12 больных с перенесших опийную интоксикацию.

Результаты исследования. Парентеральное введение препарата вызывает анальгезию, безразличие к боли, сонливость, чувство теплоты, тяжести в конечностях и сухости во рту, как правило ощущается эйфория («приход»), возникающая вскоре после в/в введения и длящаяся 10-30 минут; затем доминирует седативный эффект («волокуша»). Первые приёмы могут сопровождаться дисфорическим оттенком аффекта, тошнотой и рвотой.

Анальгетический эффект достигает максимума через 20 минут после в/в введения, примерно через 50-60 минут после п/к и длится 4-6 часов в зависимости от типа препарата, дозы и стажа употребления. Может отмечаться гиперемия и зуд кожных покровов, в особенности носа. Отмечается сужение зрачка, спазм гладкой мускулатуры (включая мочеточник и желчные пути) запоры.

Передозировка сопровождается замедлением дыхания, брадикардией, снижением реакции на внешние раздражители, понижением температуры и давления крови. Опиоиды подавляют функцию дыхательного центра в стволе мозга (этот эффект потенцируется фенотиазинами и ингибиторами МАО). Смерть при передозировке, как правило, связана с остановкой дыхания, Классическая триада передозировки опиатов: кома, зрачки типа «булавочной головки» и подавление дыхания. Передозировка обычно происходит случайно и может потребовать экстренного медицинского вмешательства, среди причин – ошибка в дозировке либо нерегулярное использование препарата, в связи с чем пациент может утратить прежнюю толерантность. Часто передозировку вызывает сочетание героина с другими препаратами, угнетающими ЦНС, например, алкоголем или седативно-гипнотическими средствами. Клинически симптомы включают выраженный миоз, угнетение дыхания, угнетение деятельности ЦНС. Лечение включает срочную госпитализацию в отделение интенсивной терапии, проведение симптоматической терапии по поддержанию жизненно важных функций и срочное введение антагониста опиатов – налоксона (налорфина). Сразу вводится 0,8 мг в/в, если через 15 минут нет эффекта - вводят 1,6мг и

оценивают эффект через 15 минут. При отсутствии эффекта ещё вводят 3,2 мг, затем при достижении желаемого результата необходимо вводить налоксон 0,4 мг каждый час. Следует помнить, что налоксон имеет короткий период полувыведения, поэтому его нужно применять постоянно до полного выведения опиатов (например, метадон до 3-х суток). Необходимо учитывать возможность передозировки несколькими препаратами.

При регулярном употреблении опиатов быстро возникает выраженная психическая и физическая зависимость с тяжелыми явлениями при отмене наркотиков (абстинентный синдром), высокая толерантность.

Отличительным признаком зависимости при употреблении препаратов опия и морфиноподобных веществ является то, что она возникает даже при использовании малых доз препаратов, которые применяются иногда в терапевтических целях.

Явления абстинентного состояния начинают развиваться в течение нескольких часов после приёма последней дозы в период, когда должна быть принята очередная доза по устоявшейся схеме, и достигают своего пика на 2-3 сутки (через 36-72 часа), снижаясь в последующие 7-10 дней, хотя отдельные проявления (бессоница, брадикардия) могут сохраняться до нескольких месяцев. Существует закономерность: чем более активен опиат, тем быстрее, короче и интенсивнее синдром отмены. Клиническая картина в легких случаях во многом напоминает состояние при гриппе. В таблице 1 представлены объективные и субъективные признаки синдрома отмены опиатов в зависимости от периода после последнего приёма наркотика.

Объективные и субъективные признаки синдрома отмены опиатов

Период	Объективные признаки	Субъективные признаки
Через 3-4 ч. после последнего употребления наркотика	Отсутствуют	Боязнь синдрома отмены. Чувство тревоги. Страстное желание принять наркотик. Поиск наркотика.
Ранние проявления синдрома отмены (через 8-10 ч. после последней дозы наркотика)	Потливость Зевота Ринорея Слезотечение Расширенные зрачки	Нетерпеливость и чувство тревоги Заложенность носа. Активный поиск наркотика. Спазмы желудка
Развившийся синдром отмены (на 1-2 сутки после последней дозы наркотика)	Тремор Пилоэрекция Рвота Диарея Лихорадка Спазмы мышц Гипертензия Тахикардия	Выраженное чувство тревоги Мышечная боль Импульсивное поведение Озноб Головная боль Раздражительность Вспыльчивость
Затяжная	Гипотензия	Бессоница,

абстиненция (может продолжаться до 6 мес.)	Брадикардия	Аффективные нарушения Пассивность Отсутствие аппетита Стимулообусловленная тяга к наркотику.
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При длительном злоупотреблении опиатами наблюдаются очень тяжелые последствия, характеризующиеся астеническими расстройствами. Внешне больные выглядят значительно старше своих лет, заметно истощение (дефицит массы тела достигает 8-15кг), на лице многочисленные морщины, кожа бледная, с желтушным оттенком, как у больных с заболеваниями печени. Характерным признаком является разрушение и выпадение зубов, часто наблюдается раннее полысение; волосы теряют свой блеск, становятся ломкими, как и ногти. Вены утолщены, в рубцах, происходит зарашение их русла. Это служит дифференциально-диагностическим признаком. Пульс обычно редкий, все виды рефлексов и потенция снижены, зрачки узкие, выражены запоры.

Со стороны внутренних органов часто наблюдаются гепатит В, СПИД, циррозы, эндокардиты, легочная эмболия, септицемия, абсцессы, сепсис, пневмонии, флебиты, лимфангаиты, отек мозга, энцефалопатия, полиневриты, гломерулонефриты.

Вывод. Больные трудоспособны только тогда, когда они находятся под воздействием наркотика. Круг интересов резко сужается: сосредоточен только вокруг наркотиков и их добывания, исчезает интерес к прежним занятиям. Наблюдается общее эмоциональное огрубение, лживость, морально-этическое снижение. Речь изобилует жаргонными словами. Отчётливых психических расстройств в виде значительного снижения интеллекта, деменции не отмечается.

Считается, что после формирования зависимости героиновый наркоман живёт в среднем 4,5-5 лет. Смерть обычно наступает от передозировки, редко в период абстиненции из-за падения сердечной деятельности.

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НАУЧНЫЕ ОСНОВЫ ТЕХНОЛОГИЙ СОДЕРЖАНИЯ АВТОМОБИЛЬНЫХ ДОРОГ В ГОРНЫХ УСЛОВИЯХ

Аннотация. В данной статье регулирование потоков поверхностных и подземных вод с целью защиты от оползней, обвалов и паводков при содержании автомобильных дорог в горных районах; предложены и широко освещены способы изменения рельефа склонов, строительства подпорных сооружений, изменения физико-механических свойств грунтовых вод, укрепления береговых откосов, способы анкеровки.

Ключевые слова. Оползень, размыв, паводок, анкеровка, грунт, откос, насыпь, водоток, грунтовые воды, эрозия, насыпь, стены, свая, коренная порода, рельеф, фильтрация, сетка, монолит, заполнитель Железобетон, плиты, траншеи, деревянные щиты, металл сетка.

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SCIENTIFIC BASES OF TECHNOLOGIES MAINTENANCE OF ROADS IN MOUNTAIN CONDITIONS

Annotation. In this article, the regulation of surface and groundwater flows in order to protect against landslides, landslides and floods in the maintenance of roads in mountainous areas; methods for changing the relief of slopes, building retaining structures, changing the physical and mechanical properties of groundwater, strengthening coastal slopes, anchoring methods have been proposed and widely covered.

Keywords. Landslide, washout, flood, anchorage, soil, slope, slope, embankment, watercourse, groundwater, erosion, embankment, walls, pile, bedrock, relief, filtration, mesh, monolith, aggregate Reinforced concrete, slabs, trenches, wooden shields, metal mesh.

Основная часть. Содержание автомобильных дорог в горной местности является видом содержания автомобильных дорог в сложных условиях Содержание автомобильных дорог в сложных условиях имеет свои сложные аспекты. Оползни, обвалы, наводнения являются основными явлениями в горных районах.

Борьба с оползнями. В борьбе с оползнями применяют следующие методы: регулирование стока поверхностных и подземных вод, изменение рельефа склонов, строительство подпорных сооружений, изменение физико-механических свойств грунтовых вод, укрепление береговых склонов, установление особого порядка на участках. С риском возгорания. Регулирование стока поверхностных вод осуществляется с целью защиты откосов и откосов от влияния поверхностных вод и предотвращения или уменьшения водной эрозии и фильтрации в почве. Для этого применяют следующие мероприятия: выравнивают откосы и откосы, сооружают каналы, отводящие воду в сторону канав и располагающиеся на высоте, присыпают травой и высаживают кустарники. Управление подземными водами используется для поддержания или снижения уровня подземных вод.

При сооружении подпорных сооружений предусматривается воздействие на движение оползневой массы. Используются следующие конструкции: подпорные стены, грунтовые и кирпичные подпорные стены; анкерные конструкции, забивные и забивные сваи с сеткой и без нее, комбинированные свайные конструкции. По мере изменения физико-механических свойств грунтов на оползнеопасных склонах повышается их водонепроницаемость и устойчивость. С этой целью проводят цементирование, осмоление, покрытие поверхностей оползнеопасных откосов и откосов торкретбетоном, набрызгбетоном, песчано-цементными смесями, насыщенными кислородом с пенообразующими добавками. В целях предотвращения устойчивости склона в результате деятельности человека на участках, где существует опасность оползней, устанавливается особый порядок удаления скальных плит и отколотых неустойчивых обломков и неустойчивых массивов горных пород, которые могут вызывать внезапные обрушения, уменьшать крутизну откосов при превышении крутизной откосов и откосов нормы.

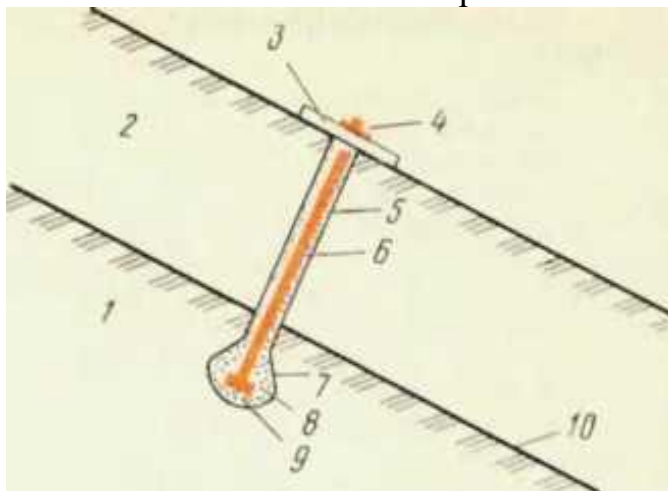


Рис. 1. Чертеж анкерной конструкции.

1-скальное основание, 2- подвижный грунт, 3- анкерная плита, 4- анкерная -ручка, 5- колодец, бункерная штанга, 7-расширенная часть

скважины, 8-анкер, 9-песчано-цементная смесь, 10-поверхность скольжения.

Для этого возводятся подпорные стенки или кирпичные подпорные стены. Подпорные конструкции могут возводиться из камня, монолитного и сборного железобетона, а также бутобетона с цементной смесью. В целях предохранения поверхности откосов и откосов от выветривания обеспечивают общую устойчивость путем обработки поверхности защитными материалами, возведения ограждающих стен, посадки травы или деревьев и кустарников с целью предотвращения выветривания. Перекрытие стен выполняется из бетона или путем кладки кирпича на цементную смесь. Вдоль склонов размещают подпорные конструкции и устройства, защищающие от мелких и отдельных оползней. Для этого используют траншеи, заборы, межевые стены, маты и барьерные щиты. В отличие от барьерных щитов, остальные барьеры размещаются у подножия склонов, а барьерные щиты устанавливаются на склоне в качестве тормоза-замедлителя. Защита от потускнения. При содержании дорог в горных районах применяют следующие мероприятия: улучшение системы водоотвода, строительство сооружений, блокирующих эрозию или предохраняющих дороги от эрозии, укрепление откосов. Усовершенствование систем водоотвода проводится с целью повышения устойчивости почв за счет предотвращения увлажнения поверхностными и подземными водами на участках, подверженных эрозии. В этом случае увлажнение может превратить выветривание в лавинный характер. В верхней части сооружаются дренажные каналы и водостоки. Межевые стены, подпорные стены и траншеи, подпорные стены, деревянные щиты и металлические ограждения служат конструкциями, блокирующими движение размыва или предохраняющими дороги от разливов. Если гниение остановить, они постепенно начнут укрепляться.

Заключение. Необходимо реализовать выше предложенные мероприятия для предотвращения наводнений, размыва берегов автомобильной дороги, оползней, возникающих при содержании автомобильных дорог в горных районах. Важно организовать безопасное и непрерывное движение по дорогам в сложных условиях. Предложенные выше методы являются научно-практическими и экономически обоснованными. Эти методы могут быть применены к дорогам, расположенным во всех горных районах.

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РОЛЬ БИОЛОГИЧЕСКОГО МЕТОДА ОЧИСТКИ СТОЧНЫХ ВОД

Аннотация. В статье рассматриваются роль и значение биологического метода очистки сточных вод. Биологический метод, основан на использовании закономерностей биохимического и физиологического самоочищения рек и водоемов. К биологическим устройствам по очистке сточных вод относятся биофильтры, биологические пруды и аэротенки.

Ключевые слова: вода, рост, промышленность, сельское хозяйство, биофильтры, биологические пруды, аэротенки.

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THE ROLE OF BIOLOGICAL WASTEWATER TREATMENT

Annotation. The article discusses the role and importance of the biological method of wastewater treatment. The biological method is based on the use of patterns of biochemical and physiological self-purification of rivers and reservoirs. Biological wastewater treatment devices include biofilters, biological ponds and aeration tanks.

Key words: water, growth, industry, agriculture, biofilters, biological ponds, aeration tanks.

Вода – как ценнейший природный ресурс играет исключительную роль в процессах обмена веществ, составляющих основу жизни. Огромное

значение вода имеет в промышленном и сельскохозяйственном производстве. Общеизвестна необходимость ее для бытовых потребностей человека, всех растений и животных. Для многих живых существ она служит средой обитания [7].

Из-за роста городов, бурного развития промышленности, интенсификации сельского хозяйства, значительного расширения площадей орошаемых земель, улучшения культурно-бытовых условий и ряд других факторов все больше усложняют проблемы обеспечения водой. Ежегодный расход воды на земном шаре по всем видам водоснабжения составляет 3300-3500 км³. При этом 70% всего водопотребления используется в сельском хозяйстве.

Много воды потребляют химическая и целлюлозно-бумажная промышленность, черная и цветная металлургия. Развитие энергетики также приводит к резкому увеличению потребности в воде. Значительное кол-во воды расходуется для потребностей отрасли животноводства, а также на бытовые потребности населения. Большая часть воды после ее использования для хозяйственно-бытовых нужд возвращается в реки в виде сточных вод [4].

Дефицит пресной воды уже сейчас становится мировой проблемой. Все более возрастающие потребности промышленности и сельского хозяйства в воде заставляют все страны, ученых мира искать разнообразные средства для решения этой проблемы.

Вызывает серьезное беспокойство загрязнение водоемов отходами сельского хозяйства и промышленности. Сточные воды с растительными волокнами, животными и растительными жирами, фекальной массой, остатками плодов и овощей, отходами кожевенной и целлюлозно-бумажной промышленности, а также пищевой промышленности, являются причиной органических загрязнений водоемов.

Состав сточных вод состоит обычно из 60% веществ органического происхождения, к этой же категории относятся биологические (бактерии, вирусы, грибы, водоросли) загрязнения в коммунально-бытовых, медико-санитарных водах и отходах кожевенных и шерстостойных предприятий.

Среди методов очистки сточных вод большую роль играет биологический метод, основанный на использовании закономерностей биохимического и физиологического самоочищения рек и других водоемов. Есть несколько типов биологических устройств по очистке сточных вод: биофильтры, биологические пруды и аэротенки [6].

В биофильтрах сточные воды пропускаются через слой крупнозернистого материала, покрытого тонкой бактериальной пленкой. Благодаря этой пленке интенсивно протекают процессы биологического окисления [5].

В биологических прудах в очистке сточных вод принимают участие все организмы, населяющие водоем.

Аэротенки – огромные резервуары из железобетона. Здесь очищающее начало – активный ил из бактерий и микроскопических животных. Все эти живые существа бурно развиваются в аэротенках, чему способствуют органические вещества сточных вод и избыток кислорода, поступающего в сооружение потоком подаваемого воздуха. Бактерии склеиваются в хлопья и выделяют ферменты, минерализующие органические загрязнения. Ил с хлопьями быстро оседает, отделяясь от очищенной воды. Инфузории, жгутиковые, амёбы, коловратки и другие мельчайшие животные, пожирая бактерии, неслипающиеся в хлопья, омолаживают бактериальную массу ила [3].

Сточные воды перед биологической очисткой подвергают механической, а после нее для удаления болезнетворных бактерий и химической очистке, хлорированию жидким хлором или хлорной известью. Для дезинфекции используют также другие физико-химические приемы, например, как: ультразвук, электролиз, озонирование и др.

Биологический метод дает большие результаты при очистке коммунально-бытовых стоков. Он применяется также и при очистке отходов предприятий нефтеперерабатывающей, целлюлозно-бумажной промышленности, производстве искусственного волокна [1].

Существуют ряд преимуществ и недостатков метода биологической очистки сточных вод.

Достоинства биологического метода очистки:

➤ в ходе очистки образуются простые вещества, которые с легкостью удаляются из стока и могут быть в дальнейшем использованы. Так, при помощи метана можно обогревать здания, а ил используют в качестве удобрения для почвы;

➤ обслуживать установку может один человек, при этом не требуется добавления специальных реагентов;

➤ максимально доступная цена очистки в сравнении с иными способами очистки сточных вод;

➤ отсутствие вреда для экологии, природность процесса.

Недостатки биологического метода очистки:

➤ сложно контролировать и поддерживать необходимое и достаточное количество микроорганизмов для протекания процесса;

➤ существенные капитальные затраты при строительстве очистных сооружений;

➤ необходим четкий регламент проведения очистки стоков. Несоблюдение или отклонение от правил значительно снижает положительный эффект;

➤ часть органических веществ невозможно переработать, а ядовитые элементы приводят к гибели микроорганизмов [2].

Таким образом, биологический метод дает большие результаты при очистке коммунально-бытовых и сточных вод (до 99%), что позволяет его

называть одним самых эффективных способов очистки, для достижения высоких результатов можно только при условии комплексного использования разных методов.

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МЕҲМОНХОНА ФАОЛИЯТИДА ХАРАЖАТЛАР ҲИСОБИНИ ТАКОМИЛЛАШТИРИШ

Аннотация: Ушбу мақолада меҳмонхона фаолиятида харажатлар тушунчаси ўрганилган. Меҳмонхона фаолиятининг хусусиятлари очиб берилган. Халқаро стандартларга мувофиқ кўрсатилган хизматлар таннархи учта категориядан, жумладан тўғридан-тўғри материал харажатлар, тўғридан-тўғри меҳнат харажатлари ва устама харажатлардан иборат эканлиги таъкидланган. Тадқиқот жараёнида меҳмонхона фаолияти устама харажатлари таркиби ишлаб чиқди. Меҳмонхона фаолиятида устама харажатларни таннарх объекларига тақсимлашнинг учта босқичдан иборат услубий тартиби, меҳмонхона фаолиятида битта ўрин жой таннархини костинг қилиш тартиби ҳамда меҳмонхона фаолиятида устама харажатларни ҳисобга олишга доир бухгалтерия ёзувлари таклиф этилган.

Таянч атамалар: меҳмонхона фаолияти харажатлари, устама харажатлар, тақсимлаш базалари, тўғридан-тўғри материал харажатлари, тўғридан-тўғри меҳнат харажатлари, меҳмонхона битта ўрин жой таннархи.

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IMPROVING COST ACCOUNTING IN HOTEL OPERATIONS

Annotation: This article explores the concept of costs in hotel activities. Features of the hotel's activities are revealed. It is noted that the cost of services provided in accordance with international standards consists of three categories, including direct material costs, direct labor costs and overhead costs. In the process of research, the structure of overhead costs of hotel operations was developed. A three-step methodological procedure for allocating overhead costs to cost objects in hotel operations, a method of costing the cost of one seat in hotel operations, and accounting records for accounting for overhead costs in hotel operations are proposed.

Key words: hotel operating costs, overhead costs, allocation bases, direct material costs, direct labor costs, hotel per-occupancy cost.

Бугунги кунда ресурслар тежамкорлиги корхоналар самарадорлигини таъминлашда муҳим омил ҳисобланади. Бу эса ўз навбатида харажатларни оптималлаштириш, таннархни қисқартириш, маҳсулот (иш ва хизматлар) самарадорлигини оширишни тақозо этади. Корхона харажатларида салмоқли ҳиссани маҳсулот (иш ва хизматлар) таннархи ташкил этади. Аксарият кўпчилик соҳага доир адабиётлар таҳлили шуни кўрсатадики, ишлаб чиқариш харажатларини ҳисобга олиш ҳамда тайёр маҳсулотлар ва товарлар таннархини аниқлаш масалалари ўрганилган. Лекин, хизмат кўрсатувчи соҳаларда, жумладан меҳмонхона хўжаликларида хизматлар таннархи ҳисоби етарли даражада тадқиқ қилинмаган. Хизматларнинг таннархини аниқлашнинг методологиясини такомиллаштириш зарурияти мавжуд. Янги Ўзбекистон жаҳон ҳамжамияти билан интеграциялашувининг кенгайиши барча соҳалар каби бухгалтерия ҳисобини ҳам халқаро интеграциялашувини талаб этмоқда. Соҳага Молиявий ҳисоботнинг халқаро стандартлари (МҲХС) жадал жорий этилмоқда. Ушбу қўйилган вазифалар илғор хорижий тажрибаларни ўрганиш ва амалиётимизга жорий этиш, МҲХСлари асосида молиявий ҳисоботни тақдим этишни тақозо этади. Шу боис, республикамиз ҳудудларида иқтисодиётнинг драйверига айланаётган туризм ва меҳмонхона хизматлари соҳасида харажатлар ҳисобини халқаро стандартлар асосида янгича талқинда ёритиб бериш ҳамда такомиллаштириш ўта долзарб мавзу ҳисобланади.

Меҳмонхона хизматлари соҳасининг муҳим хусусияти харажатларнинг асосий таркибий қисмида ўзгарувчан харажатларнинг салмоғи катта эмаслиги, доимий харажатларнинг ҳиссаси катталиги билан ажралиб туради. Меҳмонхонада бўш турган номер-хонаси бу меҳмонхонанинг доимий йўқотиши, мавжуд имкониятдан тўлалигича фойдалана олмаслиги ҳисобланади. Бу бизнес соҳасининг хусусияти ҳар қандай юқори ташкилотчилик ва юқори меҳмонхона хизмати кўрсатилган тақдирда ҳам унинг имкониятларини тўлиқ жорий қилишнинг қийинлиги билан белгиланади.

Меҳмонхона хизматлари таннархини ҳисоблаш ўзининг хусусиятларига эга деб ҳисоблаймиз. Улар қуйидагилар билан белгиланади.

Биринчидан, ишлаб чиқариш корхоналарида маҳсулот таннархи объекти ҳисобланса, меҳмонхона хўжаликларида эса кўрсатиладиган хизматлар таннарх объекти ҳисобланади.

Иккинчидан, меҳмонхонада яшаш учун номер фондини тақдим қилишдан ташқари, мижозларга савдо хизматлари, ресторан хизматлари, маиший хизматлар, экскурсия-гид хизматлари, конференция зали, ахборот технологиялари хизматлари ва бошқа хизматлар кўрсатилади. 15-сон МҲХС “Харидорлар билан шартномалар бўйича тушумлар” стандартига мувофиқ ҳар бир кўрсатилаётган хизмат алоҳида “бажарилишларга оид

мажбуриятлар” сифатида идентификация қилиниши мумкин. Ушбу ҳар бир бажарилишларга оид мажбуриятларнинг таннархини ҳисоблашга зарурят туғилади.

Учинчидан, таннархи объекти кўпайгани боис, барча таннархи объектларига тааллуқли бўлган устама харажатлар юзага келади ҳамда ушбу устама харажатларни таннарх объектларига сабаб-оқибат мезонлари асосида тақсимлаш керак бўлади.

Тўртинчидан, хизматларни сотиш билан боғлиқ ҳолатлар, яъни хизматалар чегараланган вақт доирасида амалга оширилади. Хизмат меҳмонхона ҳудудида амалга оширилади. Меҳмонхона хизматлари моддий эмас, уни кўриб ёки моддий ҳис қилиб бўлмайди. Асосий ресурслари бўлиб замонавий жиҳозланган меҳмонхона биноси ва малакали персоналлари ҳисобланади. Меҳмонхона хизматларида тугалланмаган ишлаб чиқариш долзарб эмас (аксарият ҳолларда бўлмайди). Хизматлар кўрсатиш ҳажми мавсумийлигига қараб тебранувчан ҳисобланади. Меҳмонхона хизматлар жамғарилмайди. Олинган даромадлар ва амалга оширилган харажатлар ой бўйича ҳисобланади. Миқдорлар меҳмонхона сифати хизматига катта талабларни кўяди. Меҳмонхона хизмати сифати унинг фаолиятининг асосий мезони ҳисобланади. Меҳмонхона хизматлари сифати комфортлик даражасига қараб дунё стандартлари бўйича баҳоланади. Меҳмонхона бизнесининг яна бир хусусияти унинг фаолият кўрсатиши кўп жиҳатдан жойлашган жойига ҳам боғлиқ ҳисобланади. Меҳмонлар меҳмонхонани танлашда ўзларига қўлай, марказ, муҳит яхши, экологик тоза ҳудуд, яшил ҳудуд, диққатга сазовор жойларга яқинлигини ҳам инобатга олишади.

Бешинчидан, меҳмонхона хўжаликлари харажатлари турли туман ва модда жиҳатидан ҳам кўп ҳисобланади, қайсики бу ҳолат харажатларни илмий асосда таснифлаш ва ҳисобга олишни талаб этади. Бир кунлик яшаш, яъни “бир кунлик койка таннархи”ни ҳисоблаш ўта муҳим ҳисобланади. Бу ахборот меҳмонхонада бошқарув қарорларини қабул қилиш, нархни белгилаш ҳамда рентабеллик даражасини ҳисоблашда ўта фойдали ҳисобланади.

Халқаро стандартлар ҳамда концептуал қоидаларга мувофиқ меҳмонхона хизматлари қуйидаги барча мезонлар бажарилган тақдирда тушум ва харажат сифатида тан олинади:

- шартномага мувофиқ хизмат кўрсатувчида ваъда қилинган хизматларни амалга оширганлиги учун қопламаларни олишга бўлган ҳуқуқ юзага келади;
- миқдорларга кўрсатилган хизматлар учун олинган маблағлар иқтисодий нафнинг кўпайишига олиб келади;
- тушум миқдорини қиймат ифодасида пул ўлчовида баҳолаш мумкин бўлади;

• хизматлар билан боғлиқ харажатларни аниқлаш ва баҳолаш имконияти бўлади.

Халқаро стандартларга мувофиқ харажатларни корхонанинг асосий фаолияти билан боғлиқ харажатлар ва асосий фаолияти билан боғлиқ бўлмаган харажатларга таснифланган.

Асосий фаолияти билан боғлиқ харажатларда операцион харажатлар салмоқли ҳиссани ташкил этади. Меҳмонхона фаолиятида операцион харажатларга сотилган хизматларнинг таннархи, сотиш харажатлари, маъмурий бошқарув ва бошқа операцион харажатлар киради.

Меҳмонхоналарнинг асосий фаолияти билан боғлиқ бўлмаган харажатлари деганда, корхонанинг асосий фаолияти жараёнида юз бериши ёки юз бермаслиги мумкин бўлган, яъни асосий фаолияти билан кам боғлиқликда бўлган харажатлар тушунилади. Буларга фавқулотдаги харажатлар, узоқ муддатли активларни тугатилиши, сотилиши ва бошқа чиқарилишидан зарарлар ҳамда валюта маблағларини қайта баҳолашдан зарарларни киритиш мумкин.

Амалдаги тартибга мувофиқ меҳмонхона хизматлари таннархига: “хизматларни кўрсатишда моддий харажатлар; хоналарга хизмат кўрсатувчи ишчи ходимларнинг иш ҳақи ва ЯИТ; бевосита хоналарда турган асосий воситаларнинг амортизацияси (кондиционер, совитгичлар, телевизор, мебель ва бошқа асосий воситалар); бошқа бевосита ишлаб чиқариш харажатлари”⁷⁹ киритилган. Халқаро стандартларда асосий воситалар амортизацияси бу билвосита харажат сифатида устама ишлаб чиқариш харажатлари таркибига киритиш кўзда тутилган. Шу боис, ишлаб чиқариш ёки хизмат кўрсатиш билан билвосита харажатларни устама харажатлар таркибига ҳисобга олиш мақсадга мувофиқ ҳисобланади.

Меҳмонхона фаолиятида кўрсатилган хизматлар таннархини ҳисоблаш услубиёти тўлиқ ишлаб чиқилмаган. Халқаро стандартларга мувофиқ кўрсатилган хизматлар таннархи учта категориядан иборат: тўғридан-тўғри материал харажатлар; тўғридан-тўғри меҳнат харажатлари ва устама харажатлар.

Меҳмонхона фаолиятида тўғридан-тўғри материал харажатларга меҳмонхона хизматини кўрсатиш билан боғлиқ моддий харажатлар, жумладан пардоз-андоз анжомлари, сочиқ, чойшаб, совун, товарлар, нонушта, озиқ-овқат маҳсулотлари ва бошқа харажатлар киради. Тўғридан-тўғри материал харажатларни тан олишнинг муҳим мезон ушбу моддий харажатларнинг у ёки бу хизмат турларига бевосита боғлиқлиги ҳисобланади.

Меҳмонхона фаолиятида тўғридан-тўғри меҳнат харажатлари меҳмонхона ходимларининг мижозларга хизмат кўрсатиш фаолиятига

⁷⁹ https://gazeta.norma.uz/publish/doc/text143540_mehmonhona_biznesi

бевосита боғлиқ бўлган меҳнат соатлари учун ҳисобланган меҳнат ҳақи ҳамда ижтимоий суғарта харажатларини ўз ичига олади.

Устама харажатлар деганда, таннарх объеклари ҳисобланган меҳмонхона хизматлари турларининг бир нечтаси билан алоқадор бўлган, даставвал жағариладиган, сўнгра ҳисобот даврида хизматлар таннархига маълум мезонлар асосида тақсимланадиган умумий харажатлар тушунилади. Энг муҳим масала меҳмонхона хизматларида устама харажатларни тақсимлаш услубиётини такомиллаштириш бўлиб ҳисобланади. Бунинг учун иккита масалага аниқлик киритиш керак бўлади:

1. Хизматларни таннарх объекти сифатида белгилаб олиш;
2. Устама харажатларни белгилаб олинган таннарх объектларига тақсимлаш.

Меҳмонхона кўп қиррали фаолият ҳисобланади. Меҳмонхона миқозларига яшаш учун номер-хона тақдим қилиш билан бир қаторда бир қанча хизмат турларини тақдим қилишлари мумкин. Меҳмонхона фаолиятида таннарх объекти сифатида қуйидаги фаолиятларни қараш мумкин: яшаш учун хона-номер тақдим этиш; савдо фаолияти бўйича; умумий овқатланиш фаолияти; маиший хизматлар ва бошқа хизматлар.

Меҳмонхона фаолиятининг муҳим хусусиятларидан бири бу устама харажатларни идентификация қилишнинг қийинлигидир. Меҳмонхона фаолиятида харажатларни бевосита ва билвоситага ажратишда аниқ чегараларни белгилаш мураккаб ҳисобланади. Биз тадқиқотлар жараёнида меҳмонхона фаолиятида қуйидаги харажатларни устама харажатлар категориясига киритиш мақсадга мувофиқ деб ҳисоблаймиз (1-расм).

Устама харажатлар, меҳмонхона фаолиятида “қўшимча ишлаб чиқариш харажатлари” деб номланиб, уларни тақсимлашда қуйидаги базалардан биронтасини қўллаш кўзда тутилган:

- меҳмонхона хизматлари таннархига киритилган бевосита харажатларга мутаносиб равишда;

- меҳмонхона хизматлари харажатларига бевосита киритилган ходимлар меҳнатига ҳақ тўлаш суммасига мутаносиб равишда;

- хизматларнинг режали таннархига мутаносиб равишда;

- меҳмонхона фонди умумий майдонига мутаносиб равишда.⁸⁰

Устама харажатлар, меҳмонхона фаолиятида “қўшимча ишлаб чиқариш харажатлари” деб номланиб, уларни тақсимлашда қуйидаги базалардан биронтасини қўллаш кўзда тутилган:

- меҳмонхона хизматлари таннархига киритилган бевосита харажатларга мутаносиб равишда;

⁸⁰ https://gazeta.norma.uz/publish/doc/text143540_mehmonhona_biznesi

- меҳмонхона хизматлари харажатларига бевосита киритилган ходимлар меҳнатига ҳақ тўлаш суммасига мутаносиб равишда;

- хизматларнинг режали таннархига мутаносиб равишда;

- меҳмонхона фонди умумий майдонига мутаносиб равишда.⁸¹

Устама харажатлар, меҳмонхона фаолиятида “қўшимча ишлаб чиқариш харажатлари” деб номланиб, уларни тақсимлашда қуйидаги базалардан биронтасини қўллаш кўзда тутилган:

- меҳмонхона хизматлари таннархига киритилган бевосита харажатларга мутаносиб равишда;

- меҳмонхона хизматлари харажатларига бевосита киритилган ходимлар меҳнатига ҳақ тўлаш суммасига мутаносиб равишда;

- хизматларнинг режали таннархига мутаносиб равишда;

⁸¹ https://gazeta.norma.uz/publish/doc/text143540_mehmonhona_biznesi

МЕҲМОНХОНА ФАОЛИЯТИДА УСТАМА ХАРАЖАТЛАР



1-расм. Устама ишлаб чиқариш харажатларининг таркибий қисмлари.⁸²

⁸² Д.С.Ташназарова. Устама ишлаб чиқариш харажатлари маҳсулот таннархини шакллантиришда муҳим омил. //“Zamonaviy marketing texnologiyalari: tendensiyalar, muammolar va istiqbol” mavzusida xalqaro

- меҳмонхона фонди умумий майдонига мутаносиб равишда.⁸³

Бизнинг фикримизча, устама харажатларни тақсимлаш устама харажатлар режаси ишлаб чиқилиши керак. Чунки, устама харажатларнинг жами суммаси фақат ой охирида ёки бошқа ҳисобот даврининг охирида аниқланиши мумкин. Лекин, хизматлар таннархи жорий аниқланиши талаб этиладиган кўрсаткич ҳисобланади. Шу боис, устама харажатлар режа кўрсаткичи асосида хизматлар таннархига тақсимланиши лозим. Бунинг учун меҳмонхона фаолиятида устама харажатларни бир неча босқичларда тақсимлаш талаб этилади.

Хизматлар таннархини ҳисоблашда муҳим жараён меҳмонхона фаолиятининг устама харажатларини счётларда акс эттириш жараёни бўлиб ҳисобланади. Бунинг учун 2620 - “Меҳмонхона фаолиятида устама харажатлар” счётни қўллаш мақсадга мувофиқ ҳисобланади. Ушбу счётнинг қўлланилишини қуйидаги жадвалда акс эттирамиз (1-жадвал):

1-жадвал

“Samarkand Travel Hotel” МЧЖда 2022 йил январь ойида меҳмонхона фаолиятида устама харажатларни ҳисобга олишга доир бухгалтерия ёзувлари

Молиявий-иқтисодий операциялар	Бухгалтерия ёзуви		Сумма
	Дебет	Кредит	
Меҳмонхона фаолиятида ёрдамчи материаллар	2620	1010	145 899 715
Меҳмонхона фаолиятида билвосита меҳнат ҳақи харажатлари	2620	6710	182 948 300
Персонални овқатлантириш, чой-кофе ва сув харажатлари, ходимларни ишга олиб келиш-олиб кетиш харажатлари	2620	6990	103 320 450
Асосий воситалар амортизацияси, мол-мулк солиғи, мол-мулкни суғурталаш харажатлари	2620	0200	250 324 900
Электро-энергия, сув, газ ва коммунал тўловлар, ер солиғи	2620	6990	167 846 845
Меҳмонхона биносини ҳамда асбоб-ускуналарини ишчи ҳолатида сақлаш, жорий таъмирлаш харажатлари	2620	1010, 6990	179 450 620
Меҳмонхона хизматларини сертификация қилиш харажатлари, йиллик инспекция назорати, норматив технологик йўқотишлар бўйича харажатлар	2620	6990	56 850 600
Бир ойда устама харажатларини бюджетлаштирилган тақсимлаш ставкаси асосида меҳмонхона хизматлари таннархига олиб борилиши	2021	2620	840 868 000
	2022	2620	176 298 000
	2023	2620	68 764 300
Ой мабойнида тақсимланмай қолган меҳмонхона			

ilmiy-amaliy anjuman tezislari to'plami. –Самарқанд, 2022 йил 10 декабрь. Б. 219-223да келтирилган ишланма муаллиф томонидан қайта ишланган.

⁸³ https://gazeta.norma.uz/publish/doc/text143540_mehmonhona_biznesi

устама харажатлари сотилган хизматлар таннархига олиб борилиши 711 130 сўм (1 086 641 430 – 1 085 930 300)	9130	2620	711 130
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Ушбу жадвал асосида хулоса қилиш мумкинки, устама харажатлар 2620 “Меҳмонхона фаолиятида устама харажатлар” счётида тўпланилади. Ушбу счётларда маълумотлар юқоридаги жадваллардаги ҳисоб-китоб маълумотлари асосида меҳмонхона хизматлари, жумладан номер-хона тақдим қилиш – 840 868 000 сўм, савдо-ресторан хизматлари – 176 298 000 сўм ва маиший хизматлари – 68 764 300 сўм тақсимланади. Натижада, меҳмонхона хизматларига жами тақсимланган сумма 1 085 930 300 сўм ташкил этади. Юқоридаги жадвалда 2620 – счётнинг дебетида тўпланган сумма ҳақиқатда амалга оширилган меҳмонхона фаолияти устама харажатларини тавсифлайди. Жами ҳақиқатда амалга оширилган устама харажатлар 1 086 641 430 сўмга тенг. Ўртадаги фарқ тақсимланмай қолган устама харажатларни ташкил қилади 711 130 сўм (1 086 641 430 – 1 085 930 300)ни ташкил этмоқда. Белгиланган тартибга мувофиқ ушбу сумма сотилган хизматлар таннархига олиб борилиши мақсадга мувофиқ ҳисобланади. Ушбу ишланмалар меҳмонхона хизматлари таннархини тўғри аниқлаш имкониятини беради.

Хулоса ва таклифлар.

Тадқиқотлар асосида қуйидаги хулосаларга келинди:

1. Меҳмонхоналарда таннарх ҳисобини такомиллаштириш ўта долзарб масала ҳисобланади. Меҳмонхоналар серқирра фаолият билан шуғулланади. Меҳмонхонада яшаш учун номер фондини тақдим қилиш, мижозларга савдо, ресторан, маиший, экскурсия-гид, конференция зали, ахборот технологиялари ва бошқа хизматлар кўрсатилади. Таннарх объекти кўпайгани боис, устама харажатларни таннарх объектларига сабаб-оқибат мезонлари асосида тақсимлаш талаб этилади. Хизматлар меҳмонхона ҳудудида амалга оширилади. Меҳмонхона хизматларида тугалланмаган ишлаб чиқариш бўлмайди. Меҳмонхона хизматлар жамғарилмайди. Меҳмонхона хўжаликлари харажатлари турли туман ва модда жиҳатидан ҳам кўп ҳисобланади. Ушбу хусусиятларни ҳисоб сиёсатини шакллантиришда инобатга олиш мақсадга мувофиқ ҳисобланади.

2. Халқаро стандартларга мувофиқ кўрсатилган хизматлар таннархи учта категориядан, жумладан тўғридан-тўғри материал харажатлар, тўғридан-тўғри меҳнат харажатлари ва устама харажатлардан иборат эканлиги таъкидланди. Тадқиқот жараёнида меҳмонхона фаолияти устама харажатлари таркиби ишлаб чиқилди.

3. Меҳмонхона фаолиятида устама харажатларни таннарх объектларига тақсимлашнинг учта босқичдан иборат услубий тартиби тавсия этилди. Унга мувофиқ: биринчи босқичда ҳисобот даврида устама

харажатларнинг режаси, яъни бюджети ишлаб чиқилади; иккинчи босқичда устама харажатлар меҳмонхона хизматлари фаолият турлари ва бўлимларга тақсимланади; учинчи босқичда меҳмонхонанинг бошқа бўлимларига тўғри келадиган устама харажатларини меҳмонхона хизматлари турларига тақсимлаш амалга оширилади.

4. Тадқиқотлар асосида меҳмонхона фаолиятида битта ўрин жой таннархини костинг қилиш тартиби ҳамда меҳмонхона фаолиятида устама харажатларни ҳисобга олишга доир бухгалтерия ёзувлари таклиф этилди.

Ушбу таклиф ва тавсияларнинг амалиётга қўлланилиши меҳмонхона фаолиятида харажатлар ҳисобини халқаро стандартларга мувофиқ ҳисобга олишга ҳамда хизматлар бирлиги таннархини тўғри ва ишончли ҳисоблашга хизмат қилади.

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ПЕРСПЕКТИВЫ РАЗВИТИЯ НАЛОГОВЫХ ПРОВЕРОК В РОССИИ

Аннотация: актуальность темы исследования вызвана тем, что налоговое администрирование является одним из главнейших факторов обеспечения экономической безопасности государства. Эффективное налоговое администрирование преследует правовые, экономические и политические цели.

Целью работы является обосновать перспективы развития налоговых проверок в России.

Материалы и методы исследования. Методической основой исследования являются труды отечественных и зарубежных ученых. Используются методы анализа и синтеза путем графического обобщения данных результатов.

Результаты исследования. В статье рассмотрены теоретические аспекты, состояние и перспективы налоговой проверки, рассмотрен анализ эффективности проведения камеральных и выездных налоговых проверок в Российской Федерации. Автором также исследуются поступления в бюджеты Российской Федерации. Выделены основные проблемы и пути решения.

Ключевые слова: налоговая проверка, налоговый контроль, государство, мероприятия налогового контроля, налогоплательщик.

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PROSPECTS FOR THE DEVELOPMENT OF TAX AUDITS IN RUSSIA

Abstract: the relevance of the research topic is due to the fact that tax administration is one of the most important factors in ensuring the economic

security of the state. Effective tax administration pursues legal, economic and political goals.

The purpose of the work is to substantiate the prospects for the development of tax audits in Russia.

Materials and methods of research. The methodological basis of the research is the works of domestic and foreign scientists. Methods of analysis and synthesis by graphical generalization of these results are used.

The results of the study. The article discusses the theoretical aspects, the state and prospects of tax audit, the analysis of the effectiveness of desk and field tax audits in the Russian Federation. The author also examines the revenues to the budgets of the Russian Federation. The main problems and solutions are highlighted.

Keywords: tax audit, tax control, state, tax control measures, taxpayer.

Введение. Система налогового администрирования, использование современных информационных и цифровых технологий приводит к необходимости проведения налоговых проверок качественно и эффективно. Методика проведения налоговых проверок определена положениями в Налоговом кодексе РФ [6]. Политика ФНС России нацелена на снижение количества налоговых проверок, речь прежде всего о выездных налоговых проверках. Это связано с тем, что у налоговых органов, расширяются возможности взыскать в бюджет, не пользуясь инструментом ВМП. Налоговые проверки неизменно остаются одной из важнейших частей контрольной работы, полностью отвечая цели стратегии ФНС России, а именно неизбежности наказания для нарушителей и формирования стабильной среды для добросовестных налогоплательщиков.

Одним из проблемных вопросов для предпринимателей разных уровней выступает налоговая проверка, так как при налоговой проверке выявляют недобросовестные предприниматели намерено занижающие доходы. При этом следует подчеркнуть, что налоговые проверки как правило касаются всего бизнеса, и не зависит от масштабов, формы собственности, отрасли или других факторов.

Статья 87 Налогового кодекса РФ регламентирует порядок проведения налоговых проверок, при этом отдельного понятия не выделено [6]. Авторы научной статьи А.М. Мейтова и М.Л. Фейгель подчеркивают, что «налоговые проверки являются неотъемлемой частью организации эффективного и комплексного налогового контроля в Российской Федерации [5]. В общем виде, налоговый контроль считается набором целенаправленных мероприятий и действий, которые осуществляются со стороны специализированных уполномоченных органов власти и ФНС России за налогоплательщиками с целью соблюдения законодательства о налогах и сборах» [6]. Кроме этого,

особенности проведения, формы и методы налоговых проверок обобщили Ахмадеев, Р. Г. [1], Аносова, Р. В. [2], Белоусова, С. Н. [3], Гюльмагомедова, Г. А. [4] и др.

Основная часть. Налоговые проверки делятся на два типа: камеральные и выездные. Камеральные и выездные налоговые проверки - форма контроля, позволяющая проверять соблюдение законодательства о налогах и сборах в первом случае на основе деклараций и отчетов, представленных налогоплательщиком в налоговый орган, во втором случае на основании решения налогового органа по проверке первичных и финансово-хозяйственных документов.

Камеральные налоговые проверки (КНП) проводятся по месту нахождения налогового органа в течение 3-х месяцев, для проверки декларации по НДС действует более короткий срок — 2 месяца, данные проверки охватывают большой массив информации о налогоплательщиках, поскольку проводятся с помощью автоматизированной системы Федеральной налоговой службы России (например, АСК НДС-2) [2]. При выявлении ошибок в отчетности проводится углубленная камеральная проверка.

Регламентируется камеральная налоговая проверка статьей 88 НК РФ. Она проводится на основании налоговых деклараций (расчетов) или заявления, документов налогоплательщика, которые он представил самостоятельно, либо уже имеющихся у налогового органа, непосредственно по месту нахождения налогового органа [6].

Камеральная проверка условно состоит из 2-х этапов: сначала автоматизированного этапа, далее идет этап углубленного контроля [2]. Информационная система налогового органа проверяет отчетность налогоплательщика, а также контрольных соотношений. Декларации по НДС проверяют по СУР АСК НДС. При обнаружении расхождений и несоответствий проводится углубленная проверка при наличии оснований, предусмотряемых п. п. 3, 6, 8–9, 11, 12 ст. 88 НК РФ [6]. К примеру, это может быть заявленный к возмещению из бюджета НДС или заявленные в отчетности налоговые льготы.

Углубленная камеральная проверка проводится, если в отчетности выявлена ошибка. При углубленной камеральной проверке сотрудник налогового органа отправляет в государственные органы запросы на информацию о налогоплательщике. Если по результатам углубленной проверки налогоплательщик исправил недочеты и ошибки в документах или, например, уплатил недоимку по налогам, камеральная проверка завершается без выявленных нарушений. В случае, если ошибки не исправлены, по результатам проверки составляется акт.

Выездные налоговые проверки согласно ст. 89 НК РФ осуществляются по месту нахождения налогоплательщика [6].

Выездная налоговая проверка – это глубокий анализ деятельности проверяемого налогоплательщика для выявления признаков налоговых преступлений, возможных схем ухода от налогообложения и серьезных недочетов [1].

Проведём анализ эффективности камеральных и выездных налоговых проверок в Российской Федерации за 2018-2022 гг.

На рисунке 1 представлена динамика изменений количества КНП, проведённых в РФ за 2018-2022 гг.



Рисунок 1 – Соотношение количества проведённых КНП с выявленными нарушениями [7]

Анализируя рисунок 1, целесообразно отметить, что количество КНП уменьшилось. Тенденция снижения количества проверок свидетельствует об уменьшении количества поданных уточнённых деклараций, то есть налогоплательщики стали меньше допускать ошибок в первичных расчётах. Проведём анализ результативности одной камеральной проверки за 2018-2022 гг. опираясь на данные рисунка 1. За 2018 год на одну камеральную проверку пришлось 19 нарушений, за 2019 году выявлено 26 нарушений, за 2020 году - 26 нарушений, за 2021 год – 20 нарушений, за 2022 год – 20 нарушений. Динамика количества выявленных нарушений на одну КНП за 2021-2022 гг. стабильна, в сравнении с 2019-2020 гг. количество выявленных нарушений уменьшилось.

Проанализируем эффективность выездных налоговых проверок (ВНП) в РФ за 2018-2022 гг.

На рисунке 2 представлены данные по количеству проведённых ВНП организаций в РФ за 2018-2022 гг.



Рисунок 2 – Количество ВВП в РФ за 2018-2022 гг. [7]

Как видно на представленной рисунке, количество ВВП организаций увеличилось в 2022 году на 29,6% по отношению к 2021 году. В 2020 году произошло резкое снижение количества проверок организаций ввиду временного моратория Правительством РФ от 2 апреля 2020 г. № 409 на ВВП в связи со сложившейся эпидемиологической ситуации по коронавирусной инфекции в период с 20 марта по 30 июля 2020 года [8]. Следовательно, после отмены моратория налоговые органы в 2021 году провели контрольные мероприятия без ограничений и повысили уровень общего количества проверок (абсолютное значение составило 1 760 проверок).

На рисунке 3 представлена статистика охвата налогоплательщиков.

В ходе проведения выездных проверок проверяется 1 налогоплательщик из 1000. На рисунке 3 видна динамика охвата выездными налоговыми проверками. В 2021 году было охвачено 0,11% налогоплательщиков на всей территории России, что в сравнении с 2020 годом больше на 0,03%.

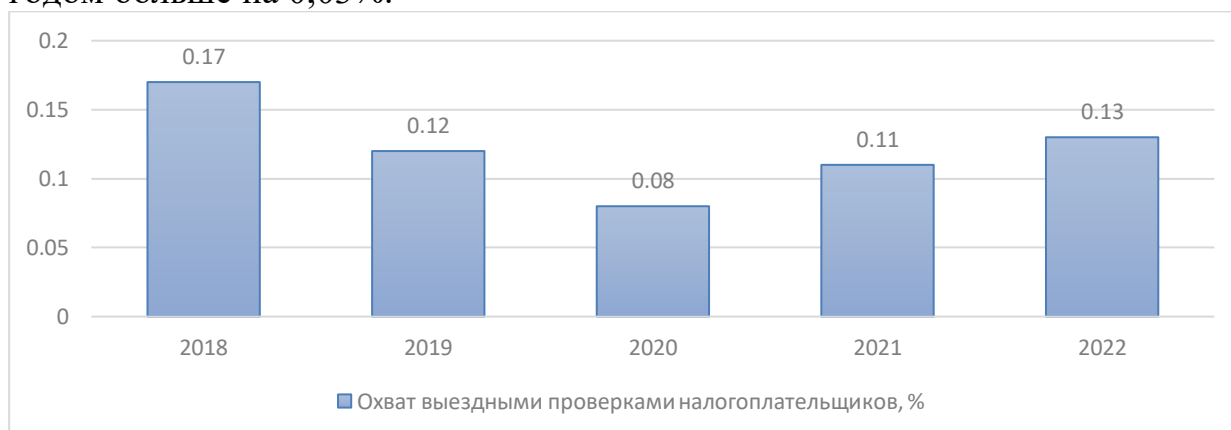


Рисунок 3 – Охват выездными проверками налогоплательщиков, % [3]

В 2020 году было охвачено 0,08% налогоплательщиков, что на 0,04% меньше, чем показатель 2019 года 0,12%. Увеличение охвата в 2021 году связано с завершением проверок, начатых в 2020 году и приостановленных

в рамках мер поддержки в связи с борьбой с новой коронавирусной инфекцией [9].

Следующим показателем эффективности камеральных и выездных налоговых проверок в РФ выступает общая сумма доначисленных платежей по итогам мероприятий налогового контроля. Общая сумма доначислений по КНП за 2018-2022 год имеет положительную динамику (темп роста составил 171,5%). Темп роста доначислений по ВМП за 2018-2022 гг. увеличился вдвое и составил 223,3%, однако в 2020 году произошло резкое снижение доначисленных сумм, что является результатом ограничительных мер ввиду коронавирусной инфекции. Таким образом, эффективность проведения КНП и ВМП как форма государственного финансового контроля в РФ за 2018-2022 гг. неуклонно растёт.

В последние годы в связи с пандемией и СВО сложилась сложная ситуация в экономике, однако несмотря на это можно отметить стабильный рост налоговых поступлений. По аналитическим данным в федеральный бюджет от администрируемых межрегиональными и межрайонными инспекциями ФНС России налогоплательщиками за 2021 год поступило в федеральный бюджет 10 571 млрд руб., что на 3 708 млрд руб. или на 56,6% больше, чем 6864 млрд руб. 2020 года. Также стоит обратить внимание на то, что поступления от вышеупомянутых плательщиков составляют 67% от суммы поступлений всех налогоплательщиков по России в федеральный бюджет [11].

Динамика поступлений в бюджетную систему Российской Федерации за 2018–2022 гг., включая все субъекты Российской Федерации отражена на рисунке 5.

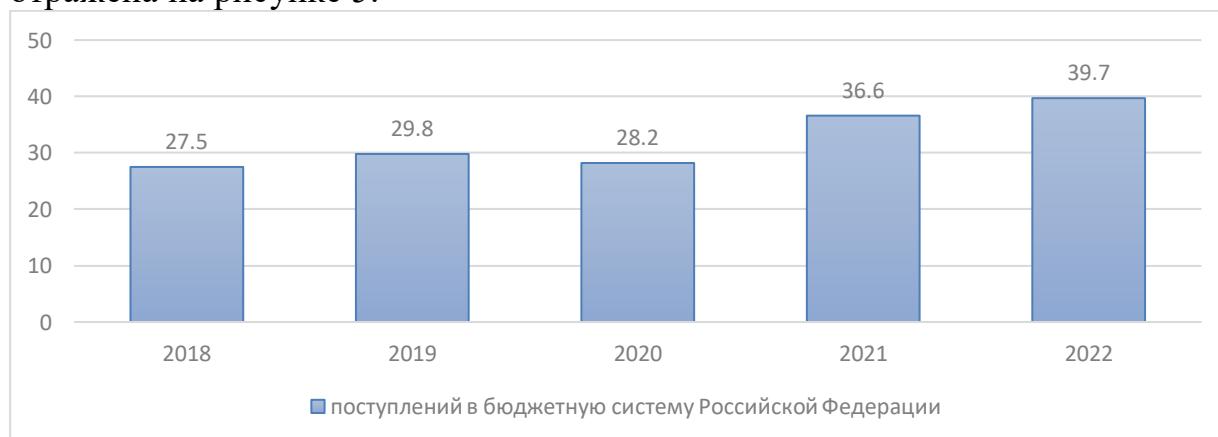


Рисунок 5 - Диаграмма поступлений в бюджетную систему Российской Федерации за 2018–2022 гг., трлн руб. [10]

Показатель поступлений в бюджетную систему Российской Федерации за 2019 года составил 29,8 трлн руб. В 2020 году показатель уменьшился на 1,6 трлн руб. или 5,25%, составив 28,2 трлн руб. В 2021

году показатель увеличился на 8,4 трлн руб. или 29,82%, составив 36,6 трлн руб. и дальше в 2022 году продолжил расти, достигнув 39,7 трлн руб.

Далее рассмотрим основные проблемы и перспективы решения данных проблем.

Проблемы, снижающие эффективность проведения камеральных налоговых проверок в России [2]:

1. Проблемы анализа документов и счет-фактур, подтверждающих право применения вычетов по НДС. По мнению арбитражных судов, непредоставление в налоговый орган документов, подтверждающих правильность формирования налоговой базы и исчисления НДС, не является свидетельством занижения базы налогообложения и неуплаты налога. То есть применение налогового вычета носит в данном случае правомерный характер.

2. Много вопросов возникает при проведении камеральных проверок в отношении так называемых фирм-однодневок. Дифференцировать и выявлять таких налогоплательщиков достаточно сложно. Необходимо систематизировать мониторинг движения денежных средств на счетах таких организаций, которые намерено занижают показатели деятельности;

3. Дополнительные мероприятия, связанные с осуществлением камеральных проверок, приведут к еще больше загруженности налоговых инспекторов, что может сказаться на качестве их проведения. Как следствие — массовый характер упущений, недочетов и ошибок при анализе деклараций.

Чтобы прийти к решению данных проблем, необходимо выработать устойчивые критерии, по которым могут выявляться нарушители налогового законодательства и становиться объектами камеральных налоговых проверок. В связи с этим можно предложить универсализировать методику анализа финансово-хозяйственной деятельности налогоплательщика как комплекса осуществляемых налоговым органом контрольных процедур, так как применение форм и мероприятий налогового контроля, не предусмотренных налоговым законодательством, приводит к нарушению прав и законных интересов налогоплательщиков.

В целях общего повышения эффективности камеральных налоговых проверок необходимо упорядочить процесс их проведения путем конкретизации вопросов и направлений, которые должны стать основой проверки. Правильным было бы разработать методические рекомендации, направленные на совершенствование отбора потенциальных кандидатов на камеральную проверку и повышение результативности проверки.

Для повышения качества нормативно-правовой базы и устранения текущих противоречий в налоговом законодательстве, касающихся камеральных проверок, необходимо внесение соответствующих изменений

в Налоговый кодекс РФ в статью 88, предусматривающих основания для проведения углубленной камеральной проверки.

Для повышения эффективности камеральных налоговых проверок целесообразно расширить перечень документов, которые можно истребовать при проведении камеральной налоговой проверки, так как на современном этапе сведения о налогоплательщиках предоставляются налоговым органам лишь по специальному запросу. Запрос должен содержать подробную информацию об истребуемых документах, т. е. налогоплательщику должно быть понятно, какие именно акты, ТТН, счета-фактуры и другие документы необходимо направить налоговому органу. При этом налоговый орган может указать в запросе как конкретный перечень документов с указанием их реквизитов, так и общие сведения.

Проблемы, снижающие эффективность проведения выездных налоговых проверок в России [1]:

Проблема данной проверки вытекает на этапе проверки документов и расчетов. На данном этапе выстраиваются предположительные схемы ухода от налогообложения, в том числе и «примеряются» типовые, которые уже известны налоговым органам. Результатом такого труда является рекомендация в план выездных налоговых проверок налогоплательщиков с высокими рисками ведения финансово-хозяйственной деятельности и гарантией их обнаружения. Проблема выражается именно в:

1. Собранной информации может быть недостаточно, чтобы подтвердить налоговое правонарушение.

2. Сотруднику налоговых органов может не хватить профессионализма, информации или времени, отведенного на проверку, чтобы обнаружить и доказать налоговое правонарушение.

Также можно отметить, что по окончании выездной налоговой проверки у налогоплательщика автоматически возникает право оспорить результаты проверки в вышестоящий налоговый орган в ходе так называемого досудебного урегулирования налоговых споров.

По итогам рассмотрения жалобы в вышестоящем налоговом органе может быть принято одно из решений: оставить в силе результаты выездной налоговой проверки, отменить решение нижестоящего налогового органа либо могут быть назначены дополнительные контрольные мероприятия.

Наряду с повышением эффективности работы налоговых органов существуют проблемные аспекты, которые необходимо решать в оперативном порядке.

Следует выделить такую проблему, как неспособность налогоплательщиков отвечать по своим обязательствам и сотрудничать с налоговыми органами, что влечёт за собой ограничение сотрудника

налогового органа в сборе доказательной базы в отношении налогоплательщика [4]. Неспособность может возникнуть по разным причинам, экономическим, социальным, техническим и др.

Следующей проблемой выступают санкции за налоговое правонарушение, а именно их незначительная сумма, поскольку налогоплательщик лучше заплатит небольшой штраф, чем представит истребуемые документы для проведения дополнительных контрольных мероприятий в рамках КНП.

Для решения выявленных выше проблем, необходимо внести поправки в налоговое законодательство в статьи 119, 120, 122 НК РФ с целью увеличения налоговых санкций [6]. А именно:

1) Увеличить размер штрафа, за несоблюдение способа передачи декларации в контролирующий орган, в текущий момент размер штрафа составляет 200 руб. (ст. 119.1 НК РФ);

2) Увеличить размер штрафа, за несоблюдение правил ведения учета:
- однократное несоблюдение правил учета увеличить с 10 тыс. руб. до 15 тыс. руб.

- совершенное на протяжении более чем одного налогового периода увеличить с 30 тыс. руб. до 35 тыс. руб.

- ставшее причиной изменения налоговой базы в сторону уменьшения, увеличить 20% суммы недоимки до 25%, а также увеличить минимальную сумму штрафа с 40 тыс. руб. до 50 тыс. руб. (ст. 120 НК РФ).

3) Увеличить размер штрафа за неуплату (полную или частичную) налога (ст. 1122 НК РФ):

- неумышленную с 20% суммы недоимки, до 25%;

- умышленную с 40% до 45%.

Также проблемой налогового контроля можно выделить некачественный предпроверочный анализ. Предпроверочный анализ налоговой — это комплекс мероприятий по поиску, сбору и оценке информации об определенном налогоплательщике. Его цель — принять обоснованное решение о проведении или не проведении выездной налоговой проверки в отношении этого налогоплательщика. В результате анализа ФНС решает:

- нарушил ли налогоплательщик налоговое законодательств;

- реально ли взыскать обнаруженную недоимку.

Согласно действующему налоговому законодательству, деятельность налоговых органов, проводимая в течение подготовки к выездным налоговым проверкам, нормативно не закреплена и не относится ни к одному виду проверок. Следовательно, из-за того, что законодательство не определяет понятие «предпроверочный анализ» и не устанавливает четкого порядка действий при его проведении, а лишь предлагает общедоступные критерии и возникает проблема поверхностного предпроверочного анализа [4].

Для решения этой проблемы можно ввести новые критерии для отбора налогоплательщиков для обязательного использования налоговыми органами, которые будут основаны не на движении денежных средств, а на движении товаров. Это позволит уменьшить количество фиктивных сделок, в которых отсутствует товарооборот. Для решения этой проблемы можно использовать «системы прослеживаемости товаров», а также применять акцизные марки [4].

Заключение. Таким образом, на сегодняшний день налоги – это основной источник существования государства. В связи с этим Правительство Российской Федерации предпринимает необходимые меры для побуждения плательщиков налогов и сборов исполнять свои обязанности в соответствии с существующим законодательством. С помощью доступных механизмов управления государство регулярно проводит контроль. Большое внимание, уделяемое контрольным мероприятиям в сфере налогообложения, объясняется тем, что их применением осуществляется проверка применения нормативно-правовых актов, происходит обнаружение и устранение правонарушений.

Качество проведенных налоговых проверок является одним из основных результативных фактов эффективного налогового администрирования. Особое значение они приобретают в период объединения налоговых органов и цифровизации налогообложения. За анализируемый период наблюдается снижение количества как выездных, так и камеральных проверок, но при этом эффективность их остается на высоком уровне.

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МЕТОДИЧЕСКИЕ ОСНОВЫ ИССЛЕДОВАНИЯ СОЦИАЛЬНО- ЭКОНОМИЧЕСКИХ ФАКТОРОВ ПОВЫШЕНИЯ ПРОИЗВОДИТЕЛЬНОСТИ ТРУДА

Аннотация. В данной статье приведены методические основы которые позволяют эффективно анализировать социально-экономические факторы повышения производительности. Так же в работе дана теоретическая расшифровка всех методов, которые используются для анализа по разным источникам.

Ключевые слова: производительность труда, Анализ эффективности, факторы, мониторинг, контроль.

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METHODOLOGICAL BASES FOR THE STUDY OF SOCIO- ECONOMIC FACTORS FOR INCREASING LABOR PRODUCTIVITY

Annotation. This article provides methodological foundations that allow you to effectively analyze the socio-economic factors of productivity increase. The paper also provides a theoretical interpretation of all the methods that are used for analysis from various sources.

Key words: labor productivity, efficiency analysis, factors, monitoring, control.

Социально-экономические факторы производительности труда являются важным элементом экономического роста и развития. Их изучение и анализ является необходимым условием для повышения качества труда и повышения производительности. Методические основы исследования социально-экономических факторов повышения производительности труда играют ключевую роль в определении общей

эффективности работы предприятий и организаций. В данной статье мы рассмотрим методические основы для анализа социально-экономических факторов повышения производительности труда.

Производительность труда является одним из основных показателей трудовой деятельности человека, характеризующим продуктивность, эффективность и результативность процесса производства материальных и нематериальных благ.

От уровня производительности труда зависят затраты рабочего времени на производство товаров и услуг, их объемы, себестоимость, цена, т.е. те показатели, которые определяют конкурентоспособность произведенной продукции на рынках сбыта.

Производительность труда – именно тот показатель, по которому можно сравнивать между собой предприятия, регионы и отрасли производства.⁸⁴

При определении экономической сущности производительности труда следует в первую очередь исходить из того, что труд, затрачиваемый на производство товаров и услуг, состоит из живого труда, осуществляемого в данный момент времени и прошлого труда, овеществленного в ранее созданных товарах (материалах, средствах производства), которые используются для производства новой продукции.

Производительность живого труда отражает затраты индивидуального труда и определяется сопоставлением объема произведенной продукции с количеством затраченного труда. Функцией живого труда является не только создание новой потребительной стоимости, но и перенесение рабочего времени, материализованного в вещественных элементах производства на вновь создаваемый продукт.

Анализ эффективности труда должен включать в себя широкий спектр экономических и социальных параметров, которые могут быть разделены на следующие категории: технические факторы, организационно-управленческие факторы, экономические факторы и трудовые ресурсы.

Технические факторы. Этот фактор относится к техническому обеспечению рабочих мест, оснащению новой технологией и оборудованием, повышению уровня квалификации сотрудников. Для проведения анализа технических факторов можно использовать следующие методы: ТСА (технико-экономическое сравнение альтернатив), АХО (анализ хронометражных обследований), ПОП (процедура оценки производительности).

Организационно-управленческие факторы. Этот компонент включает в себя процессы управления, системы мотивации и стимулирования, организацию труда. Для анализа организационно-управленческих

⁸⁴ Абчук В.А. Менеджмент: Учебник / В.А. Абчук. – СПб.: Союз, 2012.- 231с.

факторов необходимо использовать методы: ИСП (имитационное моделирование производственных процессов), ТА (трудовой аудит), СА (социальный аудит).

Экономические факторы. Этот фактор относится к экономической среде организации, возможности внедрения новшеств, инвестиционной политике и финансовой устойчивости. Для анализа экономических факторов используются методы ЭК (экономический анализ), АЮ (анализ юридической документации), ИМФ (имитационное моделирование финансовых процессов).

Трудовые ресурсы. Этот фактор относится к персоналу предприятия: квалификации, уровню образования, возрасту, опыту работы, удовлетворенности работой, мотивации и т.д. Для анализа трудовых ресурсов используются методы ОЭ (опросы и экспертные оценки), ТОР (трудовой отбор и резервирование персонала), СА (системный анализ), психологические анкеты, тестирование и т.д.

При анализе можно также использовать некоторые методы, которые не входят в определенные категории:

Планирование. Планирование производственной деятельности является одним из важных этапов анализа. Необходимо понимать, какие определенные цели будут достигнуты, какие технологии и оборудование будут использоваться, какой уровень производительности можно достичь, каким может быть рост продаж и доходов.

Контроль и мониторинг. Анализ производится с использованием контроля и мониторинга. Необходимо понимать, в какой мере достигнуты цели, насколько соответствует уровень производительности стандартам, какие изменения произошли в экономической среде и т.д.

Прогнозирование. Важным этапом анализа является прогнозирование результатов, которые были получены в ходе исследования. Он позволяет предвидеть тенденции, выдвигать гипотезы, рассчитывать вероятность финансовых результатов.

Сравнение с конкурентами. Важно анализировать работу конкурентов на рынке, их слабые и сильные стороны, какие факторы повышают производительность у них и в чем можно взять на вооружение уроки ведения бизнеса.

В конце концов, анализ социально-экономических факторов повышения производительности труда может быть проведен с помощью различных методов, включая те, которые уже были описаны выше. Он должен быть основан на градации приоритетности факторов и ориентирован на достижение целей, которые были определены заранее. В общем, анализ социально-экономических факторов повышения производительности труда может помочь организациям и предприятиям достичь более эффективной работы, обеспечивая тем самым более высокие конкурентные преимущества на рынке.

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РОЛЬ ПЕРВИЧНОГО УЧЕТА В ПОВЫШЕНИИ ДОСТОВЕРНОСТИ ОТЧЕТНОЙ ИНФОРМАЦИИ В КЛАСТЕРАХ

Аннотация. Обеспечения эффективности управления кластерами во многом зависит от точных и своевременных информации и контроля за хозяйственную деятельность. Такую информацию можно получить от хорошо налаженного бухгалтерского учета. Один из основных факторов является первичный учет. В статье рассматриваются вопросы первичного учета в кластерах, их состояние и совершенствование на основе анализа сегодняшнего положения.

Ключевые слова. Кластер, эффективность, управление, учет, отчетность, документация, инвентаризация, показатели, методология, унификация.

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THE ROLE OF PRIMARY ACCOUNTING IN INCREASING RELIABILITY OF REPORTING INFORMATION IN CLUSTERS

Annotation. Ensuring the effectiveness of cluster management largely depends on accurate and timely information and control over economic activities. Such information can be obtained from well-established accounting. One of the main factors is primary accounting. The article deals with the issues of primary accounting in clusters, their state and improvement based on the analysis of the current situation.

Keywords. Cluster, efficiency, management, accounting, reporting, documentation, inventory, indicators, methodology, unification.

Кластер (англ. cluster – скопление) – объединение нескольких однородных хозяйствующих объектов.

Кластер – группа организаций, расположенных на одной территории и сотрудничающих друг с другом. Географическая близость дает такой группе компаний (предприятий) много преимуществ: они могут пользоваться одними ресурсами, быстро поставлять друг другу сырьё

(продукцию), обмениваться знаниями, технологиями и на основе этого снизить материальных, трудовых и финансовых затрат.

На современном этапе функционирования экономики Узбекистана и в целом мире происходит новый эволюционный виток в развитии интегрированных формирований наиболее перспективным из них считаются кластерные объединения организации, являющихся началом для перехода на инновационный тип развития экономики.

По данным института прогнозирования и микроэкономических исследований. В настоящее время кластеры являются драйвером эффективного развития экономики. Например, в США функционируют 380 кластеров и на их долю приходится 60% ВВП. В Италии функционируют 206 кластеров, на них задействованы 43% трудоспособного населения страны.

В Китае образовано более 60 специализированных кластеров, на них объединены более 30 тысяч различных предприятий, работают более 3,5 млн. человек. В год выпускают продукцию более на 250 млрд. Долларов.

В Узбекистане образовано более 500 кластеров. В последнее время объем выпуска продукции увеличился на 32 раза и составлял более 28 трл. сумов.

В период 2018-2022 годов объем инвестиции направленных на развитие кластеров повысился на 5,2 раза, число занятых на них увеличился на 2,5 раза.

В экспорте промышленных продукции в 2018 году составлял 5% а в 2022 году 11,4%. В период 2018-2022 годов производительность труда повысился на 12,9 раза. Все эти данные свидетельствует о том, что кластеры являются одним из перспективных форм управления.

Как показывает практика, в кластерах эффективнее решаются вопросы технического перевооружения производства, повышения производительности труда, рационального использования материальных, трудовых и финансовых ресурсов, улучшения качества и расширения ассортимента вырабатываемой продукции. Показатели работы кластеров, как правило, превосходят показатели группы отдельных предприятий.

Первичный учет, бухгалтерский учет, финансовая отчетность как функция управления представляет собой систему количественного измерения и отражения процессов развития экономики в различных ее звеньях с целью обеспечения всех уровней управления достоверной информацией и договорных обязательств, использовании ресурсов и эффективности производства.

Единство системы бухгалтерского учета, обуславливается тем, что учет, который ведется в кластерах, является источником данных, необходимых для правильного руководство и управления. Поэтому все отчетные данные должны базироваться на учете, построенном по единой

методологии, обеспечивающей единообразие их содержания с народно-хозяйственной точки зрения.

Одной из основных требований, предъявляемых показателем отчетности их достоверность. Искажение отчетной информации влечет за собой серьезные последствия, поскольку органы управления вводятся в заблуждение относительно фактического состояния дел в кластерах. Это в свою очередь лишает возможности принимать наиболее рациональное решение руководства кластеров, создает условия для нарушений финансовой дисциплины.

Последние годы в Узбекистане проведена значительная работа по улучшению учета и отчетности. В частности, международные стандарты финансовой отчетности (МСФО).

В повышении достоверности отчетностей информации одним из основных условий является хорошо налаженный первичный учет. Внедрение в кластерах унифицированных форм первичной учетной документации, перевод управленческого (менеджерского) и финансового учета на комплексную автоматизацию является основной предпосылкой в обеспечении достоверности данных отчетности и оперативности руководства кластером.

Решение проблемы формирования отчетной информации на базе единой унифицированной системы первичной документации позволит повысить производительность труда работников аппарата управления, обеспечить максимальную достоверность отчетной информации, будет способствовать созданию единой системы показателей, всесторонне характеризующих многообразную деятельность кластеров и позволит осуществить системное наблюдение за выполнением установленных плановых заданий.

Поэтому одним из проблем повышения достоверности отчетной информации кластеров является совершенствование уровня и эффективности контроля на стадии формирования первичных учетных документов на предприятиях, организациях, фермерских хозяйствах, входящих в состав кластера.

Роль учетной информации в обслуживании нужд управления обуславливается ее специфическими признаками: определенная системы сбора учетных данных, сплошная регистрация хозяйственных операций, достоверность отражаемых процессов и явлений. Повышение оперативного бухгалтерского учета во многом зависит от четко налаженного первичного учета, документооборота и своевременной обработки учетной информации.

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ФИЗИКО-ХИМИЧЕСКИЕ СВОЙСТВА ИНТЕРПОЛИМЕРНЫХ КОМПОЗИЦИОННЫХ МАТЕРИАЛОВ

В работе получены интерполимерные комплексы (на основе мочевиноформальдегидной смолы (МФС) с натриевой соли карбоксиметилцеллюлозы (КМЦ-Na)). В статье рассмотрено исследование композитных материалов на основе ИПК-МФС в присутствии наполнителей, как с точки зрения композитного материала с заданными физико-химическими и механическими свойствами, так как позволяет ответить на вопросы, связанные наполнителей на строение и свойства образующегося композитного материала. Кроме того, изучены образование таких полимерных композитных соединений позволяющие создавать предпосылки для получения полимерных материалов с заданными свойствами для решения конкретных задач не только сельского и водного хозяйства, но и лекарственного растительного мира.

Ключевые слова: интерполимер, мочевиноформальдегидная смола, карбоксиметилцеллюлоза.

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PHYSICO-CHEMICAL PROPERTIES OF INTERPOLYMER COMPOSITE MATERIALS

Interpolymer complexes (based on urea-formaldehyde resin (MFS) with sodium salt of carboxymethylcellulose (CMC-Na)) were obtained in the work. The article considers the study of composite materials based on IPK-MPS in the presence of fillers, both from the point of view of a composite material with specified physicochemical and mechanical properties, as it allows answering questions related to fillers on the structure and properties of the resulting composite material. In addition, the formation of such polymeric composite compounds has been studied, which makes it possible to create prerequisites for obtaining polymeric materials with desired properties for solving specific problems not only in agriculture and water management, but also in the medicinal plant world.

Key words: interpolymers, urea-formaldehyde resin, carboxymethylcellulose.

Введение. Развитие полимерной науки и технологии в последние годы выдвигает ряд задач, решение которых требует получения материалов, строение которых обеспечивает необходимый комплекс физических и химических свойств.

К настоящему времени достаточно подробно изучены особенности интерполимерных взаимодействий и продемонстрирована важность их понимания для решения целого ряда научных и практических задач, связанных с созданием новых композиционных полимерных материалов (КПМ). Изменяя природу межмолекулярных связей взаимодействующих компонентов (полианиона и поликатиона), можно регулировать свойства интерполимерных комплексов (ИПК). При эквимольном соотношении исходных компонентов (полианион: поликатион=1:1), реализуется комплекс стехиометрического состава, т.е. в этой смеси практически весь полианион и поликатион связаны в комплекс. А при других соотношениях полианион или поликатион присутствует в избытке, т.е. в определенных условиях возможно получение поликомплексных композитов, включающих поликомплекс и один из его компонентов в несвязанном состоянии. В последние годы все более широкое применение находят интерполимерные комплексы на основе карбоксиметилцеллюлозы (КМЦ) и азотсодержащих полимеров в качестве новых материалов, что предопределяет интерес к изучению как химизма, так и кинетики их структурирования. С этих позиций наиболее перспективными являются продукты, получаемые на основе ИПК КМЦ и мочевино-формальдегидной смолы (МФС), при соотношениях компонентов $\text{КМЦ} > \text{МФС}$, то есть в избытке МФС, которые в настоящее время не исследованы. Также одним из методов улучшения комплекса свойство ИПК является их физическая модификация путем введения различных наполнителей, позволяющая увеличить прочность, твердость, теплостойкость, водостойкость и ряд других свойств, важных при использовании этих интерполимерных композиционных материалов для народного хозяйства. Вот это послужило основанием для проведения настоящего исследования.

Исследование композитного материала на основе ИПК-МФС в присутствии наполнителей актуально, как с точки зрения расширения круга композитного материала, так с точки зрения создания интерполимерного композитного материала с заданными физико-химическими, механическими свойствами, так как позволяет ответить на вопросы, связанные с влиянием состава наполнителей на строение и свойства образующегося композитного материала.

Кроме того, изучение образования таких полимерных композитных материалов создает предпосылки для получения полимерных материалов с

заданными свойствами для решения конкретных задач сельского и водного хозяйства.

Как известно [1,2], межмолекулярные взаимодействия в полимерных системах являются определяющим фактором процессов структурообразования. При взаимодействии между противоположно заряженными разнородными макромолекулами образуется устойчивая межмолекулярная связь.

Причина устойчивости межмолекулярных связей в полимер-полимерных комплексах заключается в кооперативности системы этих связей [2]. Изучения кооперативных взаимодействий [1] между разнородными макромолекулами продуктов реакций-полимерных комплексов имеет важное значения как с научной, так и с практической точек зрения [3,5] так как комплекс образование является одним из перспективных путей модификации полимеров.

Интерполимерные комплексы (ИПК) могут быть получены двумя принципиально различными способами: взаимодействием химически и структурно комплиментарных макромолекул (смешиванием растворов готовых полимерных компонентов) [5], либо при полимеризации мономера на заранее введенную в реакционную среду макромолекул-матрицу (матричная полиреакция, когда поликомплекс формируется в процессе роста цепей одного из компонентов на макромолекулах другого) [6].

Интересно отметить [1], что комплексы, полученные матричным способом и методом смешения растворов компонентов, отличаются по свойствам и составу. Действительно, в ряде работ [4] показано различие в составе и свойствах комплексов, полученных различными способами. Так как сравнение комплексов между полиметакриловой кислотой (ПМАК) с поли-N,N-диметиламиноэтилметакрилатом (ПДМАЭМ), полученных смешиванием эквимолярных количеств компонентов [5] и в процессе матричной полимеризации ПДМАЭМ в водной среде [1] в присутствии ПМАК, показывает, что в первом случае образуются комплексы, содержащие полутора кратный избыток кислого компонента. В то же время при матричной полимеризации всегда образуются комплексы, содержащие компоненты в эквимолярных отношениях.

Изучение реакции между сильными полиэлектролитами показало [6], что ионное взаимодействие этих полиэлектролитов дает комплекс стехиометрического состава независимо от соотношения и порядка смешивания реагирующих компонентов.

В работе [3] исследовано влияние пропорции, порядка и условий смешивания, pH на состав продукта реакции частично сульфированного (ПВС-С) и аминоацетилованного (ПВС-АА) поливинилового спирта. Показано, что порядок смешивания полимерных компонентов, скорость перемешивания не влияют на состав полимерного комплекса.

Здесь же надо сказать, что комплексы, полученные различными путями матрично и смешиванием готовых компонентов, не тождественны друг другу. Они имеют различный состав и строение.

Химическая природа взаимодействия между разнородными макромолекулами в полимер-полимерных комплексах может быть различной: водородные [5], вандервальсовы [6], координационные связи пока мало изучены, к этому классу, например, относятся: комплексы акцепторных полимеров с донорными макромолекулами [3], а также тройные полимерметаллические комплексы [6], электростатические (полиионные) комплексы стабилизированы, в основном, ионными связями между макромолекулярными кислотами и основаниями или их солями [1] и гидрофобные взаимодействия [2].

Из вышеизложенного анализа литературных данных следует, что в настоящее время мы располагаем достаточно отчетливыми представлениями об особенностях взаимодействия между полиэлектролитами [1,2],

Содержащих компоненты в эквимольных отношениях. В дальнейшем, основное внимание исследователей в области полиэлектролитных комплексов было обращено на методы получения сплошных полимерных тел из этих соединений и изучения их структуры и свойств. В значительно меньшей степени имеются работы, касающиеся изучению структуры и свойств полученных полиэлектролитных комплексов нестехиометричного состава. Эти исследования и приводят к выявлению особенностей, присущих структурным изменениям полиэлектролитных комплексов, что необходимо для прогнозирования свойств данных материалов. Поэтому целесообразно рассмотреть основные результаты, полученные в этом направлении.

Полимерные материалы весьма чувствительны к внешнему воздействию, поэтому вопросы улучшения их свойств всегда остаются актуальными. Введение дисперсных наполнителей в полимеры приводит к существенным изменениям физико-химических и механических свойств получаемых композиционных материалов, что обусловлено изменением подвижности макромолекул в граничных слоях, ориентирующим влиянием поверхности наполнителя, различными видами взаимодействия полимеров с ней, а также влиянием наполнителей на химическое строение и структуру полимеров, образующихся в их присутствии при отвержении и полимеризации мономеров или олигомеров.

Как выше было сказано, интерполимерные комплексы (ИПК) занимают одно из ведущих мест среди полимеров по разнообразию получаемых на его основе новых материалов [1,5]. Это обусловлено широкими возможностями модифицирования этого материала путем введения различных дисперсных наполнителей, которые существенно влияют на технологические и эксплуатационные свойства получаемого

материала. В работе [3] сообщалось о возможности регулирования свойств ИПК на основе КМЦ и КФС путем изменения природы межмолекулярных связей действующих компонентов.

Результаты и их обсуждение: При эквимольном соотношении исходных компонентов образуется ИПК, а при избытке одного из компонентов- интерполимерный композиционный материал (ИКМ). В данной работе использовали ИКМ при соотношениях компонентов КМЦ КФС=0,4:0,6 (в расчете на все звенья КФС), то есть в избытке КФС. При недостатке в смеси КМЦ происходит поликонденсация КФС, что наблюдается по появлению мутности из-за образования нерастворимой трехмерной КФС. Это означает, что полимеры КФС, включенные в состав ИПК, не способны к дальнейшим реакциям поликонденсации, которые неизбежно приводят к образованию нерастворимых сшитых полимеров и придают дополнительный вклад в увеличение механической прочности, водопропрочности и регулируют образование получаемого ИКМ с фосфогипсом и песком. Физико-химические свойства образцов ИКМ-фосфогипс-песок приведены в таблице 1. Была проведена серия опытов, в которых, постоянном соотношении основных компонентов (ИКМ-30 весовых частей (в.ч), песок-30 в.ч.) менялось содержание фосфогипса.

Таблица 1.

Физико-химические свойства образцов

№ п.п	Образец ИКМ, в.ч	Песок, в.ч	Фосфогипс, в.ч	Удельная поверхность, м ² /г *)	Общая пористость, % (по бензолу)
1	30	30	15	5,4	40
2	30	30	17	5,2	39
3	30	30	20	3,2	25
4	30	30	23	2,1	23,2
5	30	30	25	2,0	20
6	30	30	30	1,5	10

*) удельную поверхность и пористость определяли по методике [13].

Образцы, изготовленные по таким рецептурам, исследовались на прочность (сжатие) и на фильтрующую способность (коэффициент фильтрации), которые приведены на рисунке 1. Как видно из рисунка, увеличение содержания фосфогипса в ИКМ повышает прочность композиции, но снижает его фильтруемость и водостойкость, поэтому фосфогипс должен вводиться в оптимальном количестве. Следует отметить, что увеличение содержание песка в композиции улучшает коэффициент фильтрации ИКМ, но снижает его прочность (рис.2), песок в процессе эксплуатации будет вымываться и образующиеся пустоты будут служить источником дальнейшего разрушения. Поэтому содержание песка также должно быть оптимальным. Увеличение содержания смолы композиции увеличивает прочность, но снижает фильтруемость ИКМ.

Содержание поликомплекса (ИПК) в композиции увеличивает водопрочность получаемого материала.

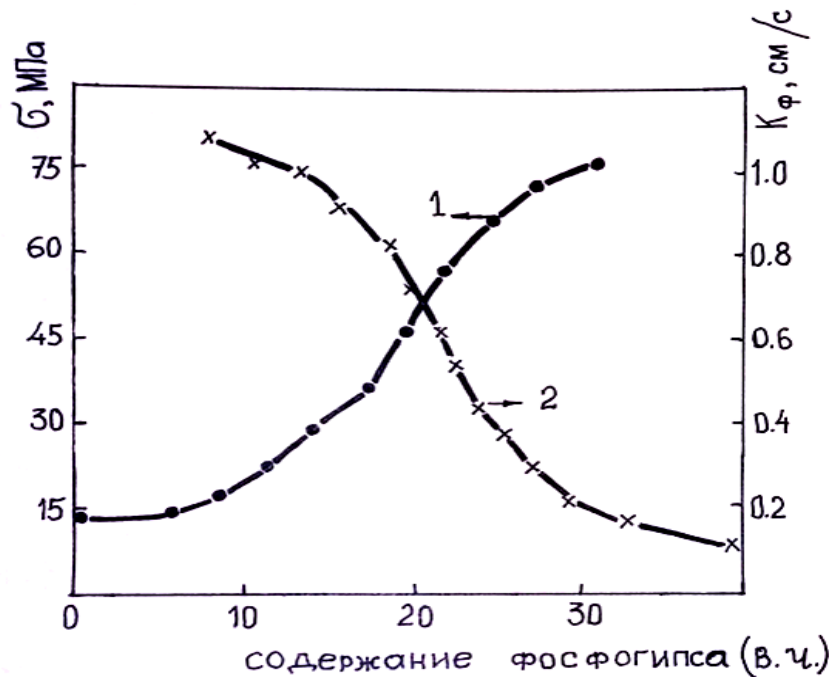


Рис.1. Зависимость прочности коэффициента фильтрации (1) и (2) композиционного материала, от содержания фосфогипса.

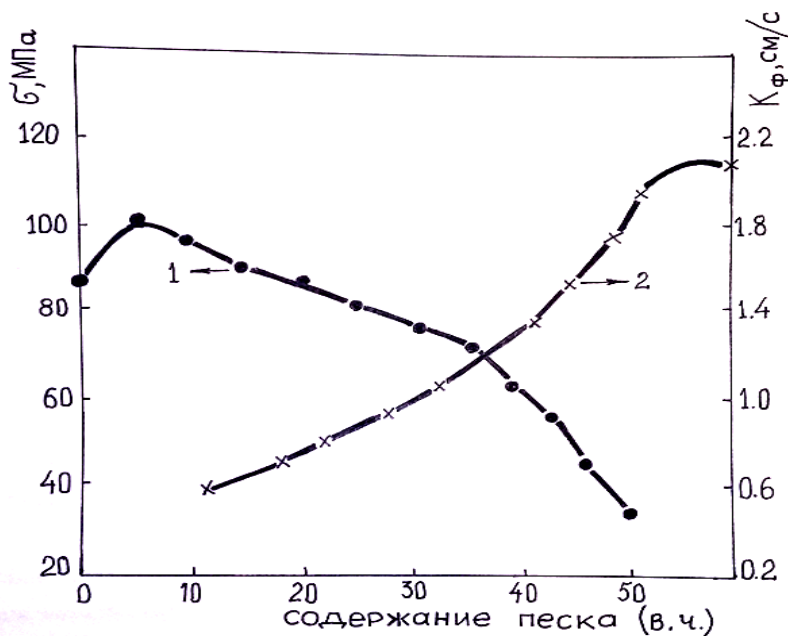


Рис.2. Зависимость прочности (1) и коэффициента фильтрации (2) композиционного материала, от содержания песка.

Как известно [2], при образовании ИПК происходит конформационные изменение макромолекул в зависимости от

соотношения компонентов полимер-полимерных комплексов. По-видимому, при добавлении КФС к раствору КМЦ происходит аналогичный процесс, идет компактизация взаимодействующих макромолекул с образованием двухтяжных клубкообразных структур, частиц ИПК. Если в ИПК присутствует избыточное количество КФС, то получаемые материалы обладают гетерогенной структурой.

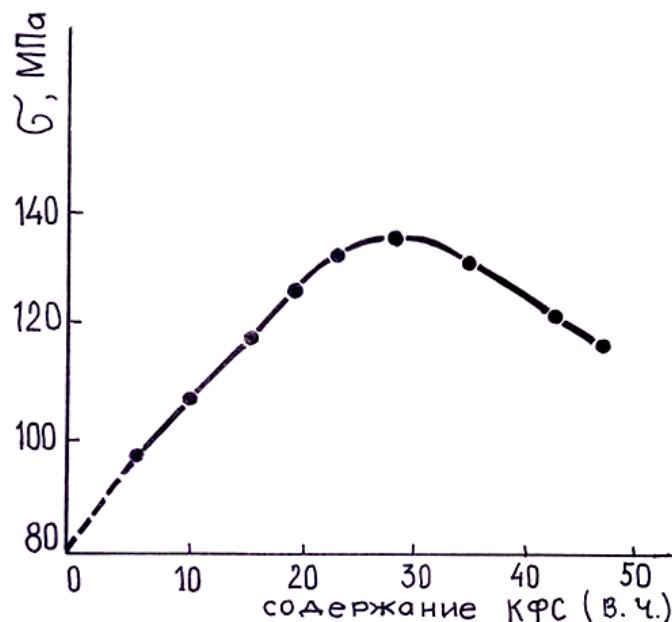


Рис.3. Зависимость прочности интерполимерного комплекса от содержания карбамидоформальдегидной смолы.

Макромолекулы КФС образуют трехмерносшитые частицы КФС. Образование гетерогенных структур в системах ИПК-КФС приводит к неравномерному распределению нагрузки, т.е. с увеличением КФС в ИПК прочность сначала увеличивается, проходит через максимум при 30 весовых частях КФС по отношению к ИПК, а далее постепенно уменьшается (рис.3), о чем свидетельствует снижение модуля упругости [10].

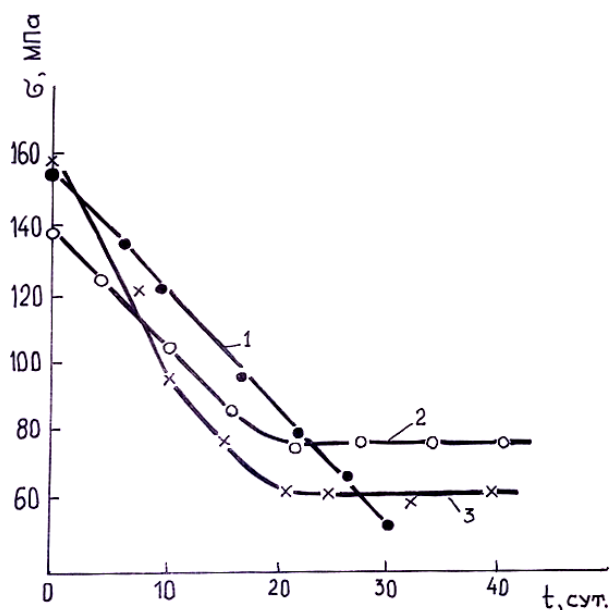


Рис.4. Зависимость прочности ИКМ от времени их хранения в суховоздушном состоянии. Содержание песка в ИКМ: 1-20; 2-30; 3-40 в.ч.

Исходя из вышеизложенного было установлено, что оптимальным содержанием песка в композиции является 20:40 в.ч. на 60 в.ч. смолы и 20:30 в.ч. ИПК, а также лучшим комплексом свойств обладают композиции, содержащие 25-30 в.ч. фосфогипса. Согласно этого были приготовлены три серии образцов, содержащих 20,30 и 40 в.ч. песка. Образцы выдерживались в суховоздушном состоянии и периодически определялась прочность на сжатие.

Результаты проведенных испытаний приведены на рис.4, на котором представлена зависимость прочности образцов, содержащих различное количество песка, от времени их хранения в суховоздушном состоянии. Как видно из рисунка, прочность образцов содержащих 20 в.ч. песка, вначале самая высокая в суховоздушном состоянии, а затем, очень резко снижается, поэтому эти образцы были изъяты из исследования. В процессе экспонирования образцов было установлено, что сухой воздух отрицательно влияет на прочность образцов, так как только через 20 суток после их изготовления прочность образцов становится стабильной. Это связано, по-видимому, с поликонденсацией КФС. Из рисунка 4 видно, что содержание 30 в.ч. песка для данного композита является оптимальным.

Выводы

1. Установлено возможность целенаправленного регулирования процесса отверждения водорастворимых интерполимерных комплексов на основе карбоксиметилцеллюлозы и карбамидоформальдегидой смолы с наполнением дисперсных наполнителей различной природы и содержания. Показано, что дисперсные наполнители (фосфогипс, песок) являются активными участниками стадии синтеза, влияя на реакционную способность

функциональных групп водорастворимых интерполимерных комплексов при их структурировании.

2. Разработаны закономерности структурообразования интерполимерных композиционных материалов, зависящих от основных структурообразующих факторов. Определена оптимальная степень наполнения 2-3 при удельной поверхности наполнителя 0,2-0,3 м²/г. Выявлено увеличение степени наполнения интерполимерных композиций, в сравнении с карбамидными на 10-20%; улучшение микроструктуры и состояния контактной зоны “заполнительсвязующее” модифицированных составов, что способствует повышению эксплуатационных свойств композитов.

3. Оценена химическая стойкость интерполимерных композитов в растворах с NaCl “агрессивной среде”. Показано возможность целенаправленного улучшения физико-механических характеристик интерполимерных композиционных материалов введением в отверждающиеся системы активных наполнителей.

4. Выявлено существенное влияние дисперсных наполнителей на повышение термостойкости интерполимерных композиционных материалов. Показано что специфическое взаимодействие поверхности наполнителя с интерполимерной матрицей является определяющим фактором, влияющим на процесс термоокислительной деструкции наполненных композиций.

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ПРИМЕНЕНИЕ МОДУЛЯ TURTLE В РЕШЕНИИ МАТЕМАТИЧЕСКИХ ЗАДАЧ НА PYTHON

Аннотация. В данной статье, рассмотрены вопросы изучения интеграции методов Python с возможностями модуля Turtle в рисовании фигур и работа с текстовыми файлами.

Ключевые слова: геометрические фигуры, методы Python, модуль Turtle, создание текстового файла, фрактальная графика, вычисление площади прямоугольника.

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USING THE TURTLE MODULE TO SOLVE MATH PROBLEMS IN PYTHON

Abstract. In this article, the issues of studying the integration of Python methods with the capabilities of the Turtle module in drawing shapes and working with text files are considered.

Key words: geometric shapes, Python methods, Turtle module, creating a text file, fractal graphics, calculating the area of a rectangle.

В Стратегических целях развития системы высшего образования предусмотрено: повышение качества подготовки высококвалифицированных кадров, развитие человеческого капитала на основе требований рынка труда для модернизации и стабильного социально-экономического развития страны; создание необходимых условий для повышения уровня охвата высшим образованием, подготовки высококвалифицированных, креативно и системно мыслящих кадров на основе международных стандартов, способных самостоятельно принимать решения для реализации их интеллектуальных способностей и формирования в качестве духовно развитой личности [1]. В образовательной системе изучение среды программирования создает фантастическое количество логических мыслей и задач начиная от простого до всячески изощренных. Типы задачи, для которых нужно и

необходимо представление разнородной графики, использует фрактальную графику. Фрактальная графика – графика, созданная программным кодом. В этом аспекте можно отметить широкие спектры Python – это универсальный, динамический, высокоуровневый интерпретируемый язык программирования. Модуль Turtle языка Python предоставляет примитивы черепаший графики, как объектно-ориентированными, так и процедурно-ориентированными способами. Поскольку он использует Tkinter для базовой графики, ему необходима версия Python3, установленная с поддержкой Tk [2].

В цель работы поставлена - разработать программу, способную реализовать создание геометрических фигур на основе вычисляемых параметров, для которой назначены следующие задачи:

- ✓ создать *.txt – файл для хранения данных, в возможности их передачи по сетям, на носителе и представления на иных приложениях.

- ✓ считать из файла данные, по которым вычислить площади фигур n -ного количества. Результаты сохранить в файл.

- ✓ по результатам нарисовать фигуры.

Актуальность данной работы составляет расширение базы знаний работы с библиотеками, методами, операторами программного языка Python, умение управлять данными в текстовом файле, а также переносить их на графику.

Расположение фигур на плоскости, созданных фрактальной графикой, могут дать объяснение в разных толкованиях: размещение их на плоскости и относительные размеры, определение общей площади и периметров, разработка дизайна и т.п. Каждое из них находят свое определение в разных сферах и отраслях.

В постановке дано значение n целого типа *int*, который определяет количество, и n -е количество пар чисел a и b вещественного типа *float*, определяющие длины сторон каждого прямоугольника. Значения нужно вводить с клавиатуры, а также сохранить в файле *fayl.txt*, это особенно важно, если их количество превышает 10^2 . Данные форматировано считываются в лист, производится вычисление площади фигур. Полученные результаты нужно сохранить в текстовом файле *Square_REC.txt* и нарисовать фигуры с помощью модуля *turtle*.

Программа реализовано в среде *IDLE Shell 3.9.7*. (Python 3.9 64-bit), среда поддерживает разных встроенных модулей, в том числе *tkinter* и *turtle*. Ниже перечислены процессы (операции, функции, расчеты), которые введены в программу:

Для печати системной и форматированной даты и времени были использованы методы *date.today()*, *time.asctime*, *time.localtime*, *time.time()* модуля *DataTime*.

Для записи данных и результатов в текстовые файлы использован метод *F.writelines()*. Метод файлового объекта *close()* автоматически

закрывает файл, при этом теряется любая несохраненная информация. Работать с файлом (читать, записывать) после этого нельзя.

Метод `lines.split(' ')` разбивает текстовую строку на множество текстовых строк по признаку символа, указанного в скобке.

Операция `num = float(s)` конвертирует строку в вещественное число и метод `T2.append(num)` добавляет значения в виде массива чисел в структуру данных `list T2`.

Вычисление площади прямоугольников:

Цикл пока `i` меньше длины `T2`

`while i <= len(T2):`

`a=T2 [i-1]`

`b=T2 [i]`

`S=abs(a*b)`

Вывод результатов с функцией:

`print ("Площадь прямоугольника", T2 [i-1], 'x', T2`

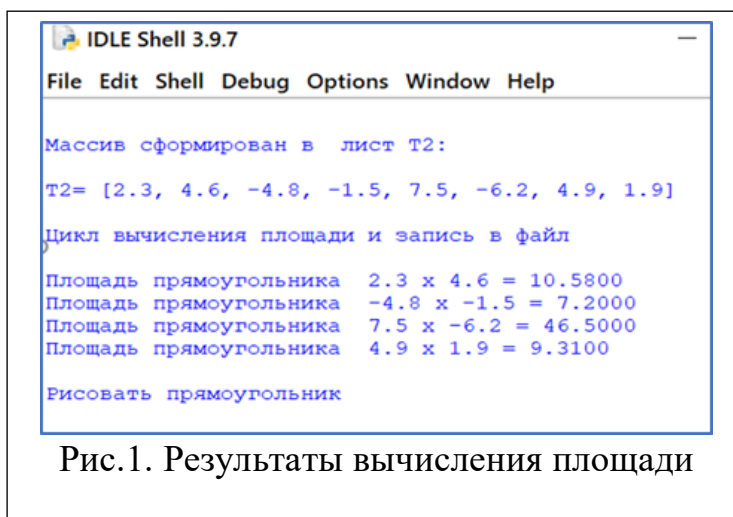


Рис.1. Результаты вычисления площади

`[i], '=' , "{:6.4f}").format(S))`

Для рисования прямоугольников в модуле Turtle использованы:
`turtle.left(90)` - поворот на 90 градусов против часовой стрелки
`turtle.forward(50)` - перемещение на 50 точек вперед

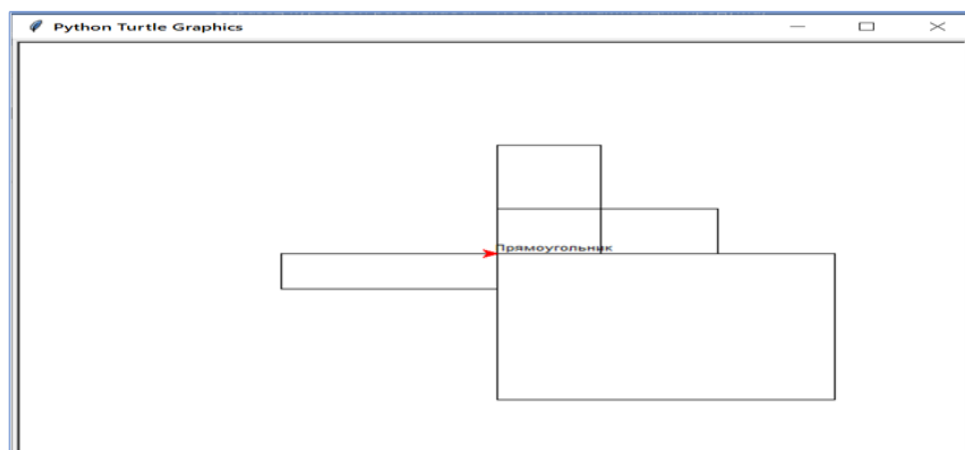


Рис.2. Фигуры прямоугольника, нарисованные модулем Turtle

На рисунке 2 показано, что прямоугольники, разложенные на разные стороны плоскости с началом в общей точке, имеют общую площадь. Из которого следует, что выполненная работа имеет актуальную значимость в решении типовых задач в разной интерпретации, также с другими фигурами задача будет иметь иную интонацию, на пример, размещение трехмерных фигур в друг друга. Такое толкование может быть использовано для задач технического, земельного, архитектурного типа и др.

В заключении, можно сказать о том, что в процессе работы были изучены разные конструкции алгоритмизации, возможности языка программирования Python, насколько он многоаспектен, а также модуля Turtle с применением примитивов дают базовые понятия в изучение создания фрактальной графики и ее возможностей.

Развитые и гибкие интеграционные возможности Python являются его основным преимуществом в качестве языка для интеграции приложений.

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РОЛЬ СЕМЬИ В ФОРМИРОВАНИИ ЭТНОПСИХОЛОГИЧЕСКИХ ОСОБЕННОСТЕЙ ЛИЧНОСТИ ДЕТЕЙ ПОДРОСТКОВОГО ВОЗРАСТА

Аннотация. В данной статье отражены данные о роли семьи в формировании этнопсихологических особенностей личности детей подросткового возраста.

Ключевые слова: Семья и ее окружение, высокий интеллектуальный и духовный потенциал, рост сознания, демократический" и "авторитарный" контроль, мотив.

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THE ROLE OF THE FAMILY IN THE FORMATION OF ETHNO- PSYCHOLOGICAL CHARACTERISTICS OF THE PERSONALITY OF ADOLESCENT CHILDREN

Abstract. This article reflects data on the role of the family in the formation of ethnopsychological personality traits of adolescent children.

Keywords: Family and its environment, high intellectual and spiritual potential, growth of consciousness, democratic" and "authoritarian" control, motive.

Введение.

Перед каждым поколением стоит задача изучать, усваивать и развивать созданные человечеством джамики-богатства, знания. Основные факторы развития личности ее выбор профессии достижение успехов в той или иной профессии издавна является одной из актуальных тем педагогики и психологической науки.

На сегодняшний день в нашей независимой стране воспитание подрастающего поколения, развитие выбор профессии помимо специалистов всех отраслей, от родителей также требуется мобилизовать свой энтузиазм и активность. В связи с этим наш Президент Ш.Эти мысли Мирзоева имеют большое значение. "Мы мобилизуем все силы и возможности нашего государства и общества для того, чтобы наша молодежь, обладая независимым мышлением, высоким интеллектуальным и духовным потенциалом, во всем мире могла повзрослеть, стать счастливыми людьми, которые не придут к своим сверстникам ни в какой сфере." Именно в этот период особую ответственность, помимо

непосредственных воспитателей и воспитателей, несущих ответственность за привитие в сознании детей ценностей, присущих семейному генеалогическому древу, главе семьи, семейному наследию, несут родители, являющиеся лидерами в семейной среде. Начнем наше небольшое исследование с изучения прежде всего теоретических данных о становлении, развитии личности.

Между учеными, изучавшими социальные и биологические факторы психического развития личности, всегда происходили споры и переговоры. Сторонники биогенетической концепции развития предполагают, что основные психические качества личности заложены в самой природе человека, определяющей его жизненную судьбу. Они считают, что интеллект – это аморальные черты личности, а другие генетически запрограммированы. Психологи, наблюдавшие за психическим развитием ребенка Л.С. Выготский, П.Р. Блонский, А. Валлон, Дж. Пиаже установил, что существуют сенситивно-благоприятные периоды развития, основанные на особенностях среды, в которой живет человек, роли, которую он играет в семье, когнитивных процессах, специфические черты, состояния напрямую связаны со степенью роста личности и сознания. Следовательно, из мнений ученых, изучавших социальные и биологические факторы, можно понять, что созревание личности прежде всего связано с воспитываемой семьей и окружающей ее средой, в которой она рождается и достигает совершеннолетия. Если в семье родитель с самого раннего возраста, исходя из возрастных особенностей ребенка, его возможностей и интересов, осознает его личность, индивидуальность, ребенок становится все более требовательным, стремительным к себе. Особенно в старшем детском возрасте развития, в подростковом возрасте важно, чтобы взрослые давали ребенку определенные инициативы, уважительно относились к его мнению, часто спрашивали: «что ты думаешь?» обращение к его мнению в Каине позволяет свободно мыслить, высказывать независимую точку зрения. Это правда, что родитель должен быть главным судьей в различении хорошего и плохого, правильного и неправильного в ребенке, но также важно поощрять единодушие при анализе трудностей, ошибок. Уважение к взрослым, взаимодействие, забота о судьбе и будущем детей, забота о них всегда были главными правилами семейных ценностей и ценностей.

Семья – важнейшее звено социальной среды, окружающей ребенка. Его влияние на формирование личности ребенка неимоверно велико, самостоятельность ребенка относительна, он во многом будет нуждаться в заботе и помощи взрослых. Мысль и отношение отца в этот период приобретают такую большую мотивирующую силу, что служат регулятором поведения и стимулятором психического развития.

Конечно, отношения в каждой семье уникальны и неповторимы. Однако есть и общие черты отношений между родителями и детьми. В

зависимости от того, какие методы используют родители для управления поведением детей, отношения между ними часто делятся на "демократические" и "авторитарные" контролирующие. Для "демократической" формы семейного влияния на детей характерно следующее: ребенку многое разрешено, с ребенком много общаются, к нему относятся с доверием и уважением, родители стараются не навязывать свое тривиальное преследование, вместо этого стремятся объяснить детям правила порядка в семье. Они стараются максимально отвечать на вопросы своих детей, удовлетворять их любопытство. "Авторитарная" атмосфера в семье характеризуется обилием крайних запретов в отношении детей. "Властные" родители требуют от ребенка полного подчинения. В таких семьях общение, направленное на разъяснение детям правил поведения, проводится редко.

Установлено, что в личностных особенностях детей, воспитывающихся в " авторитарных "и" демократических " семьях, будет существовать определенное различие. Дети из" демократических " семей становятся предприимчивыми, склонными к творчеству, стремящимися к лидерству, более эмоциональными в своих социальных отношениях, отрицающими конформизм (групповое; подчинение мнению). Как показали социометрические эксперименты, если атмосфера в семье теплая, отношения между родителем и ребенком строятся на демократической основе, ребенок занимает более высокое положение в коллективе среди сверстников, а дети, воспитывающиеся в неблагополучной семье, наоборот, занимают гораздо более низкое положение.

Психологический климат в семье, то есть характер общения с детьми, отношение к ним с любовью, вниманием, играют чрезвычайно важную роль в формировании нравственного образа подрастающей личности. Вот почему воспитание гармоничного человека в первую очередь требует, чтобы окружающая среда в семье была здоровой. Поскольку роль семьи в становлении и развитии личности ребенка неоценима, члены семьи должны создавать в семье атмосферу здоровых взаимоотношений для обеспечения психического развития своих детей, становиться главнейшими помощниками воспитателей. Важное значение в психическом развитии ребенка имеет его общение с другими детьми. Интерес к сверстникам появляется у ребенка несколько позже, чем интерес к взрослым, в конце одного года, но он все больше и больше укрепляется, особенно в детском возрасте. Самым суровым наказанием для ребенка 4-5 лет является лишение его возможности общаться со сверстниками. Индивидуальное развитие ребенка с момента попадания в группу детей невозможно рассматривать и изучать без учета его взаимоотношений с членами "детского общества". Дети стремятся к сообществу своих сверстников. Однако не всегда им удается установить позитивные отношения со сверстниками. Некоторые дети довольно активны в группе и

чувствуют себя как "рыба в воде". Некоторые чувствуют значительную неловкость, неуверенность в себе, подчинение окружающим. Почему так? Позитивные отношения со сверстниками усиливают у ребенка чувство сплоченности, заставляя его крепко привязываться к группе. Однако отсутствие позитивного отношения может расстроить ребенка и сделать его тревожным или агрессивным. Это может также сформировать у него негативное отношение к детям, к людям в целом, сделать их склонными к изоляции.

Исследования, проведенные в многодетных семьях, показывают, что на развитие личности ребенка также сильно влияют братья и сестры. Братья и сестры входят в состав ближайшей к ребенку микросреды и занимают в ней центральное место. Некоторые исследователи даже считают, что по мере увеличения числа членов семьи влияние родителей на детей ослабевает, а влияние братьев и сестер усиливается. В компании старших братьев и сестер ребенок чувствует себя эмоционально защищенным. А братья и сестры получают возможность проявить к себе добрые чувства, организаторские способности. Между ними ребенок может делиться своими заботами, интересами. Братья и сестры могут удовлетворить его потребности, в том числе потребность в общении. Отсюда формируются более сложные и разнообразные типы взаимоотношений детей дошкольного возраста с другими детьми, и именно эти взаимоотношения в определенной мере определяют формирование его личности. Не следует активизировать отношения со сверстниками детей, которым трудно общаться со сверстниками, у которых недостаточно сформирована потребность в общении. Лучше всего сначала найти 1-2 партнера с общими интересами, а затем постепенно расширять круг общения. Реструктуризация уже сформировавшихся у детей мотивов общения прежде всего, гораздо полезнее научить считаться с мнением окружающих.

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КОРРЕЛЯЦИОННЫЙ АНАЛИЗ НА ТОВАРНО-СЫРЬЕВЫХ РЫНКАХ

Аннотация. В статье проанализированы взаимные корреляции активов товарно-сырьевого рынка. Рассмотрены методы, используемые при кластеризации данных, и на основе которых построены кластеры активов товарно-сырьевого рынка. Проанализирована динамика корреляций активов, входящих в одинаковые кластеры.

Ключевые слова: товарно-сырьевые рынки, фьючерсные контракты, корреляционный анализ, минимальное остовное дерево, тепловая карта, кластерный анализ.

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CORRELATION ANALYSIS IN COMMODITY MARKETS

Annotation. The article analyzes the mutual correlations of commodity market assets. The methods used in data clustering are considered, and on the basis of which clusters of commodity market assets are built. The dynamics of correlations of assets belonging to the same clusters is analyzed.

Keywords: commodity markets, futures contracts, correlation analysis, minimum spanning tree, heat map, cluster analysis.

Введение

Исходя из гипотезы эффективного рынка, изменения цен товарно-сырьевых фьючерсов должны быть случайными и непредсказуемыми. Случайные процессы описываются геометрическим броуновским движением, лежащим в основе теории Блэка-Шоулза. В реальности же цены активов отклоняются от случайных колебаний, что было

продемонстрировано различными исследованиями с использованием инструментов эконометрики. Все эти наблюдения для фондовых рынков должны быть в целом справедливы и для товарных рынков.

Методология исследования

В ходе исследования, представленного в работе, применялись общенаучные методы исследования в рамках описательного, сравнительного, логического анализа, а также анализа динамики. Кроме того, в целях выполнения задач исследования использовались методы кластерного анализа.

Результаты исследования

В своей работе мы собрали основные ценовые котировки за период с 2000 года по 2023 год по 29 товарно-сырьевым фьючерсам. Данные были собраны из следующих источников:

- Финам
- SeekingAlpha

Все фьючерсные контракты торгуются в долларах США. В качестве котировки выбиралась цена закрытия торгового дня.

Корреляции

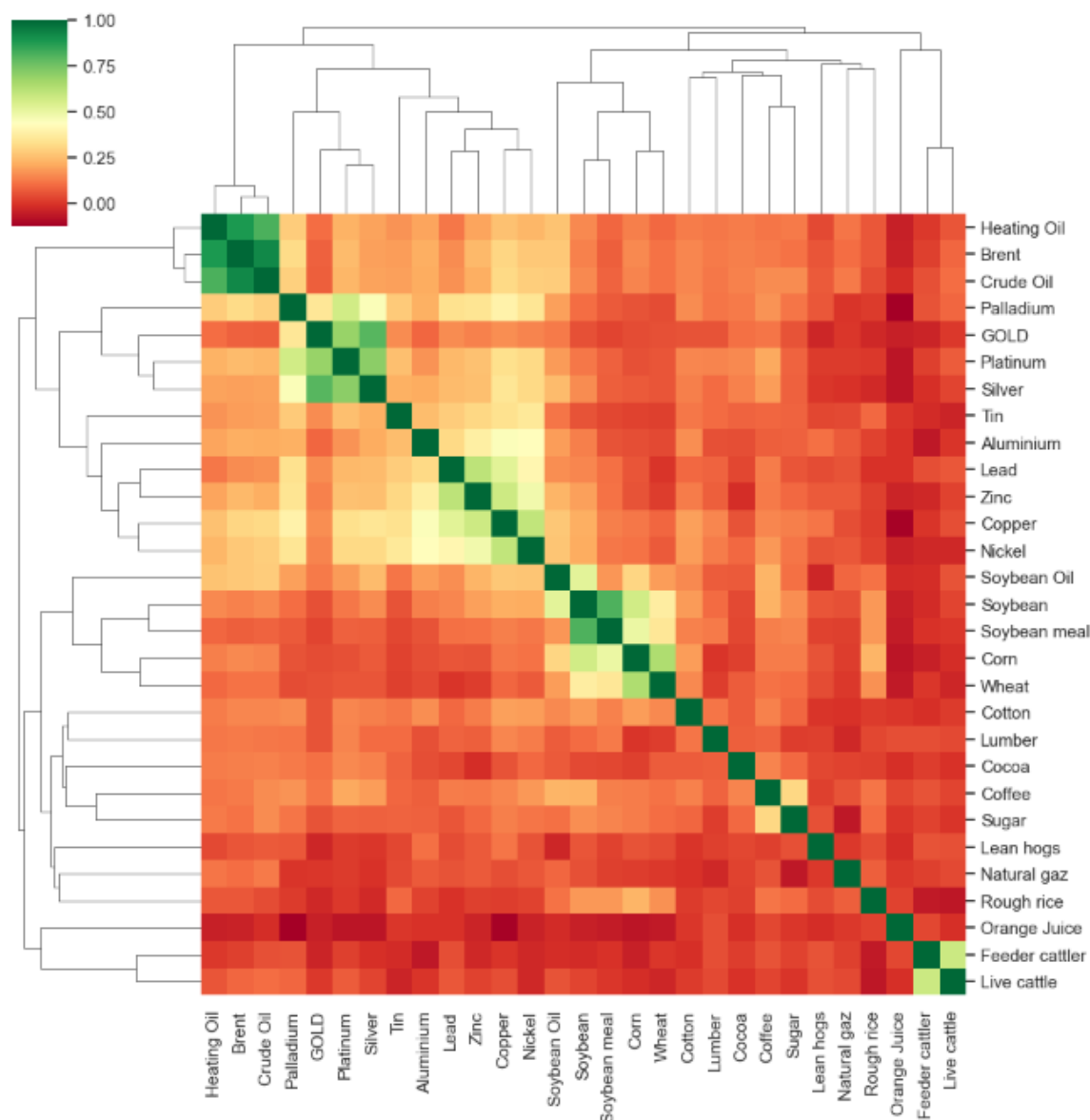
Обозначим через $P_j(t)$ цену j -го актива в дату t . Определим доходность в дату $t+1$ через выражение $r_j = \log(P_j(t+1)) - \log(P_j(t))$. Определим коэффициент корреляции Пирсона по формуле:

$$C_{jj} = \frac{[M(r_j r_j) - M(r_j)M(r_j)]}{\sqrt{[M(r_j^2) - (M(r_j))^2] * [M(r_j^2) - M(r_j)^2]}}$$

На основе рассчитанных коэффициентов строится матрица корреляции. Тепловая карта это один из способов визуализации корреляция. С ее помощью можно проверить результаты корреляционных вычислений и получить представление о некоторых взаимосвязях, присутствующих в данных, обычный способ визуализации корреляций – с помощью тепловой карты.

Для построения тепловой карта мы воспользовались библиотекой Seeborn, которая содержит метод под названием cluster map. Кластеризованные тепловые карты могут быть полезным способом визуализации корреляций между атрибутами в наборе данных, особенно если данные имеют высокую размерность, поскольку они автоматически переупорядочивают атрибуты, схожие друг с другом, в кластеры. Это делает тепловую карту более структурированной и удобочитаемой, поэтому легче определить взаимосвязи и определить схожие классы активов.

Clustered Heatmap: Correlations between asset price returns



Тепловая карта имеет цветовую маркировку с использованием расходящейся цветовой шкалы, где сильные положительные корреляции (корреляция = 1) обозначены темно-зеленым цветом, некоррелированные активы обозначены желтым цветом (корреляция = 0), а отрицательно коррелированные активы обозначены красным цветом (корреляция = -1).

Кластеризованная визуализация тепловой карты демонстрирует, что товарно-сырьевые фьючерсы могут быть объединены в несколько групп, внутри которых цены ведут себя схожим образом:

- Группа фьючерсов нефтепродуктов (Heating Oil, Brent, Crude Oil).
- Группа фьючерсов драгоценных металлов (Palladium, GOLD, Platinum, Silver).
- Группа фьючерсов цветных металлов (Lead, Zinc, Copper).

- Группа фьючерсов соевых продуктов (Soybean Oil, Soybean, Soybean meal).

- Группа фьючерсов зерновых (Corn, Wheat).

- Группа фьючерсов живого скота (Live cattle, Feeder cattler).

Высокие попарные корреляции в группах сигнализируют о том, что цены на товары будут одновременно меняться в одном и том же направлении, то есть активы из одной группы будут приводить к низкой диверсификации портфеля, а активы из разных групп могут обеспечить более широкую диверсификацию портфеля.

Кластеризация на основе минимального остовного дерева

Многие алгоритмы кластеризации построены на представлении данных в виде графов. При этом вершинами графа будут являться объект, представленные в данных, а ребрами это расстояния между объектами. В нашем случае вершинами графа являются рассматриваемые фьючерсы, а расстояние между объектами можно определить через коэффициент корреляции, как $d_{ij} = \sqrt{2(1 - C_{ij})}$.

К преимуществам алгоритмов кластеризации, основанных на построении графов, можно отнести простоту реализации, наглядность и возможности оптимизации на основе графиков.

Алгоритм минимального остовного дерева на выходе получает дерево, имеющее минимальную длину входящих в него ребер. Такое дерево также называют кратчайшим путем или каркасом графа.

Краткое описание работы алгоритма представлено ниже:

- Шаг 1. Находим две точки, расстояние между которым является наименьшим.

- Шаг 2. Отбираем эти две точки и ребро их соединяющее.

- Шаг 3. Находим точку, расстояние до которой является наименьшим от уже отобранных точек.

- Шаг 4. Добавляем эту точку к уже отобранным вместе с ребром, соединяющим ее и уже отобранные точки, а также имеющим минимальную длину среди всех возможных.

- Шаг 5. Повторяем Шаги 3-4 пока в графе есть еще не отобранные точки

- Шаг 6. Удаляем K-1 самых длинных ребер из полученного дерева

В итоге на Шаге 6 дерево распадается на отдельные подграфы, которые и являются отобранными кластерами.

Результаты кластеризации, построенной на основе минимального остовного дерева представлены ниже. На графике можно выделить следующие группы активов:

- Группа 1. Palladium, Gold, Silver, Platinum

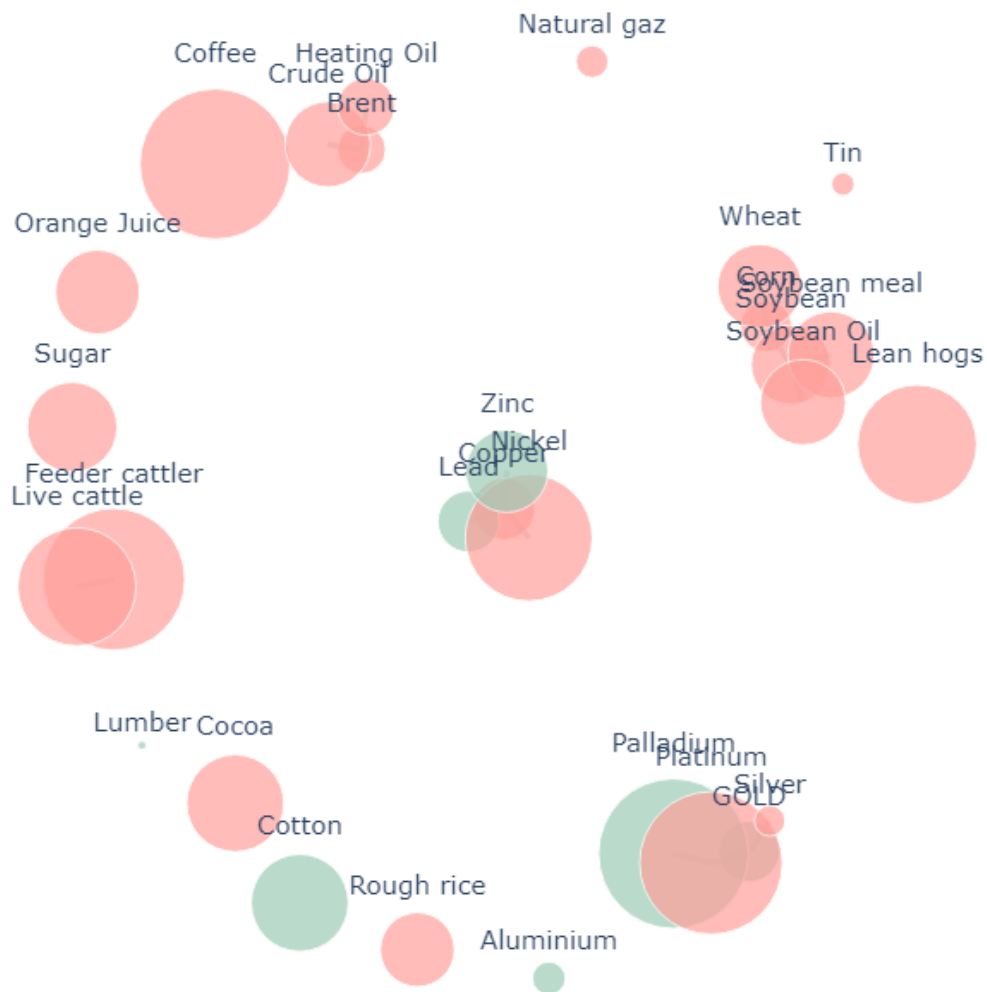
- Группа 2. Zink, Nickel, Copper, Lead

- Группа 3. Wheat, Leans Hog, Corn, Soybean, Soybean meal, Soybean Oil

- Группа 4. Coffee, Heating Oil, Brent, Crude Oil
- Группа 5. Feeder Cattle, Live Cattle

Кластеры, полученные методом минимального остовного дерева, во многом совпадают с кластерами, построенными на основе тепловой карты, что является дополнительным свидетельством наличия данных кластеров.

Plotly - interactive minimum spanning tree



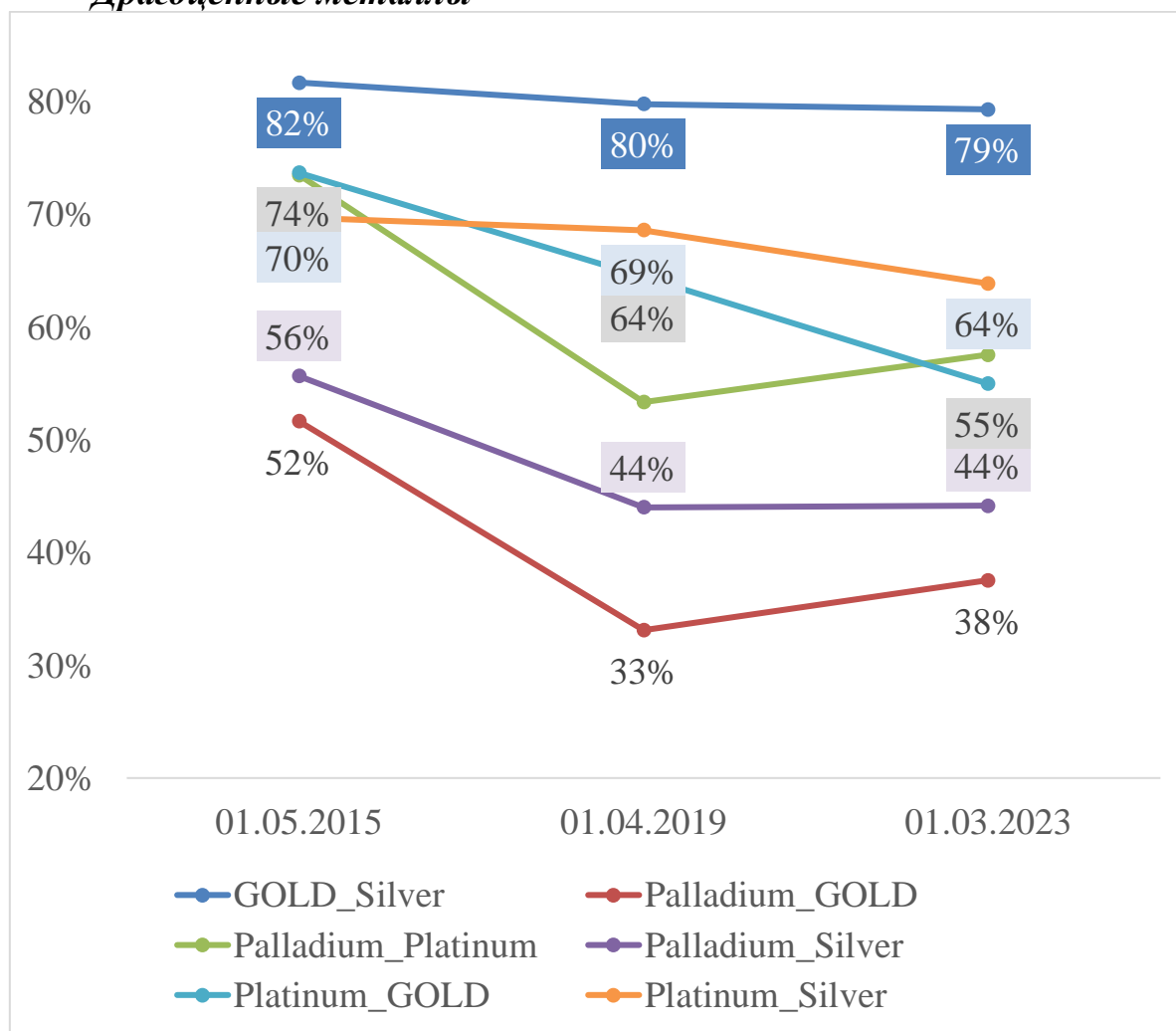
Динамика корреляционных рядов

На основе проведенного анализа кластеров активы были разбиты на следующие группы:

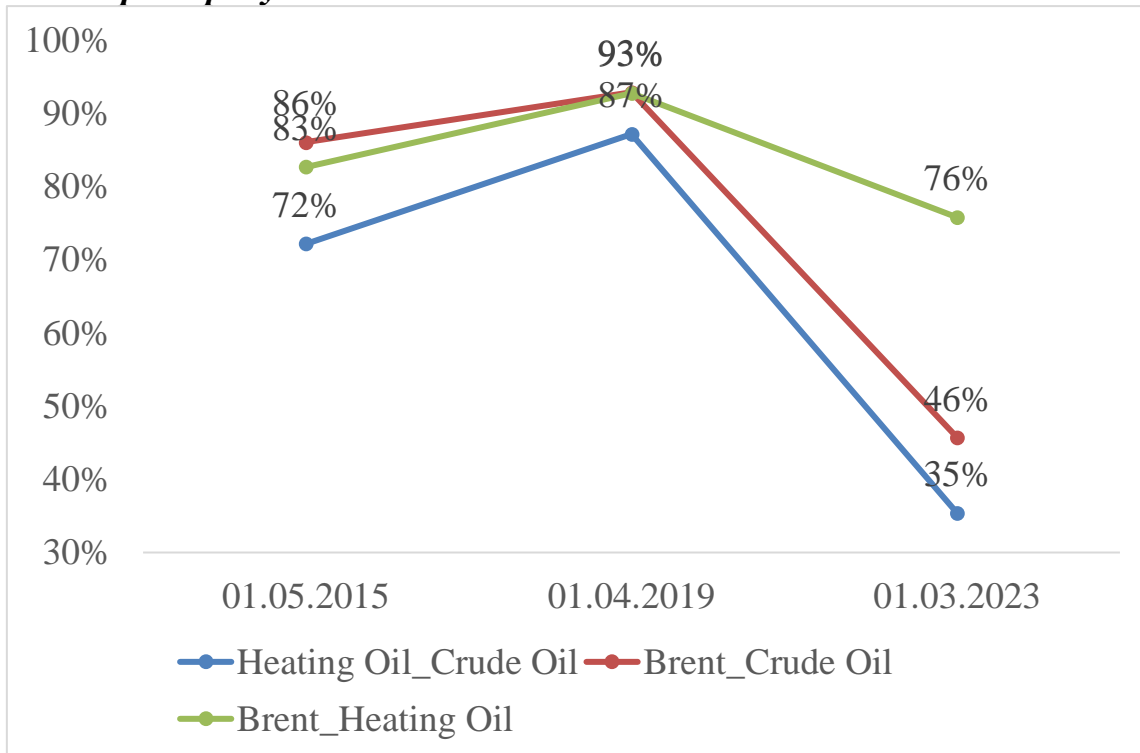
- Группа фьючерсов нефтепродуктов (Heating Oil, Brent, Crude Oil).
- Группа фьючерсов драгоценных металлов (Palladium, GOLD, Platinum, Silver).
- Группа фьючерсов цветных металлов (Lead, Zinc, Copper, Nickel).
- Группа фьючерсов соевых продуктов (Soybean Oil, Soybean, Soybean meal, Wheat).

В целях анализа динамики внутригрупповых корреляций исходные данные были разбиты на 5 временных периодов длительностью 4 года. Внутри каждого временного периода и для каждой группы фьючерсов были рассчитаны попарные корреляции. Результаты проведенного анализа представлены ниже.

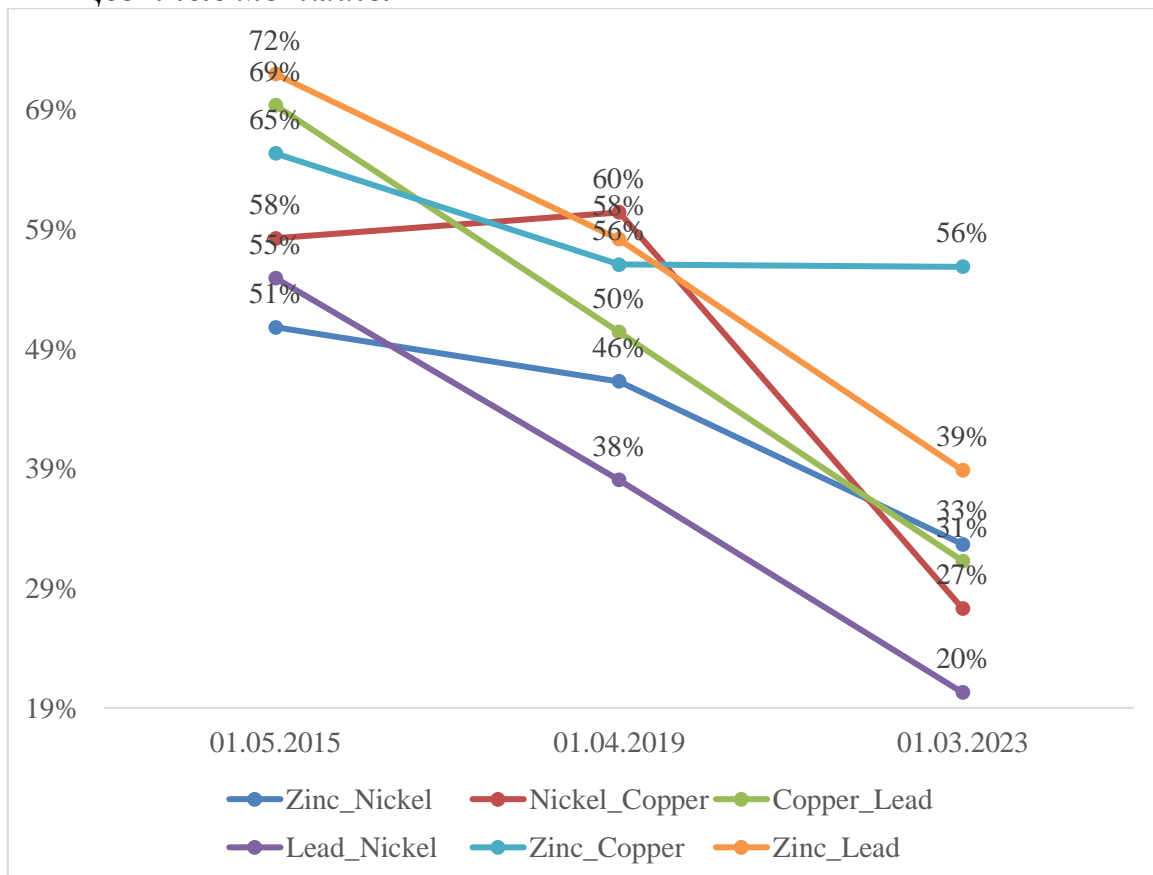
Драгоценные металлы



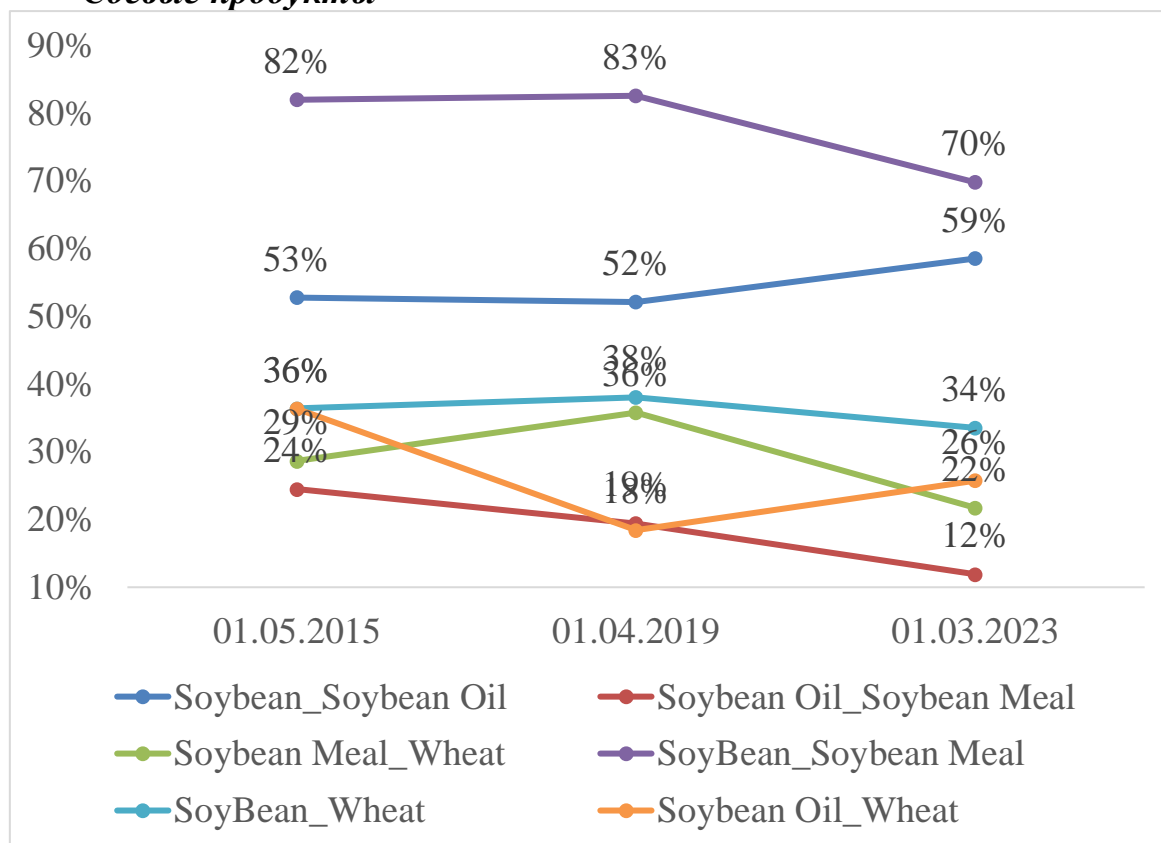
Нефтепродукты



Цветные металлы



Соевые продукты



Заключение

В данной работе были проанализированы взаимные корреляции на товарных рынках. На основе данных корреляционной матрицы были построены метрики расстояния между активами, тепловая карта и минимальное остовное дерево. Эти методы помогли выявить ряд групп кластеров на товарном рынке: драгоценные металлы, нефтепродукты, соевые продукты, цветные металлы и живой скот. Была проанализирована динамика взаимных корреляций внутри этих групп и сделан вывод, что корреляции внутри групп изменялись незначительно за исключением последних 5 лет, когда наблюдается существенное снижение взаимных корреляций.

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ОЦЕНКА ВЛИЯНИЯ КОМПЕТЕНТНОСТИ ПЕРСОНАЛА НА РЕЗУЛЬТАТЫ ДЕЯТЕЛЬНОСТИ ОРГАНИЗАЦИИ В СФЕРЕ БЬЮТИ-ИНДУСТРИИ

Аннотация. Статья посвящена анализу влияния компетентности персонала на результаты деятельности организации в сфере бьюти - услуг. В статье рассматриваются современные методы повышения эффективности бьюти-бизнеса, описываются инструменты управления компетентностью персонала, в результате которых повышается эффективность предприятия, работающего в сфере индустрии красоты. На примере деятельности студии красоты "Barbie Studio" проведен анализ успешности применяемой модели управления компетенциями персонала.

Цель: на основе анализа студии красоты «Barbie Studio» продемонстрировать значимость качественной оценки компетентности персонала и ее влияние на общие результаты деятельности компании.

Методы и методология исследования: анализ вторичных данных из открытых источников, изучение экспертных мнений, применение цифровых технологий в индустрии красоты.

Результаты: Показано, что каждому предприятию, для более высокой эффективности работы, необходимо выявлять и поддерживать на высоком уровне компетенции персонала. На основе выявленных компетенций возможно построение приемлемой модели компетенций.

Ключевые слова: уровень профессиональной компетентности, модель управленческих компетентностей, бьюти-сфера, компетентностный подход, компетентность персонала, управление персоналом, эффективность труда.

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ASSESSMENT OF THE IMPACT OF PERSONNEL COMPETENCE ON THE PERFORMANCE RESULTS OF THE ORGANIZATION IN THE BEAUTY INDUSTRY

Abstract. The article is devoted to the analysis of the influence of personnel competence on the results of the organization's activities in the field of beauty services. The article discusses modern methods of increasing the efficiency of the beauty business, describes the tools for managing the competence of personnel, as a result of which the efficiency of an enterprise operating in the beauty industry increases. On the example of the activity of the beauty studio "Barbie Studio", the analysis of the success of the applied model of personnel competence management is carried out.

Purpose: based on the analysis of the beauty studio "Barbie Studio" to demonstrate the importance of a qualitative assessment of the competence of the staff and its impact on the overall results of the company.

Research methods and methodology: analysis of secondary data from open sources, study of expert opinions, application of digital technologies in the beauty industry.

Results: It is shown that for each enterprise to be more efficient, it is necessary to identify and maintain a high level of personnel competence. Based on the identified competencies, it is possible to build an acceptable model of competencies.

Keywords: professional competence level, management competence model, beauty sphere, competence approach, personnel competence, personnel management, labor efficiency.

В современных условиях персонал любого предприятия, в особенности в сфере услуг представляет собой ключевую составляющую бизнеса. Высокая конкуренция на рынке бьюти-услуг, нестабильность внешней среды, возрастающие запросы потребителей и требований модной индустрии создают условия, при которых эффективность деятельности салонов красоты напрямую определяется знаниями, умениями и навыками работающего персонала.

Характерной особенностью этих услуг является то, что они являются специфическим продуктом труда специалиста, который не приобретает вещной формы и потребительная стоимость которого, в отличие от

вещного продукта, заключается в полезном эффекте результата труда персонала.

Деятельность по управлению персоналом на основе компетентностного подхода включает полное администрирование самой политики управления кадрами от организации профессионального подбора, отбора, оценки, найма, обучения, оценки, стимулирования и мотивации, формирования кадрового резерва, до оценки эффективности и результативности деятельности и корректировки усовершенствования модели в соответствии с изменяющимися условиями внешней среды на основе профилей компетенций [4].

Эффективная модель компетенций персонала в бьюти-индустрии позволяет не только упорядочить профессиональное поведение работников, но и повысить эффективность труда, его производительность, что в конечном итоге приводит к повышению прибыльности бизнеса, то есть его эффективности [1].

В связи с возросшей в последнее время актуальностью бьюти-услуг нами была проведена оценка влияния компетентности персонала на результаты деятельности сети салонов «Barbie Studio» города Томска.

Салоны оказывают широкий спектр бьюти-услуг для женского и мужского населения города и осуществляют свою деятельность на рынке бьюти-услуг г. Томска с 2012 года.

Штатная численность персонала сети салонов «Barbie Studio» составляет 43 штатные единицы, показатели по замещению должностей приведем в таблице 1.

Таблица 1 - Анализ динамики штатной численности и штатного замещения работников сети салонов «Barbie Studio» за период 2020-2022 гг.

Показатель	Период исследования			Темп изменений			
	2020	2021	2022	абс. (+;-)		отн., %	
				2021/ 2020	2022/ 2021	2021/ 2020	2022/ 2021
Директор салонов	1	1	1	0	0	0,00	0,00
Администратор салона	4	3	4	-1	1	-25,00	33,33
Мастер-универсал	24	23	23	-1	0	-4,17	0,00
Косметолог	2	2	2	0	0	0,00	0,00
Мастер по маникюру и педикюру	4	4	4	0	0	0,00	0,00
Мастер по наращиванию ресниц	4	4	4	0	0	0,00	0,00
Специалист по обслуживанию	4	4	4	0	0	0,00	0,00

Всего	43	41	42	-2	1	-4,65	2,44
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Анализируя данные динамики штатной численности и штатного замещения работников салонов, представленные в таблице 1 можно сделать вывод, что за период 2020-2021 гг. организация испытывает трудности в найме администратора и мастеров-универсалов.

Представим модель управления компетенциями сети салонов «Barbie Studio» в виде схемы на рисунке 1.

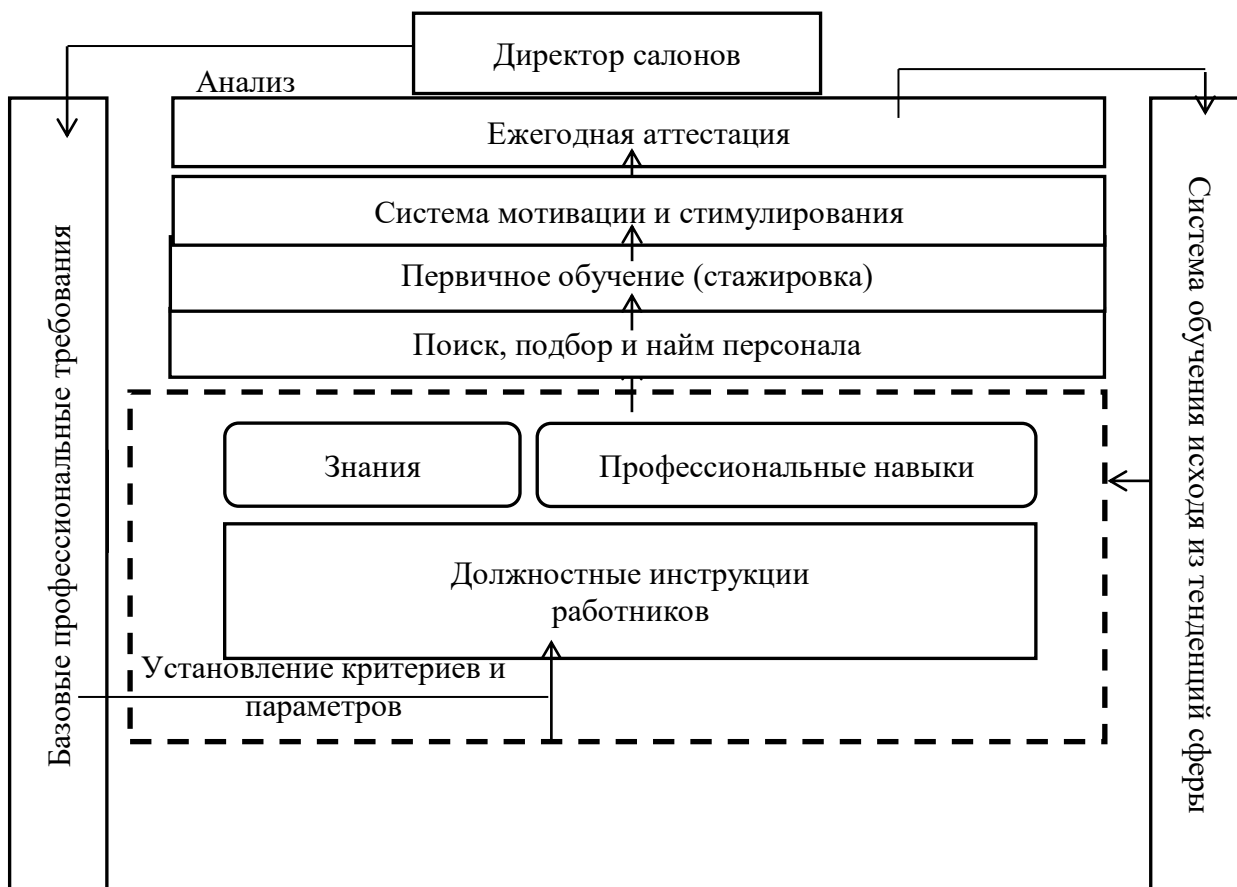


Рисунок 1 - Модель управления компетенциями персонала сети салонов «Barbie Studio»

Модель управления компетенциями персонала сети салонов «Barbie Studio», представленная на рисунке 1 показывает, что как таковые профили компетенций персонала салонов сводятся к базовым профессиональным требованиям, которые включают знания по профессии и уровень владения профессиональными навыками, которые закреплены в должностных инструкциях работников [5].

Директором салонов при открытии был проведен анализ базовых требований и навыков мастеров, которые были закреплены в форме их должностных обязанностей. Профили компетенций не составлялись. Корректировки в должностные инструкции не вносятся.

По своей сути система управления компетенциями персонала в сети салонов «Barbie Studio» сводится к профессиональному обучению - первичному при поступлении на работу (стажировка) и ежегодному развитию необходимых навыков персонала по различным направлениям деятельности, а также повышения квалификации мастеров.

Интервьюирование кандидатов при поступлении на работу осуществляется директором сети салонов «Barbie Studio» путем проведения личного собеседования, с предварительным рассмотрением резюме в свободной форме с возможным предоставлением портфолио работ. Никаких профессиональных компетентностных тестов при приеме на работу в салоны не проводится.

Обязательным условием при приеме на работу в сеть салонов «Barbie Studio» является прохождение оплачиваемой стажировки на рабочем месте, при этом срок стажировки варьируется в зависимости от профессионального опыта мастера.

Весь спектр профессионального обучения и повышения квалификации мастеров организуется за счет средств организации. Профессиональные стандарты работы, утвержденные в сети салонов «Barbie Studio» изучаются работниками во время стажировки.

Управление системой мотивации осуществляется через показатели материального вознаграждения (премирования), которое устанавливается за достижение выполненных планов по объемам работ в процентном соотношении. За перевыполнение плановых показателей предусматривается повышенная система денежного вознаграждения. Управление системой мотивации неэластично и привязано только к выполнению плана.

Управление ежегодной аттестацией персонала на основании компетентностного подхода в сети салонов «Barbie Studio» не предполагает фактической дифференцированной оценки, в блоке профессиональных компетенций обозначаются умения и навыки работы мастера, в блоке личных компетенций - развитость тех или иных качеств сотрудника.

Фактическая оценка компетенций сотрудников также проводится по отзывам реальных клиентов, по степени лояльности к салонам в целом, оставленным рекомендациям, онлайн обращениям, записи к конкретным мастерам, возвращением клиентов к конкретному мастеру салона.

Модель реализуется в основном через профессиональное обучение и повышение квалификации персонала, аттестацию по направлениям оценки профессиональных и личных компетенций сотрудников, и их фактической оценкой по результатам работы кадров в привязке к выполнению плана. Такая модель, безусловно отличается простотой реализации ее на практике, в особенности в условиях малого бизнеса и учитывает

требования рынка индустрии красоты к современному набору предоставляемых услуг.

Однако, результаты проведенного анализа существующей модели управления компетенциями персонала сети салонов «Barbie Studio» позволила выделить следующие ее недостатки:

- отсутствуют разработанные профили компетенций сотрудников;
- отсутствует система первичной оценки после стажировки;
- неэластичность системы мотивации и стимулирования;
- отсутствует система критериальной оценки компетентности;
- невозможность эффективной оценки влияния компетенций персонала на эффективность деятельности компании;
- ригидность модели управления компетенциями [3].

Все это позволяет сделать вывод, что для сети салонов «Barbie Studio» необходима разработка такой модели управления компетенциями, которая с одной стороны обеспечивала бы ее эластичность и простоту, с другой наиболее полно отражала бы необходимые навыки, умения и способности персонала, способные увеличивать эффективность функционирования бизнеса при минимальных рациональных затратах на персонал.

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СОВЕРШЕНСТВОВАНИЯ ТЕХНОЛОГИЧЕСКИХ СХЕМ АТМОСФЕРНОЙ ПЕРЕГОНКИ НЕФТИ

Аннотация. Совершенствование технологических схем атмосферной перегонки нефти имеет большое значение для нефтегазовой отрасли и экономики в целом. Это позволяет улучшить качество нефтепродуктов, снизить затраты на энергию и топливо, повысить эффективность производства и уменьшить негативное воздействие на окружающую среду. Кроме того, современные технологии атмосферной перегонки нефти позволяют получать более высокоочищенные и высокоценные продукты, что способствует развитию не только нефтегазовой отрасли, но и других отраслей промышленности, таких как автомобильная, авиационная, химическая и др. Поэтому в статье ставится цель исследовать технологических схем атмосферной перегонки нефти.

Ключевые слова: технология, нефть, схема, факторы, эффективность, промышленность, продукция, атмосфера.

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THE IMPROVEMENT OF TECHNOLOGY SCHEMES OF ATMOSPHERIC OIL DISTILLATION

Abstract. The improvement of technological schemes for atmospheric distillation of oil is of great importance for the oil and gas industry and the economy as a whole. This improves the quality of petroleum products, reduces energy and fuel costs, improves production efficiency and reduces the negative impact on the environment. In addition, modern technologies for atmospheric distillation of oil make it possible to obtain more highly purified and high-value

products, which contributes to the development of not only the oil and gas industry, but also other industries such as automotive, aviation, chemical, etc. Therefore, the article aims to investigate the technological schemes of atmospheric oil distillation.

Keywords: technology, oil, scheme, factors, effectiveness, industry, produce, atmosphere.

Совершенствование технологических схем атмосферной перегонки нефти — это процесс улучшения и оптимизации процесса перегонки нефти в атмосфере с целью повышения эффективности и экономичности производства [3,41-44]. В рамках данного процесса могут проводиться различные мероприятия, такие как модернизация оборудования, изменение параметров процесса, оптимизация режимов работы и т.д. Целью совершенствования технологических схем атмосферной перегонки нефти является повышение качества и количества получаемых нефтепродуктов при минимальных затратах на производство.

Эта технология включает в себя различные методы и инструменты, которые позволяют улучшить качество нефтепродуктов, снизить затраты на энергию и топливо, повысить эффективность производства и сократить негативное воздействие на окружающую среду [6,8]. Она может применяться в различных отраслях нефтегазовой промышленности, включая производство бензина, дизельного топлива, керосина и других нефтепродуктов.

Одним из главных преимуществ этой технологии является улучшение качества нефтепродуктов. Это достигается за счет использования новых методов очистки и обработки нефти, которые позволяют удалить из нее различные примеси и загрязнения [1, 56-63]. Это в свою очередь улучшает качество конечных продуктов и делает их более пригодными для использования в различных отраслях промышленности.

Кроме того, совершенствование технологических схем атмосферной перегонки нефти позволяет снизить затраты на энергию и топливо. Это достигается за счет использования более эффективных процессов перегонки, которые требуют меньшего количества энергии и топлива для производства нефтепродуктов. Это в свою очередь позволяет снизить стоимость производства и сделать нефтепродукты более доступными для потребителей.

Кроме того, совершенствование технологических схем атмосферной перегонки нефти позволяет повысить эффективность производства. Это достигается за счет использования более современного и автоматизированного оборудования, которое позволяет ускорить процессы производства и улучшить качество конечных продуктов [5, 128].

Одним из главных преимуществ этой технологии является также сокращение негативного воздействия на окружающую среду. Это

достигается за счет использования более экологически чистых методов производства и обработки нефти, которые позволяют снизить выбросы вредных веществ в атмосферу и водные ресурсы.

Однако, существуют и некоторые недостатки данной технологии. В частности, высокие затраты на совершенствование технологических схем, необходимость обучения персонала новым технологиям, возможность возникновения аварийных ситуаций при работе с новыми технологиями, возможность увеличения загрязнения окружающей среды в случае аварийных ситуаций и возможность увеличения цен на нефтепродукты в связи с увеличением затрат на совершенствование технологических схем.

Примеры совершенствования технологических схем атмосферной перегонки нефти [2, 275-277]:

1. Внедрение новых катализаторов для улучшения качества продуктов атмосферной перегонки нефти.

2. Оптимизация процесса атмосферной перегонки нефти с помощью автоматизации и контроля параметров.

3. Разработка новых методов очистки и обработки нефтепродуктов после атмосферной перегонки.

4. Использование энергосберегающих технологий в процессе атмосферной перегонки нефти для снижения затрат на электроэнергию и топливо.

5. Исследование и внедрение новых материалов и оборудования для повышения эффективности процесса атмосферной перегонки нефти.

Эффективность совершенствования технологических схем атмосферной перегонки нефти проявляется в улучшении качества нефтепродуктов, снижении затрат на энергию и топливо, повышении эффективности производства и сокращении негативного воздействия на окружающую среду. Более высокоочищенные и высокоценные продукты способствуют развитию других отраслей промышленности и повышению конкурентоспособности страны на мировом рынке. Сокращение потерь нефти и газа при добыче и переработке способствует сохранению природных ресурсов и экологической стабильности. Таким образом, совершенствование технологических схем атмосферной перегонки нефти является важным фактором для развития нефтегазовой отрасли и экономики в целом.

Заключение. Совершенствование технологических схем атмосферной перегонки нефти играет важную роль в развитии нефтегазовой отрасли и экономики в целом. Это позволяет улучшить качество нефтепродуктов, снизить затраты на энергию и топливо, повысить эффективность производства и уменьшить негативное воздействие на окружающую среду. Современные технологии атмосферной перегонки нефти позволяют получать более высокоочищенные и высокоценные продукты, что способствует развитию

других отраслей промышленности и повышению конкурентоспособности страны на мировом рынке. Кроме того, совершенствование технологических схем атмосферной перегонки нефти помогает сокращать потери нефти и газа при добыче и переработке, что является важным фактором для сохранения природных ресурсов и экологической стабильности.

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ПРОБЛЕМЫ УПРАВЛЕНИЯ ОСНОВНЫМИ СРЕДСТВАМИ НА ПРЕДПРИЯТИИ ООО «ИЛИМ ТИМБЕР»

Аннотация: целью научной статьи выступает анализ эффективности управления основными средствами на предприятии ООО «Илим Тимбер». Задачи исследования: определены тенденции изменения основных коэффициентов управления основными средствами; рассмотрены перспективные направления совершенствования управления основными средствами на предприятии ООО «Илим Тимбер». Актуальность исследования обусловлена влиянием основных средств на экономическую эффективность производственной деятельности.

Ключевые слова: основные средства; управление основными средствами; использование основных средств; коэффициенты эффективности; ООО «Илим Тимбер».

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PROBLEMS OF MANAGEMENT OF FIXED ASSETS AT THE ENTERPRISE OF LLC "ILIM TIMBER"

Abstract. The purpose of the scientific article is to analyze the effectiveness of fixed assets management at the enterprise Ilim Timber LLC. Objectives of the study: the trends of change in the main coefficients of fixed assets management are determined; perspective directions of improving the management of fixed assets at the enterprise LLC "Ilim Timber" are considered. The relevance of the study is due to the influence of fixed assets on the economic efficiency of production activities.

Key words: fixed assets; fixed asset management; use of fixed assets; efficiency ratios; Ilim Timber LLC.

Производственная деятельность предприятия ООО «Илим Тимбер» включает в себя обработку древесины и других ресурсов с целью производства такой продукции, как пиломатериалы. Для этого используются основные средства, к которым относятся транспортные средства, сооружения, производственное оборудование, технологии производства пиломатериалов, древесного полотна, древесной муки и другое.

Под понятием «основные средства» подразумеваются материальные и производственные ценности, которые используются в производстве продукции, но в течение всего операционного цикла, не меняют свою натуральную и вещественную форму. При этом их перенос на стоимость продукции проводится по частям в виде амортизационных отчислений, которые учитывают постепенную меру физического и морального износа объектов [2].

В рамках бухгалтерского учета основных средств на предприятии ООО «Илим Тимбер» используется стандарт ФСБУ 6/2020 «Основные средства» [1].

На рисунке 1 изображена динамика основных средств предприятия ООО «Илим Тимбер» за период 2018-2022 гг.

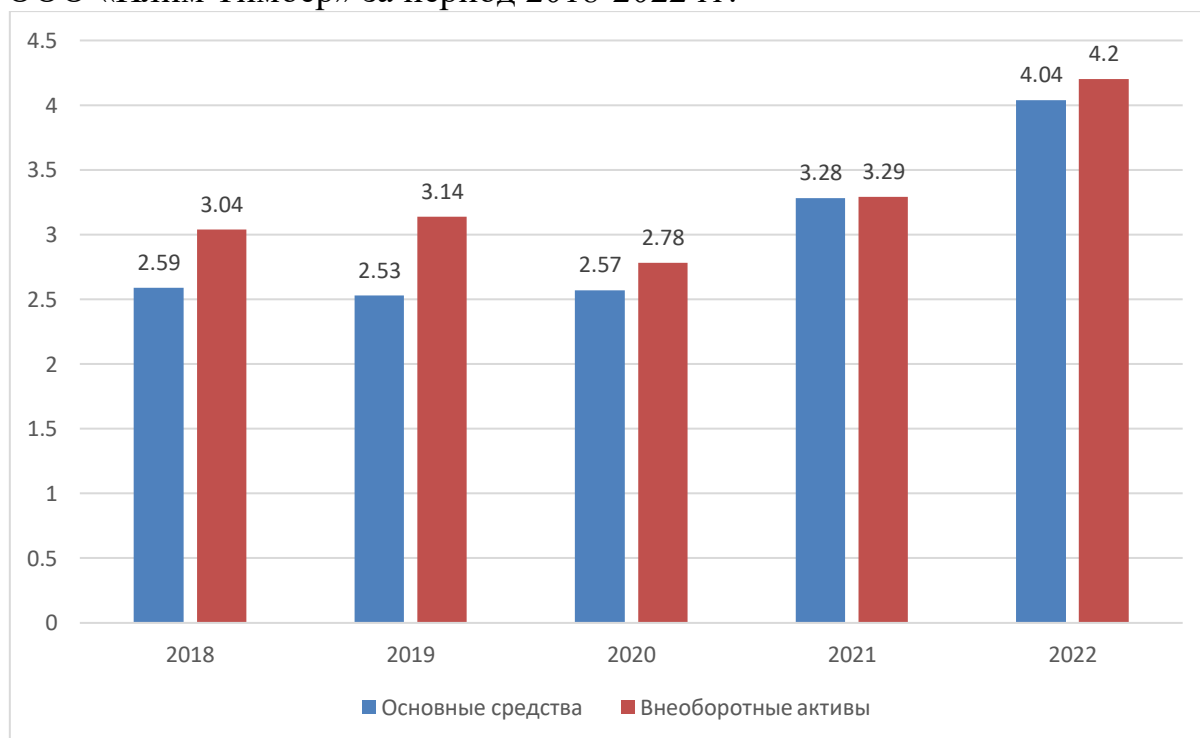


Рисунок 1 – Динамика основных средств и внеоборотных активов предприятия ООО «Илим Тимбер» за период 2018-2022 гг., млрд. руб. [6].

В периоде с 2018 по 2022 гг. размер основных средств компании ООО «Илим Тимбер» увеличился с 2,59 млрд. руб. до 4,04 млрд. руб. Максимальный рост произошел в периоде с 2021 по 2022 гг. (с 3,28 млрд.

руб. до 4,04 млрд. руб.), что связано с увеличением капитальных вложений собственников и соучредителей предприятия с целью масштабирования производственной деятельности.

Суммарный объем внеоборотных активов компании ООО «Илим Тимбер» за период 2018-2022 гг. увеличился с 3,04 млрд. руб. до 4,2 млрд. руб. Максимальный рост также произошел в периоде с 2021 по 2022 гг. (с 3,29 млрд. руб. до 4,2 млрд. руб.), что связано с увеличением объема производства пиломатериалов, для чего используется древесина и другие ресурсы.

Чтобы оценить эффективно ли используются основные средства на предприятии ООО «Илим Тимбер» или нет, необходимо провести оценку показателя фондоотдачи. Для этого необходимо провести оценку соотношения объема выпущенной продукции за год к среднегодовой стоимости основных средств.

На рисунке 2 изображена динамика показателя объема выпущенной продукции компании ООО «Илим Тимбер» за период 2018-2022 гг.

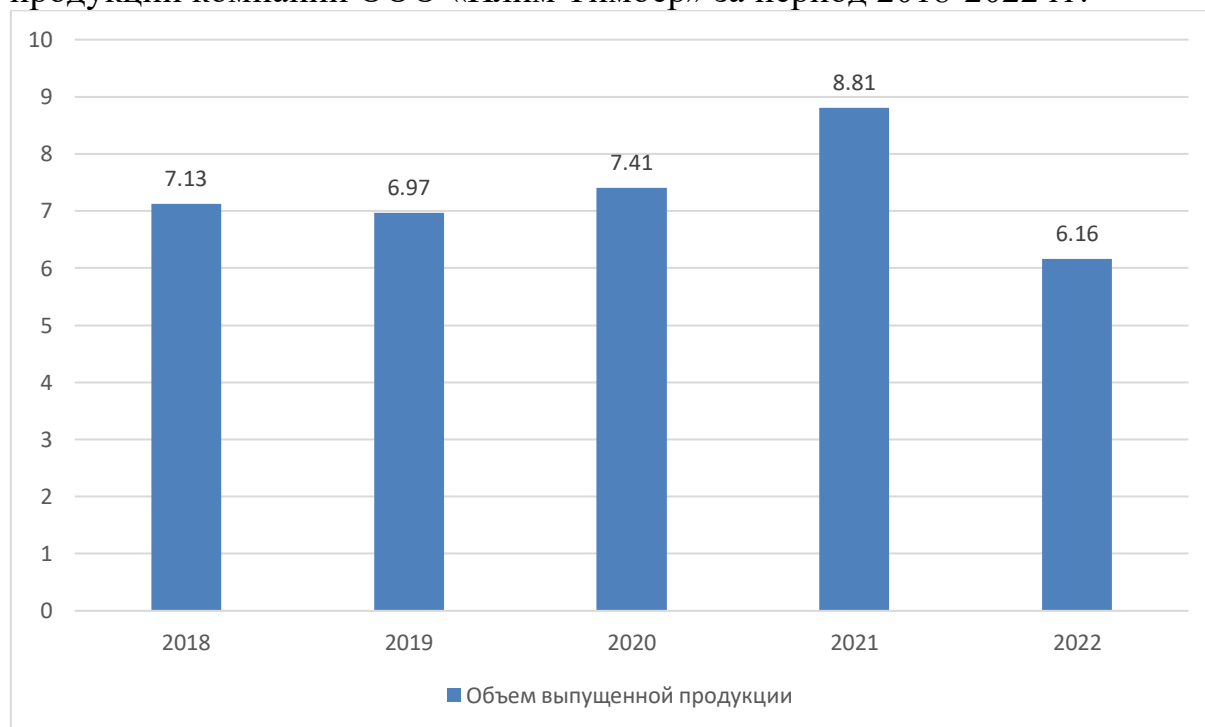


Рисунок 2 – Динамика объема выпущенной продукции предприятия ООО «Илим Тимбер» за период 2018-2022 гг., млрд. руб. [6].

В периоде с 2018 по 2022 гг. объем выпущенной продукции компании ООО «Илим Тимбер» снизился с 7,13 млрд. руб. до 6,16 млрд. руб. При этом в 2021 г. наблюдался рост до 8,81 млрд. руб., тогда как в 2019 г. было снижение.

Рассчитаем далее по каждому году показатель фондоотдачи через таблицу 1. Коэффициент фондоотдачи, формула которого изображена ниже (1).

$$K_{\text{фо}} = \text{Овп} / \text{СОСсг} \quad (1)$$

где Овп – объем выпущенной продукции за год;

СОСсг – среднегодовая стоимость основных средств.

Таблица 1 – Динамика показателя фондоотдачи предприятия ООО «Илим Тимбер» за период 2018-2022 гг. [6].

Год	Объем основных средств, млрд. руб.	Объем выпущенной продукции, млрд. руб.	Фондоотдача
2018	2,59	7,13	2,75
2019	2,53	6,97	2,75
2020	2,57	7,41	2,88
2021	3,28	8,81	2,68
2022	4,04	6,16	1,52

Чем выше показатель фондоотдачи предприятия ООО «Илим Тимбер», то тем эффективнее используются основные средства. Исходя из таблицы 1 можно заключить следующее, что показатель фондоотдачи у компании снижался ежегодно, кроме 2020 г. В 2022 г. он составил лишь 1,52 пунктов. При этом ранее он колебался в диапазоне – 2,68-2,88 пунктов.

Далее рассчитаем по каждому году показатель фондоемкости через таблицу 2. Коэффициент фондоемкости, формула которого изображена ниже (2).

$$K_{\text{фе}} = \text{СОСсг} / \text{Овп} \quad (2)$$

Таблица 2 – Динамика показателя фондоемкости предприятия ООО «Илим Тимбер» за период 2018-2022 гг. [6].

Год	Объем основных средств, млрд. руб.	Объем выпущенной продукции, млрд. руб.	Фондоемкость
2018	2,59	7,13	0,36
2019	2,53	6,97	0,36
2020	2,57	7,41	0,34
2021	3,28	8,81	0,37
2022	4,04	6,16	0,65

Благодаря коэффициенту фондоемкости анализ показывает объем потребности предприятия ООО «Илим Тимбер» в основных средствах для проведения производственной деятельности.

Данный показатель характеризует сколько основных производственных фондов приходится на 1 рубль произведенной продукции. Чем ниже показатель фондоемкости производства продукции – тем выше экономия производственных ресурсов или выше показатель производительности труда.

В 2018 г. показатель фондоемкости составлял 0,36, а в 2022 г. – 0,65. Это сигнализирует об снижении эффективности использования основных средств предприятия ООО «Илим Тимбер», что происходит в связи с меньшей загруженности производственного оборудования компании производством продукции.

Далее проведем анализ коэффициента фондовооруженности предприятия ООО «Илим Тимбер» при помощи данных в таблице 3. Коэффициент фондовооруженности, формула которого изображена ниже (3).

$$Кфв = \frac{СОС_{сг}}{ЧРсп} \quad (3)$$

где ЧРсп – среднегодовая численность занятых на предприятии.

Таблица 3 – Динамика показателя фондовооруженности предприятия ООО «Илим Тимбер» за период 2018-2022 гг. [6].

Год	Объем основных средств, млрд руб.	Среднегодовая численность занятых	Фондовооруженность, млн. руб.
2018	2,59	315	8,22
2019	2,53	420	6,02
2020	2,57	393	6,53
2021	3,28	478	6,86
2022	4,04	621	6,50

Благодаря коэффициенту фондовооруженности анализ показывает объем потребности каждого работника предприятия в размере основных средств, которые необходимы для проведения трудовой деятельности производства продукции.

Если показатель фондовооруженности предприятия ООО «Илим Тимбер» повышается – можно говорить об росте такого показателя, как производительность труда. Сама же эффективность использования основных средств аналогично повышается.

В 2018 г. показатель фондовооруженности предприятия ООО «Илим Тимбер» составлял 8,22 пунктов, тогда как к 2022 г. – 6,50 пунктов, что свидетельствует о снижении эффективности использования основных средств.

Таким образом, оценка эффективности использования основных средств предприятия ООО «Илим Тимбер» проводится через следующие коэффициенты, которые демонстрируют такие результаты в 2022 г.:

- 1) коэффициент фондоотдачи – 1,52;
- 2) коэффициент фондоемкости – 0,65;
- 3) коэффициент фондовооруженности – 6,50.

Тенденция показателей разнообразная, однако в целом можно считать эффективность использования основных средств менеджментом компании ООО «Илим Тимбер» недостаточно высокой, что связано со

снижением основных коэффициентов в периоде с 2018 по 2022 гг.

Важнейшим направлением совершенствования управления основными средствами на предприятии ООО «Илим Тимбер» является стимулирование развития технологических инноваций, которые связаны с улучшением качества производства пиломатериалов при обработке древесного сырья. Их практическая роль при развитии бизнеса обусловлена следующими аспектами [5]:

- разрабатываются технологии, которые совершенствуют производственные процессы, связанные с производством пиломатериалов;

- внедряются технологии, которые улучшают процессы логистики и распределения, например, TMS-системы, которые совершенствуют транспортный маршрут цепи поставок сырья (с лесопильни) на предприятие;

- обеспечивается рост эффективности и производительности труда персонала за счет внедрения технологий, повышающих объемы производства за единицу времени трудовой деятельности.

Следующим направлением совершенствования управления основными средствами на предприятии ООО «Илим Тимбер» является совершенствование проектного менеджмента, который ответственен за реализацию проектов в создании новых объектов производственной инфраструктуры [3].

Поэтому при реализации проектов рекомендуется сосредоточить внимание на следующих технологических решениях [4]:

- внедрить максимальное возможное количество технологий, формирующих создание добавленной стоимости;

- применение мультифункциональной интеграции;

- последовательное использование передового международного опыта в использовании технологических инноваций, повышающих качество производства пиломатериалов.

Таким образом, современная практика менеджмента предприятия ООО «Илим Тимбер» при управлении основными средствами характеризуется недостаточно высокой экономической эффективностью их использования. При анализе тенденции изменения коэффициентов эффективности управления основными средствами, установлено, что в периоде с 2018 по 2022 гг. их значение ухудшилось, что свидетельствует о актуальных проблемах. Так, коэффициент фондоотдачи составляет – 1,52; коэффициент фондоемкости – 0,65; коэффициент фондовооруженности – 6,50.

Перспективы управления основными средствами на предприятии ООО «Илим Тимбер» зависят от правильного выбора решений при совершенствовании системы управления основными средствами. Необходимо технологическое перевооружение и внедрение инноваций, которые позволят улучшить качество производства пиломатериалов,

древесного полотна, с имеющихся ресурсов (древесины). Благодаря этому эффективность использования основных средств на предприятии улучшится, что положительно повлияет и на финансовые результаты экономической деятельности.

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ПЕДАГОГИЧЕСКИЕ УСЛОВИЯ ВЗАИМОДЕЙСТВИЯ ПЕДАГОГОВ И РОДИТЕЛЕЙ В ВОСПИТАНИИ МЛАДШИХ ШКОЛЬНИКОВ

В условиях начальной школы огромное значение для гармоничного развития личности ребенка имеет формирование эффективной системы взаимодействия учителя с родителями младших школьников.

Объект исследования: условия сотрудничества педагога и родителей в воспитании младших школьников в общеобразовательной организации.

Цель исследования: выявление и экспериментальная проверка педагогических условий сотрудничества педагога и родителей в воспитании младших школьников в общеобразовательной организации.

Ключевые слова: взаимодействие, педагогическое взаимодействие, сотрудничество, учащиеся младших классов.

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PEDAGOGICAL CONDITIONS OF INTERACTION OF TEACHERS AND PARENTS IN EDUCATION OF JUNIOR SCHOOLCHILDREN

In the conditions of primary school, the formation of an effective system of interaction between the teacher and the parents of younger schoolchildren is of great importance for the harmonious development of the child's personality.

The object of the study: the conditions of cooperation between a teacher and parents in the education of younger schoolchildren in a general education organization.

The purpose of the study: to identify and experimentally verify the pedagogical conditions of cooperation between a teacher and parents in the education of younger schoolchildren in a general education organization.

Keywords: interaction, pedagogical interaction, cooperation, elementary school students.

С целью выявления и экспериментальной проверки педагогических условий сотрудничества педагога и родителей в воспитании младших школьников в общеобразовательной организации с января 2023 года по май 2023 года на базе муниципальное бюджетное образовательное учреждение города Костромы «Средняя общеобразовательная школа № 14 имени выдающегося земляка, главного маршала авиации, дважды Героя Советского Союза Александра Александровича Новикова» был проведен педагогический эксперимент.

Цель работы с родителями заключалась в формировании эффективной системы взаимодействия родителей с учителями для создания благоприятной среды для сплочения детей в единый дружный коллектив, создание в школе благоприятных условий для свободного развития гармоничной личности, способной к саморазвитию.

В эксперименте приняли участие 2 педагога, 78 родителей и 62 учащихся 1 «А» и 1 «Б» классов. Проведенный анализ педагогической документации, беседы с руководством школы и председателем методического объединения, наблюдение за педагогическим процессом показали, что в обоих начальных классах работают квалифицированные опытные педагоги, имеющие высшее педагогическое образование.

Показатели готовности родителей к взаимодействию с педагогами в младших школьников определялись на основе методики мониторинга взаимодействия образовательного учреждения с семьями воспитанников в рамках реализации воспитательной программы А.А. Логиновой, А.Я. Данилюка [1].

В ходе мониторинга использовались следующие методы исследования:

- анкетирование учителей и родителей экспериментальных классов;
- беседы с учителями, родителями и школьниками;
- метод самооценки педагогов и родителей по взаимодействию школы и семьи в воспитании младших школьников;
- метод оценки уровня нравственной воспитанности младших школьников педагогами, родителями и самими детьми.

Совместно с классным руководителем 1 «А» класса, в котором проводился формирующий эксперимент, была разработана Программа взаимодействия школы и семьи в воспитании младших школьников, задачами которой стало, формирование у родителей педагогических компетенций на когнитивном и рефлексивном уровне, а также формирование мотивации к совместной воспитательной деятельности.

В рамках педагогического сопровождения родителям предлагалось изучить проблематику определенных вопросов, возникающих в процессе воспитания младших школьников (согласно разработанному тематическому плану), при этом, обеспечивались добровольность освоения

педагогических знаний, нацеленных на формирование умений и навыков, позволяющих успешно решать воспитательные задачи в семье.

Для стимулирования родителей к систематическому пополнению психолого-педагогических знаний была создана библиотека методической литературы и тематические стенды.

В рамках психолого-педагогического консультирования (группового и индивидуального) родители обучались методам самоанализа и рефлексии в сфере воспитания младших школьников, апробировали советы педагога-психолога и социального педагога школы.

Большой объем работы был посвящен методическому обеспечению взаимодействия педагогов и родителей в воспитании младших школьников. Совместно с учителями были подготовлены тексты лекций и семинарских занятий по вопросам воспитания детей, разработаны рекомендации по организации самообразования родителей, психолого-педагогического консультирования, вовлечению родителей в совместную с детьми деятельность. Разработаны инструкции по заполнению карт самооценки сформированности у учителей и родителей педагогических компетенций, памятки по проведению с детьми бесед по проблемам духовности и нравственности, организации воспитательных дел.

Итоговый опрос родителей показал, что родители учеников 1 «А», в котором проводился эксперимент, довольны полученными результатами и высоко оценивают совместную деятельность с педагогом в воспитании своих детей. У родителей учеников экспериментального класса произошел рост мотивации к совместной деятельности с педагогом в воспитании младших школьников. Большая часть этих родителей положительно воспринимают такой опыт и хотели бы в будущем продолжать подобное сотрудничество.

Согласно результатам проведенного эксперимента, наиболее эффективными способами взаимодействия педагогов и родителей в воспитании младших школьников стали: совместная деятельность по проектированию и реализации воспитательных функций на основе согласования семейных и базовых национальных ценностей России; формирование у родителей педагогических компетенций, педагогическое самообразование, вовлечение родителей в деятельность по повышению воспитательного потенциала.

В целом, как показал эксперимент, проведенный в условиях 1 «А» класса, апробация подобного взаимодействия школы и семьи в воспитании младших школьников позволила повысить эффективность воспитательной деятельности родителей и педагогов, устранить фрагментарность в решении задач воспитания детей на основе общей воспитательной стратегии.

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ОПЫТ СОТРУДНИЧЕСТВА ПЕДАГОГОВ И РОДИТЕЛЕЙ В ВОСПИТАНИИ МЛАДШИХ ШКОЛЬНИКОВ

В условиях начальной школы огромное значение для гармоничного развития личности ребенка имеет формирование эффективной системы взаимодействия учителя с родителями младших школьников.

Цель исследования: выявление педагогических условий сотрудничества педагога и родителей в воспитании младших школьников в общеобразовательной организации России.

Ключевые слова: взаимодействие, педагогическое взаимодействие, сотрудничество, учащиеся младших классов

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EXPERIENCE OF COOPERATION BETWEEN TEACHERS AND PARENTS IN THE EDUCATION OF YOUNGER SCHOOLCHILDREN

In the conditions of primary school, the formation of an effective system of interaction between teachers and parents of younger schoolchildren is of great importance for the harmonious development of a child's personality.

The purpose of the study: to identify the pedagogical conditions of cooperation between a teacher and parents in the education of younger schoolchildren in a general education organization in Russia.

Keywords: interaction, pedagogical interaction, cooperation, elementary school students.

Взаимодействие образовательного (воспитательного) учреждения с семьей является важным элементом воспитания подрастающего поколения на всех уровнях образовательной системы. Отдельного внимания, на наш взгляд, заслуживает предмет сотрудничества педагога и

родителей в воспитании младших школьников в общеобразовательной организации.

В рамках научного исследования по теме: «Педагогические условия сотрудничества педагога и родителей в воспитании младших школьников в общеобразовательной организации», нами была сформулирована гипотеза о том, что взаимодействие между педагогами и родителями будет выстраиваться в русле сотрудничества, если: педагог регулярно информирует родителей о результатах психолого-педагогической диагностики и персональных образовательных результатах обучающегося, совместно с родителями определяет перспективы и задачи личностного развития ребенка; педагог знакомит родителей с технологическими элементами образовательного процесса (в том числе, интернет-ресурсами), чтобы родители могли использовать эти элементы при организации домашней работы обучающегося; обеими сторонами регулярно и последовательно используется техника «обратной связи», тактика помощи младшему школьнику определяется сторонами согласованно и реализуется последовательно; педагог инициирует и поддерживает участие родителей во внеурочной и внешкольной жизни класса.

В ходе исследования нами был проведен анализ опыта сотрудничества педагогов и родителей в воспитании младших школьников общеобразовательных организаций России, который позволил выявить общие тенденции данного взаимодействия.

Так О.С. Милованова, учитель начальных классов МАОУ СОШ № 7 им. Героя России А.Р. Курбангалеева, начиная со «Школы будущего первоклассника» использует психолого-педагогическую диагностику учащихся и их родителей, с целью знакомства с будущими учениками и их семьями, выявления мотивационной готовности к школе, уровня подготовки, умения взаимодействовать с другими детьми и взрослыми.

Особое внимание О.С. Милованова уделяет просвещению семей по вопросам психологии и педагогики, а также формированию у родителей понимания принадлежности к школьному образовательно-воспитательному пространству [1].

В своей работе учитель использует как традиционные, так и нетрадиционные формы сотрудничества (родительские чтения, родительские вечера, тематические, групповые и индивидуальные консультации, родительские тренинги, «Часы откровения» для привлечения проблемной семьи к сотрудничеству со школой и классным руководителем).

С.В. Безуглова, учитель начальных классов МБОУ «Николаевская СОШ» Омской области свою работу с родителями условно подразделяет по следующим направлениям:

организация диагностической работы по изучению семей;

психолого-педагогическое просвещение родителей: родительские собрания; конференции; тренинги; индивидуальные и тематические консультации;

вовлечение родителей в учебно-воспитательный процесс.

С.В. Безуглова считает, что изучение семьи позволяет классному руководителю ближе познакомиться с учениками, понять жизнь семьи, её уклад, взаимоотношения между домочадцами, их духовные ценности [2].

И.Н. Комарова, почетный работник образования РСФСР МБОУ «Средняя общеобразовательная школа № 126» города Барнаул проводит работу с родителями младших школьников по направлению реализации здоровьесберегающих технологий. Некоторые родители не имеют специальных знаний в области воспитания, испытывают трудности в установлении контактов с детьми [3].

По мнению И.Н. Комаровой, педагоги и родители, пытаясь совместно найти наиболее эффективные способы решения проблем воспитания, определяют содержание и формы педагогического взаимодействия.

О.А. Ефремова, учитель начальных классов МОУ «Общеобразовательная школа №8» Республики Мордовия считает, что одной из ее важнейших педагогических задач является обеспечение семей учащихся педагогическими знаниями и умениями, которые бы усваивались непосредственно в теоретической и практической деятельности.

В качестве форм работы с родителями младших школьников О.А. Ефремова использует открытые уроки, педагогические дискуссии, ролевые игры, посещение семей (по предварительной договорённости), переписку с родителями, анкетирование.

О.А. Ефремова считает, что для повышения культуры поведения в начальных классах, необходима регулярная и систематическая совместная работа школы и родителей, а также организация контроля произошедших изменений в поведении младших школьников [4].

Интересен опыт учителя начальных классов КОУ «Междуреченской СОШ» Омской области Р.А. Тажбулатовой, которая с целью глубже узнать родителей, решила исследовать внутрисемейное межличностное отношение родителей и их влияние на успеваемость.

Педагогом была составлена программа работы с семьей и учащимися, важная роль в которой отводилась родительским собраниям, помощи родительского комитета, а также включению отцов и матерей в воспитательную работу класса.

Результатом совместной работы стало повышение педагогических знаний, воспитательных умений и навыков родителей, в классе сформировался хороший микроклимат, ребята стали более доброжелательны, активны, самостоятельны. Особенно отмечался дух товарищества и творчества.

Таким образом, в результате проведенного анализа опыта учителей по данной теме выяснилось, что сотрудничество классного руководителя с родителями младших школьников действительно становится более эффективным благодаря четко спланированной программе работы с семьей. Итогом такого сотрудничества становится повышение уровня творческой активности младших школьников, успеваемости учащихся.

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ПРИНЦИП ИНТЕГРАТИВНОСТИ В ЭСТЕТИЧЕСКОМ ВОСПИТАНИИ ШКОЛЬНИКОВ

Аннотация. В статье раскрывается особенность эстетического воспитания как феномена, выделяющегося среди всех видов воспитания наибольшим интеграционным потенциалом и способностью в определенной степени выполнять задачи других видов воспитания. Определяется сущность принципа интеграции в педагогике и образовательном процессе, рассматриваются принципы взаимосвязи искусств как способы интегрированного воздействия на всестороннее развитие личности школьника.

Ключевые слова: эстетическое воспитание, интеграция, цели, задачи, комплекс искусств, межпредметные связи.

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THE PRINCIPLE OF INTEGRATIVITY IN AESTHETIC EDUCATION OF SCHOOLCHILDREN

Annotation. The article reveals the peculiarity of aesthetic education as a phenomenon that stands out among all types of education with the greatest integration potential and the ability to perform the tasks of other types of education to a certain extent. The essence of the principle of integration in pedagogy and the educational process is determined, the principles of the relationship of arts are considered as ways of integrated influence on the comprehensive development of the student's personality.

Key words: aesthetic education, integration, goals, zalachi, complex of arts, interdisciplinary connections.

В настоящее время развитие воспитательных систем в высшем образовании основывается на концепции гуманитаризации и гуманизации, раскрывающей сущностные силы человека. Цель воспитания в гуманистической педагогике — наиболее полное культуроемкое развитие

человека, способного к духовному и физическому саморазвитию, самосовершенствованию и самореализации [3. С. 11].

Эти положения в полной мере можно применить и к теории эстетического воспитания как к одному из аспектов общей теории воспитания.

В Указах Президента Республики Узбекистан УП-5712 от 29 апреля 2019 года “Об утверждении Концепции развития системы народного образования Республики Узбекистан до 2030 года», ПК-3907 «О мерах по воспитанию физически здоровой, духовно и интеллектуально развитой молодежи, поднятию системы ее образования на качественно новый уровень» от 14 августа 2018 г. подчеркивается значение духовного и эстетического воспитания во всестороннем развитии подрастающего поколения [1, 2].

Необходимость осуществления эстетического воспитания школьников продиктована тем, что оно готовит детей к наиболее оптимальному чувственно-эмоциональному и интеллектуальному включению в жизнь общества [4]. Этой цели можно достичь путем организации в рамках учебного заведения целостной и современной воспитательной среды. Главной методологической предпосылкой эффективности организации эстетического воспитания и обеспечения целостности этого процесса в вузе является интегративный подход, означающий единство целей, задач, содержания, методов и форм воспитательного воздействия и взаимодействия. Интеграция (лат. *integratio*) - означает «восстановление», «объединение отдельных частей в единое целое».

Интеграция также рассматривается как:

- процесс движения и развития определенной системы, в которой растут число и интенсивность взаимодействия элементов, уменьшается их относительная самостоятельность, укрепляются корреляционные связи;

- понятие теории систем, означающее состояние связности отдельных дифференцированных частей в целое, также процесс, ведущий к этому состоянию.

Методологической основой интеграции образования служит философская идея целостности человека и многомерности его развития. С философско-педагогической точки зрения интеграция может быть рассмотрена как механизм, обеспечивающий гармонизацию индивидуального уровня мышления и уровня развития совокупного сознания человечества, определяемого понятием «ноосфера» — это понятие, отражающее фундаментальные условия образования любой системы.

В образовании интеграция трактуется как проявление и отражение реальных связей, имеющих место в объективном процессе воспитания и обучения. Общепризнанным является понимание интеграции как одного из

способов отражения объективной реальности в преломлении к определенной сфере жизни человека, в нашем случае – к системе образования. Связи с различными явлениями жизни возникают при освоении обучающимися той или иной дисциплины. В этом заключаются системность и целостность интегрированного подхода, о котором пишут все исследователи. Эти характеристики применимы ко всем педагогическим явлениям, в том числе к процессу эстетического воспитания.

Таким образом, сущность принципа интеграции в педагогике — стремление к созданию синтетических, интегрированных систем знаний, дающих учащимся представление о целостной картине мира.

Таким образом, интегративный подход весьма широко представлен в педагогической науке, но вместе с тем не до конца раскрыты механизмы его реализации в системе эстетического воспитания обучающихся.

Ряд современных специалистов в области эстетического воспитания (Амиржанова А.Ш.Толмачева Г.В.Тимофеева М.Р. Волчегорская Е.Ю. Горбунова О.А. Анисимов А.В., Б.Ж. Умаров, Ходжаев Б.К., Ходжаев Б.Б. и др.) [5,6,7,8] указывают в своих работах на тот факт, что эстетическое воспитание среди всех видов воспитания современного человека имеет наибольший интеграционный потенциал и может своими средствами выполнять задачи других видов воспитания.

Эстетическое воспитание предполагает развитие способности человека самому вносить элементы прекрасного во все стороны жизни и труда.

Задачи эстетического воспитания как одного из средств всестороннего развития личности, наиболее успешно решаются при параллельном воздействии различных искусств, при обучении основам искусства слова, звуков, линий, красок и т.д.

Цель интеграции - научить ребенка видеть мир как единое целое, в котором все элементы взаимосвязаны, воспринимать окружающее через мир музыки и живописи. А задачей ставит: повышение эффективности художественно-эстетического воспитания; побуждение интереса к творчеству, умению выражать свои мысли, чувства в речи, рисунке; формирование умения использовать накопленный опыт для действий в определенной ситуации; научить выделять главное из общего потока информации.

Ознакомить детей со всеми видами искусства - значит, органически соединить определенные элементы различных видов искусства. Синтез достигается благодаря единому замыслу и стилю. Это можно проследить на интегрированных занятиях. Их цель - посредством искусства, своих знаний, жизненного опыта ознакомить детей с замечательными шедеврами мировой и национальной культуры, показать, что все виды искусства родственны между собой.

Разработка проблемы влияния **комплекса искусств** на процесс развития личности дошкольника требует определения понятий, связанных с использованием произведений различных видов искусства в педагогическом процессе:

- взаимодействие искусств;
- межпредметные связи;
- комплекс;
- синтез;
- интеграция.

Введение в теорию и практику эстетического воспитания и художественного образования понятия **интеграции искусств** вызвано потребностью обозначить **концептуально новый подход** к решению проблемы развития ребенка средствами комплекса искусств: соединение искусств в одной образной системе с целью формирования универсальных способностей и интегративных качеств личности.

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ТАДБИРКОРЛИК ФАОЛИЯТИНИ ТАШКИЛ ЭТИШ ВА РИВОЖЛАНТИРИШ ҚОБИЛИЯТИНИ АНИҚЛАШГА ИНТЕГРАЛ ЁНДАШУВ

Аннотация. Мақолада тадбиркорлик фаолиятини ташкил этиш ва ривожлантириш қобилиятини аниқлашга интеграл ёндашув, мотивацион механизм ва тадбиркорлик потенциални бириктириш асосида тадбиркорлик фаолиятини шакллантириш ва ривожлантириш бўйича қарор қабул қилиш механизми ишлаб чиқиш ҳақида фикр юритилган.

Калит сўзлар: Тадбиркорлик, ишбилармонлик, мативация, мотивацион механизм, инновация, интеграл ёндашув.

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INTEGRATED APPROACH TO DETERMINING THE ABILITY TO ORGANIZE AND DEVELOP BUSINESS ACTIVITY

Annotation. The article discusses the development of a decision-making mechanism for the formation and development of entrepreneurial activity based on an integrated approach to determining the ability to organize and develop entrepreneurial activity, a motivational mechanism and the attachment of entrepreneurial potential.

Key words: Entrepreneurship, business, motivation, motivational mechanism, innovation, integrated approach.

Тадбиркорлик тузилмаларини яратиш ва ривожлантириш - мотивацион механизмларнинг таъсири билан боғлиқ. Тадбиркорликнинг мотивацион механизми остида биз қиймат занжирларининг устуворлигини ва тадбиркорларнинг товар/маҳсулот/хизматга қўшимча қиймат бериш ва мижозлар эҳтиёжини қондириш орқали ўз фаолиятининг максимал иқтисодий ва ижтимоий натижаларига эришишда қизиқиш даражасини белгилайдиган жараёнлар мажмуини тушунамиз. Бунинг учун тадбиркорларни рағбатлантиришнинг кенг қамровли механизмини шакллантириш керак. Бунда унинг элементлари оқилона яхлитлигига эга бўлиши керак. Мотивацион механизмнинг барча элементлари ўзаро боғлиқ бўлиб, элементлардан бирининг ўзгаришига олиб келади. Бундан ташқари, мотивацион механизмнинг элементлари бошқа ҳаётийлик циклининг давомийлигига эга бўлиши керак.

Тадқиқотимиз жараёнида мотивацион механизм ва тадбиркорлик потенциални бириктириш асосида тадбиркорлик фаолиятини шакллантириш ва ривожлантириш бўйича қарор қабул қилиш механизми ишлаб чиқилган.

Тадбиркорлик тузилмаси салоҳиятини ривожлантиришда салоҳият омилларни узоқ муддатли истиқболда унинг дастлабки ҳолатидан исталганига қадар мақсадли ўзгартириш сифатида қаралиши керак. Тадбиркорлик салоҳиятини қуйидаги асосий таркибий қисмларга бўлиш таклиф этилади: профессионал, моддий, техник, молиявий ва инновацион.

$$P_{тад} = \{P_{мах-шахс} UP_{мод-тех} UP_{молия} UP_{иннов} U...UP_i\}$$

Бу ерда $P_{мах-шахс}$, $P_{мод-тех}$, $P_{молия}$, $P_{иннов}$ - мос равишда профессионал ва шахсий, моддий-техник, молиявий ва инновацион компонентлар;

P_i - салоҳиятнинг таркибий қисми, бу ўз навбатида мавжуд ресурсларнинг кўрсаткичлари тўплами билан тавсифланади.

Эмпирик тадқиқотлар асосида биз ҳар бир компонентнинг ўртача тортилган усули билан ҳисобланишига эътибор қаратамиз.

Услугиётдан келиб чиқиб тадбиркорлик салоҳиятининг профессионал ва шахсий таркибий қисмини қуйидаги формула бўйича ҳисоблашни таклиф қиламиз:

$$P_{мах-шахс} = W_i \frac{\sum x_i}{n},$$

Бу ерда W_i - вазн коэффиценти;

X_i - ҳар бир компонентни ташкил этувчи маълум элементлар.

X_i - тадбиркорлик салоҳиятининг касбий ва шахсий таркибий қисмини ташкил этувчи элементлар: ўрганиш қобилияти, ҳодисаларнинг ижобий натижаларига муносабат (оптимизм), ҳиссий барқарорлик, профессионализм, ирода, ўзига ишонч, жамоани шакллантириш қобилияти, ўз фаолияти натижалари учун жавобгарликни ўз зиммасига олиш тенденцияси, таваккал қилиш тенденцияси;

n - элементлар сони.

Тадбиркорлик салоҳиятининг молиявий компонентларини қуйидаги формула бўйича ҳисоблашни таклиф қиламиз:

$$P_{молия} = W_i \frac{\sum x_i}{n},$$

x_i – молиявий компонентни ташкил этувчи элементлар;

Тадбиркорлар учун молиявий компонентни баҳолаш қуйидаги мезонларга мувофиқ амалга оширилади:

- мавжуд молиявий ресурслар;
- қўшимча капитални жалб қилиш имкониятлари;
- ташкил этилаётган бизнеснинг жозибадорлик даражаси.

Ўз бизнесини ривожлантиришга қарор қилган тадбиркорлар учун молиявий компонентни баҳолаш қуйидаги мезонларга мувофиқ амалга оширилади:

- молиявий кўрсаткичлар (мавжуд бизнеснинг ликвидлиги, тўлов қобилияти ва молиявий барқарорлигини тавсифловчи асосий кўрсаткичларни таҳлил қилиш);

“қўшимча капитални жалб қилиш имконияти” мезонига кўра (потенциал инвестор учун мавжуд бизнеснинг жозибадорлиги даражаси).

Инновацион компонентни қуйидаги боғланиш асосида ҳисоблаш тавсия этилади:

$$P_{иннов} = W_i \frac{\sum x_i}{n},$$

бу ерда x_i – инновацион компонентни ташкил этувчи элементлар (маҳсулот инновациялари, бозор инновациялари, жараён инновациялари, комплекс инновациялар.

$$P_{мотив} = W_i \frac{\sum x_{ташқи}}{n} + W_i \frac{\sum x_{ички}}{m},$$

Бу ерда: $X_{ташқи}$, $X_{ички}$ – мотивацион механизмни шакллантирувчи мотивлар;

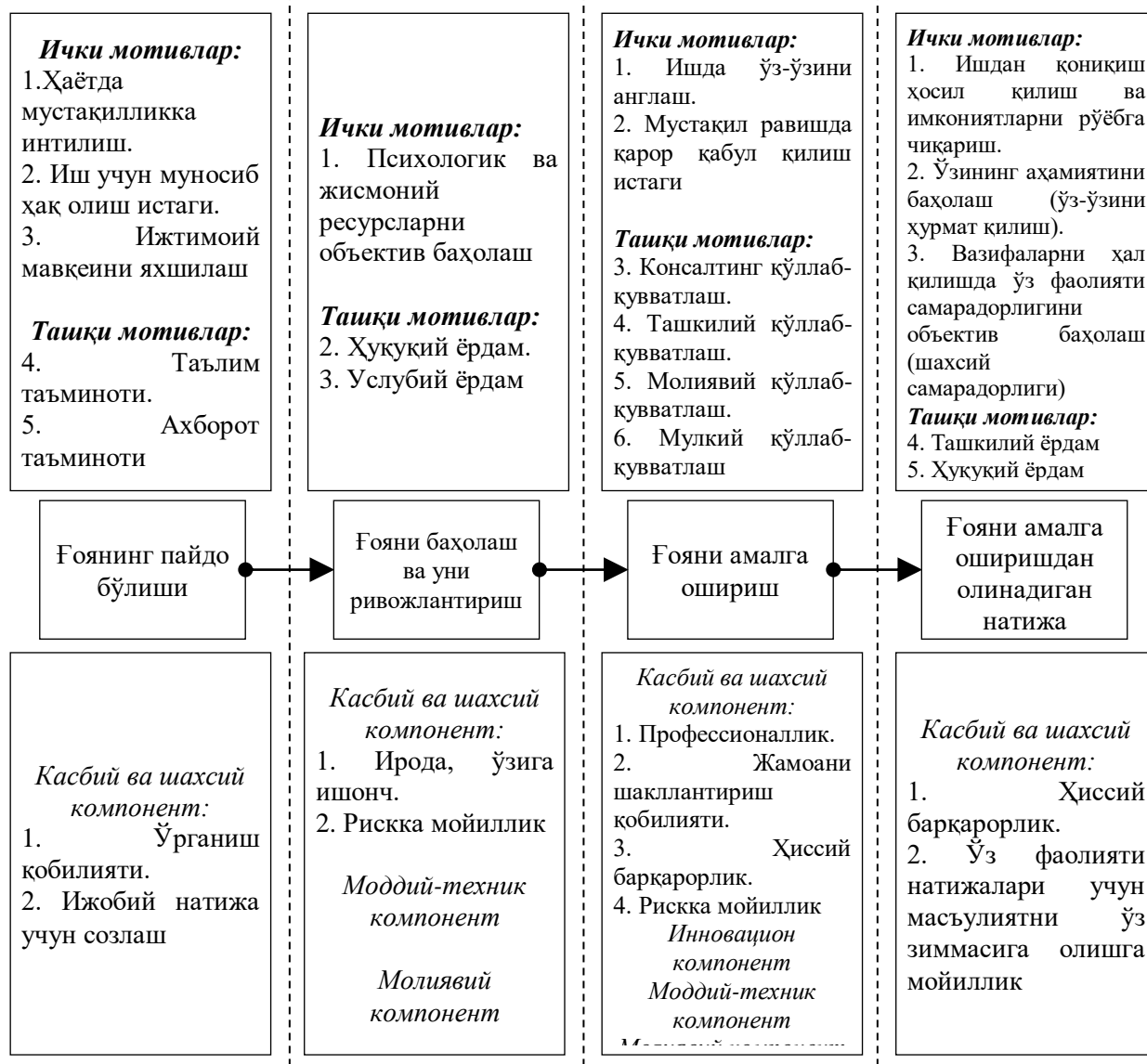
n , m – ички ва ташқи мотивлари компонентларининг миқдори.

Тадқиқот жараёнида ички мотивлар элементлари тўплами сифатида ҳаётда мустақилликка интилиш; мустақил равишда қарор қабул қилиш истаги; ишдан қониқиш олиш ва ўз имкониятларини рўёбга чиқариш қобилияти; ўз аҳамиятини (ўзини ўзи қадрлаш), ақлий ва жисмоний ресурсларни объектив баҳолаш ва муайян вазифани ҳал қилишда ўз ҳаракатларининг самарадорлигини (ўз-ўзини самарадорлиги) англаш, ишда ўзини англаш, ижтимоий мавқеини ошириш, иш учун муносиб ҳақ олиш ва ҳозирги ва келажакда фаровонликнинг ўсишини таъминлаш истаги каби элементлар тизимланди.

Ташқи муҳит тадбиркорлик фаолиятини яратиш ва ривожлантиришнинг мотивацион механизмини шакллантиришга катта таъсир кўрсатади. Тадбиркорлик фаолиятини ривожлантириш бўйича минтақавий дастурларни ишлаб чиқиш ва амалга оширишдаги ташқи мотивларга қуйидагилар киради: молиявий, ҳуқуқий, мулкый, таълим, ташкилий, ахборот, консалтинг ва услубий ёрдам.

Бизнесни ташкил қилиш ёки ривожлантириш учун мотивацион механизм ҳамда тадбиркорлик салоҳиятининг умумлашган таркибий қисмлари зарур. Бизнесни яратиш ва ривожлантириш қобилиятини аниқлаш учун мотивацион механизмни ҳам, тадбиркорлик салоҳиятини ҳам бирлаштирган комплекс ёндашув таклиф этилади.

ТАДБИРКОРЛИК СУБЪЕКТЛАРИНИНГ МОТИВАЦИОН МЕХАНИЗМИ



ТАДБИРКОРЛИК СУБЪЕКТЛАРИНИНГ ТАДБИРКОРЛИК ҚОБИЛИЯТИ

1-расм. Мотивацион механизм ва тадбиркорлик салоҳияти компонентларининг ўзаро алоқадорлик модели

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ПРОБЛЕМЫ ДЕГРАДАЦИИ ПОЧВ В ЮЖНОМ ПРИАРАЛЬЕ

Аннотация. В статье рассматривается проблемы деградации почв в Южном Приаралье. Деградация почв — это снижение плодородия, количественная или качественная ухудшение состав почвы, их свойства и режимов, снижение природно-хозяйственной значимости земель.

Ключевые слова: режим, функция, почва, свойства, процесс, деградация, состав.

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PROBLEMS OF SOIL DEGRADATION IN THE SOUTHERN ARAL REGION

Annotation. The article deals with the problems of soil degradation in the South Prearalie. Soil degradation is a decrease in fertility, a quantitative or qualitative deterioration in the composition of the soil, their properties and regimes, a decrease in the natural and economic significance of lands.

Key words: mode, function, soil, properties, process, degradation, composition.

Деградация почв представляет собой совокупность природных и антропогенных процессов, приводящих к изменению функций почв, снижению их плодородия, количественному или качественному ухудшению состава, свойств и режимов почв, снижению природно-хозяйственной значимости земель [2].

Принято выделять три основные группы видов деградации почв:

- физическая деградация – ухудшение физических и водно-физических свойств почвы, нарушение почвенного профиля;

биологическая деградация – сокращение численности видового разнообразия и оптимального соотношения различных видов микроорганизмов, загрязнение почвы патогенными микроорганизмами, ухудшение санитарно-эпидемиологических показателей;

Химическая деградация – ухудшение химических свойств почв: истощение запасов питательных элементов, вторичное засоление и осолонцевание, загрязнение токсикантами. А также снижение содержания органического углерода в почвах является одним из основных критериев деградации почвы [3].

В настоящее время проблеме потери органического углерода в почве уделяется особое внимание, которая может быть выделена по значимости в отдельную категорию деградации почв (FAO, 2017).

Одна из первых попыток классифицировать типы деградации почв была предпринята на международном уровне в 1990 г. (GLASOD, 1990). Было выделено 13 типов деградации, среди которых в первую очередь выделялись водная эрозия, ветровая эрозия, эоловый перенос, потеря питательных веществ и/или органического вещества, засоление, подкисление, загрязнение, уплотнение и физическая деградация, заболачивание. Этот список позднее был отредактирован и формализован (Commission of the European Communities, 2006) в результате были сформулированы основные типы деградации почв: водная и ветровая эрозия; снижение запасов органического вещества; уплотнение; засоление; оползни. Кроме этого, было отмечено уплотнение почвы при постоянном покрытии почвы непроницаемой поверхностью и загрязнение почвы (преднамеренное или непреднамеренное внесение опасных веществ в почву).

На сегодняшний день в Республике Узбекистан площадь орошаемых земель, покрытых засолением, составляет около 52 % от общей площади орошаемых земель, в том числе 18 % земель средне- и сильнозасоленные. Неблагоприятные условия засоления почв сложились особенно в Каракалпакстане, где наблюдается серьезное снижение продуктивности [5].

Деградация гидроморфных почв Приаралья характеризуется значительной степенью опустынивания, охватывающей более 50% площади, потерей биологического разнообразия, практически необратимыми нарушениями морфологической структуры ландшафтов, а также провоцирует эоловый перенос солей на сотни километров, воздействующей на почвенный покров сопредельных территорий. Высыхание Аральского моря, изменение климата, снижение количество осадков, засолению почв привело к деградации почв [4].

Особую озабоченность вызывает текущее состояние пахотных земель. Исследования почв показали, что 56,6 тыс. га всех орошаемых земель в Каракалпакстане являются засоленными, а 171,3 тыс. га (34%) – умеренно засоленными. Общая засоленность орошаемых земель по области составляет 68,8%. Следует отметить, что с 2000 по 2017 год количество сильно засоленных земель уменьшилось более чем в 2 раза и в 2017 году составило 22,0 тыс. га [6].

Таким образом, высыхание Аральского моря, деградация почв, опустынивания, сокращение биоразнообразия и изменения климата привело к серьезным экологическим проблемам, что вызывает серьезную озабоченность не только в регионе Приаралья, но и во всем мире.

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ЗНАЧЕНИЕ И РОЛЬ УСТНО НАРОДНОГО ТВОРЧЕСТВА В ДУХОВНО-ПРАВСТВЕННОМ ВОСПИТАНИИ ПОДРАСТАЮЩЕГО ПОКОЛЕНИЯ

Аннотация. В статье рассматриваются значение и роль устно народного творчества в духовно-нравственном воспитании подрастающего поколения. Каракалпакский народ обладает богатым наследием устного народного творчества: эпосами, сказками-легендами, поговорками и пословицами.

Ключевые слова: искусства, культура, воспитания, духовность, нравственность.

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THE SIGNIFICANCE AND ROLE OF ORAL FOLK CREATIVITY IN THE SPIRITUAL AND MORAL EDUCATION OF YOUNGER GENERATION

Annotation. The article discusses the significance and role of oral folk art in the spiritual and moral education of the younger generation. The Karakalpak people have a rich heritage of oral folk art: epics, legends, sayings and proverbs.

Key words: arts, culture, education, spirituality, morality.

Сегодня одна из самых актуальных проблем современности — это духовно-нравственное воспитание подрастающего поколения. Духовность личности как общечеловеческая ценность играет решающую роль в жизни общества. На современном этапе главная задача воспитания подрастающего поколения — повернуться лицом к народному искусству, начиная с самого раннего возраста.

Духовность и нравственность – это суть непрерывного развития человека, умения вырабатывать и сохранять в себе лучшие нравственные качества: любовь, сострадание, отзывчивость, способность к самопожертвованию, уважение другой личности, умение владеть своими чувствами.

Процесс духовного становления следует рассматривать как усвоение нравственных знаний, их глубокое осмысление и развитие моральной самооценки. Решающую роль в этом процессе играет усвоение понятий добра и зла, чести и совести, ответственности и долга, справедливости, патриотизма.

В испокон веков люди думали о том, что такое хорошо, и что такое плохо; как достичь счастья в семейной жизни, и как воспитывать детей. Самыми доступными средствами для духовно – нравственного развития детей, конечно же, являлся устное народное творчество. Поэтому во все времена устное народное творчество служило важным воспитательным средством.

Устное народное творчество – это словесное творчество народа, не записывающего свои сочинения, а изустно передаваемого (из уст в уста) из поколения в поколение. Устное народное творчество также называют одним словом – фольклор.

Великий русский педагог К.Д.Ушинский высоко оценивал воспитательный потенциал устного народного творчества: «Воспитание, созданное самим народом и основанное на народных началах, - писал он, - имеет ту воспитательную силу, которой нет в самых лучших системах, основанных на абстрактных идеях...».

Каракалпакский народ обладает богатым наследием устного народного творчества: эпосами, сказками-легендами, поговорками и пословицами.

В Каракалпакской семье, особенно в воспитании подростков устное народное творчество имеет большие возможности. Процесс духовно-нравственного воспитания в каракалпакской семье начинается в раннем детстве, во время овладения родной речью.

Важную роль играют колыбельные песни, которые заключают в себе могучую силу, позволяющую развивать речь детей. Колыбельная песня таит в себе неисчерпаемый источник воспитательных и образовательных возможностей.

Наиболее характерным и самобытным для каракалпакского устного народного творчества является эпос или эпическая поэма (*дастан*), которых насчитывается около пятидесяти: героические, лирические, социально-бытовые, историко-легендарные, сказочно-романтические и др. Особое место в фольклоре занимают эпосы XI–XVIII вв.: *Шарьяр*, *Коблан*, *Едиге*, *Ер Шора*, *Алпамыс*, *Курбанбек*, *Ер Зууар*, *Кырк-кыз* и др., которые

служили в качестве средств духовно – нравственного воспитания подростков в каракалпакской семье.

В духовно-нравственном воспитании подростков важное место имеет и народные пословицы. Пословица создается народом, поэтому выражает коллективное мнение народа. В ней заключена народная оценка жизни, наблюдение народного ума. Конечной целью пословиц всегда было духовно-нравственное воспитание. В них содержится огромный образовательно-воспитательный материал по вопросам воспитания.

Каракалпакские народные пословицы призывают особенно подростков любить Родину, овладеть профессией, трудиться в коллективе, быть честным и найти совершенство в качестве добросовестного человека.

Народные пословицы создаются в честном труде и охватывают все образовательные аспекты. Пословицы поддерживают такие качества, например, как храбрость, щедрость, справедливость, любовь, преданность, мудрость, дружбу. Пословицы учат подростков быть бдительными, отличать друга от врага, уважительно относиться к родителям, родственникам и друзьям, почитать престарелых и поддерживать молодых.

Из всех фольклорных жанров сказка является наиболее структурированной и более всех других жанров подчиняющейся определенным законам.

Сказки составляет один из наиболее значительных разделов каракалпакского устного народного творчества, также является одним из первых и основных творений духовной жизни каракалпакского народа. Древнее происхождение и многочисленность сказок, помноженные на художественный талант народа, как бы в зеркале, обращают многие стороны жизни каракалпаков на протяжении всей их истории.

Сказки - своего рода духовно-нравственный кодекс народа, их герои — это хотя воображаемые, но примеры истинного поведения человека. В сказках выражено радостное принятие бытия - удел честного, умеющего постоять за свое достоинство человека. Сказки учат не подчиняться злему обращению, не опускать руки при возникновении проблем, а смело сражаться с неприятностями и побеждать их.

Загадка - одна из малых форм устного народного творчества, в которой предельно сжатой, образной форме даются яркие, характерные признаки предметов или явлений. Разгадывание загадок развивает способность к анализу, обобщению, формирует умение самостоятельно делать выводы, умозаключения, развивает у детей «поэтический взгляд на действительность».

Загадки несут в себе духовно-нравственную идею, оказывают влияние на умственное, эстетическое и нравственное воспитание.

Загадки имеют важное место в народной педагогике каракалпаков для совершенствования умственного развития, мировоззрения детей, в укреплении памяти. С древних времён, дети, которые больше знали

загадки, правильно отгадывали, поощрялись. А к детям, которые не могли отгадывать загадки, наоборот, относились с насмешкой. В старину состязания отгадывания загадок широко распространялись. В подобных совершенствующих ум состязаниях широко использовались загадки, связанные с природными явлениями.

В каракалпакском фольклоре загадки богаты в отношении тематики. В нем с находчивостью употребляются наука, просвещение, животноводство, земледелие, животный мир, предметы быта, хозяйства. Загадывать загадки и требовать отгадки друг другу всегда считалось полезным для детей.

Таким образом, устное народное творчество в духовно-нравственном воспитании подрастающего поколения играет важную роль. Устно народное творчество позволяет обогащать духовный мир, развивать патриотизм, уважение к прошлому своего народа, изучение его традиций, усвоение морально-нравственных норм поведения молодого поколения в обществе.

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ЦИФРОВЫЕ ТРАНСНАЦИОНАЛЬНЫЕ КОРПОРАЦИИ И ТРЕНДЫ ИХ РАЗВИТИЯ

Аннотация. В этой статье исследуются тенденции развития цифровых транснациональных корпораций, подчеркивая их эволюцию от традиционных многонациональных корпораций до технологических гигантов, доминирующих на мировых рынках. Автор исследует факторы, способствовавшие быстрому росту этих корпораций, в том числе достижения в области технологий, глобализацию и появление новых бизнес-моделей. В статье также обсуждаются проблемы, с которыми сталкиваются цифровые транснациональные корпорации, в том числе усиление контроля со стороны правительств и регулирующих органов, а также необходимость повышения корпоративной ответственности. В целом, эта статья представляет собой всесторонний обзор ключевых тенденций и проблем, определяющих развитие цифровых транснациональных корпораций, что делает ее ценным ресурсом для всех, кто интересуется будущим глобального бизнеса.

Ключевые слова: транснациональные корпорации, тренды развития корпораций.

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DIGITAL TRANSNATIONAL CORPORATIONS AND THEIR DEVELOPMENT TRENDS

Abstract. This article explores the development trends of digital multinational corporations, highlighting their evolution from traditional multinational corporations to technology giants dominating global markets. The author examines the factors that contributed to the rapid growth of these corporations, including advances in technology, globalization and the emergence of new business models. The article also discusses the challenges facing digital multinationals, including increased scrutiny from governments and regulators, and the need for greater corporate responsibility. Overall, this article provides a comprehensive overview of the key trends and challenges

shaping the development of digital multinationals, making it a valuable resource for anyone interested in the future of global business.

Keywords: transnational corporations, corporate development trends.

Международный бизнес — это термин, используемый для описания экономических обменов, происходящих между компаниями и отдельными лицами в разных странах, ну вот тут и получается, что это сложная и многогранная область, включающая широкий спектр деятельности, включая торговлю товарами и услугами, инвестиции и передачу технологий. Возникновение глобализации в последние десятилетия привело к увеличению объема и разнообразия международных деловых операций, что сделало эту область более важной, чем когда-либо. Международный бизнес включает в себя ряд различных видов деятельности, включая импорт и экспорт, иностранные инвестиции, лицензирование и франчайзинг, а также совместные предприятия, собственно именно эти вот виды деятельности могут иметь место в различных отраслях, включая производство, услуги, технологии и сельское хозяйство. Международным бизнесом могут заниматься компании любого размера, от небольших стартапов до транснациональных корпораций. Одной из ключевых движущих сил международного бизнеса является возрастающее значение глобальной торговли. С появлением международных торговых соглашений и либерализацией торговой политики компании получили более широкий доступ к рынкам в других странах, ну вот тут и получается, что это привело к усилению конкуренции, а также к новым возможностям для роста и расширения. Еще одним важным аспектом международного бизнеса являются прямые иностранные инвестиции (ПИИ), ну вот тут и получается, что это когда компании инвестируют в зарубежные страны, создавая дочерние компании, совместные предприятия или другие формы прямых инвестиций. ПИИ могут предоставить компаниям доступ к новым рынкам, ресурсам и талантам, но они также сопряжены со значительными рисками и проблемами. Лицензирование и франчайзинг являются другими распространенными формами международного бизнеса. Они включают в себя предоставление компанией другой компании права на использование ее интеллектуальной собственности или бизнес-модели в обмен на вознаграждение или роялти, таким образом выходит, что это то может быть рентабельным способом выхода компаний на новые рынки, но он также требует тщательного управления, чтобы гарантировать, что лицензированные или франчайзинговые операции соответствуют стандартам материнской компании. Международный бизнес также связан с рядом нормативных и правовых вопросов. Компании должны соблюдать местные законы и правила, а также международные торговые соглашения и конвенции. Они также должны управлять рисками, связанными с

политической нестабильностью, колебаниями валютных курсов и культурными различиями, в общем и целом скажу так, технологии играют все более важную роль в международном бизнесе. Достижения в области коммуникационных и транспортных технологий упростили для компаний координацию глобальных операций, управление цепочками поставок и доступ к новым рынкам. Рост электронной коммерции и цифровых платформ также открыл новые возможности для международной торговли и инвестиций, ну подводя небольшой итог всему изложенному выше хотелось бы резюмировать, что, международный бизнес представляет собой сложную и динамичную область, которая включает в себя широкий спектр действий, проблем и возможностей, таким образом выходит, что это то неотъемлемая часть мировой экономики, стимулирующая рост, инновации и конкуренцию. Компании должны тщательно управлять рисками и проблемами, связанными с международным бизнесом, а также использовать возможности, возникающие благодаря глобальным рынкам и ресурсам.

Развитие международного бизнеса в России — сложная и ответственная задача, требующая тщательного планирования и выполнения. Огромная территория страны, разнообразное население и сложный политический и экономический климат делают ее привлекательным рынком для иностранных компаний, но не все так просто, при правильной стратегии и подходе компании могут успешно войти и расширить свой бизнес в России. Вот некоторые стратегии развития международного бизнеса в России. Прежде чем выйти на российский рынок, необходимо провести обширное исследование рынка, чтобы определить рыночный спрос, конкуренцию и нормативные требования, таким образом выходит, что это то поможет компаниям понять динамику рынка и разработать подходящую стратегию входа. Партнерство с местными компаниями может предоставить иностранным компаниям ценную информацию о местном рынке, включая понимание местных обычаев, деловой практики и правил, таким образом выходит, что это то также может помочь в создании локальной сети, что необходимо для успешного выхода на рынок и расширения. Выбор правильной юридической формы имеет решающее значение для работы иностранных компаний в России. Рекомендуется работать с местным юристом или консультантом для создания юридического лица в стране, такого как совместное предприятие, дочерняя компания или представительство. Российская нормативно-правовая среда сложна и постоянно развивается, что усложняет ориентацию в ней для иностранных компаний. Поэтому важно быть в курсе всех изменений в правилах и соблюдать все требования законодательства, чтобы избежать штрафов и юридических проблем. Адаптация продуктов и услуг к местным потребностям и предпочтениям имеет решающее значение для успеха на российском

рынке, таким образом выходит, что это то включает в себя перевод маркетинговых материалов, поддержку местных клиентов и адаптацию продуктов и услуг для удовлетворения местного спроса. Инвестиции в маркетинг и брендинг необходимы для повышения узнаваемости бренда и развития лояльной клиентской базы в России. Сюда входит разработка комплексной маркетинговой стратегии, создание локализованного контента и участие в отраслевых мероприятиях и выставках. Построение прочных отношений с клиентами, партнерами и поставщиками имеет решающее значение для успеха в России, таким образом выходит, что это то включает в себя затраты времени и усилий на укрепление доверия, поддержание открытого общения и активное взаимодействие с местным бизнес-сообществом. Развитие международного бизнеса в России требует стратегического подхода, тщательного планирования и исполнения. Проводя обширные исследования рынка, сотрудничая с местными компаниями, понимая нормативно-правовую базу, локализуя продукты и услуги, инвестируя в маркетинг и брендинг, а также выстраивая прочные отношения, иностранные компании могут успешно войти и расширить свой бизнес в России. При правильных стратегиях компании могут преодолевать трудности и извлекать выгоду из возможностей, предоставляемых российским рынком.

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СТРАТЕГИИ РАЗВИТИЯ МЕЖДУНАРОДНОГО БИЗНЕСА В РОССИИ НА ПРИМЕРЕ КОМПАНИИ HUAWEI

Аннотация. В статье «Стратегии развития международного бизнеса в России на примере HUAWEI» содержится ценная информация о маркетинговых и операционных стратегиях, используемых HUAWEI для достижения успеха на российском рынке. В статье подчеркивается важность тщательного исследования рынка, налаживания прочных партнерских отношений на местном уровне и адаптации к потребностям и правилам местного рынка для создания успешного международного бизнеса в России.

Ключевые слова: стратегии развития международного бизнеса, компания HUAWEI.

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INTERNATIONAL BUSINESS DEVELOPMENT STRATEGIES IN RUSSIA ON THE EXAMPLE OF HUAWEI COMPANY

Abstract. The article "Strategies for the development of international business in Russia on the example of HUAWEI" contains valuable information about the marketing and operational strategies used by HUAWEI to achieve success in the Russian market. The article highlights the importance of thorough market research, building strong local partnerships, and adapting to the needs and rules of the local market in order to create a successful international business in Russia.

Keywords: international business development strategies, HUAWEI.

Тема стратегий развития международного бизнеса в России на примере HUAWEI весьма актуальна в условиях современного глобального рынка. Будучи развивающимся рынком, Россия представляет как возможности, так и проблемы для многонациональных корпораций, стремящихся расширить свою деятельность. HUAWEI, китайская многонациональная технологическая компания, является ярким примером

корпорации, которая успешно ориентируется в сложной российской бизнес-среде. Одним из ключевых факторов, делающих эту тему исследования актуальной, является размер российского рынка. С населением более 144 миллионов человек и валовым внутренним продуктом (ВВП) в размере 1,7 триллиона долларов США Россия является крупнейшей страной в мире по площади и девятой по величине экономикой по ВВП. Обширные природные ресурсы страны, стратегическое расположение и растущий средний класс делают ее привлекательным местом для международных компаний, стремящихся расширить свое присутствие, но не все так просто, ведение бизнеса в России не лишено проблем. Правовая и нормативная среда страны может быть сложной и непрозрачной, а коррупция остается серьезной проблемой, а также хотелось бы отметить любопытный факт, культурные различия и языковые барьеры могут затруднить проникновение иностранных компаний на российский рынок. Успех HUAWEI в России можно объяснить несколькими ключевыми факторами. Компания вложила значительные средства в местные исследования и разработки, установив партнерские отношения с российскими университетами и научно-исследовательскими институтами, по факту выясняется что это позволило HUAWEI разрабатывать продукты, адаптированные к конкретным потребностям российского рынка, такие как высокоскоростная сетевая инфраструктура 5G. Еще одним важным фактором является стремление HUAWEI выстраивать прочные отношения с местными предприятиями и государственными чиновниками. Компания создала совместные предприятия с российскими партнерами и тесно сотрудничала с государственными органами, чтобы обеспечить соблюдение местного законодательства, собственно именно эти вот отношения помогли HUAWEI укрепить свое присутствие в России и справиться с вызовами местной бизнес-среды, ну подводя небольшой итог всему изложенному выше хотелось бы резюмировать, что отметим, что тема стратегий развития международного бизнеса в России на примере HUAWEI весьма актуальна в условиях современного глобального рынка. Обладая огромными размерами и растущей экономикой, Россия представляет значительные возможности для многонациональных корпораций, стремящихся расширить свою деятельность, но не все так просто, ориентироваться в сложной российской бизнес-среде может быть непросто, и для достижения успеха требуется тщательное планирование и выполнение. Опыт HUAWEI в России дает ценную информацию о стратегиях, которые могут привести к успеху на этом важном рынке.

HUAWEI – это китайская компания, которая занимается производством телекоммуникационного оборудования, а также смартфонов и других электронных устройств. Она была основана в 1987 году Жэнь Жэнфэем. На начальном этапе своего развития компания

занималась разработкой систем обработки данных для предприятий, а затем переключилась на производство телекоммуникационного оборудования. Одной из главных стратегий развития международного бизнеса HUAWEI является стратегия международного расширения. Компания активно развивает свое присутствие на различных рынках мира, начиная с Юго-Восточной Азии и заканчивая Северной Америкой. Для этого компания использует различные стратегии, такие как партнерство с местными компаниями и приобретение местных производителей. Одной из ключевых стратегий HUAWEI является стратегия изучения местных рынков и адаптации к их особенностям. Компания принимает во внимание особенности культуры, языка и потребительского поведения, чтобы создавать продукты, которые лучше соответствуют потребностям местных потребителей, при этом, HUAWEI выпускает смартфоны на различных языках и с различными приложениями, которые наиболее востребованы на местных рынках. Еще одной стратегией HUAWEI является стратегия диверсификации продуктовой линейки. Компания постоянно расширяет свою продуктовую линейку, включая в нее новые продукты и сервисы, при этом, компания начала производить ноутбуки, планшеты, смарт-часы и другие устройства, по факту выясняется, что это позволяет компании расширять свой бизнес и увеличивать свою долю на рынке. HUAWEI также активно использует стратегию развития своих каналов продаж. Компания работает с множеством партнеров, дистрибьюторов и розничных продавцов, чтобы увеличить свой охват на рынке. Компания также использует интернет-магазины и социальные сети, чтобы продвигать свои продукты.

Ситуация на российском рынке становится все более конкурентной и разнообразной с каждым годом. Существует множество компаний, предлагающих свои продукты и услуги на этом рынке, собственно такой вот рынок является крупнейшим в Европе и одним из самых перспективных в мире, но не все так просто, не все компании могут успешно проникнуть на этот рынок. HUAWEI, китайская компания, смогла добиться успеха на российском рынке благодаря своей конкурентоспособной стратегии. Ключевыми факторами, которые способствовали успеху HUAWEI в России, являются HUAWEI предлагает потребителям высококачественную продукцию по разумной цене. Пользователи оценили качество продукции HUAWEI и начали выбирать ее вместо продукции других производителей. 2. Маркетинговые и рекламные кампании - HUAWEI внедрила успешную маркетинговую стратегию, чтобы привлечь внимание потребителей и увеличить узнаваемость своего бренда. Компания включила в свои кампании знаменитостей, которые помогли повысить узнаваемость бренда HUAWEI на российском рынке, то что HUAWEI разработала эффективную сеть продаж по всей России, включая официальные магазины, интернет-магазины и торговые точки, по

факту выясняется, что это позволяет потребителям легко найти продукцию HUAWEI и приобрести ее. HUAWEI предлагает инновационную продукцию, которая соответствует требованиям потребителей. Компания известна своими продуктами, которые обладают высокими техническими характеристиками, такими как смартфоны, ноутбуки, планшеты и другие. HUAWEI работает в тесном сотрудничестве с российскими партнерами, в том числе с операторами связи и интернет-магазинами, по факту выясняется, что это помогает ей увеличить свою клиентскую базу и улучшить продажи в России. HUAWEI смогла успешно войти на российский рынок благодаря своей конкурентоспособной стратегии и умению адаптироваться к требованиям рынка. Компания продолжает уделять большое внимание потребностям своих клиентов, что является ключевым фактором ее успеха на российском рынке. Если у вас есть вопросы или требуется дополнительная информация по данной теме, я с радостью помогу ответить на них.

Политические и экономические факторы играют решающую роль в формировании развития бизнеса Huawei в России и остальном мире. Одной из серьезных проблем, с которыми сталкивается Huawei, является продолжающаяся торговая война между США и Китаем. Правительство США наложило ограничения на доступ Huawei к американским технологиям, сославшись на соображения национальной безопасности, по факту выясняется, что это затруднило ведение бизнеса в США, и в результате ей пришлось искать альтернативные рынки. Россия, с другой стороны, была ключевым рынком для Huawei, и компания установила значительное присутствие в стране, но не все так просто, политическая напряженность между США и Россией также повлияла на бизнес Huawei в стране. Правительство США оказывает давление на другие страны, чтобы запретить продукты Huawei, ссылаясь на опасения по поводу шпионажа и безопасности данных, по факту выясняется, что это усложнило работу Huawei в некоторых странах, в том числе в России, где правительство вынуждено ограничить деятельность компании. Huawei пришлось адаптироваться к различным рыночным условиям в странах, где она работает. В России, например, компания сотрудничает с местными компаниями для расширения своей деятельности, по факту выясняется, что это помогло компании ориентироваться в сложной политической и экономической среде, а также устранить некоторые риски, связанные с ведением бизнеса в стране. Huawei также вложила значительные средства в исследования и разработки, что помогло ей разработать продукты и услуги, отвечающие потребностям различных рынков. Компания разработала ряд продуктов, включая смартфоны, ноутбуки и другую бытовую электронику, которые были хорошо приняты потребителями в разных частях мира, а также хотелось бы отметить любопытный факт, компания Huawei приняла меры для решения проблем, связанных с

безопасностью и конфиденциальностью данных. Компания тесно сотрудничает с правительствами и другими заинтересованными сторонами, чтобы гарантировать им безопасность своих продуктов и услуг. Huawei также создала центр кибербезопасности в Великобритании, который обеспечивает независимую проверку безопасности своих продуктов, ну подводя небольшой итог всему изложенному выше хотелось бы резюмировать, что следует отметить, что политические и экономические факторы оказывают существенное влияние на развитие международного бизнеса Huawei в России и остальном мире. Компании пришлось ориентироваться в сложных рыночных условиях и адаптироваться к различным условиям, в которых она работает, но не все так просто, благодаря партнерским отношениям, исследованиям и разработкам, а также мерам безопасности Huawei смогла преодолеть эти проблемы и зарекомендовать себя как глобальный игрок в технологической отрасли.

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АНАЛИЗ ЭФФЕКТИВНОСТИ СОЦИАЛЬНЫХ СЕТЕЙ ТУРИСТСКОГО ПРЕДПРИЯТИЯ

Аннотация. Использование социальных сетей в качестве маркетингового инструмента является вполне оправданным и эффективным, поскольку объем рекламного рынка социальных сетей неуклонно растет и, как ожидается, продолжит увеличивать масштабы. Социальные сети – это уникальный канал коммуникации, который обеспечивает долгосрочное общение и приверженность через различные системы взаимодействия.

Ключевые слова: социальная сеть, продвижение, туризм.

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ANALYSIS OF THE EFFICIENCY OF SOCIAL NETWORKS OF A TOURIST ENTERPRISE

Introduction. The use of social media as a marketing tool is quite justified and effective as the size of the social media advertising market is steadily growing and is expected to continue to increase in scale. Social media is a unique communication channel that provides long-term communication and commitment through different systems of interaction.

Keywords: social network, promotion, tourism.

Современный туристский рынок характеризуется высоким уровнем конкуренции, при этом все возрастающая роль отводится таким составляющим, как рыночная власть потребителей, инструменты продвижения туристских услуг.

Целью данного исследования является провести анализ эффективности социальных сетей туристского предприятия и дать оценку эффективности его SMM-стратегии.

Социальные СМИ характеризуются быстрым и активным развитием, ростом числа пользователей. Использование социальных сетей в качестве маркетингового инструмента является вполне оправданным и

эффективным, поскольку объем рекламного рынка социальных сетей неуклонно растет и, как ожидается, продолжит увеличивать масштабы. Социальные сети – это уникальный канал коммуникации, который обеспечивает долгосрочное общение и приверженность через различные системы взаимодействия. Они обладают кумулятивным эффектом в форме диалога как между пользователями и сетью, как и организациями, который также может быть транслирован к друзьям пользователей в социальных сетях.

Выделим ключевые составляющие маркетинговых коммуникаций. При этом в социальных сетях к данной категории можно отнести наличие:

- бренд-платформы, представленной сообществами для представления целевой аудитории бренда;
- контента, а именно информационного наполнения;
- каналов по привлечению и расширению аудитории;
- механизма, обеспечивающего процесс управления коммуникациями.

Рассмотрим роль SMM-продвижения в структуре продвижения услуг предприятий индустрии туризма в современных условиях. В настоящее время тенденции использования онлайн-технологий в структуре продвижения услуг компаниями туристической отрасли существенно отличаются от предыдущих периодов, в силу сложившейся геополитической ситуации. 2022 год стал признаком серьезного изменения структуры услуг в компаниях туристической отрасли. Технологии цифровой трансформации затрагивают все отрасли народного хозяйства, очень активно они протекают в промышленности.

Проведем оценку эффективности SMM-стратегии ООО «Любытино-Хутор» на основе мониторинга социальных сетей. Мониторинг социальных сетей (на англ. social media monitoring) – это процесс отслеживания активности конкурентов, упоминаний бренда, репостов, вовлеченности целевой аудитории, лайков, комментариев, хэштегов, охватов и других ключевых метрик в соцсетях.

Мониторинг социальных сетей – это возможность анализировать эффективность соцсетей бренда или блогера. А значит – создавать актуальный контент для разных сегментов выбранной целевой аудитории. Благодаря отслеживанию маркетинговых активностей прямых и непрямых конкурентов, анализу охватов и вовлеченности – учет реакций (лайки, комментарии, репосты), хэштегов проще оценивать SMM-стратегию.

Мониторинг социальных сетей ООО «Любытино-Хутор» в рамках проводимого исследования мы будем проводить с помощью сервиса IQBuzz.

Описание исследования:

- объект исследования: ООО «Любытино-Хутор»;
- дата исследования: 5 мая 2023 года;

– период исследования: 05.05.2022-05.05.2023 гг.;

– ключевые слова: «Любытино-Хутор»;

– источники исследования: социальные сети;

– методология исследования: исследование представляет собой качественный и количественный анализ информационного пространства социальных сетей с упоминанием ООО «Любытино-Хутор» с использованием инструментария и данных системы IQBuzz.

Проведем анализ ключевых показателей социальных сетей ООО «Любытино-Хутор».

Среди социальных сетей, которые ведет ООО «Любытино-Хутор» преобладает социальная сеть VKontakte. ООО «Любытино-Хутор» имеет страничку в социальной сети ВКонтакте <https://vk.com/hutorok53>. В других социальных сетях предприятия активности не ведет. Общее количество подписчиков 7 870 человек. Среди подписчиков преобладают женщины – их доля достигает 80,6% (50 чел.), также женщины являются авторами большинства сообщений – 78,5% (51 сообщение) (рис. 1).

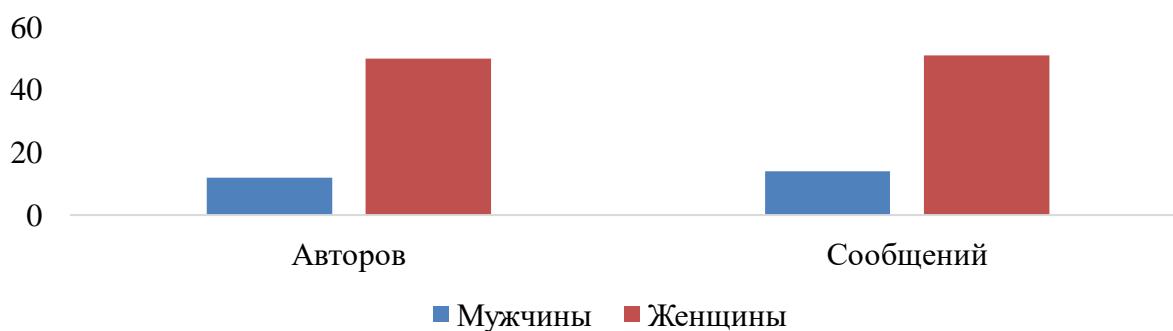


Рис. 1. Аудитория ООО «Любытино-Хутор» по гендерному признаку

За анализируемый период на странице предприятия ВКонтакте появилось 2 344 новых подписчика или 29,78% от общего числа подписчиков на конец анализируемого периода.

Количество отписок от страницы предприятия незначительно – 32 человека или 0,41% от общего количество подписчиков или 1,37% от количества подписчиков за анализируемый период.

За анализируемый период было опубликовано 118 постов, рост в сравнении с аналогичным периодом, годом ранее составит 1375%, что говорит о пересмотре SMM-стратегии предприятия и активной работе в социальной сети ВКонтакте. Отметим, что несмотря на значительное увеличение активности на странице социальной сети ВКонтакте, предприятие не ведет страниц в других социальных сетях.

Социальное настроение – один из самых мощных индикаторов в социальных сетях, который позволяет отслеживать отношение аудитории к компании. Основная проблема заключается в том, что люди могут регулярно говорить о бренде, но при этом не будут обращаться к напрямую. Многие опытные маркетологи знают, как измерить отношению

к бренду в социальных сетях, чтобы выявить тенденцию и понять, что это – комплимент или жалоба.

Существуют сервисы, специализирующиеся на мониторинге отзывов потребителей, которые могут их тональность по заданным ключевым параметрам. Чем больше упоминаний (позитивных или негативных), тем больше возможностей делать ставку на положительные стороны бизнеса, и предпринимать усилия для устранения негатива.

На рисунке 2 показана динамика тональности отзывов в социальной сети Вконтакте об исследуемом предприятии.

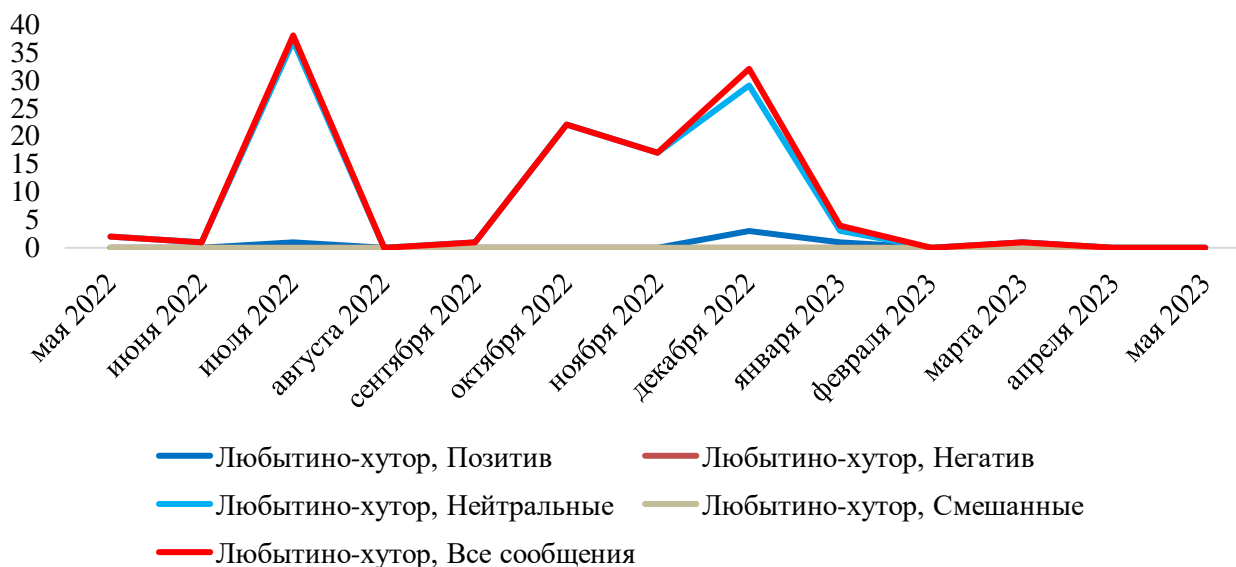


Рис. 2. Тональность отзывов о предприятии

Проведенный анализ эффективности SMM-стратегии базы отдыха «Любытино-Хутор» на основе мониторинга социальных сетей показал, что предприятие неэффективно использует возможность продвижения в социальных сетях, отметим следующие недостатки: использование только одной социальной сети для продвижения; низкая информационная насыщенность странички в социальной сети; отсутствие диалога с потребителем; однотипные публикации на странице в социальной сети.

Проведенное исследование выявило следующее.

Многие предприятия туристской сферы не верно выбирают аудиторию. Типичные пользователи разных сетей отличаются друг от друга возрастом, полом, положением в обществе и достатком. Продвижение «ВКонтакте» подойдет для любого населенного пункта, будь это маленький городок или мегаполис. В свою очередь, «Одноклассники» подойдут тем, кто собирается работать с более возрастной целевой аудиторией.

Часто предприятия туристской сферы продвигают свои услуги только в одной соцсети. Многие пользователи зарегистрированы сразу на нескольких сайтах, а потому эксперты советуют не ограничиваться только

одним порталом – так будет больше шансов достучаться до «нужных» клиентов. Особенно актуален такой подход для предприятий, которые не специализируются на узком сегменте рынка, а работают с разными предложениями. Работа через несколько каналов позволит продвигать «свой» турпродукт на «свою» целевую группу. Также туристские предприятия используют при продвижении слишком мало или слишком много контента.

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ПРОБЛЕМЫ ЗАСОЛЕНИЯ ПОЧВ И ОПУСТЫНИВАНИЯ В НИЖНЕМ ЗАРАФШОНЕ

Аннотация. В данной статье рассматриваются засоление почв и типы почв, распространенные в Нижнем Зеравшане, степень их засоления, причины и влияние на опустынивание.

Ключевые слова: засоление, опустынивание, элювиальные, аллювиальные, мелиорация, ландшафты, орошаемые земли, пустынно-луговые почвы, буроземы.

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PROBLEMS OF SOIL SALINATION AND DESERTIFICATION IN LOWER ZARAFSHON

Abstract. In this article, soil salinity and types of soil distributed in Lower Zarafshan and their degree of salinity, causes, and effects on desertification are covered.

Key words: salinization, desertification, eluvial, alluvial, reclamation, landscapes, irrigated lands, desert-meadow soil, brown soil.

Введение. Засоление или развитие процессов засоления почв является одним из факторов, ведущих к опустыниванию земель, и засоление оказывает негативное влияние на естественное развитие и продуктивность растений. Площадь орошаемых земель в мире расширяется: в 1900 г. она достигала 50 Мг, в 1950 г. - 100 Мг, в настоящее время - 250 Мг, 25-50% из 1,5 Мг орошаемых земель теряет свою продуктивность из-за засоления. Во всем мире более 831 млн га сельскохозяйственных угодий подвержены засолению. (ФАО, 2008 г.); Во всем мире 50% всех орошаемых и обрабатываемых сельскохозяйственных земель подвержены высокому засолению, и примерно 6% обрабатываемых

земель засоляются, что во всем мире увеличивается на 1-2% в год. По данным Л. И. Прасолова, более 10 % территории бывших союзных республик составляют солончаки и солончаки. Более половины орошаемых земель Узбекистана засолены. Основная площадь земельных запасов, которые могут быть использованы для освоения и орошения, в той или иной степени засолены. Площадь засоленных земель в Узбекистане составляет 2108,8 тыс. га, а орошаемые земли составляют 49% площади.

Основная часть. 70 % или 31,4 миллиона гектаров земель Узбекистана составляют засушливые территории, представляющие собой в основном пустыни с естественным засолением, подвижными барханными барханами и барханами, а также районы, находящиеся под влиянием жарких гармсельских ветров. Если общее количество водорастворимых солей в почве превышает 0,3%, такие почвы называются солончаками. Такое количество обычно замедляет рост и развитие растений, вызывает исчезновение некоторых видов. Соли в почве оказывают индивидуальное и коллективное действие на растения в зависимости от условий. Засоленные почвы делятся на слабо, средне и сильнозасоленные, а также засоленные и солодовые. В воде она составляет 0,25-0,4% в слабозасоленных почвах, 0,4-0,7% в средних и 0,7-0,1% в сильнозасоленных.

Засоление почв здесь в пустынной зоне Нижне-Заравшанской песчаной пустыни, бурых почв, солончаков, бесплодных, луговых и болотно-луговых аллювиальных почв и пустынно-луговых почв, буробурых почв, бурых - буро-луговые почвы, луговые почвы, бесплодные почвы на орошаемых территориях, влияющие на опустынивание ландшафтов.

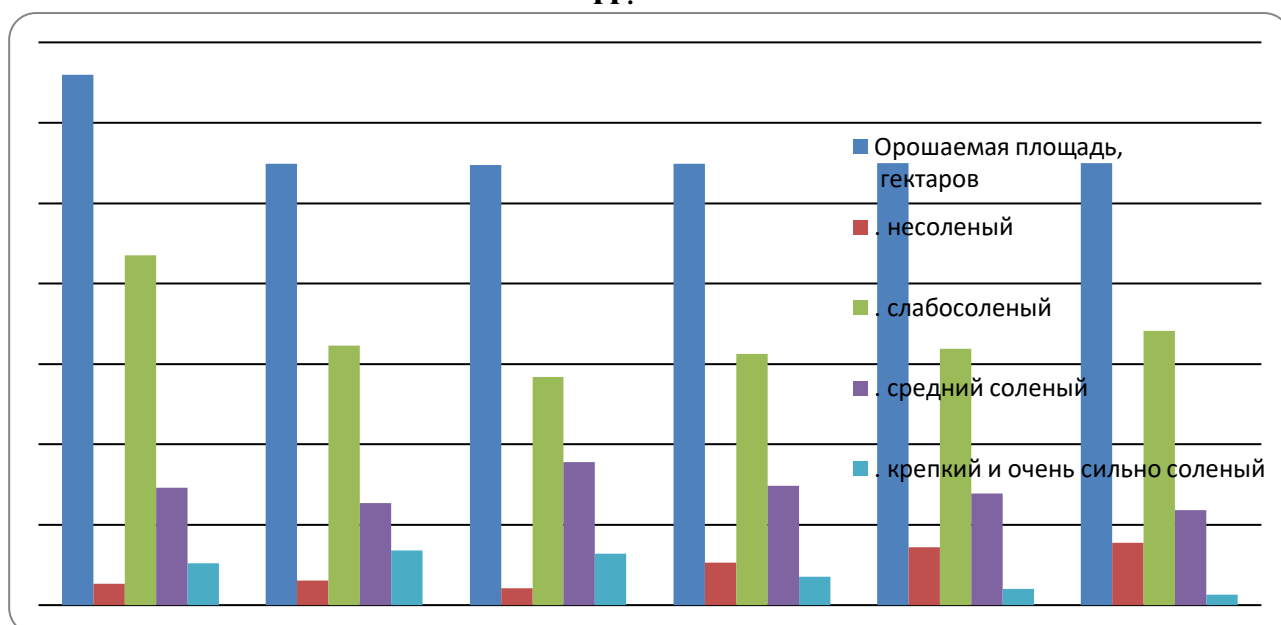
Песчаные пустынные почвы, распространенные в Нижнем Зеравшане, развиты в аллювиальных и аллювиальных супесчаных и супесчаных отложениях с гумусированностью от 0,3 до 0,6. В горизонте песчаных пустынных почв с большим количеством корней содержание гумуса составляет 0,05-0,130 % и постепенно уменьшается вниз. Эти почвы содержат гумуса 0,24-0,36%, азота 0,023-0,027%, фосфора 0,10%, калия 1,9%. Подвижного фосфора в дерновом слое 26,0 мг/кг, калия 241,0 мг/кг. Эти почвы не засолены. Его химический состав в основном состоит из оксидов кремния, алюминия, железа и других элементов. В песчаных пустынных почвах гумуса очень мало (0,2—0,5%), но гумус глубоко проникает в почву (30—35 см). В землях Нижнего Зеравшана, примыкающих к краевым песчаным дюнам, в некоторых внутренних частях дельты распространены глинистые пески и супесчаные, суглинистые почвы. В них очень мало гумуса - не более 0,3-0,4%. Бурые бурые почвы Площадь этого типа почв в нашей стране составляет 11488 тыс. га или 25,60%. Для орошаемого земледелия используется 112,3 тыс. га бурых почв. Желто-бурые почвы имеют низкое содержание гумуса (0,3-

0,8%), иногда оно достигает 1-1,2% в местах довольно густого произрастания растений. Толщина гумусового слоя достигает 10-20 см, иногда до 30 см. Желто-бурые почвы распространены на плоскогорьях и возвышенностях (Кызылтепа, Азкамар, Денгизколь и др.) в Нижнем Зеравшане. Бесплодные почвы встречаются в Нижнем Зарафше на окраинах Бухарско-Каракольской дельты, в древней дарьясайской котловине, на древних орошаемых землях. Эти почвы содержат 7-9% гипса и 0,5% гумуса. Основу его механического состава составляют пылевые и глинистые частицы. Количество гумуса 0,4-1,0%, поглотительная способность 14-16 мг/экв. Азота в этих почвах 0,056%, фосфора 0,14%, калия 1,5%. Эти почвы склонны к засолению и засоленности. Светлые сероземы распространены в нижних частях склонов горных хребтов, на пологих равнинах у подножия гор и на склонах горных хребтов. На глубине 150-180 см встречаются гипс и водорастворимые соли. Остаточно-засоленные виды встречаются среди светло-серых почв. В их толще даже 1 м много гипса и легко растворимых в воде солей. Общий азот 0,05-0,11, фосфор 0,10-0,14 и содержание калия около 1,77-2,22 процента. Количество гумуса (0,7%) и других элементов питания значительно снижено в светло-серых почвах пашни. Запас гумуса на один метр почвы достигает 50-60 т/ч в светло-серых почвах. Солончаки встречаются в Нижнем Зеравшане почти повсеместно - в низинах дельт (Шуркульская, Денгизкульская, Ходжакабская, Тудакульская котловины) и в сухих долинах (Гурдуш, Моханкуль, Тойкир). Солончаки также встречаются в орошаемых районах, где грунтовые воды поверхностны, сток отсутствует, а стоки недостаточны.

В Нижнем Зеравшане, в основном, районы дельты Зеравшана с аллювиально-песчаным и средним агроирригационным ярусом, а также ландшафты с лугово-аллювиальными почвами будут иметь сильное и среднее засоление под влиянием фильтрационных вод. В засоленных почвах Бухарского оазиса наблюдается периодическое и сплошное засоление почв. В этих местах процесс засоления почвы носит периодический и непостоянный характер, а количество ядовитых солей в слое в основном собирается в слоях 0-10, 10-35 и 35-44 см почвы. В этом случае в почве возникает сезонное засоление вследствие процесса засоления летом. Некоторые ученые В. А. Ковда (1937) и В. В. Егоров (1959) предложили называть его оросительным засолением, учитывая развитие в Бухарском оазисе с началом ирригационных работ сезонно-пятнистого, пятнистого засоления. Засоленные почвы, образующиеся под влиянием маломинерализованных фильтрационных вод, используются для орошения в осенне-зимний период, а под влиянием осадков смываются в нижние части почвы или в фильтрационные воды. Если вовремя не провести промывочные работы, то в следующем году этот вид засоления почв вновь разовьется.

Уровень засоления орошаемых земель Бухарской области за 1990-2015 гг.

гг.



В природе ветер оказывает большое влияние на геохимический круговорот элементов, особенно на засоление почв. Соли приносятся из морей с пылью и мелкими частицами ветром, а когда ветер стихает или идет дождь, они собираются в определенных местах за счет соляных запасов. По данным Ф. Кларка, ежегодно из атмосферы на землю выпадает от 2 до 20 т хлористого натрия. Большинство из них находится в прибрежных районах. В качестве примера можно привести Аральское море. По данным ученых, ежегодно ветрами выносятся 170-800 кг/га морской соли. В результате миграции соляной пыли с высохшего дна Аральского моря в Нижний Зарафшан увеличивается засоление почв, что сказывается на опустынивании ландшафтов района.

Вывод. Во всем мире в результате процессов засоления почв сказывается опустынивание земель. В целях определения и оценки процессов опустынивания, происходящих в мире, проводятся научно-исследовательские работы по ряду направлений, выявлению основных факторов, вызывающих опустынивание, разработке показателей, определению уровней засоления почв, которые являются одним из основных диагностических показателей и позволяют прогнозировать будущие изменения. В этих направлениях можно разрабатывать карты опустынивания, происходящего в почвах пустыни и сопредельных районов, и в зависимости от этого разрабатывать мероприятия по предотвращению засоления почв на данной территории.

В районе Нижнего Зеравшана доступно более 90% засоленных земель. Даже на пастбищах из-за ненадлежащего их использования увеличилось обеднение пастбищ, а очаги опустынивания расширяются из года в год. Рациональное использование почвенных ресурсов, которое

нельзя откладывать на участке, можно осуществить путем восстановления растительности.

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ЕКАЛОГИЯ-ЗАМОНАНИНГ ДОЛЗАРБ МАСАЛАСИ

Аннотасия. Ушбу мақолада қатор йиллар давомида инсон табиатдан, ер ости ва усти бойликлари, табиий бойликлардан баъзи ҳолларда нотўғри фойдаланиши эвазига келиб, тўпланиб қолган муаммолар ва уларни бартараф этиши йўллари ҳамда келажак авлодга тиниқ ва мусаффо табиатни қолдириши.

Бу борада мамлакатимизда олиб борилаётган эзгу ишлар ҳамда Орол денгизини қуриб бориши уни имкон қадар сақлаб қолиши ва бунда дунё ҳамжамияти кўмаги мавзусида фикр юритилади.

Калит сўзлар: атроф, табиий муҳит, индивид, экология, глобал табиат унсурлари, департамент, объект, морфологик, морфотерик, сивилизасия, оёғи етмаган, локал.

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ECOLOGY-THE DOLZARB PROBLEM OF TIME

Annotation. In this article, the problems that have accumulated over the years due to the improper use of nature, underground and surface resources, and natural resources in some cases, and ways to eliminate them, and to leave a clear and clean nature to the next generation.

In this regard, the good works carried out in our country and the development of the Aral Sea to preserve it as much as possible and the support of the world community will be discussed.

Key words: environment, natural environment, individual, ecology, elements of global nature, department, object, morphological, morphotheric, civilization, juvenile, local.

Маълумки жаҳонда мавжуд давлатлар Иқтисодиётини энг йирик тармоғи, ер ва сувдан фойдаланиш. Қишлоқ хўжалиги асосий моддий негизи ер ва сув ресурсларидан ҳар қандай шароит ва даврда унумли, тежамли, оқилона ва илмий асосланган ҳолда фойдаланишни тўғри ташкил этиш ва оқилона фойдаланиш ва бошқариш инсониятнинг бугунги ва эртаси учун жуда –жуда аҳамиятга эга. Дунё олим ва экспертлари бундан англаган ҳолда жуда куюнчаклик билан планетамизда глобал ўзгариб бораётган экология тўғрисида бош қотирмоқда ва масала жаҳон ҳамжамиятининг диққат марказида бўлиб турибди. 2015 йил 25-27 сентябр кунлари АҚШ давлати Нью-Йорк шаҳрида бўлиб ўтган “Барқарор Ривожланиш” мавзусидаги Б.М.Т нинг 70 йиллик юбилейига бағишланган Самитида маъруза қилган деярли барча давлат ва ҳукумат вакиллари жумладан Ўзбекистон ҳукумат вакили ҳам ўз этиборини дунё ҳамжамиятининг энг долзарб муаммоси “экологик хавфсизликни таъминлашга” қаратган эдилар [1].

Саида Мирзиёева Кўплаб мамлакатларда юзага келаётган, йилнинг иссиқ, қуруқ келиши иқтисодий танглик, озиқ-овқат муаммоси, ижтимоий фалокат ва экологик инқирозли ҳолатларни юзага келиши катта муаммо. Бу муаммо мамлакатлар аҳолисини ўз ватанларини ташлаб инқирозли ҳудудлардан кўчиб кетиши натижасида кўплаб мамлакатлар, ҳатто ривожланган давлатларда ҳам барқарор ривожланишга ўз салбий таъсирини ўтказмоқда. Глобаллашув жараёнининг жадаллашуви ижтимоий муносабатларни, кишилар ўртасида юзага келаётган юриш -туриш қоидалари ва унга амал қилиш нафақат локал ва миллий, балки регионал ва глобал миқёсда тартибга солишга ундамоқда. Екологик бошқарув бунда муҳим ўрин эгаллайди. Ижтимоий ҳолат ва жараёнлардан фарқли: атроф табиий муҳитини муҳофаза қилиш ва у орқали “Экологик хавфсизлик”ни таъминлаш на маъмурий ва табиий чегараларга бўйин синади. Уни бошқаришни глобал миқёсда-Ер планетаси бўйича ягона экологик мақсад сари йўналтириш ва умумлаштиришни қонун ва қоидалар асосида тизимлаштириш зарурлиги аниқ ва равшан бўлиб қолди.

Ўзбекистон Республикаси “Экологик бошқарувнинг мазмун ва моҳиятига алоҳида ва ўз вақтида эътибор қаратилди. Жадал ривожланиб бораётган давримизда самарали бошқарув орқали экологик муаммоларнинг ечимини топиш ўта муҳим. Бунда Б.М.Т нинг “Рио-92” конференциясида қабул қилинган “Барқарор ривожланиш” концепсияси бизларга дастур амал бўлиб хизмат қилади. 2008 йилда Ўзбекистон экологик ҳаракатининг ташкил этилиши, Олий Мажлис қуйи палатасига экологик ҳаракат вакилларидан ўзини-ўзи сайлаш ҳуқуқи билан 15 та жойнинг ажратилиши, 2015 йилдан бошлаб Вазирлар Маҳкамаси тузулмасида махсус “Соғлиқни сақлаш, экология ва атроф-муҳит муҳофаза қилиш департаменти”нинг фаолият юрита бошлагани диёримизда анчагина хайрли ишларни амалга ошишига олиб келмоқда. Экологик

тадқиқотларнинг келиб чиқиши тарихига қарасак, табиатни кишилик жамияти томонидан муҳофаза қилишдан бошланганини кўрамиз. Экология фанга XIX асрда асос солингани ҳамда организмларнинг умумий морфологик ва морфотерик кўрсаткичлари ўзгариб бориши табиат ва унинг ҳолатига боғлиқлигини махсус изланиши сифатида кўришни тақазо этган ва шундан давом этмоқда. Натижада олимлар организмларнинг ўзаро таъсирлашуви, уларни ўраб турган табиий муҳим ва яшаш мақомини ўрганишни бошладилар. Хусусан табиий атроф-муҳитнинг кескин ўзгарип кетиши маълум бир ҳудудлар ёки минтақаларда сиёсий, ҳукукий, ижтимоий, маънавий-маърифий муҳитларни ҳам ўзгартирип юбориши мумкин. Мисол учун XIX асрни 60 йилларидан кейин Марказий Европада саноат барча соҳалар ўсти, натижада минтақада аҳоли ҳаддан зиёт ўсти, жамиёт ва давлатнинг иқтисодий ва сиёсий талаблари табиат қонунларини инкор эта бошлади ва шунинг учун ҳам кишиларни аксарияти табиат атроф муҳити нисбатан сақланиб қолган мамлакатларга, китъа оролларга кўчиб ўта бошладилар. Буни тез англаб етган жамият, давлат ва ҳукумат вакиллари, раҳбарлар XX асрга келиб Европада ижтимоий муносабатларда санитар-гигиеник талабларни кучайтириши, қонунлар ва саноат ишлаб чиқаришни экологиялаштириш, зиддиятли давлатлараро муносабатларини тартибга солиш қандайдир янги фани орқали ечимга ҳаракатни бошладилар. Бу фан “Экология” фани эди. Ҳозирда бу фан халқаро миқёсига чиқиб олди. Чунки инсон билан табиат ўртасидаги “келишмовчилик”ни бартараф этишни бирдан-бир йўли экологияни яхшилашдир [2].

Табиат ва инсон ер шарида жуда узвий боғланган ва ўзаро кучли таъсир доирасида туради. Ана шу ўзаро таъсир доирасида инсонни табиатга бўлган ҳар қандай таъсири ижобий ёки салбий бўлсин охири-оқибатда инсонга акс садо бўлиб қайтад, ё раҳматини ё бўлмаса ўч олади. Буни англаган ибтидоий жамоа инсонларини ва уларни жамоаси табиатни бир бўлган сифатида уни бағрида яшаб келганлар.

Муқаддас Авесто китобида(зардуштийлар) Вандидодда табиат унсурлар-ер, сув, ҳаво ва оловни худо деп билганликлари ҳақида маблумотлар сақланиб келган. Ер ва олов худоси - “Митра” га инсонлар сиғинишган. Уларни илоҳий куч деб тан олишган ва уларга етказилган зарар учун ҳаттоки ўлим жасосини қўллаганлар. Сувни исроф қилиш олий тангрига қилинган хуруж деб ҳисобланган. Табиатга нисбатан бўндай дунёқарашлар зардуштийлар динининг асосини ташкил этган ва унда зикр этилган қадимий ахлоқ-одоб қоидаи шу даврдаги 20 га яқин давлатларда амал қилган.

Собиқ Иттифоқ даврида Мазказий Осиё жумладан Ўзбекистон ҳудуди хом-ашё ва пахта етиштириш базаси қилиб олиниши “Орол муаммоси” ни келтириб чиқарди. Натижада одамлар бу экологик инкирозли ҳудудлардан кўчиб чиқдилар. Атроф табиий муҳитнинг

инқирозли даражада бузилиши аҳоли ўртасидаги барча муносабатларга ўзининг салбий таъсирини ўтказмоқда. Туз бўронлари, иссиқ шамол ва чанг инсонларни беҳавотир ва соғлом яшашларини чекламоқда. Орол бўйи минтақаси экологик хавфсизлиги ва барқарор ривожланишга жуда жиддий таъсир етказмоқда.

Хулоса: Табиат, жамият, инсон, давлат ва ҳамжамият муносабатлари ўзаро узвий алоқадорлиги атроф-муҳит ҳолати ва инсон саломатлигида акс этади. Ҳозирда ушбу ҳолат кўпроқ табиатга эмас, балки инсон, жамият, давлат ва ҳамжамият фаолиятиги, тўғрироғи уларнинг биргаликдаги эзгу мақсадларининг ижросига боғлиқ. Биз инсонлар, табиатдан ажралган ҳолда яшай олмас эканмиз, унинг ажралмас бир бўлаги сифатида ўзимизни ҳис этиб ҳаёт кечиришимиз керак. Экологик хавфсизликни таъминлаш эса барчамизнинг муқаддас бурчимиздир. Яқинда аниқроғи 2023 йил 23 март куни Она ватанимизни март қизи Ўзбекистон Республикаси Президенти адмистирацияси шўба мудирини С.Ш.Мирзиёева Оқ уйда АҚШ раҳбари адмистирацияси гендер сиёсати бўйича Кенгаш директори Жоннифер Кляйн ва Жо Байден ёрдамчиси билан учрашди. Шу куни С.Ш.Мирзиёева Б.М.Т нинг Бош қароргоҳида сув масалаларига бағишланган конференциянинг юқори даражадаги ялпи мажлисида нутқ сўзлади [3,4].

Тоглар чўкиб ерга кирмаган чиқар

Юлдузлар ҳам бирдан сўнмаган чиқар

Бу дунё ҳеч қачон кўрмаган чиқар

Бир майдонда денгиз қуриб қолганин

2015 йил дунёдаги барча инсонлар яхши келажак қуриш мақсадида 17 та барқарор ривожлантириш мақсадларини қабул қилди. Ўзбекистон уларга эришиши мақсадида қатий содиқ қолди, ҳамда минтақани жонлантириш, Орол денгизи сувини ва экотизимини сақлаши ташаббусини илгари суради. Бу шеърда кўз очиб-юмгунча денгизни саҳрога айланиши тасвирланган. Қарақалпоғистонда ҳамон денгизни эслаб, одамлар ёд олиб йиғлагани каби фарёд чекадилар. Сувга мўл “денгиз” фақат Нукус музейида осилган рассомларнинг ярқираб-жилваланиб ҳаёт ва эркинлик бахш этувчи расимларида қолган. У қуриб битгандагина одамлар уни қадрига етди. Орол денгизининг инқирози инсониятни атроф муҳитига эътиборсизлиги оқибатлари ҳақида дахшатли эслатмадир. Бироқ ғамхўр одамларнинг сай-ҳаракатлари туфайли, у яна умид, янгилашиш рамзига айланмоқда. Мамлакатимиз Орол денгизи қуриб, салбий оқибатларни бартараф этиш борасида изчил курашни амалга оширмоқда [5].

Приздендимиз Шавкат Мирзиёев Б.М.Т. бош ансамблясининг 75-сессиясида Орол бўйи минтақасини экологик инновация ва технологиялар худуди деб эълон қилиш ҳақида Б.М.Т. бош ансамблясининг махсус резолюциясини қабул қилишни таклиф этган. Резолюцияни 2021 йил 60 та давлат томонидан бир овозда қабул қилинган. Ҳозирда мамлакатимиз Орол денгизи қуриган тубуни боққа айлантиришни ўз олдига улкан мақсад

қилиб қўйган, ва хозирда қариб 1.5 млн гектар майдон кўкаламзорлаштирилган.

Давлатимиз экологик ҳалоқатга қарши курашда вақт қадрини чуқур англагани боис бу вазифани тезкор равишда амалга оширмоқда. Ҳамма Қарақалпоғистонга, унинг халқига меҳр қўйишни истайди, улар ажойиб, ақилли, гўзал, меҳнатсевар ва тўла истеъодли одамлардир. Шунинг учун бу минтақани ёзи чидаб бўлмас даражада иссиқ, киши эса ўта совуқ, Биз ўз муаммоларимиз ҳақида сўзладик деди у сўз охирида. Сизлар қўллаб қувватлайсиз ва ишончингизни кутиб қоламиз.

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ЎЗБЕКИСТОНДА УЗУМЧИЛИКНИ РИВОЖЛАНТИРИШ ЙЎНАЛИШЛАРИ

Аннотация. Мақолада узумчиликни ривожлантиришида мавжуд муаммолар баён этилган ҳамда уларнинг ечими бўйича илмий ва амалий аҳамиятга молик таклиф-тавсиялар берилган.

Калит сўзлар: узум, қайта ишлаш, экспорт, кластер, кооперация, самарадорлик, қиймат занжири.

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DIRECTIONS OF VINTAGE DEVELOPMENT IN UZBEKISTAN

Abstract. The existing problems in the development of viticulture are described in the article and suggestions of scientific and practical importance are given for their solution.

Key words: grapes, processing, export, cluster, cooperation, efficiency, value chain.

Республикамиз аҳолисини озиқ-овқат маҳсулотлари билан узлуксиз таъминлаш, ички бозорни сифатли мева-сабзавот ва узумчилик маҳсулотлари билан тўлдириш мақсадида агросаноат мажмуида етакчи тармоқлардан бири ҳисобланган мева-сабзавотчилик ва узумчиликни янада ривожлантириш муҳим аҳамият касб этади. Чунки бу тармоқ аҳолини сифатли озиқ-овқат маҳсулотлари, саноат корхоналарини эса хомашё ресурсларига бўлган талабини узлуксиз қондириш имкониятини бериши билан биргаликда маҳсулотлар экспорти натижасида валюта тушумларининг бир манбаси ҳамдир. Қолаверса, Ўзбекистон боғдорчилик ва узумчилик маҳсулотлари етиштириш учун салоҳияти юксак давлат бўлиб ҳисобланади.

Ўзбекистон Республикаси Президентининг 2017 йил 7 февралдаги "Ўзбекистон Республикасини янада ривожлантириш бўйича Ҳаракатлар

стратегияси тўғрисида”⁸⁵ 4947-сонли фармони билан тасдиқланган 2017 — 2021 йилларда Ўзбекистон Республикасини ривожлантиришнинг бешта устувор йўналиши бўйича Ҳаракатлар стратегиясининг “Иқтисодий ва либераллаштиришнинг устувор йўналишлари”да белгиланган вазифалар қаторига қишлоқ хўжалигида “... пахта ва бошоқли дон экиладиган майдонларни қисқартириш, бўшаган ерларга картошка, сабзавот, озуқа ва ёғ олинадиган экинларни экиш, шунингдек, янги интенсив боғ ва узумзорларни жойлаштириш ҳисобига экин майдонларини янада оптималлаштириш” вазифаси қўйилган. Хусусан, 2017 йилда замонавий агротехнологиялар асосида юқори ҳосилдорликка эга бўлган, эртапишар ҳамда ширин таъмга эга узумчиликни ривожлантириш ва дунё бозорларида харидоргир экспортбоп маҳсулотлар ишлаб чиқариш ҳажмларини ошириш, жумладан, 7,3 минг гектар тоқзорлар ташкил қилиш ҳамда 9 минг гектар тоқзорларни реконструкция қилиш, мавжуд паст рентабелли тоқзорларни босқичма-босқич, йилига 10 фоиздан ёки 14,1 минг тоқзорларни интенсив усулга ўтказиш, янги ташкил этилаётган ва мавжуд интенсив тоқзорларга босқичма-босқич томчилатиб суғориш тизимини жорий қилиш, тоқзорлар майдонларини кенгайтириш ва уларнинг эскирган ва ярқисиз майдонларини янгилаш, тоқзорлар майдонларини янгилаш натижасида ер унумдорлиги ошиши ҳисобига маҳсулот ишлаб чиқариш ҳажминини ошириш вазифалари белгиланган.

Республикада узумчилик ва мева-сабзавотчиликни ривожлантириш, мавжуд имкониятлардан янада самарали фойдаланиш, ички бозорни тўлдириш, экспорт салоҳиятини юксалтириш борасида давлатимиз раҳбари ҳамда ҳукуматимиз томонидан бир қатор қарор ва фармонлар қабул қилинди. Бу борада, айниқса, Президентимизнинг 2018 йил 29 мартдаги ПФ-5388 сонли “Ўзбекистон Республикасида мева-сабзавотчиликни жадал ривожлантиришга доир қўшимча чора-тадбирлар тўғрисида”ги Фармони, 2016 йил 12 апрелдаги “Мева-сабзавот, картошка ва полиз маҳсулотларини харид қилиш ва улардан фойдаланиш тизимини такомиллаштириш чора-тадбирлари тўғрисида”ги, 2019 йил 14 мартдаги ПҚ-4239 сонли “Мева-сабзавотчилик соҳасида қишлоқ хўжалиги кооперациясини ривожлантириш чора-тадбирлари тўғрисида”, 2019 йил 11 декабрдаги “Мева-сабзавотчилик ва узумчилик тармоғини янада ривожлантириш, соҳада қўшилган қиймат занжирини яратишга доир қўшимча чора-тадбирлар тўғрисида” ги қарорлари тармоқни ривожлантиришда муҳим аҳамиятга эгадир.

“Мева-сабзавотчилик соҳасида қишлоқ хўжалиги кооперациясини ривожлантириш чора-тадбирлари тўғрисида”ги қарорга мувофиқ, мева-сабзавотчилик, хусусан, узумчилик соҳасида ҳам қўшилган қиймат занжирини яратишни рағбатлантириш, сифатли мева-сабзавот

⁸⁵ Ўзбекистон Республикаси қонун ҳужжатлари тўплами, 2017 й., 6-сон, 70-модда

маҳсулотларини ишлаб чиқариш ва уларнинг экспорти барқарорлигини таъминлаш, бундай маҳсулотлар ишлаб чиқарувчиларнинг молиявий имкониятларини кенгайтириш, шунингдек, ишлаб чиқаришнинг рақобатбардошлигини ошириш мақсадида ихтиёрий ва пай асосида иштирок этиш тамойилларида мустақил ва ўзаро боғлиқ қишлоқ хўжалиги корхоналари, фермер ва деҳқон хўжаликлари ҳамда томорқа ер эгаларининг кооперацион бирлашиши негизида қишлоқ хўжалиги бирлашмалари институтини яратишга асос солинди. Ушбу қарор ижроси бўйича Жиззах, Самарқанд, Тошкент ва Фарғона вилоятларининг 8 та туманида жами 41 та мева-сабзавотчилик йўналишидаги қишлоқ хўжалик бирлашмалари ташкил этилди, 2020 йилда Фарғона, Андижон ва Наманган вилоятларининг 22 та туманида 31 та, 2021 йилда республика бўйича яна 100 та бирлашмалар ташкил этилади.

Президентимизнинг 2019 йил 11 декабрдаги “Мева-сабзавотчилик ва узумчилик тармоғини янада ривожлантириш, соҳада кўшилган қиймат занжирини яратишга доир кўшимча чора-тадбирлар тўғрисида” ги қарорида қишлоқ хўжалигида кластерлар ва кооперация тизимини янги қоидалар бўйича ривожлантириш белгиланди. Қарорга мувофиқ токзорлар барпо этиш, маҳсулотларни сақлаш ва қайта ишлаш объектларини яратиш учун 20 млрд сўмгача миқдордаги кредитлар бўйича фоиз ставкасининг МБнинг қайта молиялаштириш ставкасидан ошадиган, лекин 8 фоиз пунктдан кўп бўлмаган қисмига компенсация ёки кредит суммасининг 50 фоизи миқдоридида кафилик тақдим этилиши, интенсив боғ ва токзорлар ташкил этиш лойиҳаларини молиялаштиришда иштирок этадиган банкларга шбу лойиҳалар учун кредитлар ажратишда боғ ва токзорлар ҳосилга киргунга қадар асосий қарз бўйича имтиёзли давр белгилаш, маҳаллий шароитда етиштирилганг интенсив кўчатлар ҳамда пайвандтаглар сотиб олиш харажатларининг бир қисмини қоплаш учун субсидиялар ажратиш каби имтиёзлар белгиланди.

Узумчилик тармоғини ривожлантириш учун ҳуқуқий базанинг яратилиши, кўрилатган ташкилий чора-тадбирлар, тармоқ учун берилатган имтиёзлар билан бирликда тармоқ ривожи учун тўсиқ бўлатган баъзи муаммолар ҳам мавжуд. Узум маҳсулотини сақлаш ва қайта ишлаш билан боғлиқ мавжуд муаммолар, узумчилик агротехникаси, тармоқни механизациялашдаги баъзи муаммолар, кўчат етиштиришнинг етарлича ривожланмаганлиги шулар жумласидандир. Бу муаммоларни илмий жиҳатдан чуқур ўрганиш, уларнинг ечимини топиш тармоқ ривожи учун бугунги куннинг долзарб вазифаларидан биридир.

Бизнинг фикримизча республикада узумчиликни янада ривожлантириш бўйича қуйидаги чора-тадбирларни ишлаб чиқиш ва амалиётга жорий этилиши мақсадга мувофиқдир.

1. Узумчилик тармоғида бажариладиган агротехник тадбирларнинг механизациялаштириш даражасини ошириш. Маълумки ҳозирда

узумчиликка ихтисослашган деҳқон ва фермер хўжаликлари, шахсий томорқа хўжаликларида агротехник тадбирларнинг бир қисми жумладан баҳорда ток тупларини очиш, хомток қилиш, ҳосилни узиб олиш, қирқиш каби агротехник тадбирлар асосан қўл кучи билан бажарилади.

2. Узумчилик деҳқон ва фермер хўжалиklarининг моддий-техник базасини мустаҳкамлаш, тармоқ агротехникаси учун мавжуд махсус техника воситаларини сотиб олишлари учун паст фоизли ва узоқ муддатли кредитлар ажратиш, техника воситаларини лизинг асосида етказиб бериш тизимини янада такомиллаштириш.

3. Маълумки республикада етиштирилаётган узум маҳсулоти ички талабдан кўп бўлиб, экспорт ҳажмини ошириш учун қулай имкониятлар мавжуд. Узум етиштирувчилар манфаатдорлигини ошириш, улар етиштирган узум ва мева-сабзавотларни сотиб олиш, ички ва ташқи бозорга олиб чиқиш ҳамда қайта ишлаш ва экспорт қилишни ташкил этиш мақсадида кластер тизимини янада ривожлантириш.

4. Турли мулкчилик шаклидаги узумни қайта ишлаш корхоналарини кўпайтириш, узумни қайта ишлаш соҳасида монополияга барҳам бериб, рақобатни кучайтириш.

5. Бевосита узум етиштирувчилар учун узумни сақлаш учун шароитлар яратиш. Деҳқон ва фермер хўжаликлари, шахсий томорқа хўжаликлари эҳтиёжларига мос кичик ҳажмли узумни сақлаш омборлари қурилиши, совутиш ва бошқа сақлаш жиҳозлари сотиб олишлари учун имтиёзли кредитлар ажратиш.

Мазкур чора-тадбирларнинг амалга оширилиши узумчилик тармоғининг ривожланиши, узумчилик маҳсулотлари етиштириш ҳажмининг ошиши, тармоқ самарадорлигининг ўсишида муҳим омил бўлиб хизмат қилади.

Фойдаланилган адабиётлар рўйхати:

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УЗУМЧИЛИК ТАРМОҒИДА ИШЛАБ ЧИҚАРИШ ХАРАЖАТЛАРИ ҲИСОБИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Ушбу мақолада узумчилик тармогининг ривожлананиши тенденциялари, қишлоқ хўжалигидаги ўрни, мамлакат озиқ-овқат хавфсизлигини таъминлашдаги роли ва узумчилик тармоғида харажатлар ҳисобининг хусусиятлари баён қилинган.

Калит сўзлар. Фермер хўжаликлари, ишлаб чиқариш, узумчилик тармоғи, харажатлар, маҳсулот таннархи, харажат объекти, самарадорлик.

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IMPROVING SUPPLY COST ACCOUNTING

Abstract. This article describes the development trends of the viticulture industry, its role in agriculture, its role in ensuring the country's food security, and the features of cost accounting in the viticulture industry.

Keywords. farms, production, viticulture network, costs, product cost, cost object, efficiency.

Республикамиз аҳолисини озиқ-овқат маҳсулотлари билан узлуксиз таъминлаш, ички бозорни сифатли мева-сабзавот ва узумчилик маҳсулотлари билан тўлдириш мақсадида агросаноат мажмуида етакчи тармоқлардан бири ҳисобланган мева-сабзавотчилик ва узумчиликни янада ривожлантириш муҳим аҳамият касб этади. Чунки бу тармоқ аҳолини сифатли озиқ-овқат маҳсулотлари, саноат корхоналарини эса хомашё ресурсларига бўлган талабини узлуксиз қондириш имкониятини беради. Қолаверса, Ўзбекистон боғдорчилик ва узумчилик маҳсулотлари етиштириш учун салоҳияти юксак давлатдир.

Ўзбекистон Республикаси Президентининг 2017 йил 7 февралдаги "Ўзбекистон Республикасини янада ривожлантириш бўйича Ҳаракатлар

стратегияси тўғрисида”⁸⁶ 4947-сонли фармони билан тасдиқланган 2017 — 2021 йилларда Ўзбекистон Республикасини ривожлантиришнинг бешта устувор йўналиши бўйича Ҳаракатлар стратегиясининг “Иқтисодий ва либераллаштиришнинг устувор йўналишлари”да белгиланган вазифалар қаторига қишлоқ хўжалигида “... пахта ва бошоқли дон экиладиган майдонларни қисқартириш, бўшаган ерларга картошка, сабзавот, озуқа ва ёғ олинадиган экинларни экиш, шунингдек, янги интенсив боғ ва узумзорларни жойлаштириш ҳисобига экин майдонларини янада оптималлаштириш” вазифаси қўйилган. Хусусан, 2017 йилда замонавий агротехнологиялар асосида юқори ҳосилдорликка эга бўлган, эртапишар ҳамда ширин таъмга эга узумчиликни ривожлантириш ва дунё бозорларида харидоргир экспортбоп маҳсулотлар ишлаб чиқариш ҳажмларини ошириш, жумладан, 7,3 минг гектар тоқзорлар ташкил қилиш ҳамда 9 минг гектар тоқзорларни реконструкция қилиш, мавжуд паст рентабелли тоқзорларни босқичма-босқич, йилига 10 фоиздан ёки 14,1 минг тоқзорларни интенсив усулга ўтказиш, янги ташкил этилаётган ва мавжуд интенсив тоқзорларга босқичма-босқич томчилатиб суғориш тизимини жорий қилиш, тоқзорлар майдонларини кенгайтириш ва уларнинг эскирган ва ярқисиз майдонларини янгилаш, тоқзорлар майдонларини янгилаш натижасида ер унумдорлиги ошиши ҳисобига маҳсулот ишлаб чиқариш ҳажминини ошириш вазифалари белгиланган.

Ушбу вазифаларни амалга оширишда узумчиликка ихтисослашган фермер хўжаликларида ишлаб чиқариш харажатлар ҳисобини такомиллаштириш ва маҳсулот таннархини пасайтириш муҳим аҳамиятга эга бўлиб, олиб борилган тадқиқотлар натижасида фермер хўжаликларида узум ишлаб чиқариш самарадорлигини ошириш бўйича таклиф ва тавсиялар шакллантирилди.

Республикамизда қишлоқ хўжалигининг барча тармоқлари каби узумчилик ҳам жадал ривожланмоқда. Айниқса, “2013-2015 йиллар давомида республика бўйича қишлоқ хўжалиги корхоналари ва фермер хўжаликлари томонидан 23,5 минг гектар янги тоқзорлар барпо этилиб, 17,4 минг гектр майдондаги эски, самарасиз тоқзорлар реконструкция қилинди. Ўтган йиллар давомида барча тоифа хўжаликларида тоқзорлар майдони 141,7 минг гектардан 148,6 минг гектарга етказилиб, узум етиштириш 136 минг тоннага кўпайди. 2016 йилда ялпи ҳосил 1,7 млн.тоннани, 2017 йилда эсаёса 1,9 млн тоннани ташкил қилган”.⁸⁷

Ўзбекистон Республикаси Президентининг 2018 йил 28 февралдаги ПК-3573 сонли “Виночилик соҳасини ва алкоғолли маҳсулотларни реализация қилишни тубдан такомиллаштириш чора-тадбирлари тўғрисида” қарорида республикамизда виночиликни ривожлантириш,

⁸⁶ Ўзбекистон Республикаси қонун ҳужжатлари тўплами, 2017 й., 6-сон, 70-модда

⁸⁷ Интернет сайти: vinsanoat.uz.

бунинг асосида узумнинг техник навларини етиштиришни янада кўпайтириш чора-тадбирлари белгиланди. Жумладан:

- 2019 йилнинг 1 январидан уз узумзор плантацияларининг хом-ашёсидан ишлаб чиқарилган табиий узум виноларини қишлоқ хўжалиги маҳсулоти тоифасига киритилиб, ишлаб чиқариш фаолиятини лицензиялаш бекор қилинди;

- виночилик маҳсулотлари ишлаб чиқарувчиларни ёнилги-мойлаш материаллари, ўғитлар ва усимликларни химоя қилишнинг бошқа воситалари билан узумнинг техник навлари плантацияларини шакллантиришнинг биринчи беш йиллигида имтиёзли нархларда таъминлаш белгиланди;

- узумнинг техник навларини ишлаб чиқарувчилар 2025 йилнинг 1 январига қадар муддатда ер солиғини тўлашдан озод қилинди.

Узумчилик соҳасига берилган ушбу имтиёзлар тармоқнинг янада ривожланиши, Республикамизда узум етиштиришни кўпайтириш имкониятини беради.

Маълумки ҳозирда Республикамизда етиштирилаётган узум ҳосилининг асосий қисми фермер хўжаликлари ҳиссасига тўғри келади (1-жадвал).

1-жадвал маълумотларидан кўриниб турибдики, Самарқанд вилоятида 2021 йилда мавжуд жами 39283 гектар тоқзорларнинг 27150 гектари ёки 69,1 фоизи фермер хўжаликларида бўлиб, жами узум ҳосилининг 299020 тоннаси ёки 53,0 фоизи фермер хўжаликлари томонидан етиштирилган.

1-жадвал

Самарқанд вилоятида 2020-2021 йилларда тоқзорлар майдони ва узум ялли ҳосили кўрсаткичлари⁸⁸

Т/р	Хўжаликлар тоифаси	Тоқзорлар майдони, га			Ялли ҳосил, тонна			Ҳосилдорлик, ц/га		
		2020 й.	2021 й.	Ўсиш суръати, %	2020 й.	2021й .	Ўсиш суръати, %	2020 й.	2021 й.	Ўсиш суръати, %
1	Барча тоифадаги хўжаликлар	37433	39283	104,9	559903	564278	100,8	14,9	14,4	96,6
1.1	Ш.ж. фермер хўжаликлари	25685	27150	105,7	300468	299020	99,5	11,7	11,0	94,0
1.2	Дехкон (шахсий ёрдамчи) хўжаликлар	10071	10588	105,1	245452	250635	102,1	24,4	23,6	96,7
1.3	Қишлоқ	1677	1545	92,1	13983	14623	104,6	8,3	9,5	114,4

⁸⁸Вилоят статистика бошқармаси маълумотлари

хўжалик фаолиятини амалга оширувчи бошқа ташкilotлар									
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Узумчилик тармоғининг жадал ривожланиши, ушбу тармоқда маҳсулот миқдорини кўпайтириш, сифатини яхшилаш билан бирга маҳсулот таннархини пасайтириш, маҳсулот рақобатбардошлигини таъминлаш асосида ишлаб чиқариш самарадорлигини оширишни талаб қилади. Бу вазифаларни амалга оширишда тармоқда ишлаб чиқариш харажатлари ҳисобини тўғри ташкил қилиниши ва юритилиши муҳим рол ўйнайди. Ҳозирда узумчилик йўналишидаги фермер хўжаликларида тармоқда бажариладиган агротехник тадбирларнинг асосий қисми яъни, токни қирқиш, ток тупларини кўмиш ва очиш, ҳомток ўтказиш, узум ҳосилини йиғиштириб олиш асосан фермернинг ўзи томонидан қўл кучи асосида бажарилади. Натижада ушбу агротехник тадбирларни бажариш учун иш ҳақи ва иш ҳақига нисбатан ижтимоий суғурта ажратмалари, баъзи бошқа харажат моддалари бўйича килинган харажатлар ҳам бухгалтерия ҳисобида тўлиқ акс эттирилмасдан қолмоқда.

Фермер хўжаликларида узумчилик ишлаб чиқариш харажатларини 2-жадвалда келтирилган тартибда ҳисоб–китоб қилиниши ва бухгалтерия ҳисобида қатъий ҳисобга олинишини таклиф қиламиз.

2-жадвал

Фермер хўжаликларида узумчилик ишлаб чиқариш харажатларини ҳисобга тартиби

Т/р	Харажат моддалари	Ҳисоблаш тартиби	Расмийлаштирилган ҳужжат
1.	Меҳнат ҳақи харажатлари. (Ток тупларини очиш, ток тупларига ишлов бериш, суғориш, ҳомток қилиш, касалликларга ва зараркунандаларга қарши дорилаш, ҳосилни узиб олиш, токни қирқиш ва кўмиш ишлари)	Наряд бўйича бир бирлик ишни бажариш учун белгиланган таърифни бажарилган иш ҳажмига кўпайтириш йўли билан аниқланади	Наряд, табель, ҳисоб - тўлов қайдномаси
2.	Ижтимоий суғуртага ҳисобланган ажратмалар	Ҳисобланган иш ҳақини белгиланган ставкага кўпайтириш йўли билан аниқланади	Махсус ҳисоб-китоб
3.	Минерал ва маҳаллий ўғитлар ҳамда	Узумзор майдонини 1 га майдонига сарфланган минерал	Минерал ўғитлар ва кимёвий дорилар

	кимёвий дорилар сарфи	Ўғитлар ва кимёвий дорилар миқдorigа ва уларнинг бирлигининг хақиқий таннархига кўпайтириш йўли билан аниқланади	сарфи далолатномаси
4.	Ёқилғи сарфи	Фермер хўжалигида мавжуд экин турлари ўртасида кишлоқ хўжалик техникасининг хар бир экин турида ишлаган вақтига (соат) ёки иш ҳажмига (эталон/гектар) қараб тақсимланади	Нарядлар, тракторчи-машинистнинг ҳисоб варақаси, тракторнинг йўл варақалари
5.	Суғурта тўловлари	Токзор майдони бўйича ҳисобланган суғурта тўлови бўйича	Суғурта полиси, шартнома
6.	Иш ва хизматлар	Ҳисоб сиёсатида белгиланган тартиб бўйича тақсимланади	Махсус тақсимлаш ҳисоб-китоби
7.	Амортизация харажатлари	Ҳисоб сиёсатида белгиланган тартиб бўйича ҳисобланади	Махсус амартизация (эскириш) ҳисоблаш ҳисоб-китоби
8.	Умумишлаб чиқариш харажатлари	Ҳисоб сиёсатида белгиланган тартиб бўйича тақсимланади	Махсус тақсимлаш ҳисоб-китоби

Ишлаб чиқариш харажатларининг тўғри ҳисоб-китоб килиниши ва ҳисобининг тулик ҳамда тўғри юритилиши етиштирилаётган маҳсулотнинг таннархини ҳамда молиявий натижаларни тўғри аниқлаш имконини беради.

Узумчиликка ихтисослашган фермер хўжаликларида ишлаб чиқариш харажатлари ҳисобини такомиллаштириш маҳсулот таннархини пасайтириш бўйича қуйидаги хулосаларга келинди:

– Тармоқда бажарилган барча ишлар ва харажатларни белгиланган тартибда ҳисобга олиш;

– Меҳнат унумдорлигини ошириш, унумсиз харажатларни камайтириш;

– Ишловчилар сонини оптималлаштириш;

– Сарфланаётган моддий ресурсларни меъёрларда сарфланишини таъминлаш;

– Ишлаб чиқариш технологиясига қатъий риоя қилиш, уларни ўз вақтида амалга ошириш;

– Сотиб олинаётган моддий ресурслар, жумладан, минерал ўғитлар билан бирга маҳаллий ўғитлардан фойдаланишни таъминлаш;

– Маъмурий бошқарув ходимлари сонини қисқартириш.

Демак, узумчилик тармоғидан олинган маҳсулотлар таннархини пасайтириш ҳамда ишлаб чиқаришнинг иқтисодий самарадорлигини ошириш имкониятларидан фойдаланиш самарадорликка эришишга олиб

келади.

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ПРОБЛЕМА УЧАСТИЯ ПРОКУРОРА В ГРАЖДАНСКОМ ПРОЦЕССЕ

Аннотация. В гражданском процессе прокурор имеет право обратиться в суд с заявлением, в котором защищает интересы граждан. Таким образом, должностное лицо инициирует возбуждение гражданского дела с целью обеспечения прав и свобод физических лиц, представления интересов государства, субъектов РФ или муниципальных образований.

Ключевые слова: прокурор, гражданский процесс, право, суд, заявление, защита.

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THE PROBLEM OF THE PROSECUTOR'S PARTICIPATION IN THE CIVIL PROCESS

Annotation. In civil proceedings, the prosecutor has the right to apply to the court with a statement in which he protects the interests of citizens. Thus, an official initiate the initiation of a civil case in order to ensure the rights and

freedoms of individuals, represent the interests of the state, subjects of the Russian Federation or municipalities.

Keywords: prosecutor, civil procedure, law, court, statement, defense.

В гражданском судопроизводстве актуальным остается вопрос о правовом положении прокурора. Согласно статье 34 Гражданского процессуального кодекса Российской Федерации (далее – ГПК РФ) прокурор входит в число лиц, участвующих в деле, наряду со сторонами, третьими лицами, заявителями, заинтересованными лицами и иными лицами, указанными в данной правовой норме.⁸⁹

Прокурор действует "в целях осуществления возложенных на него полномочий" [7]. Подобная форма участия прокурора в гражданском деле связана с реализацией компенсационной функции, предусмотренной Федеральным законом «О прокуратуре Российской Федерации»⁹⁰.

Гражданский процессуальный кодекс Российской Федерации обозначает группы субъектов, в защиту которых может выступить прокурор:

- государство;
- субъекты РФ;
- муниципальные образования;
- граждане РФ;
- неопределенный круг лиц.

Рассмотрим пример из судебной практики от 02.12.2009 г. по делу № 12-Впр09-6⁹¹, на основании которого Определением Верховного суда РФ было отменено Определение судьи Кондопожского городского суда Республики Карелия от 10.12.2008 года.

Обращение прокурора на основании ст. 254 ГПК РФ предусматривало требование о признании незаконным бездействие главы Петровского сельского поселения, который не осуществил мероприятий по подготовке документов территориального планирования в интересах неопределенного круга лиц [3].

Суд первой инстанции рассмотрел материалы дела с точки зрения применения принципа разделения властей, предполагающего незаконность вмешательства в компетенцию органа местного самоуправления. Однако, не было учтено, что возникла угроза нарушения прав неопределенного круга лиц. Прокурор обратился с жалобой на бездействие муниципалитета в отношении необходимости принятия актов должностными лицами. По

⁸⁹ Гражданский процессуальный кодекс Российской Федерации от 14.11.2002 № 138-ФЗ (ред. от 07.10.2022) // СЗ РФ. 18.11.2002. № 46 Ст. 4532.

⁹⁰ Федеральный закон "О прокуратуре Российской Федерации" от 17.01.1992 N 2202-1 (ред. от 05.12.2022) // Собрание законодательства Российской Федерации. 20.11.1995. N 47. ст. 4472.

⁹¹ Определение Верховного Суда Российской Федерации от 2 декабря 2009 г. N 12-Впр09-6 // Интернет-ресурс: http://sudbiblioteka.ru/vs/text_big3/verhsud_big_43624.htm

мнению Верховного Суда РФ прокурор действовал в рамках федерального закона с целью предупреждения нарушения прав граждан [6].

Под неопределенным кругом лиц следует понимать людей, которых невозможно индивидуализировать. Они не могут принять участие в судебном процессе в качестве истца, указать на свои права и обязанности.

В судебной практике распространены подобные дела:

- о прекращении действий, вредящих окружающей среде;
- о защите интересов потребителя;
- о госпитализации без согласия больного для предупреждения распространения инфекции на основании №77-ФЗ от 18.06.2001 «О предупреждении распространения туберкулеза в РФ» и другие.

Вступление прокурора в процесс с исковым заявлением является важнейшей формой участия прокурора в гражданском процессе. Прокурор обращается с заявлением в суд с целью защиты конкретного лица в том случае, если существуют уважительные причины отсутствия возможности реализации правомочия на судебную защиту.

К иным уважительным причинам, при наличии которых прокурор может обратиться в защиту прав граждан, судебная практика относит стихийное бедствие; наличие иждивенцев, нетрудоспособных членов семьи; возраст гражданина; неграмотность истца; препятствия в получении работником документов, подтверждающих факт невыплаты заработной платы, и др.

При этом указанный перечень не является исчерпывающим, в связи с этим данное правило может трактоваться очень широко, что подтверждается значительным количеством мнений ученых – юристов о списке причин, относящихся к уважительным. В ГПК РФ говорится, что, если суд сочтет причину неуважительной, прокурору будет отказано в принятии заявления.

Другая форма участия прокурора в гражданском процессе закреплена в части 3 статьи 45 ГПК РФ. Она выражается в том, что прокурор дает заключение по делу, исходя из следующих полномочий:

- юридическое обоснование фактических обстоятельств дела;
 - установление и исследование фактических обстоятельств дела;
 - формирование обоснованной позиции, как по существу дела, так и по отдельным вопросам, возникшим в ходе судебного разбирательства.
- уведомление суда о своей позиции, входящей в основу заключения по делу.

Вышеизложенные полномочия преследуют главную цель – оказать содействие суду при осуществлении правосудия.

Из вышеизложенного можно сделать вывод, что прокурор не только защищает права и законные интересы участников процесса, но и оказывает содействие суду в разрешении гражданских дел, гарантируя соблюдение принципа законности.

Правовую основу участия прокуроров в рассмотрении гражданских дел составляют Конституция Российской Федерации, международные договоры РФ, Федеральный закон «О прокуратуре Российской Федерации», Гражданский процессуальный кодекс РФ, приказы Генерального прокурора РФ, другие нормативные правовые акты.

Сторонники признания за прокурором статуса процессуального истца, обосновывают свою позицию действиями прокурора в интересах лица, подлежащего защите при условии отсутствия материальной заинтересованности в исходе дела. Существует мнение, опровергающее данную позицию. Прокурор не является субъектом спора о праве, он не участвует в правовом конфликте, а, следовательно, его нельзя в таком случае приравнять к лицам, участвующим в деле.

Многие исследователи проблемы предлагают ввести должностное лицо в состав исполнительного судопроизводства по гражданским правоотношениям. Закрепление участия прокурора в судебном производстве поможет повысить престиж судебной системы в России.

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**СИСТЕМНО-ОБЪЕКТНОЕ МОДЕЛИРОВАНИЕ
ТЕХНОЛОГИЧЕСКОЙ ЛИНИИ ПО ПРОИЗВОДСТВУ
ПЛАСТИКОВЫХ ИЗДЕЛИЙ**

Аннотация. В данной статье авторами проводится анализ предметной области. В результате была построена блок-схема алгоритма построения системно-объектной модели, состоящая из различных алгоритмов.

Ключевые слова: производственный процесс, технологические линии, пластиковые изделия.

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SYSTEM-OBJECT MODELING OF A TECHNOLOGICAL LINE FOR THE PRODUCTION OF PLASTIC PRODUCTS

Abstract. In this article, the authors analyze the subject area. As a result, a block diagram of the algorithm for constructing a system-object model was constructed, consisting of various algorithms.

Keywords: production process, production lines, plastic products.

Использование пластмасс и изделий из них постоянно растет не только в рамках Российской Федерации, но также и во всем мире, этот рынок характеризуется стабильными высокими темпами развития. По состоянию на прошлый год основная масса производств расположена в странах Азии, где выпускается практически половина (более 40 %) от валового объема. Лидирующую позицию в данной сфере занимают следующие страны: Китай, Южная Корея и Япония. Но не стоит забывать о том, что на долю стран Европы и Северной Америки приходится порядка четверти процентов от выпуска всех видов пластмасс и изделий из них. Общий объем мирового рынка оценивается в 280 млн тонн, при этом прогнозируемые темпы роста составляют в среднем 4-6 % в год. По статистике, проведенной Росстатом, около 15 % всех промышленных изделий в Российской Федерации изготовлены из пластмассы. Изделия из полимеров применяются в следующих областях: строительство, производство тары и упаковки, автомобилестроение, сельское хозяйство и многие другие.

Системно-объектное моделирование, как один из методов научного исследования, используется во всех сферах жизнедеятельности современного человека. На базе системно-объектного подхода разработан метод имитационного моделирования процессов. Блок-схема алгоритма создания имитационной модели в терминах системно-объектного подхода представлена на рисунке 1.

Системно-объектная модель любой предметной области может быть представлена комбинацией УФО-элементов, базовой иерархией связей

предметной области и множеством связей УФО-элементов, таким образом, системно-объектная модель предметной области, с формальной точки зрения, может быть определена тремя компонентами: (потокосые объекты системы) иерархия связей системы, узловые объекты системы, связи системы.

Потоковый объект системно-объектной модели – частный случай объекта в терминах теории объектов, представляющий собой именованный набор свойств реального объекта моделируемой предметной области. Например, потокосый объект, описывающий «жидкость», скорее всего, будет иметь такие поля (свойства), как: плотность, температура, цвет и т.п. Набор существенных свойств моделируемого объекта реального мира будет зависеть от целей моделирования.

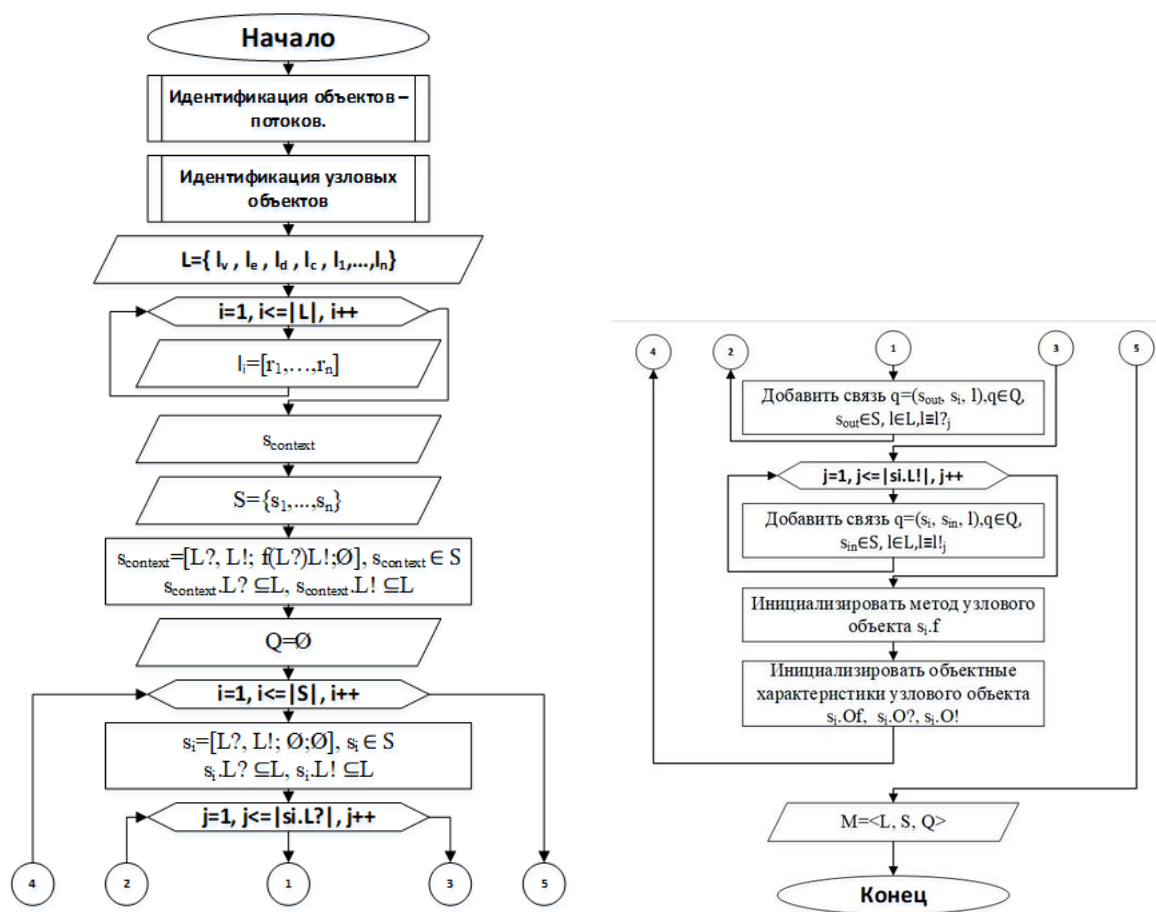


Рисунок 1 - Блок-схема алгоритма построения системно-объектной модели

Как видно из рисунка 1, результатом работы алгоритма является системно-объектная модель знаний о предметной области, имеющая формальный вид. Для построения системно-объектной модели необходимо выделить, в рамках моделируемой предметной области, значимые объекты

– потоки и узловые объекты. Данные элементы являются информационной проекцией значимых объектов реального мира.

Таким образом, можно сделать вывод, что метод системно-объектного имитационного моделирования применим к производственным процессам и позволяет адекватно отразить сущность процесса и его значимые аспекты.

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ВВЕДЕНИЕ ДОПОЛНИТЕЛЬНЫХ МАТЕРИАЛОВ В АСФАЛЬТОБЕТОННЫЕ СМЕСИ И ПОВЫШЕНИЕ ИХ УСТОЙЧИВОСТИ К ДЕФОРМАЦИЯМ И СМЕЩЕНИЯМ

Аннотация. В статье выявлены возможности эффективного использования местного сырья и некоторых неиспользуемых промышленных отходов, в результате представлены научно-исследовательские работы по достижению увеличения срока службы автомобильных дорог.

Ключевые слова: резиновый порошок, вторичный пластик, кислота KOH, зола, ацетон, битум БНД 40/60, госсиполовая смола, температура размягчения битума.

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INTRODUCTION OF ADDITIONAL MATERIALS INTO ASPHALT CONCRETE MIXES AND INCREASE OF THEIR RESISTANCE TO DEFORMATIONS AND DISPLACEMENTS

Annotation. The article identifies the possibilities for the effective use of local raw materials and some unused industrial waste, as a result, research work is presented to achieve an increase in the life of roads.

Key words: rubber powder, recycled plastic, KOH acid, ash, acetone, BND 40/60 bitumen, gossypol resin, bitumen softening point.

Введение. Указ Президента Республики Узбекистан от 19 декабря 2019 года № ПФ-5890 «О мерах по глубокому реформированию дорожной системы Республики Узбекистан» и 2019 г. 9 декабря На основании Решения № PQ-4545 «О мерах по дальнейшему совершенствованию системы управления дорожного хозяйства» значительно увеличено финансирование работ по строительству и ремонту автомобильных дорог, что позволило увеличить объемы дорожно-строительных и ремонтных работ, выполненных за последние годы почти в три раза.

Дорожный битум, производимый в нашей республике, не может полностью покрыть количество битума, используемого для строительных и ремонтных работ. Кроме того, по мере ежегодного повышения температуры воздуха в летние месяцы на автомобильных дорогах возникают деформационные оползни. Основной причиной этого является низкая температура размягчения битума, содержащегося в асфальтобетонной смеси. Поэтому мы вынуждены завозить битум из Туркменистана, Казахстана и России за валюту. Чтобы решить эти проблемы, мы можем увеличить его прочность, добавив дополнительные материалы на основе местного и вторичного сырья.

Полимерные отходы, кислота КОН, зола, ацетон, битум БНД 40/60, пек госсипол, резиновый порошок от ООО «УЗЧАСЫС», расположенного в Наманганской области, и изучены их физико-химические свойства.

Химические свойства полимерных отходов, поступающих от ООО «УЗЧАСЫС», расположенного в Наманганской области, через нашу таблицу 1 ниже.

Таблица 1

Материал	Плотность г/см ³	Последовательность предел, МПа	Относительное удлинение %	Твердость НВ	Ударная вязкость МДж/м ²
Полимерные отходы	0,98	25-38	100	1,8-2,6	4-18

Изучен химический состав полимерных отходов, госсиполовой смолы, резинового порошка.

Полученные результаты и их анализ. Средство смолы госсипола к битуму можно увидеть в таблице 2 ниже.

Таблица 2

Характеристики	Количество
Цвет	темно-коричневый до черного
Кислотное число КОН	70-100 мг
Пепел	1,0%
Влага и летучие вещества	4,0%
Растворимость в ацетоне	80%

Сравнительный вес	0,99 г/см ³
КОН число разложения (омыления)	от 80 мг до 130 мг

Определен состав госсиполовой смолы: 52 % жирных кислот и оксидов, 36 % циклических продуктов, 12 % соединений фосфора и азота.

Заключение. Нашими постоянными научными исследованиями будет достигнуто отсутствие битума при строительстве автомобильных дорог в нашей республике, улучшение качества битума и, как следствие, повышение температуры размягчения битума. Достигнув повышения температуры размягчения битума, можно также повысить сопротивление деформации и смещению при эксплуатации автомобильных дорог. Таким образом, будут открыты возможности эффективного использования местного сырья и некоторых неиспользуемых промышленных отходов и будет внесен значительный вклад в развитие экономики нашей Республики. Переработка госсипольской смолы, а затем получение на ее основе нового вида битума, способного заменить дефицитный в настоящее время импорт, и в то же время более эффективно использовать эти отходы в качестве сырья и решить существующие экологические проблемы, является одной из приоритетных задач. насущные проблемы ждут своего решения уже сегодня. Местное и вторичное, органическое и неорганическое сырье, при модификации резинового порошка госсиполовой смолой окисляется при высокой температуре Улучшен ряд свойств композиции.

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ПРИМЕНЕНИЕ КОМПОЗИЦИОННЫХ МАТЕРИАЛОВ В КОНСТРУКЦИОННЫХ СЛОЯХ ДОРОЖНЫХ ПОКРЫТИЙ

Аннотация. В статье представлены научно-исследовательские работы по текущему ремонту, капитальному ремонту и продлению срока службы автомобильных дорог с использованием композиционных материалов в конструктивных слоях дорожных покрытий.

Ключевые слова: дорожные покрытия, геосинтетические полимерные материалы, деформация асфальтобетона, специальный синтетический полимер, геосетка, текущий ремонт, капитальный ремонт.

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APPLICATION OF COMPOSITE MATERIALS IN STRUCTURAL LAYERS OF ROAD COVERINGS

Annotation. The article presents research work on the current repair, overhaul and extension of the service life of roads using composite materials in the structural layers of road surfaces.

Key words: road surfaces, geosynthetic polymeric materials, asphalt concrete deformation, special synthetic polymer, geogrid, maintenance, overhaul.

Введение. Поскольку теплые отношения с соседними странами восстановлены, мы договорились о весьма эффективных работах, таких как строительство в сотрудничестве с ними новых автомобильных дорог, открытие через них дорог в зарубежные страны, совместный ремонт и использование существующих автомобильных дорог.

На сегодняшний день во всем мире актуальной задачей является увеличения долговечности автомобильных дорог, мостов и аэродромов за счет комплексной физико-химической модификации асфальтобетонных композиций с высокими значениями деформационно-сдвигоустойчивости, деформационной трещиностойкости. В частности, получение деформационно-сдвигоустойчивых и трещиностойких композиционных асфальтобетонных материалов на основе местного и вторичного сырья для покрытий дорог является актуальной и востребованной. По итогам прошлого года объем грузоперевозок автомобильным транспортом составил 1,04 млрд тонн, что на 3,7% больше, чем годом ранее. Объем транзитных грузов также увеличивается из года в год. вследствие этого происходят нарушения при эксплуатации автомобильных дорог. Основываясь на опыте развитых стран, сегодня проводятся научные исследования по нескольким направлениям для решения проблем продления срока службы асфальтобетонных дорог, сохранения характеристик дорожной одежды в результате внешних воздействий, снижения внешнего вида. дефектов при приеме грузов от спортивных автомобилей. В частности, мы предлагаем использовать геосинтетические полимерные материалы для предотвращения повреждения конструктивных слоев дорожных покрытий.

Геосетка – это специальный синтетический (полимерный) строительный материал, который в последние годы широко применяется для укрепления базовых слоев автомобильных и железных дорог.

Деформация асфальтобетона зависит не только от величины напряжения, но и от периода его воздействия. Поэтому во многих случаях для объяснения прочности асфальтобетона используют предел прочности, при котором единство материалов нарушается. В данном разделе, на основе результатов вышеприведенных исследований и их комплексного анализа, приводятся состав и свойства разработанных сдвигоустойчивых асфальтобетонных композиционных материалов и покрытий автомобильных дорог на их основе.



Рисунок-1. Разрушение структурных слоев дорожных покрытий



Рисунок-2. Процесс использования георешетки в конструктивных слоях дорожных одежд.

Заключение. В результате проводимых нами научных исследований, при использовании геосетки в конструктивных слоях дорожных одежд эксплуатационные свойства дорожной одежды будут дополнительно улучшаться, а срок службы будет увеличиваться. Также эффективен при

использовании на взлетно-посадочных полосах и взлетно-посадочных полосах аэропортов.

Впервые предложен научно обоснованный подход к созданию тепло-морозостойких, сдвигоустойчивых и трещиностойких композиционных материалов на основе местных и вторичных сырьевых ресурсов для асфальтобетонных покрытий и герметизации деформационных швов и трещин бетонных, асфальтобетонных дорог, мостов и аэродромов с улучшенными физико-механическими и эксплуатационными свойствами, способных эксплуатироваться в экстремальных климатических условиях Республики Узбекистан.

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ВЛИЯНИЕ ГОСУДАРСТВЕННОЙ МИГРАЦИОННОЙ ПОЛИТИКИ НА ЭТНИЧЕСКИЕ ОТНОШЕНИЯ В РОССИИ

Аннотация. В статье рассматривается влияние миграционной политики на этническую ситуацию в стране, а также затрагиваются проблемы региональной миграционной политики. В статье определены факторы, непосредственно влияющие на современную национальную политику России.

Ключевые слова: этнические отношения, национальная политика, этнос, миграционное законодательство, миграционная политика.

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IMPACT OF STATE MIGRATION POLICY ON ETHNIC RELATIONS IN RUSSIA

Abstract. The article discusses the impact of migration policy on the ethnic situation in the country, as well as the problems of regional migration policy. The article identifies the factors that directly affect the modern national policy.

Key words: Ethnic relations, national policy, ethnicity, migration legislation, migration policy.

Россия – одно из самых многонациональных государств в мире. Эксперты называют разное число этносов, проживающих в нашей стране. Большинство сходится в том, что в нашей стране живет порядка 180 народов. Россия исторически сложилась как многонациональное государство, и потому национальный вопрос всегда в ней вызывал острые

споры. Это отличает её от государств-наций, состоящих из народа одной доминирующей национальности. Россия много веков существует как государство именно потому, что все процессы ассимиляции в ней протекали свободно, имели свои естественные границы и никогда не навязывались малым народам в качестве диктата большой нации.

Современная Россия законодательно закрепила нормы, способствующие демократизации межнациональных отношений, направленные на предотвращение межнациональных конфликтов.

В соответствии с частью 2 статьи 29 Конституции Российской Федерации не допускаются пропаганда или агитация, возбуждающие в том числе национальную или религиозную ненависть и вражду. Запрещается пропаганда социального, расового, национального, религиозного или языкового превосходства. Статьей 69 Конституции Российской Федерации установлено, что государство защищает культурную самобытность всех народов и этнических общностей Российской Федерации, гарантирует сохранение этнокультурного и языкового многообразия.

В течение последних нескольких лет возник ряд новых факторов, непосредственно влияющих на цели, задачи и направления реализации национальной политики страны:

1. Кризисные явления в российской и мировой экономике, внешние экономические санкции в отношении Российской Федерации, которые могут служить фактором снижения уровня жизни людей разных национальностей, проживающих на территории российской Федерации;

2. Нарастание трудовой миграции в Россию из стран ближнего зарубежья и других государств, а также последствия миграционного кризиса в Европе и на Ближнем Востоке.

3. Социально-политический кризис и вооруженный конфликт на Украине, обусловившие перемещение большого количества людей в Россию.

4. Целенаправленная политика отдельных стран и политических сил по подрыву межнационального согласия и единства народов Российской Федерации и целостности Русского мира.

5. Трудности в социокультурной и языковой адаптации мигрантов к общероссийской среде в целом, тенденция к формированию обособленных языковых и культурных сообществ (этнических анклавов) с целью удовлетворения материальных и коммуникативных запросов по признакам этнического, регионального происхождения и религиозной принадлежности.

6. Рост угрозы терроризма и религиозного экстремизма вследствие активной позиции Российской Федерации в борьбе с международным терроризмом.

7. Развитие информационно-коммуникационных технологий, создающих новые возможности и новые риски в сфере межнациональных

отношений, связанные с использованием информационно-телекоммуникационной сети Интернет, для пропаганды экстремистских идей, провоцирования межнациональных конфликтов, манипулирования сознанием людей, прежде всего молодежи.

Нивелировать все эти проблемы может грамотная и сбалансированная национальная политика, проводимая государством. Национальная политика — комплекс мер и действий государства в отношении народов, проживающих на его территории. Главная задача национальной политики — согласование интересов народов, создание гармоничных и мирных отношений между ними, основанных на взаимном уважении и сотрудничестве.

При несбалансированности национальной политики обостряются отношения между нациями, между центральной властью и отдельными ее национально-территориальными образованиями. Это может привести к национальным конфликтам.

Основными принципами национальной политики в РФ являются⁹²:

1. Равенство прав и свобод человека и гражданина независимо от его расы, национальности, языка, отношения к религии, принадлежности к социальным группам и общественным объединениям;

2. Запрещение любых форм ограничения прав граждан по признакам социальной, расовой, национальной, языковой или религиозной принадлежности;

3. Сохранение исторически сложившейся целостности Российской Федерации;

4. Равноправие всех субъектов РФ во взаимоотношениях с федеральными органами государственной власти;

5. Гарантия прав коренных малочисленных народов в соответствии с Конституцией РФ, общепризнанными принципами и нормами международного права и международными договорами РФ;

6. Право каждого гражданина определять и указывать свою национальную принадлежность без всякого принуждения;

7. Содействие развитию национальных культур и языков народов РФ; своевременное и мирное разрешение противоречий и конфликтов;

8. Запрещение деятельности, направленной на подрыв безопасности государства, возбуждение социальной, расовой, национальной и религиозной розни, ненависти либо вражды;

9. Защита прав и интересов граждан РФ за ее пределами, поддержка соотечественников, проживающих в зарубежных странах, в сохранении и развитии родного языка, культуры и национальных традиций, в укреплении их связей с Родиной в соответствии с нормами международного права.

⁹² «Стратегия государственной национальной политики Российской Федерации на период до 2025 года» (2012 г.)

Российское государство на современном этапе является мультиэтнической федерацией. Национально-территориальный принцип административного деления сохраняется.

Тревога за будущее целостности российского государства остается по той причине, что государство так и не выработало действительно эффективных механизмов по противодействию тем этно-националистическим брожениям, имевшим место после распада СССР. Как и прежде, все держится на неформальных связях и благоприятной экономической конъюнктуре рынка. Итак, к источникам межэтнической напряженности в национальных республиках и в других субъектах федерации относятся:

-экономические возможности некоторых субъектов остаются на низком уровне по причине отсутствия каких-либо полезных ресурсов или развитой производственной базы на конкретной территории, в связи с чем регион становится дотационным, в отдельных случаях – депрессивным;

-неоднородность этнического состава некоторых субъектов федерации с закреплением титульного статуса за меньшинством;

-чаще всего очаги локальных этнических конфликтов возникают на почве социально-культурных различий. Сами конфликты классифицируют как конфликты на бытовой или иной почве и оставляют без основательного решения;

-развитие этно-национализма в некоторых регионах сопровождается радикализацией религиозной мысли, перехода ее на экстремистские позиции;

- низкая интеграция населения некоторых республик в русскую культуру;

Таким образом, продолжающийся некоторое время экономический спад в стране, рост социальной напряженности в связи с обострением ситуации на Украине, участием России в специальной военной операции, может послужить одной из причин обострению межэтнической напряженности в некоторых депрессивных регионах.

России на современном этапе необходимо решить целый ряд задач по формированию национальной политики, отвечающей интересам всего многонационального российского народа. Новая национальная политика действительно переживает реформу, поиск новых концептуальных и стратегических решений, подбор научно верного категориального аппарата.

Обрабатывается и анализируется пройденный опыт нациестроительства со своими достижениями и ошибками. Большинство ученых и политиков уверены, что объединение в гражданскую нацию не влечет за собой стирание локальных идентичностей в национальных республиках и других субъектах. Но здесь кроется одно из важнейших противоречий национальной политики в России. Создание российской

нации как раз и должно вести к объединению населения под одну идентичность, основанную не на этнолингвистических, а на гражданско-политических основаниях. В вопросах национальных и федеративных отношений необходимо исключать гомофонный принцип, согласно которому один народ объявляется ведущим, а остальные становятся как бы второстепенными. При полифоничном подходе все народы равноценны. Этничность – это не только социальный и культурный фактор, но и политический вектор, направить который можно как в созидательное, так и в разрушительное русло.

Объективно в интересах каждого народа (этноса, нации) такое развитие событий, которое способствует упрочению его положения в системе отношений с другими народами, решению экономических и политических проблем, развитию духовной культуры. Другими словами, национальные интересы затрагивают различные стороны национального самоутверждения того или иного народа (этноса). Их содержание прямо вытекает из содержания существующих национальных отношений. Можно, пожалуй, сказать, что национальные отношения проявляются как национальные интересы. Способность многонационального общества вовремя предвидеть и разрешать цивилизованными способами межнациональные конфликты — важный показатель его гражданской зрелости и демократизма. Этому способствует и правовое регулирование межнациональных отношений, составляющее важнейшую сферу деятельности правового государства. Всестороннее развитие гражданского общества, демократизация политической системы и создание правового государства — важнейшие социальные предпосылки цивилизованного решения национального вопроса в современных условиях.

Качество и эффективность национальной политики напрямую определяет настроение в обществе, его единство и мобилизационный потенциал, а концептуальное понимание «национального» и «этнического» факторов влияет на характер межэтнических отношений и на уровень согласия по важнейшим аспектам общественно-политической жизни государства. В силу того, что Россия на современном этапе проходит множественные трансформации во многих отраслях своей жизнедеятельности, важность научного подхода к пониманию и формированию взвешенной и продуманной национальной политики резко возрастает. Дальнейшее углубление теоретических и практических знаний о национальной политике является одной из самых актуальных задач для отечественной науки на современном этапе.

Важным элементом бескризисного развития считается обеспечение равномерного регионального экономического развития, устранение региональной экономической асимметрии. Это означает, что уровень и условия жизни в отдельных регионах не должны резко отличаться друг от друга, для того, чтобы не происходил процесс резкого перелива и

концентрации населения из одних регионов в другие, не создавался опасный уровень социальной напряженности в наиболее благоприятных регионах.

Рациональное размещение населения, как за счет внутреннего его перераспределения, так и за счет притока извне, сглаживает региональные противоречия, устраняет внутреннюю социально-экономическую напряженность. Любое цивилизованное государство следит за тем, чтобы не происходила чрезмерная концентрация населения и экономики в одних регионах и запустение в других.

Не случайно в рамках Евросоюза, в Комиссии европейских сообществ (Правительство ЕС) создана и действует Генеральная дирекция по региональной политике во главе с комиссаром (министром), а при Европарламенте – Специальная комиссия по региональной политике.

Главной целью этой политики является поддержание такого экономического развития регионов, которое обеспечивает занятость необходимой численности населения и, следовательно, рациональные миграционные потоки, поддерживая баланс населения.

В силу специфических особенностей миграционных процессов, зависимости от всего комплекса социально-экономических и природных факторов, политика, проводимая в отношении их регулирования не может не находиться во взаимодействии с:

1. Социальной политикой в целом и всеми ее составляющими, т.к. миграционные процессы являются только следствием притягивающих социальных факторов. Кроме того, они и сами становятся следствием социального неблагополучия. Меры социальной политики выступают на первый план при оказании государственной поддержки тем категориям мигрантов, которые переезжают на новое постоянное или временное место жительства под воздействием преимущественно выталкивающих факторов в экстренном порядке.

2. Демографической политикой. Являясь важной составляющей демографического процесса, миграционные процессы влияют на демографическую ситуацию. В одних случаях они способствуют снижению “демографического давления”, в других позволяют компенсировать естественные потери населения. Миграция населения способна привести к существенным изменениям в половозрастной структуре населения отдельных регионов страны. Миграционная политика выступает как важный компонент демографической политики.

3. Геополитикой, т.к. выступает мощным рычагом к перераспределению населения по территории страны. Численность населения отдельных регионов, его национальный и конфессиональный состав во все времена являлись либо средством, либо объектом экспансии. Кроме того, применительно к политике в области внешней миграции,

необходимо учитывать двусторонние отношения с разными государствами, наличие партнерских и союзнических отношений с ними.

4. Национальной политикой. В связи с тем, что одной из важнейших групп факторов субъективного, психологического характера, воздействующих на миграционные процессы, является сложившийся жизненный стереотип, или жизненный стандарт, зависящий в первую очередь от этнических особенностей и обычаев, миграция населения находится в тесной связи с этническими процессами.

5. Но наиболее тесная взаимозависимость и взаимосвязь существует, как уже отмечалось между миграционными и экономическими процессами, а следовательно, между миграционной и экономической политикой, а с точки зрения территориального перераспределения населения, с ее региональной составляющей. Социально-экономические миграционные процессы находятся в тесной связи с движением капиталов. Экономическая политика, в том случае, если она есть, определяет необходимые региону население и трудовые ресурсы, а также меры экономического стимулирования миграционного притока (оттока) населения в нужных масштабах и направлениях.

Кроме внешней миграционной политики, как правило, иммиграционной, всегда существует и политика в отношении размещения населения и внутри страны, которая в том числе воздействует на распределение иммиграционных потоков.

Рациональное размещение населения способствует эффективному функционированию экономики, сглаживает региональные противоречия, устраняет внутреннюю социально-экономическую напряженность. Любое цивилизованное государство следит за тем, чтобы не происходила чрезмерная концентрация населения и экономики в одних регионах и запустение в других. Размещение населения или его перераспределение осуществляется в форме внутренних переселений.

Воздействовать на миграционное поведение населения можно, используя весь комплекс административных, правовых и экономических рычагов управления. Причем в любом государстве это функция исключительно центрального правительства. Однако она реализуется с помощью региональной экономической политики путем воздействия на социально-экономическую ситуацию в регионах и их миграционную привлекательность.

Регулирование регионального развития осуществляется в странах с самым разным государственно-политическим устройством. Отличаются лишь формы воздействия на миграционное поведение населения. По-своему интересный и успешный опыт региональной экономической политики имеется и в федеративных государствах (США, Канаде, Германии, Австрии и др.) и в унитарных республиках (Франции, Италии и

др.) и в монархиях парламентского типа (Великобритании, Нидерландах, Испании, Швеции и др.).

Да и собственный опыт в России, как государства с обширной территорией и самым большим разнообразием региональных условий жизни и хозяйственной деятельности, нельзя сбрасывать со счетов. Благодаря целенаправленной региональной экономической политике по освоению восточных территорий, в относительно сжатые сроки в эти регионы перераспределено согласно переписи населения 1897 года из 60 губерний России почти 2,4 млн. человек. Не менее внушительными были и масштабы переселения в эти районы в бывшем СССР. Однако нельзя не признать, что в тот период перераспределение обеспечивалось с помощью административных рычагов, что привело к нарушению прав граждан на свободу передвижения.

Административные меры являются эффективными только в случае подкрепления их экономическими стимулами, которые обеспечивают совпадение интересов государства и отдельного гражданина.

Как следует из международного и отечественного опыта, развитие региональных экономических систем и их функционирование не может осуществляться на основе рыночного саморегулирования. Политика государственного невмешательства неизбежно приводила к нарастанию разного рода противоречий, способных разрушить целостность национальной экономики и общества. Со времен первых экономических кризисов необходимость государственного регулирования экономического развития стала аксиомой. Поэтому забота о пространственной организации хозяйства страны, о размещении производительных сил вообще и населения в частности является неременной функцией любого государства, безусловным рефлексом его самосохранения. Опыт проведения рыночных реформ в России доказал эту истину еще раз.

Не случайно, что современные системы регулирования в странах с рыночной экономикой стали складываться в период мирового экономического кризиса 30-х годов прошлого столетия (особенно в США), приобрели более развитые формы после второй мировой войны (особенно в Западной Европе) и периодически реформируются в последние десятилетия.

Активизация деятельности правительств в этой сфере отражает понимание того, что без решения региональных проблем нельзя достигнуть провозглашаемых правительствами большинства развитых стран национальных целей: эффективной занятости, улучшения качества жизни, социально справедливого распределения доходов, стабильного, устойчивого экономического роста.

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СОВРЕМЕННЫЙ ПОДХОД К ПРОФИЛАКТИКЕ ПОВТОРНЫХ СУИЦИДАЛЬНЫХ ДЕЙСТВИЙ ПАЦИЕНТОВ С НЕЗАВЕРШЕННЫМ СУИЦИДОМ

Резюме. Согласно современным представлениям, в генезе суицидального поведения участвует совокупность различных факторов - биологических, личностно-психологических, социально-средовых, этнокультуральных, стрессовых, психопатологических, что позволяет считать суицидологию мультидисциплинарной областью знаний

Ключевые слова: незавершенный суицид, изменения личности, суицидальная действия, профилактика.

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A MODERN APPROACH TO THE PREVENTION OF REPEATED SUICIDAL ACTIONS OF PATIENTS WITH INCOMPLETE SUICIDE

Resume. According to modern ideas, the genesis of suicidal behavior involves a combination of various factors - biological, personality-psychological, socio-environmental, ethno-cultural, stressful, psychopathological, which allows us to consider suicidology a multidisciplinary field of knowledge.

Keywords: incomplete suicide, personality changes, suicidal actions, prevention.

Актуальность. Многолетние исследования данной проблемы позволили нам разработать модель дифференцированной профилактики суицидального поведения [1,6]. При ее создании мы базировались на современной концепции медицинской профилактики Всемирной Организации Здравоохранения, выделяющей три ее основные формы —

универсальную, селективную и индикативную. С учетом особенностей суицидального поведения нами были определены четыре уровня профилактики: универсальный, селективный, антикризисный и индикативный.

Универсальная профилактика ориентирована на общую популяцию и носит медико–социальный характер [4]. Ее целью является предупреждение первичного возникновения суицидального поведения путем воздействия на основные «мишени» риска его развития.

По мнению одних авторов, среди суицидентов преобладают лица с непсихотическими формами психических расстройств, которые после совершения суицидальной попытки обычно не госпитализируются в психиатрический стационар и остаются без своевременного оказания психиатрической помощи [5].

Селективная профилактика носит избирательный характер, будучи направленной на активное выявление лиц, входящих в группы суицидального риска, и оказание им адекватной профилактической помощи с целью предупреждения возникновения или дальнейшего развития суицидального процесса [3].

Антикризисная профилактика осуществляется в пресуицидальный и ближайший постсуицидальный периоды. Ее задачами являются: предупреждение реализации суицидальных намерений (собственно суицидальных действий) в пресуицидальный период, а также купирование суицидальных намерений у лиц, совершивших незавершенное самоубийство, в ближайший (первая неделя после совершения покушения) постсуицидальный период. Эта форма профилактики включает в себя комплекс медикаментозных и психотерапевтических воздействий, учитывающих характер клинических проявлений и тип суицидального процесса [2].

Индикативная профилактика начинается в отдаленный постсуицидальный период (более одной недели после совершения попытки) и продолжается не менее одного года [1].

Таким образом, на сегодняшний день предупреждение самоубийств является одной из наименее разработанных проблем психиатрии и суицидологии.

Цель исследования. Целью настоящего исследования является изучение закономерностей формирования и динамики развития суицидального поведения, обусловленного психическими расстройствами, анализ особенностей оказания суицидологической помощи и разработка эффективных лечебно-профилактических и психосоциальных мероприятий для предупреждения самоубийств.

Материалы и методы исследования. Будут изучены 150-200 больных в возрасте от 18 до 50 лет (100-150 основная группа, 50

контрольная группа (здоровые люди - добровольцы, рабочие, служащих, из числа учащихся студентов).

Для решения поставленных задач будут обследованы лица, находившиеся после суицидальной попытки в токсикологическом, нейро-реанимационном и ожоговом отделениях Андижанского филиала РЦЭМ, а также по данным архивные данные судебно-медицинских освидетельствований.

Результаты исследования. Изучение особенностей пре-суицидального периода у лиц, страдающих психическими расстройствами, показало:

Пре-суицидальный период преимущественно носил аффективно напряженный характер (90,2%) и чаще встречался у пациентов с невротическими и личностными расстройствами, органическим поражением головного мозга. Аффективно-редуцированный вариант пре-суицида (9,8%) регистрировался у суицидентов с эндогенной психической патологией.

Выявленное преобладание хронического пре-суицидального периода (58,4%>), против острого (38,5%) и подострого (3,1%) течения свидетельствует о недостаточной профилактике суицидального поведения, тем более что 34,3% суицидентов обращались за помощью к психиатру в течение года накануне совершения СП.

В пре-суицидальном периоде у всех суицидентов отмечались анти-витальные переживания, осознанное желание совершить СП и утрата роли анти-суицидальных факторов.

В отличие от группы ГСП, в группе ГНС преобладали: нежелание жить (40,6% против 10,5%>), непринятие мер к сохранению жизни (47,8% и 15,8%), выраженное желание совершить СП (92,1% и 59,6%), неотступное желание смерти (36,3% и 19,3%»), охваченность суицидальными идеями (53,6% и 19,3%), желание положить конец своим страданиям (53,6% и 15,8%).

В группе ГСП чаще не прогнозировался исход суицидальных действий (11,2%, против 47,8%) в группе ГНС), сохранялся контроль над суицидальными мыслями (40,4% и 72,5%), преобладали избегание и манипуляция (78,9% и 46,4%), отмечалось восприятие сдерживающих от СП обстоятельств (15,9%, и 84,1%).

Изучение характеристик суицидальных попыток позволяет оценить серьезность суицидального акта, степень суицидального риска, прогнозировать динамику течения суицидального поведения.

Среди способов СП преобладали само-ранения (39,1%), характерные для мужчин и самоотравления (33,4%), типичные для женщин. Реже встречались само-повешения (19,9%), падения с высоты (5,1%), само-утопления (1,9%).

Самоотравления чаще встречались в 26-30 лет (23,6%), самоповешения - в 31-35 лет (23,8%), само-ранения в 16-20 лет (17,7%) и 21-25 лет (25,7%), падения с высоты - в 56-60 (38,9%) и 16-20 лет (27,8%), само-утопления в равных долях представлены в 16-20 и 56-60 лет.

У больных с органическим поражением головного мозга и расстройствах личности преобладали само-ранения (81,8 и 47,3%), при аффективных и невротических расстройствах - самоотравления (44,4 и 43,1%, соответственно). При шизофрении обнаруживался весь спектр изучаемых способов СП, с преобладанием само-ранений (25,0%) и самоотравлений (21,7%).

В группе ГСП преобладали само-ранения (47,3%). Вдвое реже встречались самоотравления (24,6%) и само-повешения (21,1%). В группе ГНС преобладали самоотравления (43,3%) и само-ранения (30,0%), нередко проникающего и огнестрельного характера (9,7%). При самоповешениях (18,7%), у большей части пациентов, требовалось проведение реанимационных мероприятий.

При низком суицидальном риске предпочтительно назначение атипичных антипсихотиков, селективных антидепрессантов с умеренным тимоаналептическим действием, минимальным количеством нежелательных лекарственных явлений, не требующие титрации доз, без выраженного седативного и анксиолитического эффектов.

В профилактической психофармакотерапии (назначении антидепрессантов и нормотимиков) нуждается 70% суицидентов. При высокой степени суицидального риска длительность терапии должна составлять от 6-8 месяцев до года и более, при низком суицидальном риске - от 3-4 недель до 6-8 месяцев.

Вывод. Полученные данные доказали важность учета комплекса анамнестических сведений, социальных условий, личностных характеристик, что позволяет наряду с клиническими особенностями определять риск развития суицидального поведения у лиц, страдающих психическими расстройствами.

Выявленные закономерности формирования, динамики и структуры пост-суицидального периода легли в основу определения терапевтического и социального прогноза.

Предложенные подходы к организации суицидологической помощи способствуют оптимизации терапии, профилактики и реабилитационных мероприятий.

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ФАРМАКОТЕРАПИЯ ХРОНИЧЕСКИХ ОБЛИТЕРИРУЮЩИХ ЗАБОЛЕВАНИЙ АРТЕРИЙ НИЖНИХ КОНЕЧНОСТЕЙ С ПОЗИЦИИ ИЗУЧЕНИЯ МИКРОЦИРКУЛЯТОРНОГО РУСЛА

Аннотация. Распространенность перемежающейся хромоты составляет 1,5–3% среди лиц молодого возраста и 6–7% – среди пожилых людей. Согласно действующим рекомендациям, все пациенты с установленным диагнозом перемежающейся хромоты подлежат фармакотерапии в обязательном порядке.

Ключевые слова: окклюзионно-стенотические поражения, заболеваниями артерий нижних конечностей, микрокровооток, артериол, капилляр.

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PHARMACOTHERAPY OF CHRONIC OBLITERATING DISEASES OF THE ARTERIES OF THE LOWER EXTREMITIES FROM THE POSITION OF STUDYING THE MICROVASCULATURE

Annotation. The prevalence of intermittent claudication is 1.5-3% among young people and 6-7% among the elderly. According to current recommendations, all patients with an established diagnosis of intermittent claudication are subject to pharmacotherapy without fail.

Keywords: occlusive-stenotic lesions, diseases of the arteries of the lower extremities, microcirculation, arterioles, capillaries.

Актуальность. В настоящее время существует несколько терапевтических подходов к лечению больных с хроническими облитерирующими заболеваниями артерий нижних конечностей (ХОЗАНК), каждый из которых имеет свои преимущества и недостатки. Поиск оптимального метода консервативного ведения больных с хронической ишемией нижних конечностей остается важной и до конца не решенной задачей. В настоящее время сложилась противоречивая ситуация с национальными рекомендациями по фармакотерапии ХОЗАНК: узбекскому врачу предлагается применять препараты с классом показаний 2А и ниже, поскольку препараты с более высоким классом показаний отсутствуют в рекомендациях или не зарегистрированы в российской фармакопее.

Одним из препаратов, используемых для лечения ХОЗАНК, является Актовегин. Эффективность этого препарата у пациентов с ХОЗАНК была изучена не менее чем в 11 исследованиях различного дизайна, в которых продемонстрировано увеличение дистанции без болевой ходьбы. Кроме того, в экспериментальной работе продемонстрировано улучшение показателей микроциркуляции у здоровых добровольцев на фоне инфузии Актовегина. Описанные метаболические эффекты включают увеличение утилизации кислорода и глюкозы, повышение активности ферментов окислительного фосфорилирования, ускорение обмена аденозин-3-фосфата. Возникла гипотеза: Актовегин как метаболический препарат способен усилить микроциркуляцию у больных с ХОЗАНК, улучшая утилизацию глюкозы и кислорода в условиях ишемии. Для оценки функционального состояния регуляторных механизмов микроциркуляции исходные ЛДФ-граммы подвергали спектральному анализу с использованием адаптивного Вейвлет-преобразования. Амплитудно-частотному анализу подвергали 10-минутные фрагменты записи исходного (базального) кровотока и в стадии плато второй фазы тепловой вазодилатации (интервалы 1 и 3 соответственно). Весь анализ результатов ЛДФ проводили с использованием программного обеспечения НПП «ЛАЗМА».

Результаты. Переносимость инфузионной терапии в обеих группах была удовлетворительной, побочных эффектов не зарегистрировано. Прирост дистанции без болевой ходьбы составил 58,8% в 1-й группе и 60,7% во 2-й группе, различие статистически недостоверно ($p=0,68$). После

курса инфузионной терапии у пациентов 2-й группы достоверная динамика получена только для времени достижения максимального уровня перфузии при тепловом воздействии; увеличение амплитуды респираторно обусловленных колебаний кровотока при базальной перфузии не имеет самостоятельного значения. У пациентов 1-й группы при базальной перфузии отмечается достоверное увеличение амплитуды миогенных колебаний кровотока, что указывает на степень раскрытия прекапиллярных артериол и капиллярных сфинктеров, снижение с тенденцией к достоверности параметра шунтирования и увеличение амплитуды респираторно обусловленных колебаний кровотока. В ответ на тепловой стимул отмечаются увеличение с тенденцией к достоверности амплитуды эндотелиальных колебаний кровотока и достоверное увеличение уровня тепловой вазодилатации.

Обсуждение. В рекомендации по лечению больных с ХОЗАНК включены препараты с принципиально различными механизмами действия. Выбор препарата осуществляется произвольно. В практике врача отсутствует индивидуальный подход, не проводится анализ действия препарата у конкретного больного, нет четких критериев эффективности действия препарата. В арсенале врача есть единственный критерий клинической эффективности – дистанция без болевой ходьбы, при этом доктор чаще ориентируется на опрос пациента, а время, желание и возможность выполнить тредмил-тест есть у немногих хирургов.

На наш взгляд, использование новых эффективных препаратов, их индивидуальный подбор и объективная оценка результатов курсовой терапии способны повысить эффективность лечения больных с ХОЗАНК. Помочь в решении этих задач может изучение микроциркуляции, поскольку мишенью для большинства препаратов является именно микроциркуляторное звено.

В результате курсового лечения Актовегином мы получили достоверное увеличение амплитуды миогенных колебаний. Как следствие, улучшается поступление крови непосредственно в обменное звено (капилляры) сосудистого русла.

Выводы. Оценивая динамику показателей функционального состояния регуляторных механизмов микроциркуляции, можно с достаточной долей уверенности говорить о механизмах действия различных лекарственных препаратов у пациентов с ХОЗАНК. Положительная динамика в группе инфузий Актовегина достигнута за счет эндотелиопротективного эффекта и поступления крови преимущественно в капиллярное русло. Несмотря на то, что дистанция безболевой ходьбы (как самый достоверный критерий эффективности проведенной терапии) в обеих группах сопоставима, препарат Актовегин предпочтительнее с позиций тканевого метаболизма и дальнейшего прогноза состояния пациента.

Таким образом, одним из перспективных лекарственных средств для фармакотерапии ХОЗАНК является Актовегин благодаря доказанным эффектам, таким как:

- снижение миогенного тонуса прекапиллярных артериол и капиллярных сфинктеров;
- уменьшение элементов артериоловеноулярного шунтирования кровотока;
- эндотелиопротективный эффект – увеличение оксидсинтазной функции эндотелия микрососудов;
- повышение максимального уровня перфузии;
- увеличение дистанции безболевого ходьбы на 59%.

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КЛИНИЧЕСКИЙ ОПЫТ ПРИМЕНЕНИЯ ЦЕФАЛОСПОРИНА V ПОКОЛЕНИЯ ЗИНФОРО

Аннотация. Пневмония относится к числу наиболее распространенных инфекционных заболеваний человека. Заболеваемость внебольничной пневмонией (ВП) в Европе колеблется от 2 до 15 случаев на 1 тыс. человек в год, в Узбекистане – 3,9 случая на 1 тыс. человек в год среди лиц старше 18 лет. Актуальность рассматриваемой проблемы обуславливает тот факт, что неэффективность антибиотикотерапии наблюдается у значительного числа больных, переносящих ВП.

Ключевые слова: цефалоспорин 5 поколения, пневмония, клинический случай, Зинфоро.

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CLINICAL EXPERIENCE WITH THE FIFTH GENERATION CEPHALOSPORIN ZINFORO

Annotation. Pneumonia is one of the most common human infectious diseases. The incidence of community-acquired pneumonia (CAP) in Europe ranges from 2 to 15 cases per 1,000 people per year, in Uzbekistan - 3.9 cases per 1,000 people per year among people over 18 years of age. The relevance of the problem under consideration determines the fact that the ineffectiveness of antibiotic therapy is observed in a significant number of patients with CAP.

Keywords: 5th generation cephalosporin, pneumonia, clinical case, Zinforo.

Пневмония относится к числу наиболее распространенных инфекционных заболеваний человека. Заболеваемость внебольничной пневмонией (ВП) в Европе колеблется от 2 до 15 случаев на 1 тыс. человек в год, в Узбекистане – 3,9 случая на 1 тыс. человек в год среди лиц старше 18 лет. Актуальность рассматриваемой проблемы обуславливает тот факт, что неэффективность антибиотикотерапии наблюдается у значительного числа больных, переносящих ВП. Известно, что 6–15% госпитализированных больных не отвечают должным образом на проводимую антибактериальную терапию.

Клинический случай 04.05.2022 г. в Городскую больницу г. Андижана республики Узбекистан машиной скорой медицинской помощи доставлена больная И., 59 лет, с диагнозом «двусторонняя ВП». Из собранного анамнеза: острое начало заболевания – подъем температуры тела до 39°C, выраженные явления интоксикации, кашель со скудным количеством мокроты слизистого характера. В течение последующих дней сохранялись лихорадка, кашель, нарастали одышка и общая слабость. С учетом клиники кровохарканья больная была переведена в ОРИТ хирургического профиля. При переводе: тяжесть состояния больной оценена по шкале APACHE II в 37 баллов. Одышка в покое – до 40/мин. Гемодинамический: артериальная гипотония, потребовавшая инфузии вазопрессоров (норэпинефрин), синусовая тахикардия до 130/мин, температура тела – 38,8°C. На рентгенограмме грудной клетки – субтотальное затемнение легочных полей (рис. 1). В общем анализе крови (ОАК): лейкоцитоз – до 18,5x10⁹/л с палочкоядерным сдвигом до 33%. Газы крови – тяжелая артериальная гипоксемия (PaO₂ – 57 mmHg, SaO₂ – 74%). Коагулограмма – явления синдрома диссеминированного внутрисосудистого свертывания. По абсолютным жизненным показаниям больная была переведена на продленную инвазивную искусственную вентиляцию легких (ИВЛ) аппаратом HAMILTON G-5 в режиме СМ (протективная вентиляция). При санации верхних отделов дыхательных путей эвакуировалось большое количество гнойной мокроты, были взяты посевы на микробиологическое исследование. С учетом тяжести состояния и минимального риска резистентности микрофлоры была начата антибактериальная терапия препаратом Зинфоро в дозировке 600 мг 2

р./сут капельно. 05.05 и 09.05.2022 г. была проведена санационная бронхоскопия. 10.05.2022 г. для создания оптимальных условий санации дыхательных путей выполнено наложение трахеостомы. В ходе проведения ИВЛ выполнялись маневры рекрутмента и вентиляция в позиции. С 09.05.2022 г. отмечались нормализация температуры тела, стабилизация гемодинамики (отменена инфузия норэпинефрина). Больная была переведена на вспомогательный режим ИВЛ, начато постепенное снижение РЕЕР и FiO₂. Количество санируемой мокроты значительно уменьшилось, характер мокроты – слизистый. Однако на контрольном снимке легких от 09.05.2022 г. сохранилась инфильтрация легочных полей (рис 2.). 09.05.2022 г. получен результат микробиологического исследования посева мокроты: *Streptococcus pneumoniae*, чувствительный к β-лактамам и резистентный к фторхинолонам и эритромицину. 12.05.2022 г. на фоне положительной динамики в виде стабилизации витальных функций, нормализации температуры тела курс антибактериальной терапии препаратом Зинforo был закончен. Больная переведена на самостоятельное дыхание через трахеостому с инсуффляцией O₂. Газы крови – в пределах нормы. В ОАК количество лейкоцитов снизилось до 10,1x10⁹/л. Рентгенограмма легких приведена на рисунке 3. 15.05.2022 г. у больной удалена трахеостома. Дыхание – самостоятельное, адекватное, без инсуффляции O₂. на контрольной рентгенограмме легких легочные поля прозрачны (рис. 4). 17.05.2022 г. Больная переведена в отделение торакальной хирургии. 28.05.2022 г. больная выписана на амбулаторное лечение по месту жительства в удовлетворительном состоянии.



Рис.1 рентгенография легких Больной И.при поступлении
Рис.3 рентгенография легких Больной И. от 12.05.2022г.
04.05.2022 г



Рис.2 рентгенография легких Больной И. от 09.05.2022г Рис.4 рентгенография легких Больной И. от 15.05.2022г.

Заключение. Быстрый регресс дыхательной недостаточности и рентгенологической картины пневмонии в данном случае обусловлен назначением адекватной стартовой антибактериальной терапии препаратом Зинforo.

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**ЭКСТРАКОРПОРАЛЬНОЕ ОПЛОДОТВОРЕНИЕ:
ХАРАКТЕРИСТИКА ВЗАИМОДЕЙСТВИЕ ДОБАВОК ДНЕА С
ДРУГИМИ МЕТОДАМИ ИНДУКЦИИ ОВУЛЯЦИИ ПРИ
СНИЖЕННОЙ АМГ НА ИСХОДЫ ЛЕЧЕНИЯ**

Резюме: ДНЕА является регулятором фолликулярной динамики, действующим на ранней прегонадотропинзависимой стадии рекрутирования и роста начальных примордиальных фолликулов. Применение в комбинированной терапии биодобавки ДНЕА способствует увеличению АМГ у женщин в позднем репродуктивном возрасте.

Ключевые слова: бесплодие, экстракорпоральное оплодотворение, антимюллера гормона, дигидроэпиандростендион.

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**IVF: A CHARACTERISTIC OF THE INTERACTION OF DHEA
SUPPLEMENTS WITH OTHER METHODS OF OVULATION
INDUCTION IN REDUCED AMH ON TREATMENT OUTCOMES**

Summary. DHEA is a regulator of follicular dynamics, acting at the early prigonadotropin-dependent stage of recruitment and growth of initial primordial follicles. The use of DHEA supplements in combination therapy contributes to an increase in AMH in women of late reproductive age.

Key words: Infertility, in vitro fertilization, anti-Mullerian hormone, dihydroepiandrosterone.

Введение. Бесплодие – одна из наиболее важных проблем современного человечества. Всемирная Организация Здравоохранения определяет бесплодие как болезнь репродуктивной системы, приводящую к неспособности достичь клинической беременности в течение года и более лет при регулярном незащищённом половом акте. Прогрессирующее ухудшение репродуктивного здоровья является проблемой медицинской, социальной, а в ряде стран, где высока частота бесплодия и резко снижены демографические показатели, проблеме придают экономическое значение [1,5,8]. Современные исследования показывают, что около 48,5 млн пар во всем мире бесплодны, из них 19,2 млн не могут родить первого ребенка, а

29,3 -второго [27]. Интересен тот факт, что при таком глобальном росте бесплодия этот показатель в развитых странах не меняется на протяжении последних лет. В основном увеличение количества пар, не способных зачать ребенка, наблюдается в странах Южной Азии и Африки [17]. Экстракорпоральное оплодотворение (ЭКО) - это процедура оплодотворения яйцеклеток вне организма женщины с последующим переносом эмбрионов в полость матки (ПЭ) [13]. Разработка и внедрение в клиническую практику метода ЭКО явились наиболее значимыми достижениями репродуктологии, обеспечившими «прорыв» в решении проблемы бесплодия в последние два десятилетия. Впервые метод ЭКО был апробирован в конце 70-х гг. XX века в Великобритании Патриком Стептоу и Робертом Эдвардсом. В результате этих исследований родилась Луиза Браун - первый ребенок, зачатый «в пробирке». После этого продолжилась активная работа над усовершенствованием методики. В настоящее время ЭКО достаточно широко используется во всем мире, однако эффективность этой программы составляет от 20 до 40 % [14]. Причиной таких цифр в большинстве случаев женского бесплодия является истощения овариального резерва, синдром резистентных яичников, гиперандрогения, дисфункция эндометрия. Дегидроэпиандростерон (DHEA) впервые был выделен из мочи человека А. Butenandt и Н. Dannenbaum в 1934 г. Спустя 10 лет Р. Munson и соавт. (1944) изолировали сульфат дегидроэпиандростерона (DHEAS), а в 1954 г. С. Migeon и J. Plager идентифицировали его в крови человека. Французский эндокринолог Е.-Е. Baulieu (1960) доказал, что прогормон секретируется надпочечниками [2]. До недавнего времени считалось, что мужские половые гормоны оказывают отрицательное влияние на фолликулогенез, рассматриваются как причина различных метаболических и функциональных нарушений. Наиболее значимым примером негативного эффекта с точки зрения репродукции является синдром поликистозных яичников, при котором гиперандрогения коррелирует с ановуляторным бесплодием, низким качеством ооцитов, нарушениями жирового и углеводного обмена [3]. В течение последних 50 лет практически все внимание в области прикладной репродуктологии направлено на гонадотропинзависимую стадию роста фолликулов. Ранние фазы развития, особенно между примордиальными и малыми антральными фолликулами, как правило, не учитываются. Однако они играют критическую роль в нормальном фолликулогенезе, так как регулируют скорость рекрутирования, число развивающихся яйцеклеток и их качество [4]. Когда фолликулы достигают гонадотропинзависимого периода, их количество и качество уже predetermined. В процессе продукции эстрогенов мужские половые гормоны являются предшественниками, поэтому важны для реализации репродуктивной функции и поддержания гормонального гомеостаза у женщин вне зависимости от возраста.

Эстрогены образуются из тестостерона путем ароматизации в фолликулярных эпителиоцитах и текальных эндокриноцитах яичников, а также в периферических тканях. Секреция андрогенов регулируется гипофизом посредством выработки ЛГ и адренокортикотропного гормона. При нормальном менструальном цикле главными мужскими половыми гормонами являются тестостерон и дигидротестостерон. К прогормонам относятся ДНЕА, ДНЕАС и андростендион. Их андрогенные свойства проявляются после конверсии в тестостерон. Прогормон ДНЕА является одним из главных предшественников половых стероидов, синтезируется в сетчатой зоне надпочечников, в текаклетках яичников, а также в печени. В постменопаузе почти все эстрогены и андрогены производятся локально в периферических тканях-мишенях из ДНЕА. Тестостерон биологически малоактивен и слабо связывается с андрогенными рецепторами. Прежде чем подействовать на них в клетках органов-мишеней, тестостерон должен отделиться от белка—носителя и подвергнуться восстановлению в биологически активную форму — дигидротестостерон. Другим конечным метаболитом тестостерона является эстрадиол, количество которого в несколько раз меньше, чем количество тестостерона. В отличие от мужчин у здоровых женщин фертильного возраста ежедневно синтезируется в 20 раз меньше тестостерона (0,3 мг/сут). Менопаузальный переход сопровождается резким снижением продукции эстрогенов, в то время как уровень тестостерона и предшественников андрогенов уменьшается с возрастом постепенно. От рождения до середины третьей декады жизни у женщин продукция ДНЕА постепенно увеличивается. В 35 лет концентрация прогормона ~ на 20% ниже, а в 50 лет ~ на половину (50%) ниже таковой в 25 лет. Уменьшение происходит за счет старения: истощения фолликулярного пула в яичниках и инволюции надпочечников. В 70-летнем возрасте у большинства людей определяется не более 10% ДНЕА от максимального уровня в молодом репродуктивном возрасте [8]. Несмотря на то что секреция кортизола не снижается или даже увеличивается с возрастом, дефицит ДНЕА, постепенно возникающий в зрелом возрасте, приводит к клинко-биохимическому синдрому, названному аденопаузой. Аденопауза не имеет гендерной связи, а также не зависит от возраста наступления менопаузы [9].

Цель исследования. Выяснить роль ДНЕА в динамике роста фолликулов в яичниках женщин и изучить взаимодействие добавок ДНЕА с другими методами индукции овуляции, особенно у женщин старшего репродуктивного возраста у которых снижен уровень антимюллера гормона. Исход программ ВРТ во многом зависит от состояния овариального резерва, а старение гонад является фактором риска «бедного ответа». При «выключении» функции яичников в протоколах ЭКО/ИКСИ снижается количество получаемых ооцитов, формируются эмбрионы худшего качества, что приводит к уменьшению частоты имплантации и

живорождения. Высокая доля низкой ответной реакции яичников на экзогенную стимуляцию гонадотропинами (до ¼ всех протоколов) обуславливает поиск новых режимов лечения с включением в схемы разнообразных методов адъювантной терапии [12]. Несмотря на то что воздействие на гонадотропиннезависимую стадию роста фолликулов является перспективным, ни один из методов претритмента (иммунотерапия, вазодилататоры, маточные релаксанты, аспирин, гепарин, гормон роста, натуральные эстрогены) в настоящее время не обладают выраженными преимуществами, чтобы получить статус клинической рекомендации высокого уровня доказательности [15].

Материал и методы исследования. Нами были исследованы группа женщин состоящие из 70 лиц страдающие диагнозом бесплодия по типу снижения уровня антимюллера гормона. Возраст женщин составляет от 38 до 45 лет. Мы разделили женщин на две группы. 1-группу составили женщины которым назначалась биодобавка DHEAS в виде капсул в дозе 75мг в сутки. 2-группе назначили DHEAS в дозе 75 мг в сутки плюс дополнительные 150 единиц ФСГ в день первые 5 дней менструального цикла. Использовали лабораторные и инструментальные методы исследования. Проверяли анализ крови на уровень АМГ и ДНЕА, эстрадиола до и после терапии, а также делали фолликулометрию в динамике на УЗИ исследовании.

Результаты. ДНЕА является регулятором фолликулярной динамики, действующим на ранней прегонадотропинзависимой стадии рекрутирования и роста начальных примордиальных фолликулов. Результаты собственных наблюдений были следующими: у всех 70 женщин был снижен уровень АМГ в сыворотке крови >1,0 нг/мл и наблюдался ановуляторный менструальный цикл в течении 6 циклов подряд. Диаметр антральных фолликулов не достигал 10 мм. Многие из них были согласны на процедуру ЭКО. После всех клинико-лабораторных анализов мы назначили 1-группе женщин биодобавку ДНЕА в виде капсул по 75 мг каждое утро в течении 2х месяцев с контрольным УЗИ исследованием фолликулов на 9-12-14 дни менструального цикла. Посчитали количества и диаметр фолликул. их количества составило 8-10 штук с диаметром по 8-15 мм, с одним или двум доминантными фолликулами размером 18-20 мм в обоих яичниках. Второй группе женщин мы назначили препарат фоллитоп (ФСГ) 150 ед с первого дня цикла 5 дней внутримышечно наряду с препаратом ДНЕА в виде капсул по 75 мг в сутки каждый день в течении 2х месяцев. На фолликулометрии на 9-12-14 дни цикла количество фолликулов составило 10-15 штук с диаметром по 10-12-16 мм. Определялись доминантные фолликулы размером 20-22 мм в количестве 2 и более в обоих яичниках. Эти данные были сопоставлены с лабораторными данными крови на уровень АМГ. После двух месяцев

лечения уровень АМГ значительно возрастало в крови исследуемых женщин в обеих группах (2-3.2 нг\мл).

Обсуждения. Контрацептивы не могут оказывать какого-либо влияния на фолликулярный резерв вообще. Это распространенное заблуждение женщин, принимающих КОК, не только в целях предохранения, но и в целях «сохранения» яйцеклеток. ДНЕАС и ДНЕА свободно и непрерывно взаимопревращаются. Процесс катализируется гидроксистероидной сульфотрансферазой и стероидной сульфатазой. Концентрация ДНЕАС не меняется в течение дня, в то время как секреция ДНЕА имеет суточный ритм, аналогичный секреции кортизола, но в отличие от последней снижается в утренний период [13]. ДНЕАС является циркулирующей гидрофильной формой и более стабильным маркером свободного ДНЕА, так как не связан ни с каким белком и не изменяется в течение менструального цикла. При наличии специфических ферментов в любой клетке ДНЕА трансформируется в андростендион и тестостерон, которые могут превращаться в эстрогены. Гормоны не покидают клетки и не проникают во внеклеточное пространство или общий кровоток. Снижение продукции стероидов с возрастом является общим, связано с уменьшением секреции гормонов гипофиза, надпочечников и гонад. Дефицит андрогенов у женщин характеризуется снижением либидо, плохим самочувствием, депрессией, снижением мышечной массы и длительной беспричинной усталостью, часто сопряжен с низкими значениями общего и свободного тестостерона при нормальном уровне эстрогенов [11].

Выводы. Основываясь на данные собственных наблюдений нами было установлено: Лечение с ДНЕА повысит частоту наступления беременности среди женщин в возрасте от 40 до 45 лет, увеличивает количество антральных фолликулов, приведет к повышению уровня антимюллера (АМГ) гормона. А также лечение с биодобавками ДНЕА увеличивает средний и пиковый уровень эстрадиола в фолликулярной фазе, увеличит количество ооцитов, полученных в циклах ЭКО, по сравнению с плацебо. Два месяца предварительной обработки ДНЕА приведут к: -увеличению количества антральных фолликулов, увеличению АМГ, -увеличению среднего и пикового уровня эстрадиола и увеличению производства ооцитов. Теоретическое обоснование целесообразности применения ДНЕА не вызывает сомнения. Прогормон обеспечивает периферические ткани половыми стероидами в соответствии с местными потребностями и исключает воздействие андрогенов и эстрогенов на другие ткани, сводя к минимуму нежелательные побочные эффекты. К. Lois и соавт. [9] определяют действие ДНЕА как «гормональную оптимизацию». Несмотря на отсутствие существенных отрицательных побочных эффектов, большинство последних обзоров относительно ДНЕА-заместительной терапии старения не поддерживает его рутинное

применение в клинической практике по причине несоответствия высоким критериям доказательной медицины [9]. Опираясь на данные метаанализа М. Zhang и соавт. (2016), применение ДНЕА при недостаточности яичников, вероятно, является единственным исключением. Учитывая известные биохимические эффекты ДНЕА, его хорошую переносимость и невысокую стоимость для оценки безопасности и эффективности при конкретных условиях, необходимы хорошо спланированные экспериментальные и крупные мульти-ориентированные клинические исследования.

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ОБСЛЕДОВАНИЕ И ЛЕЧЕНИЕ ПАЦИЕНТОВ С ЗАБОЛЕВАНИЯМИ ВЕРХНИХ ДЫХАТЕЛЬНЫХ ПУТЕЙ И ХРОНИЧЕСКОЙ ОБСТРУКТИВНОЙ БОЛЕЗНЬЮ ЛЕГКИХ

Резюме. Хроническая обструктивная болезнь легких (ХОБЛ) – одна из ведущих причин заболеваемости и смертности в современном мире, приводящая к весьма существенному экономическому и социальному ущербу, уровень которого постоянно возрастает. Согласно GOLD-2011, выявление и устранение факторов риска является важным шагом в предотвращении и лечении ХОБЛ. Одной из причин, влияющих на частоту обострений, могут являться хронические очаги воспаления верхних дыхательных путей (ВДП). Лечебная коррекция этих хронических очагов воспаления может положительно отразиться на течении основного заболевания, уменьшив количество эпизодов обострения ХОБЛ. В этой статье обсуждается идея хронической обструктивной болезни легких и сопутствующей риносинуситов, их современные методы диагностики и лечения.

Ключевые слова: риносинусит, коморбидность, хронической обструктивной болезнью легких.

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EXAMINATION AND TREATMENT OF PATIENTS WITH UPPER RESPIRATORY TRACT DISEASES AND CHRONIC OBSTRUCTIVE PULMONARY DISEASE

Resume. Chronic obstructive pulmonary disease (COPD) is one of the leading causes of morbidity and mortality in the modern world, leading to very significant economic and social damage, the level of which is constantly increasing. According to GOLD-2011, the identification and elimination of risk factors is an important step in the prevention and treatment of COPD. One of the reasons affecting the frequency of exacerbations may be chronic foci of inflammation of the upper respiratory tract (UPD). Therapeutic correction of these chronic foci of inflammation can have a positive effect on the course of the underlying disease, reducing the number of episodes of exacerbation of COPD.

This article discusses the idea of chronic obstructive pulmonary disease and concomitant rhinosinusitis, their modern methods of diagnosis and treatment.

Key words: rhinosinusitis, comorbidity, chronic obstructive pulmonary disease.

Актуальность. Результаты медицинской статистики убедительно свидетельствуют о росте числа заболеваний носа, околоносовых пазух (55) и бронхолегочной патологии [2]. Тесные анатомические и физиологические связи между верхними и нижними дыхательными путями являются причиной того, что рост числа риносинуситов идет в ногу с увеличением числа легочных заболеваний [5] и, в частности, хронической обструктивной болезни легких (ХОБЛ). Эту тенденцию не удается нарушить, даже, несмотря на, совместные усилия ведущих экспертов всего мира [1,4]. ХОБЛ занимает 4 место в мире как причина смертности в возрастной группе старше 45 лет, и число летальных исходов заболевания продолжает увеличиваться [6].

Несмотря на, многочисленные сообщения о взаимосвязи патологии верхних дыхательных путей и бронхиальной астмы, освещение нюансов сочетания ХОБЛ и риносинусита началось в медицинской, литературе сравнительно недавно. В весьма-немногочисленных зарубежных, публикациях выявлено, что от 40 до 88% пациентов ХОБЛ' предъявляют те или иные жалобы со стороны носа [3,5].

Таким образом, распространенность воспалительной патологии слизистой оболочки полости носа и околоносовых пазух у пациентов, страдающих ХОБЛ, практически не изучена, в литературе полностью отсутствуют сведения о рентгенологическом скрининговом обследовании околоносовых пазух у пациентов с обострением ХОБЛ. Это вызывает удивление, учитывая то, что в основе патогенеза хронического риносинусита и ХОБЛ лежит явление, так называемого, «порочного» круга» - цепи последовательных, тесно связанных между собой структурных изменений слизистой оболочки дыхательных путей, ведущих к развитию воспаления, нарушению мукоциллиарного транспорта и колонизации дыхательных путей микрофлорой. Известно, что одним из факторов, способствующим развитию ХОБЛ и в большей степени ее обострению служит бактериальная инфекция [3]. Это обстоятельство диктует необходимость получить убедительные доказательства о связи между характером хронической бактериальной инфекции верхних дыхательных путей и тяжестью, характером, клиническими особенностями ХОБЛ. Именно представители условно патогенной микрофлоры являются наиболее значимыми возбудителями обострения хронического риносинусита и ХОБЛ [2,6]. Однако опубликованных работ по параллельному изучению микрофлоры слизистой оболочки полости носа и нижних дыхательных путей у пациентов с ХОБЛ не проводилось.

Цель исследования. Изучить распространенность патологии полости носа и околоносовых пазух у пациентов с ХОБЛ и определить роль комплексного подхода в терапии воспалительной патологии полости носа, околоносовых пазух и ХОБЛ.

Материалы и методы исследования. Для решения поставленных задач обследованы 40 больных. Все больные были разделены на 2 группы по 20 человек. Первую группу составили 12 мужчин и 8 женщин в возрасте от 39 до 66 лет (средний возраст - 52 года). Все больные этой группы страдали обострением хронического риносинусита в сочетании с ХОБЛ 1-2-й стадии в период обострения.

Результаты исследования. Симптоматика воспалительных заболеваний полости носа и околоносовых пазух, присутствует у 64,9% больных ХОБЛ. По данным объективного обследования хронические воспалительные изменения в околоносовых пазух диагностируются в 32,9% случаев при обострении ХОБЛ.

Микробный пейзаж мокроты и назального секрета у больных ХОБЛ практически идентичен. Основным возбудителем обострения хронического риносинусита у больных ХОБЛ (1-ая группа) является *Streptococcus pneumoniae* (29%). *Streptococcus pneumoniae* в 11,1% (n-94) случаев определяется в назальном секрете у больных ХОБЛ во время ремиссии или при латентном течении риносинусита (2-ая и- 3-я группа), что свидетельствует о колонизации верхних дыхательных путей условно-патогенной флорой.

Атипичная микрофлора (*Chlamydia pneumoniae*) диагностирована в соскобе из полости носа в 5,3% случаев и не является доминирующей.

Тяжесть обострения-хронического риносинусита определяется стадией ХОБЛ. Даная связь выражалась в преобладании пациентов III (29%) и IV (38%) стадии заболеваний ХОБЛ в первой группе у пациентов с риносинуситом средней степени тяжести по сравнению со второй (III - 26%; IV - 23,3%) и третьей группой (III - 21,20%; IV - 15,5% соответственно)

Антибактериальную терапию при обострении хронического риносинусита и ХОБЛ, необходимо проводить с учетом вероятных возбудителей заболеваний верхних и нижних дыхательных путей (цефиксим, моксифлоксацин), комплексе с интраназальными глюкокортикостероидами (мометазона фураат) и промыванием полости носа морской водой.

Вывод. В результате комплексного обследования больных с ХОБЛ определено, что воспалительная патология полости носа и околоносовых пазух диагностируется в 64,9% случаев у пациентов с обострением ХОБЛ, т.е., показана необходимость консультации врача-оториноларинголога в комплексе обязательных диагностических и лечебных мероприятий у пациентов с ХОБЛ.

Выявлен практически идентичный микробный пейзаж в мазках из полости носа и в мокроте у пациентов с ХОБЛ, что может говорить о взаимосвязи воспаления верхних и нижних дыхательных путей.

Определены наиболее актуальные возбудители хронического риносинусита у пациентов с ХОБЛ и их чувствительность к современным антибактериальным средствам.

Создан алгоритм, помогающий практикующему врачу ориентироваться в выборе методов диагностики и лечения воспалительных заболеваний полости носа у пациентов с ХОБЛ.

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АКТИВАЦИЯ SRD5A2 СВЯЗАНА СО СНИЖЕНИЕМ ЭКСПРЕССИИ 5-А-РЕДУКТАЗЫ 2 ТИПА ПРИ ДОБРОКАЧЕСТВЕННОЙ ГИПЕРПЛАЗИИ ПРЕДСТАТЕЛЬНОЙ ЖЕЛЕЗЫ

Аннотация. В настоящее время в качестве методов лечения ДГПЖ используются выжидательная тактика, лекарственная терапия и хирургическое вмешательство 6. Большинство пациентов получают медикаментозную терапию, в основном включающую α -адреноблокаторы и ингибиторы 5- α -редуктазы (5-АРИ), когда впервые возникают СНМП 7. Однако, только 5-АРИ эффективно уменьшают размер простаты примерно на 20-30% за 4-6 месяцев., который имеет более высокое сродство к рецепторам андрогенов (AR). Снижение концентрации ДГТ в простате вызывает апоптоз и некроз AR-зависимых клеток и, в конечном счете, уменьшает размер простаты 8, 9. Финастерид и дутастерид являются двумя основными препаратами 5-АРВ, нацеленными на различные изоформы 5-АР. Финастерид специфически ингибирует SRD5A2, в основном экспрессирующийся в простате.

Ключевые слова: SRD5A2, адреноблокаторы, простата, ингибитор, 5-альфа редуктаза.

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SRD5A2 ACTIVATION IS ASSOCIATED WITH A DECREASED EXPRESSION OF 5-A-REDUCTASE TYPE 2 IN BENIGN PROSTATE HYPERPLASIA

Annotation. The current treatment options for BPH are expectant management, drug therapy, and surgery 6. Most patients receive medical therapy, mainly α -blockers and 5- α -reductase inhibitors (5-ARIs), when LUTS

first occurs 7. However, only 5-ARs are effective in reducing the size of the prostate by about 20-30% in 4-6 months., which has a higher affinity for androgen receptors (AR). A decrease in DHT concentration in the prostate causes apoptosis and necrosis of AP-dependent cells and ultimately reduces the size of the prostate 8, 9. Finasteride and dutasteride are the two main 5-ARV drugs that target different isotypes of 5-AR. Finasteride specifically inhibits SRD5A2, which is mainly expressed in the prostate.

Key words: SRD5A2, blockers, prostate, inhibitor, 5-alpha reductase.

Доброкачественная гиперплазия предстательной железы (ДГПЖ) гистологически характеризуется аберрантной пролиферацией эпителиальных и стромальных клеток в переходной зоне предстательной железы 1. Заболеваемость ДГПЖ увеличивается с возрастом; примерно у 50% мужчин в возрасте 50 лет и более чем у 80% мужчин в возрасте 80 лет наблюдаются патологические проявления ДГПЖ 2, 3. Характер разрастания предстательной железы указывает на то, что примерно у 25% мужчин клинические симптомы ДГПЖ разовьются в течение жизни 4. ДГПЖ ухудшает состояние качество жизни пожилых мужчин из-за симптомов нижних мочевыводящих путей (СНМП), включая мочеиспускание и задержку мочи 1, 5.

В предыдущих исследованиях сообщалось о значительной вариабельности экспрессии белка SRD5A2 в образцах ДГПЖ, и 10–36,5% образцов ДГПЖ не экспрессировали белок SRD5A2.

Материалы и методы

Иммуногистохимию (ИГХ) проводили, как описано ранее Lin et al. 9. Вкратце, срезы образцов инкубировали с антителом против SRD5A2 (Novus Biological Inc., Centennial, CO, USA, NBP1-46510) в соответствии с рекомендациями производителя в концентрации 1:1500. Отрицательные контроли использовались на протяжении всего протокола иммуноокрашивания. Три репрезентативные области из каждого образца были случайным образом выбраны под 40-кратным увеличением для оценки иммунореактивности двумя патологами мочеполовой системы. Сотню клеток, выбранных случайным образом из эпителия, вручную подсчитывали в каждом репрезентативном срезе. Каждую клетку оценивали по шкале от 0 до 3 в соответствии с интенсивностью окрашивания. Затем для каждого образца была создана визуальная оценка в диапазоне от 0 до 300. Оценка от 0 до 100 была определена как слабая экспрессия, а оценка от 101 до 300 — как сильная экспрессия.

Полученные результаты

Экспрессия SRD5A2 различается в разных тканях и клетках ДГПЖ. Для оценки экспрессии SRD5A2 в различных тканях предстательной железы было собрано в общей сложности 59 образцов ДГПЖ. Иммуногистохимическое окрашивание показало, что SRD5A2

экспрессировался в основном в эпителиальных клетках переходной зоны предстательной железы, а небольшое количество SRD5A2 экспрессировалось в стромальных клетках, что согласуется с предыдущими исследованиями 6, 7, 18. В нашем исследовании SRD5A2 выраженность варьировала у разных пациентов. Восемь случаев (13,6%) ДГПЖ показали отрицательную экспрессию SRD5A2, 17 случаев (28,8%) показали слабую экспрессию и 34 случая (57,6%) показали сильную положительную экспрессию. Экспрессия SRD5A2 в ВРН-1 и RWPE-1, двух классических клеточных линиях эпителия предстательной железы, была обнаружена с помощью вестерн-блоттинга.

не имела различий в тканях ДГПЖ с разной экспрессией SRD5A2.

Чтобы проверить, может ли miR-1199-5p регулировать экспрессию SRD5A2, мы трансфицировали миметики miR-1199-5p в клетки RWPE-1, которые сильно экспрессировали SRD5A2, и ингибиторы miR-1199-5p в клетки ВРН-1, которые слабо экспрессировали SRD5A2. qRT-PCR и вестерн-блоттинг использовали для обнаружения изменений в уровнях мРНК SRD5A2 и экспрессии белка, соответственно, после трансфекции. Мы обнаружили, что экспрессия мРНК (рис. 3А) и белка SRD5A2 (рис. 3В) значительно снизилась после трансфекции клеток RWPE-1 миметиками miR-1199-5p. Тогда как экспрессия белка SRD5A2 была значительно повышена в клетках ДГПЖ-1 после трансфекции ингибитором miR-1199-5p. Транзиторная трансфекция миметиков miR-1199-5p и репортеров дикого типа 3'UTR SRD5A2 в клетки 293Т выявила значительное снижение люминесценции, чего не наблюдалось в мутантной версии репортера (рис. 3Д). Эти результаты подтвердили, что miR-1199-5p может связываться с 3'UTR SRD5A2 и ингибировать его экспрессию.

Было также обнаружено влияние финастерид на жизнеспособность ВРН-1 и RWPE-1 после трансфекции миметиков и ингибиторов miR-1199-5p с помощью проточной цитометрии. Как мы сообщали ранее, финастерид не индуцировал апоптоз ДГПЖ-1, что показало снижение экспрессии SRD5A2 9. Однако увеличение экспрессии SRD5A2 в клетках ДГПЖ-1 посредством трансфекции ингибитора miR-1199-5p не приводило к развитию финастерид. (100 мкМ) чувствительность в клетках ДГПЖ-1 (рис. 3Е). Примечательно, что финастерид (100 мкМ) способствовал апоптозу RWPE-1 и подавлял экспрессию SRD5A2 посредством трансфекции miR-1199-5p, имитирующей ингибирование прогрессирования апоптоза (рис. 3Г). Различные выражения AR могут объяснить это явление. В частности, клетки RWPE-1 экспрессируют AR, тогда как клетки ВРН-1 лишены AR 22, 23. Таким образом, эти данные указывают на то, что miR-1199-5p может снижать экспрессию SRD5A2 и влиять на апоптоз клеток предстательной железы.

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УЛУЧШЕНИЕ КАЧЕСТВА БИТУМА, ИСПОЛЬЗУЕМОГО НА АВТОМОБИЛЬНЫХ ДОРОГАХ

Аннотация. В статье приводятся результаты исследований впервые разработанных эффективных составов композиционных материалов, наполненных механоактивированными природными песками и другими ингредиентами, позволяющие повышению прочностных свойств, теплостойкости, сдвигоустойчивости и трещиностойкости и в целом работоспособности и долговечности асфальтобетонных композиционных покрытий дорог, мостов и аэродромов.

Ключевые слова: физико-механические свойства, жаростойкость, состав, наполнители, механическая активация ингредиентов, сопротивление сдвигу, трещиностойкость, рабочие характеристики, долговечность, составы асфальтобетона.

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IMPROVING THE QUALITY OF BITUMEN USED ON ROADS

Annotation. The article presents the results of studies of the first developed effective compositions of composite materials filled with mechanically activated natural sands and other ingredients, which allow improving the strength properties, heat resistance, shear resistance and crack resistance and, in general, the performance and durability of asphalt concrete composite pavements of roads, bridges and airfields.

Key words: Physical and mechanical properties, heat resistance, composition, fillers, mechanical activation of ingredients, shear resistance,

crack resistance, performance characteristics, durability, asphalt concrete compositions.

Введение. В статье приводятся результаты исследований впервые разработанных эффективных составов композиционных материалов, наполненных механоактивированными природными песками и другими ингредиентами в целом работоспособности и долговечности асфальтобетонных композиционных покрытий дорог.

В этой связи проведение исследований по созданию и получению импортозамещающих и экспорт ориентированных высокоэффективных, композиционных материалов на основе механоактивированных и химически модифицированных ингредиентов из местных и вторичных сырьевых ресурсов органического и минерального происхождения для асфальтобетонных покрытий и герметизирующих мастик для заполнения деформационных швов бетонных и трещин асфальтобетонных дорог, мостов и аэродромов с целью повышения их тепло-морозостойких, сдвигоустойчивых и трещин стойких свойств и, соответственно, увеличения сроков эксплуатации в интервале температур от -25°C до $+80^{\circ}\text{C}$ является **весьма актуальной проблемой.**

Цель исследования. Создания эффективных составов импортозамещающих и экспорт ориентированных композиционных материалов с высокими физико-механическими и эксплуатационными свойствами для покрытий асфальтобетонных дорог, способных эксплуатироваться в широком интервале температур от -25 до $+80^{\circ}\text{C}$, на базе местных минеральных и вторичных сырьевых ресурсов органического и неорганического происхождения.

Объект и методы исследований. Объектами исследования являются ООО Ферганский НПЗ битумы марок БНД-40/60, резиновая крошка, госсиполовая смола, вторичный поливинилхлорид наполнитель и активированный чиназские и чирчикские речные, язъяванские и янгиерские барханные пески и композиции на их основе. [1-2].

Результаты исследований и их обсуждение. Рассмотрим результаты исследований физико-механических и эксплуатационных свойств и разработка эффективных составов композиций для асфальтобетонных покрытий дорог с использованием органических, модифицированных и активированных неорганических ингредиентов на основе местного и вторичного сырья.

На основе результатов физико-химических исследований модифицированных битумов и госсиполовой смолы для создания композиций асфальтобетонных покрытий дорог нами разработаны битумные композиции, состав и свойства которого показано в таблицах 1. [3]. Механические свойства асфальтобетонных композиций, главным образом, зависят от гранулометрических составов, степени

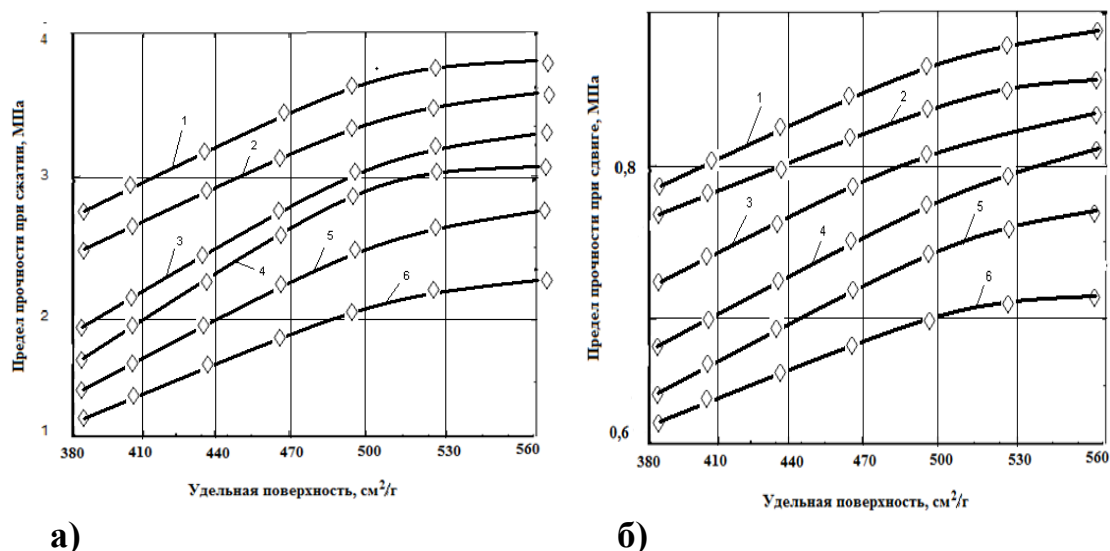
механоактивации наполнителей и свойств вяжущих. В связи с этим, были исследованы зависимости предела прочности при сдвиге и сжатии от значения удельной поверхности частиц песка при их механоактивации и влияние механоактивации на прочность асфальтобетонных покрытий при сдвиге.

Таблица 1

Разработанные рецептуры битумных композиций на основе ингредиентов из местных сырьевых ресурсов рекомендуемых для применения в покрытиях автомобильных дорог

Наименование ингредиентов	Содержания масс.ч		
	1	2	3
Битум БН-60/90	40	40	40
Госсиоловая смола	35	35	35
Вторичный поливинилхлорид	-	25	25
Вторичный полиэтилен	25	-	-
Всего:	100	100	100

На рисунке 1(а, б) приведены результаты исследований прочности при сжатии и сдвиге асфальтобетонных композиций, полученных с механоактивированными природными песками.



а) 1 - чиназский; 2 - жамашуйский; 3 - язьяванский; 4 - бозский; 5-янгийерский; б) 6 - чирчикский

Рис 1. Зависимость предела прочности при сжатии (а) и сдвиге (б) асфальтобетонных композиционных материалов от значений удельной поверхности частиц механоактивированных природных песков

На основании комплексных исследований и выявленных закономерностей полученных результатов разработан эффективный состав композиционных материалов с использованием механоактивированных

природных песков и органических ингредиентов для асфальтобетонных покрытий автомобильных дорог, мостов и аэродромов.

Заключение. Впервые предложен научно обоснованный подход к созданию тепло-морозостойких, сдвигоустойчивых и трещин стойких композиционных материалов на основе местных и вторичных сырьевых ресурсов для асфальтобетонных покрытий и герметизации деформационных швов и трещин бетонных, асфальтобетонных дорог, мостов и аэродромов с улучшенными физико-механическими и эксплуатационными свойствами, способных эксплуатироваться в экстремальных климатических условиях Республики Узбекистан.

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МЕСТНЫЕ ОСЛОЖНЕНИЯ ХРОНИЧЕСКОГО ТОНЗИЛЛИТА

Резюме. Проблема хронического тонзиллита и его осложнений в настоящее время еще далеко не разрешена и является одной из актуальных тем современной медицины.

Заболеваемость хроническим тонзиллитом составляет от 4-6% до 15,8% всего населения, а в общей структуре заболеваемости — 5-10%.

Среди довольно многочисленных очагов инфекции в организме миндалина занимают первое место как по частоте, так и по разнообразию возникающих патогенных воздействий не только у взрослых, но и, что особенно важно, у больных.

Ключевые слова: небных миндалин, хронический тонзиллит, патоморфологическая характеристика.

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LOCAL COMPLICATIONS OF CHRONIC TONSILLITIS

Resume. The problem of chronic tonsillitis and its complications is currently far from being resolved and is one of the topical topics of modern medicine.

The incidence of chronic tonsillitis ranges from 4-6% to 15.8% of the total population, and in the general structure of the incidence — 5-10%.

Among the rather numerous foci of infection in the body, the tonsils occupy the first place both in frequency and in the variety of pathogenic effects that occur not only in adults, but also, most importantly, in patients.

Key words: palatine tonsils, chronic tonsillitis, pathomorphological characteristics.

Актуальность. Тонзиллярная патология прочно занимает одно из первых мест среди всех ЛОР заболеваний, а возникновение тяжелых осложнений со стороны сердечно-сосудистой системы, суставов, почек

при хроническом тонзиллите заставляет заниматься этой проблемой многих практических врачей – оториноларингологов, терапевтов, педиатров, инфекционистов и других [3].

Несмотря на успехи медицинской науки и практического здравоохранения, удельный вес хронического тонзиллита в общей патологии не снижается [6]. Это связано, по-видимому, с тем, что окончательно не выяснены механизмы патогенеза этого заболевания, полностью не определены физиологические функции небных миндалин. Практически открытым остается вопрос о целесообразности удаления небных миндалин на той или иной стадии развития хронического тонзиллита, ибо отсутствуют четкие клинико-лабораторные критерии оценки их функционального состояния [1].

С утверждением за небными миндалинами активной многоплановой роли в организме человека и прежде всего в формировании иммунитета верхних дыхательных путей обоснованно сузились показания к их удалению [4]. Доминирующее значение в лечении хронического тонзиллита приобрели органосохраняющие методы, направленные на нормализацию функций небных миндалин как органа, содержащего иммунокомпетентные клетки из Т- и В-лимфоцитов, вырабатывающего иммуноглобулины многих классов и обеспечивающего первую линию защиты при внедрении инфекции через верхние дыхательные пути [5].

Поэтому оправданным является определение иммунологических параметров с одновременным исследованием функционального состояния миндалин с учетом иммунного статуса всего организма.

С развитием иммунологии значительно расширилось представление о механизмах патогенеза хронического тонзиллита. Количество патогенетических факторов, представляющих ценность для определения характера течения заболевания, начиная от иммуногенетических и заканчивая проявлениями метатонзиллярных осложнений при поражении внутренних органов, уже превысили возможности индивидуального исследования у каждого больного в практической медицине [2].

В настоящее время необходимо проводить комплексное обследование больных хроническим тонзиллитом, включающее исследование антигенов системы НБА, иммунологического статуса организма и функциональной активности небных миндалин, что будет способствовать правильной диагностике хронического тонзиллита и уменьшению числа непоказанных тонзиллэктомий. При этом следует иметь в виду, что угнетение как клеточного, так и гуморального звеньев иммунитета является предпосылкой возникновения хронического тонзиллита [7].

Воспалительные заболевания миндалин различной этиологии могут быть как следствием, так и причиной иммунологической недостаточности, но так или иначе в основе хронического тонзиллита лежат нарушения

механизма защиты. Это приводит к некоторому ослаблению воспалительных реакций, в результате чего возникает рецидивирующие бактериальные и вирусные инфекции различной степени тяжести, что сопровождается осложнениями со стороны сердечно — сосудистой системы, почек, суставов и др., превращая таким образом небные миндалины из органа иммунитета в источник инфекции. При этом небные миндалины, становясь очагом хронической инфекции, частично или полностью утрачивают свою роль в иммунологических процессах [3].

Разнообразие патологических воздействий из очага хронического воспаления в небных миндалинах, интенсивность которых во многом зависит от реактивности организма, делает необходимой детальную оценку функционального состояния различных систем, в первую очередь сердечно — сосудистой, нарушение функционирования которого может способствовать тяжелому поражению сердца и сосудов [2].

Патогенез нарушений сердечной деятельности при хроническом тонзиллите сложен и окончательно не выяснен. Анализ литературных данных позволяет предположить, что в результате инфекционно — токсического, токсико - аллергического и нервно — рефлекторного воздействия с пораженных миндалин на сердце развивается дистрофия миокарда, а иногда и воспалительный процесс [1]. В патогенезе тонзиллогенных изменений деятельности сердечно - сосудистой системы следует усматривать не только прямые влияния с пораженных миндалин на сердце, но и комплекс других факторов: изменение общей реактивности организма, функциональное состояние общего иммунного статуса и др.

Цель исследования. Заключается в изучении индивидуальных, возрастных и половых особенностей заболевания у пациентов с хроническим тонзиллитом и определении особенностей их взаимозависимости.

Материалы и методы исследования. Для определения распространенности хронических тонзиллитов была разработана анкета, которая включила в себя несколько основных разделов, посвященных социальным вопросам, наличию и особенностям хронических заболеваний опрашиваемого, клиническим проявлениям и анамнезу хронического тонзиллита и его осложнениям, распространенности компенсированных и декомпенсированных форм среди населения разных возрастных групп взрослого населения Андижанской области.

Результаты исследования. Исходя из задач нашего исследования, было важно изучить распространенность хронического тонзиллита в зависимости от пола и возраста больных.

Данные литературы отражают в целом тенденцию к преобладанию хронического тонзиллита у лиц женского пола. Эти исследования содержат данные, сильно отличающиеся друг от друга. Вероятнее всего, это связано с тем, что исследования не носили масштабный характер.

Проведенное нами эпидемиологическое исследование, посвященное гендерным особенностям распространенности хронического тонзиллита, может помочь приблизиться к пониманию патогенетических особенностей развития данного заболевания.

При изучении гендерных особенностей распространенности хронического тонзиллита у детей в 2002 г. и в динамике с 2005 по 2012 г. прослеживается единая достоверная ($p < 0,001$) закономерность, заключающаяся в преобладании данного заболевания у девочек (рис. 3). Для более углубленной информации о гендерном показателе распространенности хронического тонзиллита в популяции нами были проанализированы данные в динамике за несколько лет в возрастном диапазоне от 1 года и до 17 лет включительно. В младшем возрасте -- от 2-х до 6 лет преобладают мальчики ($p < 0,001$), а в более старшем возрасте -- с 9 до 17 лет включительно хронический тонзиллит наиболее распространен у девочек ($p < 0,001$). Это различие по половому составу среди больных хроническим тонзиллитом усиливается с возрастом и достигает максимальных значений с периода полового созревания (11--16 лет). Эти данные отражены на рисунке 4.

Та же тенденция частоты диагностирования хронического тонзиллита у детей и основные возрастные и половые различия, выявленные нами за 2002 г., наблюдалась и при анализе данных за 2005--2012 гг.

Проведенное нами эпидемиологическое исследование, благодаря огромному масштабу, позволяет объективно представить гендерные особенности распространенности хронического тонзиллита, что, в свою очередь, может помочь приблизиться к пониманию патогенетических особенностей развития данного заболевания. В своем исследовании мы подтвердили значительное преобладание пациентов с хроническим тонзиллитом среди девушек, что, возможно, связано с влиянием женских половых гормонов. Дальнейшие исследования в этом направлении весьма перспективны и представляют большой научный интерес.

Таким образом, результаты наших исследований, проведенных на большом клиническом материале, позволяют составить представление об истинной распространенности хронического тонзиллита среди детей Российской Федерации, а также сделать вывод о наличии некоторых гендерных особенностей в распространенности данного заболевания.

Полученные нами данные схожи с данными зарубежной литературы и полностью подтверждают наличие половых различий в частоте встречаемости этого заболевания среди пациентов женского и мужского пола. В своем исследовании мы подтвердили значительное преобладание пациентов с хроническим тонзиллитом среди женщин, что, быть может, связано с влиянием женских половых гормонов. Дальнейшие исследования

в этом направлении весьма перспективны и представляют большой научный интерес.

Вывод. Таким образом, результатом проведенного анкетирования в Андижанской области явилось определение распространенности хронического тонзиллита среди взрослого городского и сельского населения с целью планирования оказания специализированной медицинской помощи населению с данной патологией в специализированных стационарах.

Жители Андижанской области, проживающие в условиях резко - континентального климата, подвергаются воздействию ряда неблагоприятных факторов, приводящих к снижению адаптационных возможностей организма к условиям окружающей среды, повышению заболеваемости ЛОР-органов, не только в холодное время года, но и в «межсезонье», что мы и проследили в ходе нашего исследования.

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ПСИХОЛОГИЧЕСКИЙ ФАКТОР ПОВЫШЕНИЯ ПРОФЕССИОНАЛЬНОЙ АКТИВНОСТИ РУКОВОДЯЩИХ КАДРОВ

Annotation. This article discusses the psychological factors that increase the professional activity of management personnel. It also shows the psychological features, methods and techniques of their practical implementation, which contribute to increasing the efficiency of the professional activities of managerial personnel when making decisions in special conditions.

Key words: psychology, management, leader and subordinate, production, leadership, labor.

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PSYCHOLOGICAL FACTOR OF INCREASING THE PROFESSIONAL ACTIVITY OF MANAGEMENT STAFF

Аннотация. В данной статье рассматриваются психологические факторы, повышающие профессиональную активность руководящих кадров. А также показаны психологические особенности, методы и приемы их практической реализации, способствующие повышению эффективности профессиональной деятельности управленческого персонала при принятии решений в особых условиях.

Ключевые слова: психология, управление, руководитель и подчиненный, производство, лидерство, труд, эффективность и качество.

В ряде зарубежных стран в течение многих лет ведутся активные работы по психологическому обеспечению различных аспектов деятельности политических лидеров и государственных руководителей различного ранга, выработке технологий влияния на индивидуальное, массовое сознание и психологической защиты. Управленческая деятельность связана с принятием управленческих решений в организации по управлению людьми с учетом свойств и качеств личности.

Отрасль психологии, которая называется психологией управления, изучает психологические закономерности управленческой деятельности⁹³.

Объектом изучения психологии управления являются люди, находящиеся в финансовых и юридических отношениях в самостоятельных организациях и деятельность которых направлены на корпоративно полезные цели. Отличительная особенность психологии управления то, что ее объектом является организованная деятельность людей. Организованная деятельность — это деятельность людей, объединенных в одну организацию, подчиняющихся правилам и нормам этой организации и выполняющих заданную им совместную работу в соответствии с экономическими, технологическими, правовыми, организационными и корпоративными требованиями.

Психология управления вырабатывает психологические знания, применяемые при решении проблемы управления деятельностью трудового коллектива⁹⁴.

Аспекты предмета психологии управления:

- вопросы касающиеся управления производственными группами и коллективами;
- психологический анализ взаимоотношений людей в производственных и управленческих коллективах;
- психология личности работника;
- психологические проблемы лидерства;
- функционально-структурный анализ управленческой деятельности;
- психологические особенности принятия индивидуальных и групповых решений; – психологические проблемы взаимоотношений между руководителем и подчиненными и другие.

Предметом психологии управления являются совокупность психических явлений и отношений, отражающих совместную работу людей в организации в соответствии с экономическими, технологическими, социально-психологическими, правовыми, организационными и корпоративными требованиями.

Задачи психологии управления:

1. Рост производительности и улучшение качества труда работников в организации.
2. Повышение эффективности производства и управления.
3. Улучшение качества воспитания и образования работников в организации⁹⁵.

⁹³ Абульханова-Славская К.А. Деятельность и психология личности / К. А. Абульханова-Славская, ука, 1980. [с.335].

⁹⁴ Амельченко Т.В. Профессиональная компетентность будущего специалиста: Теоретические основы: монография. – Чита: ЧитГУ, 2006. [с.286].

⁹⁵ Зимина Н.А. Психологические условия оптимизации профессиональной компетентности психолога: Дисс... канд. психол. наук, 2003. [с.170].

Основными предпосылками возникновения и развития психологии управления являются:

1. Повышение заинтересованности работников в труде. Стимулирование их усилий в достижении качества и производительности труда.

2. Определение наиболее рациональных форм взаимоотношений представителей различных классов и социальных групп на предприятии.

3. Изучение личности работников, необходимое для анализа наиболее эффективно работающих руководителей и работников, а также для анализа поведения работников, отклоняющихся от принятых предписаний и норм.

Изучение непосредственной сферы приложения промышленного труда (структура предприятия, организация труда, тенденции изменения). Работа организатора является составной частью организации и поэтому может рассматриваться как с точки зрения процесса работы, так и с точки зрения выбора, использования и совершенствования определенных форм⁹⁶. Можно выделить следующие основные части процесса работы организатора:

1. Составление общего плана работы.

2. Объединение людей для работы.

3. Руководство работой.

4. Согласование работы отдельных частей организации и отдельных работников.

5. Контроль работы⁹⁷.

Принципы управленческой деятельности руководителя. Первым из них является положение о том, что каждый подчиненный — это личность. Знать особенности подчиненного как личности — несомненно, одно из важнейших условий умелого управления людьми.

Второй психологический принцип искусство руководства людьми состоит в организации работы коллектива с учетом индивидуальности каждого члена.

Психология управления — раздел психологии, изучающий психологические закономерности управленческой деятельности с целью повышения эффективности и качества работы системы управления предприятием. Система управления состоит из управляющей и управляемой подсистем, основой которых являются субъектно-объектные отношения персонала и руководителей разного уровня. Управляющая подсистема, представлена управленческой деятельностью группы иерархически взаимосвязанных руководителей. Эффективность

⁹⁶ Климов Е.А. Психология профессионала: избр. психол. тр. / Е.А. Климов. — М.: Ин-т практ. психологии; Воронеж: МОДЭК, 2003. [с.456].

⁹⁷ <http://www.dslib.net/psixologia-razvitja/jeffektivnost-professionalnoj-dejatelnosti-rukovodjavih-kadrov-prinjtaii.html>

руководителей обусловлена личностными и ситуационными характеристиками, включающими управленческие способности, потребности, индивидуальную управленческую концепцию, управленческие замыслы и внутренне принятые личностью принципы, правила и стиль управления, которые обеспечивают принятие и реализацию управленческих решений.

Управляемая подсистема представлена подчиненными, которые воспринимают управляющее воздействие, формируют программы деятельности по реализации управленческих решений в целях организации.

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СПОСОБЫ ПРОФИЛАКТИКИ АЛКОГОЛЬНОЙ ЗАВИСИМОСТИ У ПОДРОСТКОВ, РОЖДЕННЫХ ОТ БРАКОВ МЕЖДУ БЛИЗКИМИ РОДСТВЕННИКАМИ

Резюме. Близкородственные браки в последнее время становятся все более распространенными среди азиатских стран. Подростки, рожденные в таких браках, имеют повышенную зависимость от наркотиков. Профилактика алкоголизма, который в последнее время распространяется с необычайной скоростью, может и должна осуществляться на разных стадиях развития процесса, и от этого зависит выбор эффективных методов.

Профилактика алкоголизма может быть эффективной только в том случае, если она проводится комплексно и систематически, а не с помощью различных программ, которые различаются по концептуальной основе и структуре. Наша работа должна начинаться с коррекции неправильного воспитания на ранних этапах развития личности и заканчиваться финансированием программ по борьбе с незаконным распространением алкоголя.

Ключевые слова: близкородственный брак, алкоголизм, профилактика, лечение, наркомания.

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WAYS TO PREVENT ALCOHOL ADDICTION IN ADOLESCENTS BORN FROM MARRIAGES BETWEEN CLOSE RELATIVES

Resume. Closely related marriages have recently become increasingly common among Asian countries. Teenagers born in such marriages have an increased dependence on drugs. Prevention of alcoholism, which has recently been spreading at an extraordinary rate, can and should be carried out at

different stages of the development of the process, and the choice of effective methods depends on it.

Prevention of alcoholism can be effective only if it is carried out comprehensively and systematically, and not with the help of various programs that differ in conceptual basis and structure. Our work should begin with the correction of improper upbringing at the early stages of personality development and end with the financing of programs to combat the illegal distribution of alcohol.

Keywords: closely related marriage, alcoholism, prevention, treatment, drug addiction.

Введение. Близкородственным браком считается брак между родственниками различной степени. Близкие люди имеют более высокий шанс носительства одинаковых аллелей и поэтому их дети являются в большей степени гомозиготными, чем родившиеся от не близкородственных союзов [5].

Близкородственным бракам способствуют несколько факторов. Это экономические и культурные факторы, социальная и культурная изоляция.

Алкоголизм – это очень распространенный вид наркомании.

В широком смысле, болезнь алкоголизма это совокупность вредных привычек, связанных с злоупотреблением алкоголя, которые влияют на здоровье и образ жизни человека [3]. Происходит нарушение нормального функционирования организма, умственные и физические отклонения.

Своевременная профилактика алкоголизма и помощь специалистов просто необходима в этой ситуации [2].

Проблема алкоголизма существовала с начала возникновения человечества, и уже тогда болезнь была свойственна не только так называемым маргиналам, но и высшему свету. Правители государств время от времени пытались принимать жесткие меры относительно контроля за трезвостью общества, но чаще всего такие меры воспринимались как репрессии. Такое общественное неприятие, к примеру, сложилось в ходе знаменитых и относительно недавних горбачевских антиалкогольных реформ перестройки в 1985-1991 годах.

Негативные явления, вызванные употреблением алкогольных напитков, таят в себе огромную опасность для молодежи. Потребление спиртного в первую очередь негативно влияет на здоровье подростков. Злоупотребление алкоголем способствует развитию психических заболеваний, а также одна из причин смертности подростков (отравление не качественной продукцией). Токсическое воздействие алкоголя, прежде всего, сказывается на деятельности нервной системы. Даже небольшие дозы алкоголя влияют на обмен в нервной системе [1,3].

Однократные употребления спиртного могут иметь самые серьезные последствия. Неоднократное или частое употребление алкоголя оказывает

буквально опустошающее воздействие на психику подростка. При этом задерживается не только развитие высших форм мышления, выработка этических и нравственных категорий и эстетических понятий, но и утрачиваются уже резвившиеся способности [4].

Профилактика зависимости от алкоголя - одно из важнейших и эффективных направлений профилактики неинфекционной патологии.

Комплексность профилактики проявляется во взаимной заинтересованности и согласованной против-алкогольной работе различных ведомств, министерств и специалистов. Профилактика пьянства и алкоголизма - общегосударственная задача, и успешное ее решение возможно только при совместных координированных усилиях врачей, педагогов, юристов, социологов, психологов, а также всей широкой сети государственных и общественных организаций [2,6].

Профилактика пьянства и алкоголизма должна проводиться дифференцированно в отношении подростков и взрослых, родителей и учащихся. При выборе мер профилактики следует отличать алкоголизм как заболевание от пьянства как проявления моральной распущенности, а также учитывать, направлены ли эти меры на здоровых людей или на лиц, неустойчивых в нервно-психическом отношении.

Профилактика зависимости от алкоголя может быть первичной, вторичной и третичной.

Первичная профилактика включает мероприятия, направленные на своевременное предупреждение причин алкоголизма задолго до того, как они могут появиться. Младший и средний возраст человека – наиболее оптимальный период с точки зрения формирования антиалкогольных установок.

Первичная профилактика алкоголизма имеет целью предотвратить возникновение нарушения или болезни, предупредить негативные исходы и усилить позитивные результаты развития индивида [2,5].

Под профилактикой алкоголизма понимают такие способы, которые направлены на формирование нейтрального отношения к спиртному. Главной задачей является формирование такого образа жизни у человека, в которой у него не будет тяги к алкоголю.

Цель исследования. Определение эффективности занятий по профилактике алкогольной зависимости у подростков, рожденных от браков между близкими родственниками.

Материалы и методы исследования. Объект исследования: процесс профилактики алкоголизма среди подростков.

Предмет исследования: педагогические условия эффективности профилактики алкоголизма среди подростков

Результаты исследования. Анализ результатов опроса показал, что большинство учащихся (76,5%) не считают употребление своими одноклассниками алкоголя негативным проявлением, 55,7 % заявили, что

систематическое употребление спиртных напитков не является основанием для прекращения дружбы, и лишь 13,4 % считают для себя неприемлемым дружеское общение со сверстниками, употребляющими алкоголь

При этом результаты опроса родителей показывают, что при общей озабоченности родителей проблемой употребления несовершеннолетними алкоголя отмечается их недостаточная осведомленность о вовлеченности в эту проблему собственного ребенка, а также неадекватное ситуации осознание роли семьи в процессе предотвращения ранней алкоголизации подрастающего поколения

Проанализировав существующие определения профилактики, в своем исследовании под профилактикой алкоголизма среди подростков мы понимаем процесс целенаправленного воздействия на личность, направленный на формирование системы ценностей, взглядов и установок, препятствующих алкоголизации подростка

На основе рассмотренных нами подходов (в отечественной и зарубежной педагогической практике) сложились собственные модели профилактики употребления психоактивных веществ, в том числе и алкоголя, разработаны многочисленные профилактические программы.

Комплексность разрабатываемого нами подхода к определению содержания профилактики алкоголизации молодежной среды заключается в двух аспектах

- во-первых, она обуславливается стремлением к всестороннему учету многообразия причин и факторов риска, способствующих приобщению к употреблению алкоголя,

- во-вторых, комплексность заключается также в организации профилактического процесса, реализуемого на различных уровнях личностном и средовом

Индивидуализация как принцип педагогической деятельности позволяет эффективно вскрыть и потенциальные возможности детей риска адаптационные нарушения в развитии, выявить их «позитивные» стороны, на которые можно опираться в ходе воспитательно-образовательной работы. Ведь неблагополучие биологических и социальных предпосылок в развитии в определенной - и значительной - степени может быть сглажено, нивелировано при создании соответствующих педагогических условий

Поэтому на первом этапе опытно-экспериментальной работы - исследования психологических особенностей личности и социального взаимодействия подростков мы использовали методику А Н Орла по определению склонности к отклоняющемуся поведению (СОП), а также метод личностных конструкторов Дж Келли

Исследование половых различий показало, что у женской части подвыборки выявлен более высокий балл (40,0 балла) по шкале «склонность к аддиктивному поведению», чем у мужской (42,6 балла) Это

свидетельствует о том, что у женского пола социальный контроль поведенческих реакций выше, чем у мужского

Полученные данные по методике Дж. Келли позволили сделать вывод о наличии у исследуемой группы подростков установок на употребление алкоголя, склонности связывать алкоголь с удовольствием, радостью, дружеским общением и недооценивать степень его вреда для организма

Полученные в ходе исследования особенностей личности подростков и их социальных установок результаты легли в основу профилактической работы в лагере

Подавляющее большинство участников опытной работы по ее окончанию выбрали конструкт «здоровье - трезвость», что свидетельствует о прогрессе установки на здоровый образ жизни

Таким образом, динамика полученных результатов свидетельствовала о положительных изменениях по основным выделенным показателям и подтвердила выдвинутую нами гипотезу

Вывод. Профилактика алкоголизма на уровне семьи включает в себя комплекс мероприятий: организационных, социальных, психолого-педагогических и медицинских. Профилактика алкоголизма на уровне семьи осуществляется за счет использования игровых тренинговых занятий, направленных на совместную творческую деятельность.

Следовательно, профилактика алкоголизма на уровне семьи и технологии коррекции семейных взаимоотношений многочисленны, их выбор определяется спецификой конкретной ситуации, особенностями членов семьи, профессиональной компетентностью социального работника.

Со временем каждый опытный специалист по-своему модифицирует методики, создает собственную систему форм, методов, средств работы. Сущность всех применяемых способов социальной работы - профилактика семейного алкоголизма.

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МОЛИЯВИЙ ҲИСОБОТЛАРНИ ИЧКИ АУДИТИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Мақолада молиявий ҳисоботларни ички аудитини ташкил этиши, уни ўтказиш кетма – кетлиги, аудит жараёнида текшириладиган кўрсаткичлар очиб берилган.

Калит сўзлар: молиявий ҳисобот, ички аудит, баланс, молиявий натижа, хусусий капитал, пул оқимлари.

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IMPROVING THE INTERNAL AUDIT OF FINANCIAL STATEMENTS

Abstract. The article describes the organization of the internal audit of financial statements, the sequence of its conduct, the indicators checked during the audit process.

Key words: financial reporting, internal audit, balance sheet, financial result, private capital, cash flows.

Турли фаолият билан шуғулланувчи корхоналар молиявий ҳисоботни тузади ва тақдим этади. Молиявий ҳисобот корхонада юритилаётган бухгалтерия ҳисобининг якуний жараёни (хужжати) ҳисобланади. Корхоналарнинг молиявий ҳисоботи мазмуни янги таҳрирда қабул қилинган Ўзбекистон Республикасининг “Бухгалтерия ҳисоби тўғрисида”ги Қонунда қуйидагича ифодаланган: “Молиявий ҳисобот бухгалтерия ҳисоби субъектларининг ҳисобот санасидаги молиявий ҳолати, ҳисобот давридаги фаолиятнинг молиявий натижаси ва пул маблағларининг ҳаракати тўғрисидаги тизимлаштирилган ахборотлардан иборатдир”.⁹⁸ Молиявий ҳисобот корхоналарнинг катта-кичиклигига қараб ҳар чоракда ва йилда ортиб боровчи якун бўйича тузилади. Чораклик молиявий ҳисоботнинг таркиби бухгалтерия баланси ва “Молиявий натижалар тўғрисида ҳисобот”дан иборат. Қабул қилинган қонунга асосан йиллик молиявий ҳисоботнинг таркиби қуйидагилардан иборат:

- бухгалтерия баланси;

⁹⁸ Ўзбекистон Республикасининг янги таҳрирдаги “Бухгалтерия ҳисоби тўғрисида”ги Қонуни. Ўзбекистон Республикаси Олий Мажлиси Қонунчилик палатаси томонидан 2016 йил 3 мартда қабул қилинган, Сенат томонидан 2016 йил 31 мартда маъқулланган. -“Халқ сўзи”, 2016 йил 14 апрель.

- молиявий натижалар тўғрисида ҳисобот;
- пул оқимлари ҳақида ҳисобот;
- хусусий капитал тўғрисида ҳисобот;
- изоҳлар, ҳисоб-китоблар ва тушунтиришлар.

Молиявий ҳисоботнинг таркибини Ўзбекистон Республикаси Молия ва вазирлиги белгилайди ва уларни тузиш бўйича алоҳида йўриқномаларни ишлаб чиқади. Ҳар бир корхона молиявий ҳисоботларни амалдаги тартиб қоидалар асосида тузиши керак. Чунки, ушбу ҳисобот маълумотларидан ички ва ташқи ахборот фойдаланувчилар фойдаланадилар. Молиявий ҳисобот маълумотлари асоссиз, аниқ бўлмаса, корхонанинг фаолият кўрсаткичлари ҳам тўғри бўлмайди. Натижада, корхона фаолиятини янада ривожлантиришга қаратилган бошқарув қарорлари, мижозлар билан олиб бориладиган ҳисоб-китоблар ҳам асосланмаган бўлади. Шунинг учун хўжалик юритувчи субъектларнинг молиявий ҳисоботи бухгалтерия ҳисоби ва аудитнинг муҳим объектлари сифатида доимий равишда назорат қилиб борилади.

Ўзбекистон Республикасининг “Аудиторлик фаолияти тўғрисида”ги Қонунида аудиторлик текширувининг мазмуни айнан молиявий ҳисоботни текширишга қаратилган бўлиб, қуйидагича ифодаланган: “Аудиторлик текшируви молиявий ҳисобот ва бошқа молиявий ахборот тўғрилигини ва қонун ҳужжатларига мослигини аниқлаш мақсадида хўжалик юритувчи субъектларнинг молиявий ҳисоботи ҳамда у билан боғлиқ молиявий ахборотни аудиторлик ташкилотлари томонидан текширишдир”. Шундай қилиб, аудиторлик текширувининг асосини хўжалик юритувчи субъект молиявий ҳисоботи, у билан боғлиқ молиявий ахборотларни текшириш ташкил қилади.

Корхоналарнинг молиявий ҳисоботлари ҳам ташқи, ҳам ички аудитнинг муҳим объектларига киради. Ички аудит режасида молиявий ҳисоботни текширишда қуйидаги жараёнлар белгиланган:

- молиявий ҳисобот ва ҳисоб регистрларидаги кўрсаткичларнинг мувофиқлигини текшириш;
- бухгалтерия балансининг тўғрилигини текшириш;
- молиявий ҳисоботнинг асослилиги ва тўғрилигини текшириш;
- дастлабки ҳужжатларнинг тўғрилигини текшириш ва таҳлил қилиш;
- ҳисоботнинг ўз вақтида тегишли органларга тақдим этилишини текшириш;
- ҳисоб регистрлари ва Бош китоб маълумотларининг молиявий ҳисоботга мослигини текшириш.

Тадқиқот натижалари шуни кўрсатадики, аудиторлик ташкилотлари ва корхоналар қошидаги ички аудит бўлимлари молиявий ҳисобот ва унинг тўғри тузилганлиги турлича кетма-кетликда амалга оширолмади.

Ички аудит режасида молиявий ҳисоботни текшириш кетма-кетлиги аниқ белгиланмаган. Биз, йиллик молиявий ҳисоботнинг тўғри тузилганлигига ва жорий ҳисоб маълумотларига мослигини қуйидаги кетма-кетликда ички аудит қилинишини тавсия қиламиз (1-чизма):

Бухгалтерия баланси қуйидаги тартибда ички аудит қилинади:

- балансга тайёргарлик ишларининг тўлиқ бажарилишини текширилади;

- балансдаги актив ва пассивтомонидаги корсаткичларнинг тўғрилиги текширилади;

- баланс бўлимларидаги ёзувларнинг тўғрилиги текширилади;

- баланс кўрсаткичлари билан молиявий ҳисоботнинг бошқа шакллари ўзаро таққосланади.



1-чизма. Молиявий ҳисоботнинг ички аудит кетма-кетлиги

Баланс актив томонидаги маълумотлар актив счётлардаги маълумотлар билан солиштирилади. Баланс пассив томонидаги маълумотлар эса пассив счётнинг маълумотлари билан таққосланади.

Молиявий натижалар тўғрисида ҳисоботнинг тўғрилиги ҳисоботда даромадлар, харажатлар ва фойда кўрсаткичларни текшириш орқали ички аудит қилинади. Бунда даромад ва харажатларнинг тўғрилиги алоҳида счётлар орқали (даромадлар 9000, 9300, 9500 ва 9710 счётлар орқали, харажатлар эса 9100, 9400, 9600 ва 9720 счётлар орқали) текширилади. Корхонанинг соф фойдаси эса 9910 – “Якуний молиявий натижа” ва 8710 -

“Ҳисобот даврининг тақсимланмаган фойдаси (қопланмаган зарар)” счётлари орқали текширилади. Молиявий натижалар тўғрисида ҳисоботнинг ички аудити жараёнида молиявий кўрсаткичларни аудиторлик таҳлил қилиш мақсадга мувофиқжир. Натижада молиявий ҳолатни яхшилашга қаратилган таклифлар ишлаб чиқилади.

Пул маблағлари ҳақида ҳисоботнинг ички аудит жараёнида пул маблағларининг тўғри шаклланганлиги ва сарфланганлиги, пул маблағлари ҳаракатининг жорий ҳисоб маълумотлари билан ҳисобот маълумотлари мослиги текширилади. Пул маблағлари тўғрисида ҳисобот қуйидаги йўналишлар бўйича текширилади:

- операцион фаолият бўйича пул маблағларининг йил давомида кўпайиши, камайиши ва қолдиқлари текширилади;

- инвестиция фаолияти бўйича пул тушумлари ва тўловлари текширилади;

- молиявий фаолият бўйича пул тушумлари ва тўловлари текширилади;

- тўланган солиқларнинг ҳисоботда тўғри акс эттирилганлиги текширилади;

- агар, корхонада чет эл валютаси бўлса, чет эл валютасидаги пул маблағларининг ҳаракати ва ҳолати махсус счётлар бўйича текширилади.

Хусусий капитал тўғрисида ҳисобот ички аудитида қуйидаги кўрсаткичлар бўйича текширилади:

- устав капиталнинг қолдиғи;
- қушилган капиталнинг ҳолати;
- резерв капиталнинг қолдиғи;
- тақсимланмаган фойда (қопланмаган зарар) нинг тўғрилиги;
- сотиб олинган хусусий акциялар;
- мақсадли тушумлар текширилади.

Ички аудит натижалари умумлаштирилади ва ҳисоботга киритилади.

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КОРХОНАЛАРДА ИЧКИ АУДИНИ ТАШКИЛ ЭТИШ

Аннотация. Мақолада корхоналарда ички аудитни ташкил этиши, уни ўтказиш кетма – кетлиги, ички аудитор режаси ва ички аудитни яхшилаш бўйича таклифлар берилган.

Калит сўзлар: ички аудит, аудит, аудит режаси, назорат, текшириш.

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ORGANIZING INTERNAL AUDIT IN ENTERPRISES

Abstract. The article provides proposals on the organization of internal audit in enterprises, the sequence of conducting it, the plan of the internal auditor and the improvement of internal audit.

Key words: internal audit, audit, audit plan, control, inspection.

Республикаимиз бошқарув ва назорат тизими такомиллашиб бормоқда. Корпоратив бошқарувни жорий қилиш, корхоналар фаолиятини аудиторлик текширувидан ўтказиш бозор иқтисодиёти талабларидан келиб чиқмоқда. Ўзбекистон Республикасининг “Аудиторлик фаолияти тўғрисида”ги қонуни келтирилганидек, аудит муайян ваколатлар берилган шахслар томонидан хўжалик юритувчи субъектлар молиявий ҳисоботларининг тўғрилигини, улар амалга оширган молиявий-хўжалик жараёнларининг Ўзбекистон Республикаси қонунларига ҳамда бошқа меъёрий ҳужжатларга қай даражада мувофиқлигини, мукамаллигини ва асосланганлигини, бухгалтерия ҳисоби ва молиявий ҳисоботлар юритишга қўйиладиган талабларга ҳамда ўзга ҳужжатлар талабларига тўғри келишлигини аниқлаш мақсадида ўтказиладиган текшириш деб эътироф этилган.

Корхоналарда ички аудитнинг асосий мақсади содир бўлаётган жараёнларни амалдаги тартиб-қоидаларга мос равишда ҳужжатлаштирилиши, бухгалтерия ҳисоби счётларида тўғри акс этирилиши ва молиявий ҳисоботда аниқ акс этирилганлигини текширишдан иборат. Бундан ташқари, ички аудит ходимлари корхона “бизнес-режаси”нинг тўлиқ бажарилиши, унинг фаолиятини янада ривожлантириш, кўпроқ фойда олишга қаратилган таклифларни ишлаб

чиқади ва корхона раҳбари ҳамда кузатув кенгашига тақдим этади. Ички аудитни амалга ошириш учун махсус режа тузилади. Ушбу режада ички аудитнинг объектлари, текшириш ўтказиш кетма-кетлиги ва муддатлари кўрсатилган бўлиши керак.

Корхоналарда ички аудитни ўтказиш режаси маълум хусусиятларга эга бўлиб, қуйидагиларни ўз ичига олади:

- корхона фаолияти бўйича қайси кўрсаткичлар назорат қилиниши керак;

- текшириш қачон ўтказилади;

- ички аудитни ким ўтказади;

- ички аудит натижаларининг расмийлаштирилиши;

- ички аудит жараёнида аниқланган камчиликларни бартараф қилиш бўйича тадбирларнинг ишлаб чиқилиши;

- аниқланган камчиликларни бартараф қилиш муддатларини белгилаш.

Ички аудиторлик хизматининг раҳбари режасида ҳар бир аудиторга алоҳида вазифаларни қўйиши керак.

1-жадвал

Корхоналарда ички аудиторнинг йиллик иш режаси мазмуни

№	Ички аудиторлик текширувларини жараёнлари	Ижро муддати
1	2	3
	Асосий воситаларнинг мавжудлиги ва ҳаракатининг ички аудити	даврий
	Асосий воситалар ва номоддий активлар эскиришининг тўғрилигини ички аудит қилиш	ҳар ойда
	Асосий воситаларнинг мол-мулк солиғига тортилишининг тўғрилигини текшириш	ҳар ойда
	Капитал қўйилмаларни ички аудити	даврий
	Корхона омборхонасидаги моддий қийматликлар ҳаракатининг аналитик ҳисобини ички аудит қилиш	ҳар ойда
	Моддий бойликлардан фойдаланишнинг тўғри ҳисобга олинганлиги ва улар бўйича камомадларни текшириш	ҳар ойда
	Материаллар бўйича жорий ҳисоб ва ҳисобот кўрсаткичларининг ички аудити	ҳар ойда
	Молиявий қўйилмаларнинг ички аудити	даврий
	Касса операцияларининг ички аудити	ҳар ойда
	Ҳисобдор шахслар билан олиб бориладиган ҳисоб-китобларни текшириш	даврий, ҳар ойда
	Ҳисоб-китоб счёти бўйича нақд пулсиз ҳисоб-китобларни текшириш	ҳар ойда
	Таъминотчилар ва пудратчилар билан ҳисоб-китобларнинг ички аудити	даврий, ҳар ойда
	Дебиторлик ва кредиторлик қарзларининг аудиторлик таҳлили	даврий
	Меҳнат ҳақи бўйича ҳисоб-китобларнинг ички аудити	ҳар ойда
	Кўрсатилаётган хизматлар таркибининг ички аудити	даврий

	Таъсисчилар билан ҳисоб-китобларнинг ички аудити	даврий
	Корхона молиявий ҳисоботининг тўғри тузилганлигини текшириш	ҳар ойда
	Ички аудит натижалари бўйича ҳисобот тузиш ва кузатув кенгашига тақдим этиш	ҳар чоракда, йил якунида

Ички аудит режаси ижрочи аудиторларга тақдим қилинади. Ички аудиторлик хизматининг аудиторлари йил давомида (ойлар, чоракларда бўйича) текширувларни ўтказадилар.

Таъқиқот натижалари шуни кўрсатадики, корхоналарда ички аудит ўтказиш тартиби, кетма-кетлиги ва режаси меъёрий ҳужжатлар ва махсус адабиётларда тўлиқ ёритилмаган. Ҳар бир ички аудитнинг аудитори ўз тажрибасидан келиб чиқиб текшириш режасини мустақил равишда тузилиб келинмоқда ва ички аудит объектларини белгиламоқда.

Таъқиқот натижасига асосланиб ички аудит режасини тузиш ва уни тўлиқ бажаришга қаратилган қуйидаги таклиф ва тавсияларни ишлаб чиқдик:

- ички аудит режасини тузишда ички назорат ва аудиторлик хатари юқори бўлган кўрсаткичларга эътибор берилиши керак;
- ички аудиторларнинг сони кўп бўлганда, уларнинг ҳар бирига алоҳида вазифалар қўйилиши лозим;
- корхона фаолиятининг сифат кўрсаткичларининг ички аудитига эътиборни кучайтириш мақсадга мувофиқ;
- ички аудит объектларини белгилашда олдинги текширувларда аниқланган камчиликларнинг келиб чиқиш (қайтарилиш) эҳтимоллигига эътибор бериш керак.

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МАМЛАКАТИМИЗДА АУДИТОРЛИК ФАОЛИЯТИНИ РИВОЖЛАНТРИШ

Аннотация. Мақолада Мамлакатимизда аудиторлик фаолиятини ривожлантириш очиб берилган.

Калит сўзлар: ички аудит, молиявий ҳисобот, баланс, молиявий натижа, хусусий капитал, пул оқимлари.

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DEVELOPMENT OF AUDITING ACTIVITY IN OUR COUNTRY

Abstract. In the article, the ways of improving the turnover calculation of trade enterprises and developing their methodology based on the requirements of the present time, as well as determining their legal interests.

Key words: Digital economy, commodity turnover, indicators, special network, commodity-money relations.

Республикаимизда ижтимоий-иқтисодий ислохотлар босқичма-босқич амалга оширилмоқда ва ижобий натижаларга эришилмоқда. Бу ҳақида, Президентимиз шундай деган эдилар: “Бугун мамлакатимизнинг барқарор ривожланиш йўлида изчил илгарилаб боришини таҳлил қилар эканмиз, ўтган йили принципиал муҳим ислохотларни амалга ошириш бўйича қатъий қадамлар қўйилди, деб айтишга асосларимиз бор.

Тадқиқот натижаларини шуни кўрсатадики, меъёрий ҳужжатлар, махсус адабиётлар ва илмий ишларда аудит, аудиторлик фаолияти ва аудиторлик текширувлари турлича ифодаланган. Ушбу масала бўйича, биз олдинги ишларимизда ўз муносабатларимизни билдирган эдик.

Аудиторлик фаолияти ўз ичига аудиторлик текширувлари ва аудиторлик хизматларини олади (1-чизма):



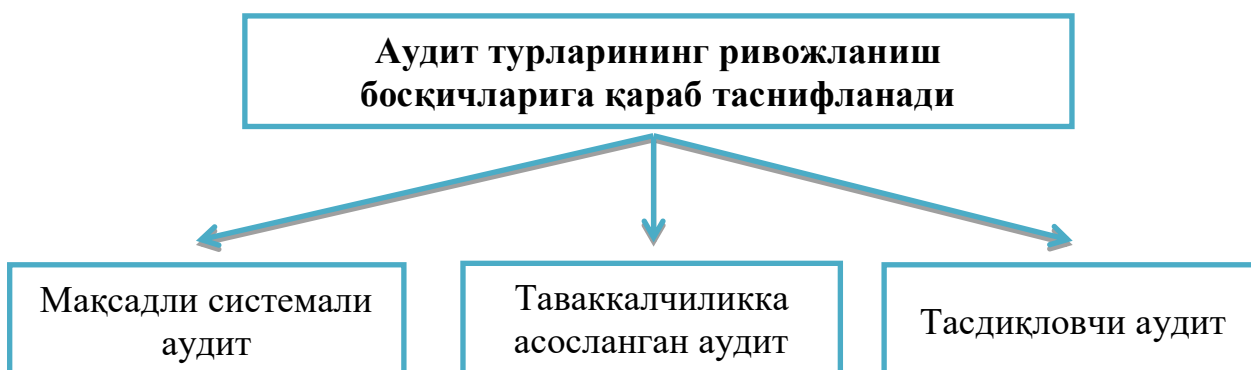
1-чизма. Аудиторлик фаолиятининг мазмуни

Аудиторлик текширувлари, ўз навбатида, икки шаклда ўтказилади (2-чизма). Мажбурий ва ташаббус тарзидаги аудиторлик шакллари буюртмачилари, текшириш объектлари, мақсад ва қўйилган вазифаларига қараб бир-биридан фарқ қилади. Ушбу аудиторлик текширувлари буюртмачилари ҳам турлича бўлади.



2-чизма. Аудиторлик текширувларини ўтказиш шакллари

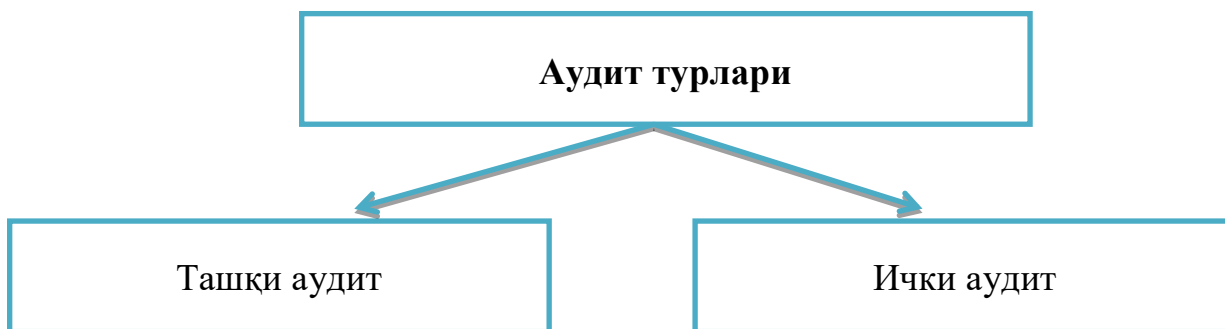
Меъёрий ҳужжатларда мажбурий ва ташаббус тарзида ўтказиладиган аудиторлик текширувларининг аниқ объектлари келтирилган. Аудит турлари ўзининг ривожланиш босқичларига қараб ҳам таснифланади⁹⁹ (3-чизма):



3-чизма. Аудитнинг ривожланиш босқичи бўйича таснифланиши

⁹⁹ Дўстмуродов Р.Д. Аудит асослари. Дарслик. – Т.: “Ўзбекистон миллий энциклопедияси”, 2003, 10-б.

Аудит турлари уларнинг объектларига қараб фарқ қилади ва қуйидагиларга бўлинади (4-чизма):



4-чизма. Аудитнинг объектлари бўйича турлари

Шуни ҳам эътироф этиш керакки, республикада қабул қилинган "Аудиторлик фаолияти тўғрисида" ги Қонунда аудитнинг ташқи ва ички аудитга бўлиниши, улардаги ўзаро фарқлар келтирилмаган. Ушбу қонунинг янги таҳририда ушбу масалалар ўз ифодасини топиши керак деб ҳисоблаймиз.

Ички ва ташқи аудининг мазмун-моҳияти махсус адабиётларда турлича ифодаланган. Жумладан, проф. В.И.Подольскийнинг фикрича ички аудит корхоналарнинг раҳбарлари манфаатлари учун ўтказиладиган текширувлар бўлиб унинг асосий мақсади корхона ходимларига ўз вазифаларини самарали бошлашларига ёрдам беришдан иборат¹⁰⁰. Таниқли олима проф. М.М.Тўлахўжаева "аудит - бу мустақил малакали мутахассислар томонидан корхонанинг молиявий ҳисоботини ёки у билан боғлиқ молиявий ахборотни, ҳисобот ёки ахборотнинг қонун ва бошқа норматив ҳужжатларга мувофиқлик даражаси тўғрисида хулоса чиқариш мақсадида тадқиқ этилишидир" деб таъриф беради¹⁰¹. Ушбу масалада муаллифнинг фикри кўпроқ ташқи аудитга тегишлидир. Проф. К.Б.Уразов ички ва ташқи аудитнинг мазмунини қуйидагича изоҳлайди: "Ички аудит иқтисодиётнинг қўйи бўғини бўлган хўжалик юритувчи субъектларда ички назорат воситаси ҳисобланади. Ташқи аудит давлат ва хўжалик юритувчи субъектлар манфаатлари нуқтаи назардан мустақил аудиторлик ташкилотлари томонидан ўтказиладиган назорат воситаси ҳисобланади"¹⁰². Бундай мисолларни қўплаб келтириш мумкин.

Аудиторлик фаолиятига бўлган талабнинг тобора ошиб бориши натижасида ички аудит, унинг вазифалари, объектлари ва ташкил этилишига қаратилган Ўзбекистон Республикаси Вазирлар Маҳкамаси томонидан тасдиқланган "Корхоналардаги ички аудит хизмати тўғрисидаги Низоми" қабул қилинди. Мазкур ҳужжатда ички аудитнинг

¹⁰⁰ Аудит. Учебник для вузов. Под ред. проф. В.И. Подольского. -М.: ЮНИТИ - ДАНА, 2000, с.22.

¹⁰¹ Тўлахўжаева М.М. Молиявий аҳволнинг аудити. -Т.: "Иқтисодий ва ҳуқуқ дунёси", 1996, 94-б.

¹⁰² Уразов К.Б. Бухгалтерия ҳисоби ва аудит. Маъруза матинлари тўплами. II-қисм, СамИСИ, 2004, 139-б.

мазмуни куйидагича ифодаланган: "ички аудит - корхона бошқарувининг ифода этувчи орган ва таркибий бўлинмалари томонидан Ўзбекистон Республикаси қонун ҳужжатларига, таъсис ҳужжатларига ва ички ҳужжатларга риоя қилишни текшириш ва мониторинг олиб бориш йўли билан улар ишини назорат қилиш ва баҳолаш, маълумотларнинг бухгалтерия ҳисоби ва молиявий ҳисоботда акс эттирилишининг тўлиқлиги ва ишончлилигини таъминлаш, хўжалик операцияларини амалга оширишнинг белгиланган қоидалари ва тамоиллари активларнинг сакланиши ҳамда корпоратив бошқариш принциплари жорий этилиши бўйича корхона таркибий бўлинмаларининг (ички аудит хизмати) фаолияти"¹⁰³. Мазкур низом талабларига асосан активлари белгиланган мезонларга тўғри келадиган хўжалик юрутувчи субъектларда ички аудиторлик хизмати олиб борилади.

Тадқиқот натижалари шуни кўрсатдики, корхоналарда ички аудиторлик хизматини ташкил қилиш ва ўтказиш, нисбатан қийин кечмоқда. Бу масала айниқса ички аудит учун мутахассисларни тайёрлаш ва жалб қилишда маълум қийинчиликлар сезилмоқда. Корхоналарда ички аудит ходимларига корхонанинг бевосита аъзоси (ходими) сифатида қаралмоқда. Ваҳоланки, ички аудиторлик хизмати ходимлари ушбу корхонада фаолият юритсаларда, улар фақат корхона кузатув кенгашига бўйсинадилар, холос. Тадқиқот натижалари шуни кўрсатдики, бугунги кунда хўжалик юритувчи субъектларда ички аудитни ташкил қилиш, уларга ички аудиторлик хизматини кўрсатишга қаратилган меъёрий-услубий ҳужжатлар тўлалигича шаклланмаган. Юқорида келтирилган муоммоларни ижобий ҳал этилиши натижасида турли мулкдаги корхоналарда ички ва ташқи аудитни ташкил қилиш ва ўтказилишига тўлиқ эришилади деб ҳисоблаймиз. Корхоналарда ички ва ташқи аудитни ўтказилиш тартиби, объектлари ва уларнинг натижаларини расмийлаштириш меъёрий ҳужжатларда тўлиқ ўз аксини топмаган.

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¹⁰³ Ўзбекистон Республикаси Вазирлар Маҳкамаси тасдиқлаган: "Корхоналардаги ички аудит хизмати туғрисида"ги Низом, 2006 йил, 16 октябрь.

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МОЛИЯВИЙ ҲИСОБОТЛАРНИ ИЧКИ АУДИТИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Мақолада молиявий ҳисоботларни ички аудитини ташкил этиши, уни ўтказиш кетма – кетлиги, аудит жараёнида текшириладиган кўрсаткичлар очиб берилган.

Калит сўзлар: молиявий ҳисобот, ички аудит, баланс, молиявий натижа, хусусий капитал, пул оқимлари.

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IMPROVING THE INTERNAL AUDIT OF FINANCIAL STATEMENTS

Abstract. The article describes the organization of the internal audit of financial statements, the sequence of its conduct, the indicators checked during the audit process.

Key words: financial reporting, internal audit, balance sheet, financial result, private capital, cash flows.

Турли фаолият билан шуғулланувчи корхоналар молиявий ҳисоботни тузади ва тақдим этади. Молиявий ҳисобот корхонада юритилаётган бухгалтерия ҳисобининг якуний жараёни (хужжати) ҳисобланади. Корхоналарнинг молиявий ҳисоботи мазмуни янги таҳрирда қабул қилинган Ўзбекистон Республикасининг “Бухгалтерия ҳисоби тўғрисида”ги Қонунда қуйидагича ифодаланган: “Молиявий ҳисобот бухгалтерия ҳисоби субъектларининг ҳисобот санасидаги молиявий ҳолати, ҳисобот давридаги фаолиятнинг молиявий натижаси ва пул маблағларининг ҳаракати тўғрисидаги тизимлаштирилган ахборотлардан иборатдир”.¹⁰⁴ Молиявий ҳисобот корхоналарнинг катта-кичиклигига қараб ҳар чоракда ва йилда ортиб боровчи якун бўйича тузилади. Чораклик молиявий ҳисоботнинг таркиби бухгалтерия баланси ва “Молиявий натижалар тўғрисида ҳисобот”дан иборат. Қабул қилинган қонунга асосан йиллик молиявий ҳисоботнинг таркиби қуйидагилардан иборат:

- бухгалтерия баланси;

¹⁰⁴ Ўзбекистон Республикасининг янги таҳрирдаги “Бухгалтерия ҳисоби тўғрисида”ги Қонуни. Ўзбекистон Республикаси Олий Мажлиси Қонунчилик палатаси томонидан 2016 йил 3 мартда қабул қилинган, Сенат томонидан 2016 йил 31 мартда маъқулланган. -“Халқ сўзи”, 2016 йил 14 апрель.

- молиявий натижалар тўғрисида ҳисобот;
- пул оқимлари ҳақида ҳисобот;
- хусусий капитал тўғрисида ҳисобот;
- изоҳлар, ҳисоб-китоблар ва тушунтиришлар.

Молиявий ҳисоботнинг таркибини Ўзбекистон Республикаси Молия ва вазирлиги белгилайди ва уларни тузиш бўйича алоҳида йўриқномаларни ишлаб чиқади. Ҳар бир корхона молиявий ҳисоботларни амалдаги тартиб қоидалар асосида тузиши керак. Чунки, ушбу ҳисобот маълумотларидан ички ва ташқи ахборот фойдаланувчилар фойдаланадилар. Молиявий ҳисобот маълумотлари асоссиз, аниқ бўлмаса, корхонанинг фаолият кўрсаткичлари ҳам тўғри бўлмайди. Натижада, корхона фаолиятини янада ривожлантиришга қаратилган бошқарув қарорлари, мижозлар билан олиб бориладиган ҳисоб-китоблар ҳам асосланмаган бўлади. Шунинг учун хўжалик юритувчи субъектларнинг молиявий ҳисоботи бухгалтерия ҳисоби ва аудитнинг муҳим объектлари сифатида доимий равишда назорат қилиб борилади.

Ўзбекистон Республикасининг “Аудиторлик фаолияти тўғрисида”ги Қонунида аудиторлик текширувининг мазмуни айнан молиявий ҳисоботни текширишга қаратилган бўлиб, қуйидагича ифодаланган: “Аудиторлик текшируви молиявий ҳисобот ва бошқа молиявий ахборот тўғрилигини ва қонун ҳужжатларига мослигини аниқлаш мақсадида хўжалик юритувчи субъектларнинг молиявий ҳисоботи ҳамда у билан боғлиқ молиявий ахборотни аудиторлик ташкилотлари томонидан текширишдир”. Шундай қилиб, аудиторлик текширувининг асосини хўжалик юритувчи субъект молиявий ҳисоботи, у билан боғлиқ молиявий ахборотларни текшириш ташкил қилади.

Корхоналарнинг молиявий ҳисоботлари ҳам ташқи, ҳам ички аудитнинг муҳим объектларига киради. Ички аудит режасида молиявий ҳисоботни текширишда қуйидаги жараёнлар белгиланган:

- молиявий ҳисобот ва ҳисоб регистрларидаги кўрсаткичларнинг мувофиқлигини текшириш;
- бухгалтерия балансининг тўғрилигини текшириш;
- молиявий ҳисоботнинг асослилиги ва тўғрилигини текшириш;
- дастлабки ҳужжатларнинг тўғрилигини текшириш ва таҳлил қилиш;
- ҳисоботнинг ўз вақтида тегишли органларга тақдим этилишини текшириш;
- ҳисоб регистрлари ва Бош китоб маълумотларининг молиявий ҳисоботга мослигини текшириш.

Тадқиқот натижалари шуни кўрсатадики, аудиторлик ташкилотлари ва корхоналар қошидаги ички аудит бўлимлари молиявий ҳисобот ва унинг тўғри тузилганлиги турлича кетма-кетликда амалга оширолмади.

Ички аудит режасида молиявий ҳисоботни текшириш кетма-кетлиги аниқ белгиланмаган. Биз, йиллик молиявий ҳисоботнинг тўғри тузилганлигига ва жорий ҳисоб маълумотларига мослигини қуйидаги кетма-кетликда ички аудит қилинишини тавсия қиламиз (1-чизма):

Бухгалтерия баланси қуйидаги тартибда ички аудит қилинади:

- балансга тайёргарлик ишларининг тўлиқ бажарилишини текширилади;

- балансдаги актив ва пассивтомонидаги корсаткичларнинг тўғрилиги текширилади;

- баланс бўлимларидаги ёзувларнинг тўғрилиги текширилади;

- баланс кўрсаткичлари билан молиявий ҳисоботнинг бошқа шакллари ўзаро таққосланади.



1-чизма. Молиявий ҳисоботнинг ички аудит кетма-кетлиги

Баланс актив томонидаги маълумотлар актив счётлардаги маълумотлар билан солиштирилади. Баланс пассив томонидаги маълумотлар эса пассив счётнинг маълумотлари билан таққосланади.

Молиявий натижалар тўғрисида ҳисоботнинг тўғрилиги ҳисоботда даромадлар, харажатлар ва фойда кўрсаткичларни текшириш орқали ички аудит қилинади. Бунда даромад ва харажатларнинг тўғрилиги алоҳида счётлар орқали (даромадлар 9000, 9300, 9500 ва 9710 счётлар орқали, харажатлар эса 9100, 9400, 9600 ва 9720 счётлар орқали) текширилади. Корхонанинг соф фойдаси эса 9910 – “Якуний молиявий натижа” ва 8710 -

“Ҳисобот даврининг тақсимланмаган фойдаси (қопланмаган зарар)” счётлари орқали текширилади. Молиявий натижалар тўғрисида ҳисоботнинг ички аудити жараёнида молиявий кўрсаткичларни аудиторлик таҳлил қилиш мақсадга мувофиқжир. Натижада молиявий ҳолатни яхшилашга қаратилган таклифлар ишлаб чиқилади.

Пул маблағлари ҳақида ҳисоботнинг ички аудит жараёнида пул маблағларининг тўғри шаклланганлиги ва сарфланганлиги, пул маблағлари ҳаракатининг жорий ҳисоб маълумотлари билан ҳисобот маълумотлари мослиги текширилади. Пул маблағлари тўғрисида ҳисобот қуйидаги йўналишлар бўйича текширилади:

- операцион фаолият бўйича пул маблағларининг йил давомида кўпайиши, камайиши ва қолдиқлари текширилади;

- инвестиция фаолияти бўйича пул тушумлари ва тўловлари текширилади;

- молиявий фаолият бўйича пул тушумлари ва тўловлари текширилади;

- тўланган солиқларнинг ҳисоботда тўғри акс эттирилганлиги текширилади;

- агар, корхонада чет эл валютаси бўлса, чет эл валютасидаги пул маблағларининг ҳаракати ва ҳолати махсус счётлар бўйича текширилади.

Хусусий капитал тўғрисида ҳисобот ички аудитида қуйидаги кўрсаткичлар бўйича текширилади:

- устав капиталнинг қолдиғи;
- қушилган капиталнинг ҳолати;
- резерв капиталнинг қолдиғи;
- тақсимланмаган фойда (қопланмаган зарар) нинг тўғрилиги;
- сотиб олинган хусусий акциялар;
- мақсадли тушумлар текширилади.

Ички аудит натижалари умумлаштирилади ва ҳисоботга киритилади.

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ЗАРУБЕЖНЫЙ ОПЫТ ПОВЫШЕНИЯ РОЛИ МЕСТНЫХ БЮДЖЕТОВ В РАЗВИТИИ СОЦИАЛЬНЫХ ОТРАСЛЕЙ

Аннотация. В данной статье рассмотрен зарубежный опыт использования местных бюджетов для повышения роли социальных отраслей в развитии экономики. В ней рассматривается, как различные страны успешно использовали ресурсы своего местного бюджета для поддержки и развития социальных секторов, таких как здравоохранение, образование, социальное обеспечение и культурное обогащение. В статье освещаются ключевые стратегии и инициативы этих стран, включая целевое финансирование, государственно-частное партнерство и инновационные модели финансирования.

Ключевые слова: бюджет, социальная сфера, налогообложение, финансирование, государственно-частное партнерство, трансферты.

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FOREIGN EXPERIENCE OF INCREASING THE ROLE OF LOCAL BUDGETS IN THE DEVELOPMENT OF SOCIAL INDUSTRIES

Annotation. This article discusses the foreign experience of using local budgets to increase the role of social sectors in the development of the economy. It examines how various countries have successfully used their local budget resources to support and develop social sectors such as health, education, welfare, and cultural enrichment. The article highlights the key strategies and initiatives of these countries, including earmarked financing, public-private partnerships, and innovative financing models.

Key words: budget, social sphere, taxation, financing, public-private partnership, transfers.

Сегодня в условиях сохраняющихся серьезных проблем в глобальной мировой экономике реализуется ряд мер по эффективной организации бюджетной и налоговой политики страны. Роль местных

бюджетов в системе государственного бюджета является финансовой основой организации доходов местного бюджета и определения его состава.

Еще одна из имеющихся возможностей увеличения доходов местных бюджетов связана с созданием возможностей для повышения экономической активности населения в этих местах, а также совершенствованием механизма налогообложения доходов физических лиц от предпринимательской деятельности. Ставки налогообложения доходов от предпринимательской деятельности физических лиц устанавливаются органами местного самоуправления самостоятельно. В первую очередь при установлении ставки необходимо создать равные условия для всех самозанятых, обеспечить полное налогообложение доходов. Целесообразно также изменять эти налоговые ставки в зависимости от уровня инфляции.

В последние годы в стране осуществляются важные реформы, направленные на поощрение труда, повышение заработной платы, обеспечение роста доходов населения.

Уровень доходов членов общества считается важным показателем их благосостояния, и в то же время он определяет возможности индивидов отдыхать, приобретать знания, поддерживать свое здоровье, удовлетворять свои самые насущные потребности. К денежным доходам населения относятся все денежные поступления в виде заработной платы, доходов от предпринимательской деятельности, пособий, пенсий, стипендий, доходов от имущества в виде процентов, дивидендов, ренты, ценных бумаг, недвижимого имущества, продукции сельского хозяйства, ремесел и включает в себя доходы от оказания различных услуг.

Мировой опыт показывает, что обретение собственной государственности, достижение национальной и социальной свободы никогда и нигде не было легким. Каждая страна, получившая независимость, ищет свой путь развития, пытается выработать собственную модель построения нового общества.

Весь положительный и приемлемый опыт, который Узбекистан накопил в ходе развития других стран и может быть применен к условиям республики, несомненно, будет эффективно использован. Твердой позицией республики является выбор собственного социально-экономического и политико-правового пути развития без отказа от всего плодотворного мирового опыта и собственной практики.

В целях формирования самостоятельных финансового, кредитного, страхового и других секторов государственности, обеспечения их развития на основе международно-правовых норм Узбекистан использует опыт финансового сектора развитых стран и поддерживает приемлемые для него аспекты в национальной финансовой системе. Считаем необходимым изучить опыт нашей республики, где в расходах государственного

бюджета особенно высока доля расходов на социальную сферу, финансируемых из местных бюджетов, и опыт других развитых стран по финансированию социальной сферы и выделению средств на этот сектор из вышестоящих бюджетов. Финансирование социальной сферы осуществляется на высоком уровне в ряде развитых стран. Об этом свидетельствует, например, доля расходов на социальную сферу в государственных расходах:

- Швеция - 64,6%
- Финляндия - 63,5%
- Германия – 74,9%
- Франция — 72,5%
- Австрия - 77,8%
- Швейцария – 75,2%

В этих странах сильно развита государственная система финансирования социальной сферы. Эта система обеспечивает получение широкими слоями населения многих социальных благ, которые не могут быть обеспечены за счет негосударственных социальных фондов. Так, даже в развитых странах финансирование социальной сферы входит в финансовую деятельность государства.

Во многих развитых странах расходы на социальную сферу считаются основной финансовой деятельностью государства, и осуществляют эту финансовую деятельность через местные бюджеты.

Основное направление в расходах региональных бюджетов составляют средства, расходуемые на объекты социально-культурного назначения. Начальные и средние школы являются основными расходами в этом направлении. В Германии эти расходы составляют 1/4 расходов местных бюджетов, в Японии и Франции более 1/3, а в бюджетах Великобритании и США более 40% расходов.

Почти во всех странах Организации экономического сотрудничества и развития (ОЭСР) расходы на образование несколько увеличились по сравнению с расходами на национальное благосостояние. Во Франции, Мексике, Норвегии, Испании и Швейцарии государственные расходы на образование в процентах от валового национального продукта (ВНП) увеличились с 0,5 до 1,4 процента в период с 2000 по 2010 год. В Мексике этот рост был самым высоким, с 3,2 процента в 2000 году до 4,6 процента в 2010 году, достигнув уровня Нидерландов и Великобритании. Наоборот, в Италии и Турции такие расходы резко сократились. В Финляндии в период с 2000 по 2010 год по мере падения ВВП снижались и расходы на образование. По данным государственных расходов на образование, в настоящее время Финляндия тратит на образование больше своего национального богатства, чем в 2000 году. В Италии и Турции результат был другим, по мере роста ВВП расходы на образование снижались.

Доля ВВП, приходящаяся на начальное и среднее образование в большинстве стран, обычно соответствует общему примеру расходов, описанному выше. Государственные расходы на начальное и среднее образование варьируются, например, 3 процента или меньше в Германии, Греции, Японии, Финляндии, Корее и Турции и 4 процента или более в Канаде, Дании, Финляндии, Франции, Люксембурге, Норвегии, Португалии, Швеции и Швейцарии. Отклонения от этого общего примера во многом объясняются демографическими факторами, разницей охвата начальным и средним образованием, разницей в организации образовательного процесса.

В основном, большая часть расходов на начальное и среднее образование покрывается за счет государственных средств. В 19 зарубежных странах, например, в Германии, Мексике, Корее, более 15% расходов на учебные заведения брал на себя частный сектор. В Австрии, Дании, Италии и Швеции вы вряд ли найдете случаи перечисления денег из частного сектора в образовательные учреждения (всего 2 процента от общих затрат и меньше — вклад частного сектора).

Молодежь во многих странах определяет потенциальный спрос на начальное образование и профессиональную подготовку. Чем больше молодежи, тем выше потенциальная потребность в образовательных услугах. Среди стран с аналогичным уровнем благосостояния страны с относительно большим числом молодых людей должны тратить большую часть своего ВВП на предоставление каждому молодому человеку такого же доступа к качественному образованию, как и в других странах. Наоборот, если количество молодых людей меньше, этой стране придется тратить меньше своего богатства на образование, чтобы добиться тех же результатов. Среди зарубежных стран население в возрасте от 5 до 39 лет составляет 31 процент в Германии и Швейцарии и более 50 процентов в Турции и Мексике.

Бюджетирование в каждой стране имеет свои особенности. Например, в США для этой цели используется перевод денежных средств, в Российской Федерации предпочтение отдается снижению налогов, а в Канаде доля перевода денежных средств и снижения налогов примерно равна 40.

Федеральный центр оказывает большую поддержку регионам и странам, особенно в сферах здравоохранения и образования, социальной помощи и обслуживания населения. Канадцы считают, что эти области очень важны для общества. Федеральная помощь провинциям и территориям больше всего способствует интеграции канадцев. Эта помощь была основным средством создания и поддержки национальной системы здравоохранения и национальной системы колледжей и университетов в течение следующих десяти лет.

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ПЕРСПЕКТИВЫ УВЕЛИЧЕНИЯ ДОХОДОВ МЕСТНЫХ БЮДЖЕТОВ НА ОСНОВЕ СОЦИАЛЬНО-ЭКОНОМИЧЕСКОГО РАЗВИТИЯ РЕГИОНА

Аннотация. В данной статье исследуются потенциальные выгоды и возможности, связанные с увеличением доходов местного бюджета за счет акцентирования внимания на социально-экономическом развитии конкретного региона. Цель состоит в том, чтобы подчеркнуть положительное влияние социально-экономических инициатив на финансовое благополучие местных органов власти.

Ключевые слова: местный бюджет, финансирование, налоги и налогообложение, доходы и расходы, дотация, субсидия.

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PROSPECTS FOR INCREASING LOCAL BUDGET REVENUES ON THE BASIS OF SOCIO-ECONOMIC DEVELOPMENT OF THE REGION

Annotation. This article explores the potential benefits and opportunities associated with increasing local budget revenues by focusing on the socio-economic development of a particular region. The aim is to highlight the positive impact of socio-economic initiatives on the financial well-being of local governments.

Key words: local budget, financing, taxes and taxation, income and expenses, grant, subsidy.

Доходы местных бюджетов напрямую связаны с задачами, возлагаемыми на органы местного самоуправления, их возможностями по сбору местных налогов и доходов, возможностями вышестоящих государственных органов по оказанию финансовой помощи регионам, уровнем экономического развития регионов, финансово-бюджетным состоянием. политику, проводимую государством.

Нам известно, что государственные налоги будут распределяться между соответствующими местными бюджетами в следующем бюджетном году в порядке, законодательно установленном Олий Мажлисом Республики Узбекистан. Отчисления от государственных налогов определяются в процентах от суммы этих налогов, собираемых в регионах. Однако эти проценты определяются для утвержденного года каждый год при подготовке и утверждении бюджетных проектов.

Доходы местных бюджетов состоят в основном из установленных доходов, сборов и государственных налоговых отчислений. При регулировании местных бюджетов государство широко использует в качестве регулирующих доходов отчисления от государственных налогов в процентах, а также средства, отданные в вышестоящий бюджет за счет дотаций. В ходе перехода Узбекистана к рыночной экономике углубление приватизации и развитие демократических процессов приведут к увеличению веса местных бюджетов в государственном бюджете. Поэтому необходимо улучшить распределение государственных налогов между бюджетами разных уровней. В данном случае уместно было бы обратить внимание на то, что роль отчислений от государственных налогов заключается не только в обеспечении доходов местных бюджетов, но и в заинтересованности органов местного самоуправления в привлечении средств в вышестоящие бюджеты и повышении эффективности общественного производства в регионах. Косвенные налоги включают в себя акциз из состава распределяемых доходов местных бюджетов. Все остальные налоги входят в категорию собственных налогов. Местные бюджеты Республики Узбекистан занимают важное место в прямых налогах.

В местных бюджетах западноевропейских стран важное место занимают прямые налоги, их доля в распределяемых доходах составляет 70—75%, косвенные налоги — 3—4%, прочие налоги и доходы — 20—25%.

В Японии прямые налоги составляют 85%, а косвенные — 15%. Как видим, вес косвенных налогов из доходов местных бюджетов в разных странах разный. Акцизный налог является чистым доходом государства и взимается в государственный бюджет при реализации подакцизных товаров. Акцизный налог применяется к ценным товарам и продуктам, и основной задачей акцизного налога является обеспечение доходной части государственного бюджета. Основной целью зачисления акцизов в местные бюджеты является укрепление доходной базы местных бюджетов. Фиксированные налоги, поступающие в местные бюджеты, подразделяются на налоги на прибыль, доходы и ресурсы. Отношение местных бюджетов к фиксированным доходам разных видов прямых налогов различно в разных странах. В скандинавских странах начисленная прибыль, поступления от налога на прибыль составляют 80-90% от общей

суммы начисленных налогов. В странах Бельгии, Германии и Австрии этот же показатель составляет более 50 процентов. В Ирландии налоги на недвижимость являются единственными фиксированными налогами. В Нидерландах налоги на недвижимость составляют 2/3 всех налогов. В Японии 48 % доходов от налогов, отчисляемых в местные бюджеты, приходится на налог на жилье, а 21 % — на налог на недвижимость. Анализ доходов, направляемых в местные бюджеты Республики Узбекистан, показывает, что их удельный вес увеличивается на основе утвержденного бюджета. Цель государства – усиление доходов местных бюджетов органов местного самоуправления.

Укрепление доходной части местных бюджетов и расширение их доходной базы является одним из актуальных вопросов при переходе Узбекистана к рыночной экономике. Доходная база местных бюджетов находится в прямой зависимости от национального дохода, формируемого в регионах, т. е. уровня развития производства, постоянного и равномерного уменьшения доходов, заинтересованности местных органов власти в увеличении доходов местных бюджетов.

Самостоятельность местных бюджетов и уровень бюджетных полномочий органов местного самоуправления более широко проявляются в процессе формирования дополнительных доходов местных бюджетов и их использования. Дополнительные источники местных бюджетов формируются за счет¹⁰⁵:

- свободные балансовые средства республиканского бюджета Республики Каракалпакстан, бюджетов областей, городского бюджета города Ташкента, бюджетов районов и городов, которые определяются на начало каждого года;

❖ часть доходов республиканского бюджета Республики Каракалпакстан, областных бюджетов областей, городского бюджета города Ташкента, бюджетов районов и городов, которая завышена из прогноза, определенного по результатам первый - третий отчетные кварталы;

❖ средств, поступивших от приватизации государственного имущества в республиканский бюджет Республики Каракалпакстан, в областные бюджеты областей и в городской бюджет города Ташкента;

❖ поступления от реализации имущества, переведенные в доход государства;

❖ средства, высвободившиеся в результате сокращения средств, выделенных из бюджета.

Свободным остатком местных бюджетов является сумма остатка бюджетных средств на их личных казначейских счетах (без учета суммы остатков на начало года от приватизации государственного имущества)

¹⁰⁵ Бюджетный кодекс Республики Узбекистан. 26 декабря 2013 г. Статья 119

над суммой оборотных денежных средств, утвержденной на текущий финансовый год для этих бюджетов определяется как

Превышение прогноза доходов республиканского бюджета Республики Узбекистан, Республиканского бюджета Республики Каракалпакстан, областных бюджетов областей, городского бюджета города Ташкента, бюджетов районов и городов определяется как сумма превышение определенного прогноза доходов по выплатам в установленном законодательством порядке. Также не допускается централизовать часть доходов нижестоящих бюджетов, превышающую прогноз вышестоящего бюджета.

Одним из приоритетов, реализуемых в нашей стране реформ по повышению самостоятельности местных бюджетов является обеспечение активного участия граждан в определении направлений расходования средств за счет дополнительных доходов местного бюджета соответствующего региона. В этой связи большое значение имеет Постановление Президента Республики Узбекистан Шавката Мирзиёева от 22 августа 2018 года №РQ-3917 «О мерах по обеспечению открытости бюджетной информации и участия граждан в бюджетном процессе». В частности, начиная с 2019 года введены механизмы обеспечения участия граждан в бюджетном процессе, расходования не менее 10% дополнительных источников местных бюджетов городов и районов с учетом общественного мнения.

Начиная с 2022 года планируется направить 5% от общих расходов местного бюджета города и не менее 30% дополнительных средств, формируемых в «Фонд гражданской инициативы», на финансирование мероприятий, сформированных на основе общественного мнения. Для общественного контроля за расходами бюджета запущен портал «Открытый бюджет», который включает в себя проекты государственного бюджета, основные направления налоговой и бюджетной политики, отчеты об исполнении бюджета, заключения Счетной палаты и дополнительные источники местных бюджетов публикуется информация о мероприятиях, которые планируется финансировать за счет средств счета. Кроме того, на данном информационном портале запущен проект «Инициативный бюджет» с целью направления не менее 10% дополнительных средств местных бюджетов городов и районов на финансирование социально-экономической сферы с учетом мнений, предложения и голоса общественности.

Исходя из вышеизложенного, можно сказать, что права органов местного самоуправления в планировании и исполнении местных бюджетов должны быть расширены. На наш взгляд, целесообразно дальнейшее совершенствование правовой базы взаимоотношений между республиканским бюджетом и местными бюджетами.

Такая передача полномочий по принятию финансовых решений с отраслевого уровня на региональный уровень является законным шагом в формировании рыночной экономики и выражается в естественной для бизнес-среды децентрализации процесса принятия решений.

Проводимые в стране реформы показывают, что процесс принятия управленческих решений должен постепенно передаваться с высшего уровня на региональный и региональный уровень, а затем и самоуправление негосударственных органов гражданского общества (предпринимателей, производителей, потребители высказали логику передачи компетентным органам).

Логическим продолжением этих процессов является возрастающая роль органов местного самоуправления и местных бюджетов в межбюджетных отношениях. В этих процессах важно увеличить объем финансовых средств и особенно бюджетных средств для выполнения местными органами власти своих задач.

На наш взгляд, введение устойчивых единых регламентов отчислений от общегосударственных налогов в местные бюджеты в течение определенного периода времени имеет большое значение для реформирования процесса финансового выравнивания местных бюджетов, его совершенствования и доведения до уровня мировых стандартов. Тот факт, что расходы регионов из бюджета не обеспечиваются достаточными доходами, требует перераспределения части доходов, собираемых в бюджет первичной республики, в государственное регулирование местных бюджетов. Для этого в практике всех стран используются дотации и субсидии.

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ЦЕННОСТНЫЕ ПРЕДСТАВЛЕНИЯ В СИСТЕМЕ СЕМЬИ-ШКОЛЫ-УЧАЩЕГОСЯ

Аннотация. В статье рассматриваются основные ценностные представления в системе семьи-школы-учащегося. Современные школьники большое количество времени проводят в стенах образовательного учреждения, поэтому важно подчеркнуть взаимодействия семьи и школы. В сотрудничестве семьи и школы должно быть чёткое осознание получаемых в результате такого взаимодействия целей.

Ключевые слова: ситуация, опыт, личность, семья, эмоция, чувства, школа.

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VALUE REPRESENTATIONS IN THE FAMILY-SCHOOL-STUDENT SYSTEM

Annotation. The article deals with the main value concepts in the family-school-student system. Modern schoolchildren spend a lot of time within the walls of an educational institution, so it is important to emphasize the interaction between family and school. In cooperation between family and school, there should be a clear understanding of the goals obtained as a result of such interaction.

Key words: situation, experience, personality, family, emotion, feelings, school.

Психологической наукой давно доказано, что развитие личности происходит не только в зависимости от ее темперамента и индивидуальных особенностей характера, но и от той среды и личного опыта, в которой он проживает и который он получает. Ситуация, когда ребёнок может отстаивать своё мнение, готов открыто выражать свои эмоции и чувства, открыт к внешним контактам, является проявлением гармонично развивающейся личности. И наоборот, когда ребёнок

отчужден от остальных сверстников, проявляет агрессию, гнев, неадекватные реакции, это может быть свидетельством того, что он проживает в неблагоприятной среде, независимо от типа темперамента и индивидуальных характеристик личности.

В виду того, что современные школьники большое количество времени проводят в стенах образовательного учреждения, следует подчеркнуть особенную важность взаимодействия семьи и школы. Это сотрудничество – на достижение единых целей, которые преследуют обе стороны. Со стороны и родителей, и представителей школы (прежде всего, классного руководителя) должно быть чёткое осознание получаемых в результате такого взаимодействия целей.

Желательно, чтобы обе стороны стремились к взаимному осуществлению действий и оказанию взаимной помощи в направлении достижения задач по воспитательному процессу на эффективном уровне. Для школы и классного руководителя оказывается важным знать традиции и жизненные устои, которые приняты в той или иной семье учащегося. Часто среди педагогов можно услышать такое мнение, что дети в семье «совершенно не воспитываются», они приходят в школу, не зная элементарных правил вежливости, и не способны проявлять высокие моральные качества. Как считают некоторые педагоги, воспитание идет исключительно из семьи, но, как показывает практика, ребёнок из хорошей семьи также может выделять и усваивать негативные явления из школьной среды и «приносить» их свой дом.

В результате страдающей стороной, безусловно, являются только дети, что, в целом, ведет к падению уровня их морального и духовного, эстетического, и в ряде случаев – интеллектуального и физического развития, а также падению нравственности в целом, во всем обществе.

К сожалению, ещё недостаточно развита идея о том, что школа и семья должны работать во взаимодействии. Во многом школа и семья противопоставляются друг другу как принципиально разные характеристики и сферы жизнедеятельности человека. Так, в семье должны прививаться любовь, доброта и другие моральные ценности, а школа подразумевает под собой лишь усвоение знаний и социальных норм, характеристик, для того, чтобы человек мог спокойно взаимодействовать с другими людьми в обществе. Однако возникают вопросы:

– может ли учитель работать без любви к ребёнку, своей профессии, окружающим, проявления доброты и заботы о ближнем?

– может ли родитель воспитывать ребёнка так, чтобы это вообще не учитывало требований социальных норм?

Очевидны отрицательные ответы на оба вопроса и то, что подобные ситуации невозможны и недопустимы. Вполне резонно и заключение о том, что школа и семья должны объединить свои ресурсы, возможности и

способности для того, чтобы достигнуть действительно эффективного сотрудничества, целью которого является не только формирование личности школьника, но и его здорового воспитания и поддержания эмоционального фона на положительном уровне. Школа и семья в таком взаимодействии должны стремиться к тому, что дети являются их будущим, а на результаты этого будущего они могут оказать самое непосредственное влияние.

Рассмотрим причины, которые сегодня могут оказывать значимое влияние на детей в проявлении ими различных форм девиаций, то есть отклоняющегося поведения.

Большинство причин, которые указаны на вышеприведённой схеме, возникает всё же в семьях, которые имеют ту или иную степень неблагополучия. Нередко целая совокупность причин становится фактором, провоцирующим возникновение девиантного поведения. В системе факторов легко можно отследить причинно–следственную связь, которая уже находит доказательную базу в социологии, психологии и педагогике. Общие усилия семьи и образовательного учреждения способны минимизировать негативное влияние вышеуказанных факторов, позволяют с большей долей уважения относиться к другим участникам образовательного процесса.

Роль классного руководителя и других учителей во многом заключается в том, чтобы оказать грамотную консультативную поддержку и, в ряде случаев, – психологическую поддержку, то есть прийти на помощь. Со стороны семьи и родителей взаимодействие, в основном, заключается в поддержании своих детей в их стремлениях, проявлении терпимости, деликатности и ответственного отношения за воспитание ребенка и его не только физическое, но и психологическое, эмоциональное здоровье.

Не стоит думать, что с прохождением подросткового периода родители не должны продолжать воспитывать своих детей. Юноша или девушка 15–17 лет, оставаясь несовершеннолетними людьми, всё также нуждаются в помощи взрослого, зрелого человека, в том числе со стороны педагога. В этом возрасте активно формируются идеалы, ценности и представления о мире. В юношеском возрасте идёт подготовка и к отделению семьи, и построению будущей личной и семейной жизни. Немаловажным фактором, оказывающим влияние на эмоциональное состояние юноши и девушки в данном возрасте, является степень определенности будущей профессии.

В данном возрасте у человека обычно большое количество притязаний и амбиций, которые могут быть не совсем адекватными (не соответствовать реальности), в связи с чем, могут быть и ранние разочарования. В этом сущность данного периода, когда личность в её максимальных проявлениях и стремлениях творчества и социальной

активности, может наступать на некоторые преграды, тем самым, однако, и происходит совершенствование личности, становление собственного «Я». Получая негативный опыт взаимодействия или результата деятельности, человек в юношеском возрасте получает возможность для усвоения «законов» мира и соотношения личных потребностей и возможностей с тем, что есть во внешней среде.

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ИЗМЕНЕНИЕ ГОРМОНАЛЬНОЙ СИСТЕМЫ У БОЛЬНЫХ АРТРОПАТИЧЕСКОЙ ФОРМЫ ПСОРИАЗА С ПРИМЕНЕНИЕМ НИЗКОИНТЕНСИВНОЙ ЛАЗЕРНОЙ ТЕРАПИИ

Аннотация. Проблема артропатическая формы псориаза приобретает все большее значение в современной медицине. Рост заболеваемости в последнее десятилетие. Хроническое, с частыми рецидивами, течение, недостаточная эффективность существующих методов лечения и профилактики сегодня ставят это заболевание в ряд наиболее актуальных проблем медицины. Важную роль в регуляции иммунобиологических и аллергических процессов играют нейроэндокринные механизмы, в том числе и гипофизарно - гонадная система, посредством которой реализуются многие защитно-приспособительные механизмы в условиях действия на организм различных аллергенов.

Ключевые слова: Артропатическая форма псориаза, лазерная терапия, лютеинизирующий гормон, фолликулостимулирующий гормон, эстрадиол.

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CHANGES IN THE HORMONAL SYSTEM IN PATIENTS WITH ARTHROPATHIC FORM OF PSORIASIS USING LOW-INTENSITY LASER THERAPY

Abstract. The problem of the arthropathic form of psoriasis is becoming increasingly important in modern medicine. Increasing incidence in the last decade. Chronic, with frequent relapses, course, lack of effectiveness of existing methods of treatment and prevention today put this disease among the most urgent problems of medicine. An important role in the regulation of immunobiological and allergic processes is played by neuroendocrine mechanisms, including the pituitary-gonadal system, through which many protective and adaptive mechanisms are realized under the influence of various allergens on the body.

Keyword: Artropatic form psoriasis, laser therapy, luteinizing hormone, follicle – stimulating hormone, estradiolum.

Введение

Проблема артропатическая формы псориаза приобретает все большее значение в современной медицине. Рост заболеваемости в последнее десятилетие. Хроническое, с частыми рецидивами, течение, недостаточная эффективность существующих методов лечения и профилактики сегодня ставят это заболевания в ряд наиболее актуальных проблем медицины. В связи с этим понятен большой интерес, который проявляется к не медикаментозным методам терапии [1, 2, 3, 4, 5, 6, 7, 11, 12, 13, 14, 16, 18]. Одним из таких методов лечения является – Лазерная терапия (ЛТ).

Важную роль в регуляции иммунобиологических и аллергических процессов играют нейроэндокринные механизмы, в том числе и гипофизарно - гонадная система, посредством которой реализуются многие защитно-приспособительные механизмы в условиях действия на организм различных аллергенов. В современной литературе практически отсутствуют сведения о состоянии репродуктивной эндокринной системы при артропатическая формы псориаза у женщин, хотя связь заболевания с функциональным состоянием желез внутренней секреции не вызывает сомнений [9, 10]. Эта связь подтверждается как зависимостью течения заболевания от функционального состояния гипофизарно-яичниковой системы (пубертатный возраст, менструации, беременность, роды и пр.).

Учитывая недостаточную эффективность многих современных методов лечения артропатической формы псориаза, актуальным является изыскание новых, патогенетические направленные методы терапии этого заболевания. Лазерная терапия, в основе лечебного действия которой лежат нейрорефлекторные механизмы, оказывает нормализующее влияние на центральную нервную систему и её вегетативное звено, на

аллергические и иммунологические процессы [14, 17], однако работ об использовании этого метода у больных артропатической формы псориаза мало.

Цель исследования - является изучение функционального состояния гипофизарно-яичниковой системы на фоне лазерной терапии у больных артропатической формы псориаза.

Материалы и методы исследования. В разработку было включено 39 больных артропатической формы псориаза, в возрасте от 20 до 50 лет. О функциональном состоянии гипофизарно-яичниковой системы судили по содержанию в плазме крови в обеих фазах менструального цикла гипофизарных гормонов – лютеинизирующий гормон (ЛГ), фолликулостимулирующий гормон (ФСГ), а также половых стероидных гормонов эстрадиола.

Определение содержания гонадотропных и женских половых стероидных гормонов – ФСГ, ЛГ и эстрадиола в плазме крови проводили иммунологическим методом количественного определения гормонов - одним из наиболее чувствительных, специфических и универсальных. Чувствительность этого метода позволяет определить содержание гонадотропинов до 0,2 нг/мл. Этот метод предложен в 1960 г. R.S.Valow, S.A.Berson.

Задачей лазерной терапии при лечении артропатической формы псориаза реализуется следующее направление: уменьшение возбудимости чувствительных рецепторов в зоне поражения, активация регенераторных и противовоспалительных процессов, устранение явлений эндогенной интоксикации, восстановление иммунной активности.

В план лечебных мероприятий входит воздействие непосредственно на область поражения, облучение зон сегментарной иннервации в соответствии с локализацией патологического очага. Зоны сегментарной иннервации отдельных частей тела облучение области печени, легких в проекции полей Кренига (область верхушек легких). Режимы облучения лечебных зон при лечении артропатической формы псориаза проекционных зон почек. Процедуры лазерной терапии проводили аппаратом - «МИЛТА – Ф - 01» (рис. 1).



Рис. № 1.

Проведение процедуры лазерной терапии больным артропатической формы псориаза представлены в таблице № 1.

Проведение процедуры лазерной терапии больным артропатической формы псориаза

Таблица № 1.

Зона облучения	Частота, Гц	Мощность светодиодов, Вт	Экспозиция, мин.
Проекция почек	600	30-50	2-4
Позвоночник, область сегментарной иннервации	150	30-50	2-4
Верхушки легких	150	30-50	2-4

Параметры воздействия: частота 150 - 600 Гц, мощность светодиодов 30-50 Вт, экспозиция на каждую зону – от 2 до 4 минут минуты, на курс – 10 - 15 процедур (одна процедура в день в первой половине дня).

Дополнительно больные артропатической формы псориаза получали: витаминотерапию группы «В» (В-1, В-6, В-12), антигистаминные и мочегонные препараты, наружно – крем чистотел. Мазь наносилась на пораженную поверхность 2 раз в день на протяжении всего периода проведения ЛТ.

Результаты их обсуждения.

В процессе комплексного лечения с использованием лазерной терапии уже после 6 - 8 процедур отмечалось купирование прогрессирования процесса, рассасывание папулезных элементов, а также отмечалось уменьшение зуда кожи. После 10-15 процедуры комплексного лечения с использованием лазерной терапии отмечалось полное купирование прогрессирования процесса, регресс папулезных высыпаний, практически прекратился зуд кожи.

В период настоящего обследования все больные артропатической формы псориаза в динамике находились под наблюдением врача -

гинеколога. Несмотря на выявленную зависимость течения артропатической формы псориаза от функционального состояния репродуктивной системы лишь у 12 (28,5%) женщин при клиническом обследовании была обнаружена дисфункция яичников.

Для более объективной оценки функционального состояния гипофизарно-яичниковой системы при артропатической форме псориаза, мы сочли необходимым отдельно проанализировать результаты содержания в крови гонадотропных и половых гормонов у 12 больных с клиническими проявлениями дисфункции яичников. В таблице 1 - 3 приведены результаты определения в плазме крови в обеих фазах менструального цикла ЛГ, ФСГ и эстрадиола у 30 женщин, страдающих артропатической формы псориаза и у 12 больных артропатической формы псориаза с клиническими проявлениями дисфункции яичников в зависимости от периода заболевания.

1. Лютеинизирующий гормон гипофиза (ЛГ). У всех больных в период обострения заболевания концентрация лютеинизирующего гормона гипофиза в плазме крови была достоверно снижена как в фолликулиновой ($P < 0,05$), так и в лютеиновой ($P < 0,05$) фазе менструального цикла (таблица № 2). Степень снижения уровня ЛГ в плазме крови в обеих фазах менструального цикла у всех больных артропатической формы псориаза была примерно одинаковой.

Таблица № 2.

Концентрация лютеинизирующего гормона гипофиза (нМЕ/мл) в плазме крови у больных артропатической формы псориаза ($M \pm m$)

Больные	Фаза менструального цикла			
	Фолликулиновая		Лютеиновая	
	обострение	ремиссия	обострение	ремиссия
Артропатическая форма псориаза	5,8±0,60 $P < 0,001$	9,9±0,43 $P < 0,001$	5,6±0,36 $P < 0,01$	8,2±0,61 $P < 0,01$
Норма	16,0±0,22		12,8±0,48	

Примечание: P- достоверность различий между показателями периода обострения и ремиссии артропатической формы псориаза.

2. Фолликулостимулирующий гормон гипофиза (ФСГ).

Концентрация ФСГ в фолликулиновой фазе менструального цикла при обострении артропатической формы псориаза у всех больных достоверно не отличалось от нормы. В период ремиссии наблюдалось увеличение концентрации ФСГ ($P < 0,05$) по отношению к периоду обострения, однако его количество не выходило за пределы нормальных значений. В лютеиновой фазе уровень ФСГ в период обострения артропатической формы псориаза достоверно превышал норму, а в период ремиссии его концентрация ещё более возрастала ($P < 0,001$). При этом существенной разницы в содержании ФСГ у больных обнаружено не было (таблица № 3).

Таблица № 3.

**Концентрация фолликулостимулирующего гормона (нМЕ/мл)
в плазме крови у больных артропатической формы псориаза (M±m)**

Больные	Фаза менструального цикла			
	Фолликулиновая		Лютеиновая	
	Обострение	ремиссия	Обострение	ремиссия
Артропатическая форма псориаза	18,0±0,70 P<0,05	21,8±0,69 P<0,05	11,3±0,71 P>0,05	13,07±0,97 P>0,05
Норма	14,3±0,29		7,5±0,63	

Примечание: P- достоверность различий между показателями периода обострения и ремиссии артропатической формы псориаза.

3. Эстрадиол. Содержание эстрадиола в плазме крови у всех больных артропатической формы псориаза была значительно снижена в обеих фазах менструального цикла. Наибольшая степень его снижения отмечалось при обострении заболевания. При этом наименьшее содержание эстрадиола - в фолликулиновой и лютеиновой фазах - наблюдалось у женщин с сопутствующей дисфункцией яичников. В период ремиссии заболевания у всех больных достоверно возрастала концентрация эстрадиола по сравнению с данными в период обострения (таблица № 4).

Таблица № 4.

Концентрация эстрадиола (нмоль/л) в плазме крови у больных артропатической формы псориаза (M±m)

Больные	Фаза менструального цикла			
	Фолликулиновая		Лютеиновая	
	обострение	ремиссия	обострение	ремиссия
Артропатическая форма псориаза	6,4±0,09 P<0,05	8,4±0,23 P<0,05	9,2±0,54 P<0,05	7,6±0,67 P<0,05
Норма	0,32±0,001		0.62±0,02	

Примечание: P- достоверность различий между показателями периода обострения и ремиссии артропатической формы псориаза.

Вывод. В результате проведенных исследований было выявлено, что у всех больных в период обострения артропатической формы псориаза фолликулиновая фаза менструального цикла характеризуется низким содержанием в крови ЛГ, эстрадиола, лютеиновая - низкой концентрацией ЛГ. В период ремиссии заболевания у всех больных в фолликулиновой фазе менструального цикла сохранялась выраженная гипоестрогения.

Полученные данные свидетельствуют о наличии у больных артропатической формы псориаза дисфункции гипофизарно-яичниковой системы, проявляющиеся недостаточностью фолликулярного аппарата яичников, а также лютеиновой их недостаточностью. В обеих фазах

менструального цикла отмечена недостаточность регулярных механизмах стероидогенеза.

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СТРАТЕГИИ ФОРМИРОВАНИЯ ТЕРРИТОРИЙ ОПЕРЕЖАЮЩЕГО РАЗВИТИЯ В СИСТЕМЕ ОСОБЫХ ЭКОНОМИЧЕСКИХ ЗОН КИТАЯ

Аннотация. В данной статье рассматриваются реализованные в Китае стратегии формирования территорий опережающего развития в рамках особых экономических зон. Автор выделяет вызовы, с которыми столкнулся Китай в процессе освоения этих территорий, и рассматривает политику и меры, предпринятые для преодоления этих вызовов. В статье также исследуется роль инноваций, технологий и человеческого капитала в содействии росту и развитию этих территорий. В целом, эта статья дает ценную информацию о факторах, которые способствовали успеху особых экономических зон Китая, и может быть полезна для политиков и исследователей, заинтересованных в развитии территорий опережающего развития в других странах.

Ключевые слова: стратегии развития, территории особых экономических зон.

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STRATEGIES FOR FORMING ADVANCED DEVELOPMENT TERRITORIES IN THE SYSTEM OF SPECIAL ECONOMIC ZONES OF CHINA

Abstract. This article discusses the strategies implemented in China for the formation of advanced development territories within the framework of special economic zones. The author highlights the challenges faced by China in the process of developing these territories, and considers the policies and measures taken to overcome these challenges. The article also explores the role of innovation, technology and human capital in facilitating the growth and development of these territories. Overall, this article provides valuable information on the factors that have contributed to the success of China's Special Economic Zones and may be useful to policymakers and researchers interested in developing advanced development areas in other countries.

Keywords: development strategies, territories of special economic zones.

Тема стратегий формирования территорий опережающего развития является одной из самых актуальных в современном мире. Она становится все более важной в условиях быстрого развития общества, ускоренного темпа технологических изменений и увеличения конкуренции между странами. В этом контексте особое внимание уделяется созданию особых экономических зон, которые выступают как один из инструментов реализации стратегий формирования территорий опережающего развития. Зона опережающего развития (ZED) - это территория, на которой правительство предоставляет определенные преимущества и льготы для привлечения инвестиций и способствования развитию экономики, озвученная концепция была первоначально разработана в Японии в 1970-х годах и была быстро принята в других странах, таких как Китай, Индия, Канада, США, Бразилия, Кения и другие страны. Основная цель зон опережающего развития – это создание благоприятной экономической среды для инвесторов и предпринимателей, чтобы стимулировать экономический рост и развитие в определенном регионе. В этих зонах предоставляются льготы и преимущества для привлечения инвестиций, такие как налоговые льготы, субсидии на землю и энергию, ускоренное выдача разрешений на строительство и др. также стоит учесть что зоны опережающего развития могут иметь определенные особенности, которые делают их более привлекательными для инвесторов и предпринимателей, говоря гипотетически, они могут специализироваться на конкретных отраслях, таких как высокие технологии или экологически чистые технологии, или создавать лучшие условия для бизнеса, например, улучшение инфраструктуры, образования и квалификации рабочей силы. Некоторые известные зоны опережающего развития в мире включают в себя Китайские особые экономические зоны (Special Economic Zones), Индийские зоны опережающего развития (Special Economic Zones), Бразильские зоны свободной торговли (Zones of Free Trade), Мексиканские зоны свободной торговли (Free Trade Zones), а также множество других, но также нельзя забывать и о том, что зоны опережающего развития могут столкнуться с некоторыми вызовами и проблемами. Такие решения конечно же могут приводить к неравенству и социальной несправедливости, если преимущества и льготы не распределяются равномерно между различными группами населения, а также они могут приводить к экологическим проблемам, если не уделять должного внимания охране окружающей среды, собственно подводя небольшие итоги хочется сказать что, зоны опережающего развития - это эффективный инструмент для привлечения инвестиций и стимулирования экономического роста, но требуют баланса между экономическими, социальными и экологическими потребностями. Каждая страна должна

разрабатывать свои стратегии и планы для создания зон опережающего развития в соответствии с местными условиями и потребностями, собственно именно эти планы позволяют создавать благоприятные условия для привлечения инвестиций, ускорения темпов экономического роста и обеспечения конкурентоспособности регионов, но вот для того чтобы эти цели были достигнуты, необходимо разработать эффективные стратегии формирования территорий опережающего развития. Важность этой темы обусловлена не только технологическими изменениями и увеличением конкуренции в мировой экономике, но и глобальными вызовами, такими как изменение климата, необходимость устойчивого развития и борьба с неравенством. Создание территорий опережающего развития и особых экономических зон может стать одним из инструментов решения этих вызовов. В рамках исследования стратегий формирования территорий опережающего развития необходимо учитывать факторы, влияющие на их успешность, конечно же в этом вопросе важно учитывать географические, природно-климатические, экономические и социокультурные факторы, которые могут повлиять на привлекательность территории для инвесторов и жителей.

Особое место в системе территорий опережающего развития занимают особые экономические зоны (ОЭЗ), которые создаются с целью создания благоприятных условий для привлечения инвестиций, ускорения темпов экономического роста и повышения конкурентоспособности регионов. Китай, являющийся одним из лидеров мировой экономики, в последние годы активно развивает свою систему особых экономических зон, что позволяет ему привлекать больше инвестиций и обеспечивать высокий темп экономического роста. В Китае на сегодняшний день существует более 200 ОЭЗ, которые расположены по всей стране, включая города на побережье, такие как Шанхай, Гуанчжоу, Шэньчжэнь и Далянь, а также внутренние регионы. Каждая ОЭЗ имеет свои особенности и цели, но все они направлены на обеспечение устойчивого развития китайской экономики и укрепление ее позиций на мировой арене. Среди наиболее успешных ОЭЗ Китая можно выделить Шэньчжэнь, которая на протяжении многих лет занимает лидирующие позиции в рейтинге городов-лидеров мировой экономики. Развитие Шэньчжэня началось в 1980-х годах, когда город был превращен в экспериментальную зону для привлечения иностранных инвестиций. Сегодня Шэньчжэнь является одним из крупнейших технологических центров мира, где находятся такие компании, как Tencent, Huawei, ZTE, DJI и многие другие. Одним из ключевых факторов успеха китайских ОЭЗ является целенаправленная государственная политика, направленная на создание благоприятных условий для привлечения инвестиций и развития экономики. В Китае существует система налоговых льгот и освобождений, которая позволяет компаниям, работающим на территории ОЭЗ, значительно снизить свои

налоговые платежи, хочется также отметить важный момент, компании, работающие на территории ОЭЗ, могут получить доступ к более дешевым ресурсам, трудовым ресурсам и инфраструктуре, но хоть все это и обладает рядом неоспоримых преимуществ, хочется также отметить что система имеет свои недостатки и ограничения, собственно говоря многие ОЭЗ страдают от экологических проблем, связанных с загрязнением окружающей среды, а также от социальных проблем, связанных с высоким уровнем миграции рабочей силы, и вот именно исследования в области стратегий формирования территорий опережающего развития в системе особых экономических зон в Китае являются очень актуальными в настоящее время, проведение упомянутых выше исследований в итоге приведет к разработке инновационных моделей развития регионов, созданию благоприятных условий для привлечения инвестиций и перспективного развития экономики в целом.

ОЭЗ особенно успешны в производственном секторе, где многие иностранные компании создали заводы и производственные мощности в этих областях. Шэньчжэнь, в частности, стал крупным центром производства электроники, где расположены такие компании, как Huawei, ZTE и Tencent. Город привлек значительный объем иностранных инвестиций, что способствовало росту его экономики. Другие ОЭЗ, такие как Чжухай и Сямэнь, также стали ключевыми производственными центрами для таких отраслей, как электроника, машиностроение и текстиль. ОЭЗ также добились успеха в привлечении иностранных инвестиций в сектор услуг, к слову в ОЭЗ в шанхайском районе Пудун сейчас расположены многие финансовые институты, в том числе Шанхайская фондовая биржа. ОЭЗ предоставили иностранным компаниям идеальную платформу для изучения огромных возможностей, которые предлагает Китай. Компании из разных уголков мира инвестировали в ОЭЗ Китая, включая Японию, Южную Корею и США. ОЭЗ Китая, несомненно, сыграли решающую роль в экономическом развитии страны, приведенные зоны помогли Китаю перейти от централизованно планируемой экономики к рыночной экономике. ОЭЗ также помогли преодолеть разрыв между Китаем и мировым рынком, позволив китайским компаниям экспортировать свою продукцию и услуги по всему миру.

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ОБЗОР ОСНОВНЫХ ПУБЛИКАЦИЙ ПО ТЕМЕ СТРАТЕГИЙ ФОРМИРОВАНИЯ ТЕРРИТОРИЙ ОПЕРЕЖАЮЩЕГО РАЗВИТИЯ В СИСТЕМЕ ОСОБЫХ ЭКОНОМИЧЕСКИХ ЗОН КИТАЯ

Аннотация. В статье представлен комплексный обзор основных публикаций о стратегиях формирования территорий опережающего развития в системе особых экономических зон Китая. Автор изучил различные источники, в том числе академические журналы, книги и отчеты, чтобы представить подробный анализ текущего состояния исследований по этой теме. В статье представлены основные выводы и рекомендации исследования, которые могут быть полезны политикам, ученым и практикам, заинтересованным в развитии особых экономических зон. В статье также освещаются проблемы и возможности, связанные с формированием территорий опережающего развития в условиях Китая. В целом, эта статья является ценным ресурсом для всех, кто интересуется меняющейся ролью особых экономических зон в Китае и стратегиями создания в них территорий опережающего развития.

Ключевые слова: стратегии развития, территории особых экономических зон.

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REVIEW OF MAIN PUBLICATIONS ON THE THEME OF STRATEGIES FOR THE FORMATION OF ADVANCED DEVELOPMENT TERRITORIES IN THE SYSTEM OF SPECIAL ECONOMIC ZONES OF CHINA

Abstract. The article presents a comprehensive review of the main publications on the strategies for the formation of advanced development territories in the system of special economic zones in China. The author has reviewed various sources, including academic journals, books, and reports, to provide a detailed analysis of the current state of research on this topic. The article presents the main conclusions and recommendations of the study, which

may be useful to politicians, scientists and practitioners interested in the development of special economic zones. The article also highlights the problems and opportunities associated with the formation of priority development areas in China. All in all, this article is a valuable resource for anyone interested in the changing role of China's Special Economic Zones and strategies for creating advanced development areas within them.

Keywords: development strategies, territories of special economic zones.

Китайское правительство реализовало ряд стратегий по содействию формированию территорий опережающего развития в системе особых экономических зон, такие вот стратегии были разработаны для привлечения иностранных инвестиций, стимулирования инноваций и содействия экономическому росту, одной из ключевых стратегий, которая была реализована, является создание благоприятной бизнес-среды. Для привлечения иностранных инвесторов правительство внедрило политику и правила, которые обеспечивают стабильную и предсказуемую деловую среду, говоря по существу нужно отметить, правительство создало правовую базу, которая защищает права иностранных инвесторов, предоставляет налоговые льготы и способствует передаче технологий и знаний. Непременно стоит упомянуть и то что важной стратегией, которая была реализована, является развитие инфраструктуры. Правительство вложило значительные средства в развитие транспортных сетей, включая дороги, железные дороги и аэропорты, что существенно упростило для предприятий транспортировку товаров и услуг и снизило стоимость ведения бизнеса в Китае. На самом деле правительство сосредоточило внимание на развитии человеческого капитала. Сюда входят инвестиции в программы образования и обучения, а также поощрение предпринимательства и инноваций. Правительство также установило партнерские отношения с университетами и научно-исследовательскими институтами в целях содействия исследованиям и разработкам в ключевых отраслях.

Особые экономические зоны Китая (ОЭЗ) сыграли значительную роль в экономических преобразованиях страны, такие вот зоны были созданы в конце 1970-х и начале 1980-х годов в рамках усилий Китая по привлечению иностранных инвестиций и содействию экономическому росту. Сегодня в Китае насчитывается более 20 ОЭЗ, включая Шэньчжэнь, Чжухай и Сямэнь. Одной из ключевых стратегий, реализованных в этих ОЭЗ, является создание благоприятной деловой среды. Для привлечения иностранных инвесторов правительство разработало политику и правила, обеспечивающие стабильную и предсказуемую деловую среду, что подразумевало создание правовой базы, защищающей права иностранных инвесторов, предоставление налоговых льгот и содействие передаче технологий и знаний, примером успешных ОЭЗ Китая является

Шэньчжэнь. Расположенный в южной части Китая, Шэньчжэнь был основан в 1980 году как небольшая рыбацкая деревушка. Сегодня это крупный производственный центр и один из самых богатых городов страны. Успех Шэньчжэня можно частично объяснить благоприятной деловой средой, созданной в городе, политикой, реализованной в Шэньчжэне, является защита прав интеллектуальной собственности, что по сути своей было серьезной проблемой для иностранных компаний, работающих в Китае, но Шэньчжэнь предпринял шаги для решения этой проблемы. В городе создан специализированный суд для рассмотрения споров об интеллектуальной собственности и приняты меры по борьбе с контрафактной продукцией. Налоговые льготы также сыграли значительную роль в привлечении иностранных инвестиций в Шэньчжэнь. Город предлагает ряд налоговых льгот для иностранных инвесторов, в том числе освобождение от налогов на импорт и экспорт, сниженные ставки корпоративного подоходного налога и субсидии на исследования и разработки, также не стоит забывать о том, что Шэньчжэнь активно способствовал передаче технологий и знаний. В городе создан ряд центров исследований и разработок и поощряется сотрудничество между иностранными и отечественными компаниями, что в итоге помогло создать в городе динамичную инновационную экосистему.

Мы можем выделить из наиболее примечательных и значительных преимуществ ОЭЗ их способность продвигать инновации и технологический прогресс. Привлекая иностранные инвестиции, ОЭЗ способствуют передаче передовых технологий и знаний местным предприятиям, такие вещи особенно важны в таких секторах, как электроника, телекоммуникации и производство, которые помогли продвинуть экономику Китая вперед. ОЭЗ также сыграли важную роль в повышении промышленного потенциала Китая. Благодаря правильному сочетанию стимулов, инфраструктуры и правил эти зоны стали центрами промышленности, привлекая целый ряд предприятий, от мелких производителей до многонациональных корпораций. Результатом стало создание обширных промышленных кластеров, которые помогли Китаю стать мировым лидером в производстве и экспорте. Обеспечение того, чтобы местные рабочие получали выгоду от экономического роста, обеспечиваемого этими зонами, было серьезной проблемой. В некоторых случаях компании обвиняли в эксплуатации рабочих и создании плохих условий труда, также стоит отметить и то что китайское правительство предприняло шаги для решения этих проблем, применяя законы и правила о труде, чтобы обеспечить справедливое обращение с работниками, учитывая вышеизложенную информацию надо бы отметить и то что успех Шэньчжэня и других ОЭЗ в Китае сыграл важную роль в экономическом росте и развитии страны, собственно приведенные зоны помогли привлечь иностранные инвестиции, способствовать инновациям и технологическому

прогрессу, а также повысить промышленный потенциал Китая. Хотя конечно к сожалению проблемы, еще предстоит решить, ОЭЗ стали важнейшим компонентом истории экономического успеха Китая, и их дальнейшее расширение, вероятно, сыграет важную роль в будущем росте страны.

Теме стратегий формирования территорий опережающего развития посвящено несколько известных работ, упомянутые работы были написаны экспертами и исследователями в области регионального развития, и они предоставили ценную информацию и рекомендации для политиков и планировщиков.

Статья под названием «Стратегии развития особых экономических зон Китая: уроки прошлого и направления будущего» посвящена истории особых экономических зон (ОЭЗ) Китая и стратегиям их развития. Автор подчеркивает успех ОЭЗ в содействии экономическому росту и привлечению иностранных инвестиций, а также признает проблемы и ограничения, с которыми сталкиваются эти зоны. Статья начинается с краткого обзора ОЭЗ Китая, которые были созданы в конце 1970-х годов в рамках экономических реформ в стране, рассматриваются ключевые особенности ОЭЗ, в том числе преференциальную политику для иностранных инвесторов, упрощенные административные процедуры и ориентацию на экспортно-ориентированные отрасли. Затем автор исследует влияние ОЭЗ на экономический рост Китая, подчеркивая их роль в привлечении иностранных инвестиций, стимулировании экспорта и создании рабочих мест, само собой признаются проблемы, с которыми сталкиваются ОЭЗ, такие как рост стоимости рабочей силы, усиление конкуренции со стороны других стран и экологические проблемы. Автор утверждает, что для решения этих проблем и дальнейшего содействия развитию ОЭЗ Китай должен принять новые стратегии и подходы. Затем в статье исследуются несколько потенциальных стратегий будущего развития ОЭЗ в Китае. К ним относятся продвижение инноваций и технического прогресса, содействие региональному сотрудничеству и интеграции, а также содействие устойчивому развитию. Автор также обсуждает важность улучшения правовой базы и нормативно-правовой базы для ОЭЗ с целью поощрения большей прозрачности и подотчетности, короче говоря в этой статье представлен всесторонний анализ ОЭЗ Китая и их роли в экономическом развитии страны, предлагается ценная информация о проблемах и возможностях, стоящих перед этими зонами, и предлагается потенциальная стратегия для их будущего роста и успеха.¹⁰⁶

¹⁰⁶https://books.google.ru/books?hl=ru&lr=&id=RTsJkoPMueAC&oi=fnd&pg=PA69&dq=Strategies+for+the+d+velopment+of+China%27s+Special+Economic+Zones:+Lessons+from+the+past+and+future+directions&ots=dHeIw6btm&sig=1zncqcl1h20_OQVZNWbLGGJmpUI&redir_esc=y#v=onepage&q=Strategies%20for%20the%20development%20of%20China's%20Special%20Economic%20Zones%3A%20Lessons%20from%20the%20past%20and%20future%20directions&f=false

Статья "Проблемы социалистического развития: значение специальной экономической зоны Шэньчжэнь для стратегии развития открытых дверей Китая" была написана Лесли Склэром и опубликована в журнале "The China Quarterly" в 1986 году, данная статья является одним из первых анализов экономического эксперимента, проведенного Китаем в 1980-х годах. Автор исследует развитие специальной экономической зоны Шэньчжэнь, которая была создана на южном побережье Китая в 1979 году. Автор рассматривает историю создания зоны, цели и стратегии развития, а также оценивает ее влияние на экономическое развитие Китая и его позицию в мировой экономике, Лесли утверждает, что специальная экономическая зона Шэньчжэнь была создана в ответ на необходимость развития экономики Китая и привлечения иностранных инвестиций, также отмечает, что в рамках зоны были предоставлены налоговые льготы, свободный доступ к внешним рынкам и другие преимущества, которые привлекли большое число иностранных инвесторов. Автор также исследует проблемы, с которыми столкнулся Китай при реализации своей стратегии открытой двери. Лесли указывает на низкое качество производства, проблемы экологии и социальные проблемы, которые возникли в результате быстрого экономического развития, кроме прочего он подчеркивает, что эти проблемы необходимо решить, чтобы обеспечить устойчивое развитие Китая в долгосрочной перспективе, приведенная статья является важным исследованием, закладывающим базу для этой проблематики, дающим понимание процесса экономического развития Китая в 1980-х годах и его стратегии открытой двери, собственно статья также подчеркивает важность решения социальных и экологических проблем, которые возникают при быстром экономическом развитии, естественно она может быть полезной для экономистов, политологов и всех, кто интересуется развитием Китая и его местом в мировой экономике.¹⁰⁷

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ИССЛЕДОВАНИЕ СПОСОБОВ ВЗАИМОДЕЙСТВИЯ С АУДИТОРИЕЙ В СОЦИАЛЬНЫХ МЕДИА ПОСРЕДСТВОМ ЛИЧНОГО БРЕНДА

Аннотация. Современные тенденции диктуют свои правила развития в социальных медиа пространстве. Под влиянием внешних факторов изменяется структура взаимодействия с аудиторией на площадках, изменяются сами площадки и предпочтения аудитории. Важным аспектом в такой трансформации являются представители личных брендов: инфлюенсеры, блогеры, известные личности, которые выступают связывающим звеном. Однако при переходе с одной площадки на другую есть необходимость учитывать множество факторов для формирования лояльности подписчиков и удерживания их внимания. В результате проведенного исследования были выявлены ключевые факторы, которые до недавнего времени были недооценены и не влияли на эластичность спроса в потреблении контента и формировании доверия для аудитории. Помимо таких показателей как качество контента, частота и время постинга, формат, визуал и тренды на ведущую роль выходит психоэмоциональные факторы и факторы восприятия личности. Об этих факторах и про то, как они влияют и раскрыто в данной статье.

Ключевые слова: инфлюенс-маркетинг, маркетинг социальных сетей, инфлюенсер, блогер, социальные сети, цифровые платформы, узнаваемость бренда, лидогенерация.

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RESEARCH OF WAYS OF INTERACTION WITH THE AUDIENCE IN SOCIAL MEDIA THROUGH PERSONAL BRAND

Modern trends dictate their own rules of development in the social media space. Under the influence of external factors, the structure of interaction with the audience on the sites changes, the sites themselves and the preferences of the audience change. An important aspect in this transformation are representatives of personal brands: influencers, bloggers, famous personalities who act as a connecting link. However, when switching from one site to another, there is a need to take into account many factors to form the loyalty of subscribers and retain their attention. As a result of the conducted research, key factors were identified that until recently were underestimated and did not affect the elasticity of demand in content consumption and the formation of trust for the audience. In addition to such indicators as the quality of content, the frequency and time of posting, format, visual and trends, psychoemotional factors and factors of personality perception play a leading role. About these factors and how they affect and disclosed in this article.

Keywords: influencer marketing, social media marketing, influencer, blogger, social networks, digital platforms, brand awareness, lead generation.

Введение

Тенденции мировой экономики в последние десятилетия свидетельствуют о повышении значимости личного бренда в качестве инструмента, представляющего особую рыночную силу. Он позволяет обрести дополнительные конкурентные преимущества на рынке, с одной стороны, а также обосновать то или иное управленческое решение в экономике - с другой. С повышением информатизации общества бренды помогают субъектам рынка лучше сориентироваться в многочисленном количестве информационных потоков, охватывающих деятельность организации на рынке, и выступают в роли одного из факторов повышения ее конкурентоспособности. Таким образом, бренды обеспечивают потребителям определенный спектр гарантий относительно приобретаемого товара, а организации - лояльность аудитории и повышение уровня потребительской осведомленности.

В настоящее время большую популярность в мире набирает такое явление, как личный бренд. В Интернете можно увидеть сотни предложений с вебинарами, консультациями и тренинговыми программами по построению личного бренда, люди скупают книги, на обложках которых есть заветное сочетание «личный бренд». Тем не менее,

возникает ряд вопросов: так ли важен личный бренд для каждого человека, что скрывается за данным понятием, как его создать и поддерживать, применяя при этом возможности социальных сетей и Интернет-коммуникаций.

В социальных медиа построение работы и коммуникации в формате инфлюенсер-подписчик приобретает системный характер и для того, чтобы получить желаемые результаты необходимо руководствоваться принципами рекламных кампаний по продвижению брендов. Социальные сети могут выступать как самостоятельный способ популяризации бренда, тогда его принято называть «контент-планом» или «смм-стратегией», так и быть частью более масштабной рекламной компании. В настоящем исследовании будет рассмотрен как достаточный инструмент продвижения. Примечательно, что все принципы интегративной рекламной компании можно переложить и на SMM-стратегию, поэтому рассмотрим некоторые подходы к выстраиванию последовательных цепочек вывода личного бренда на новый уровень.

На сегодняшний момент существует довольно обширный ряд основных трендов, которые развиваются в социальных сетях в последние годы, а появление новых стремительно набирает обороты, так как интерес пользователей к социальным сетям постоянно растет. Данные тренды активно стимулируют и появление новых социальных платформ, заточенных на определенные потребительские интересы, которые с помощью различных способов и возможностей стремятся в полной мере удовлетворить интересы пользователей.

ИССЛЕДОВАНИЕ СПОСОБОВ ВЗАИМОДЕЙСТВИЯ С АУДИТОРИЕЙ В СОЦИАЛЬНЫХ МЕДИА ПОСРЕДСТВОМ ЛИЧНОГО БРЕНДА

Для настоящего исследования была произведена случайная выборка наиболее популярных блогеров и инфлюенсеров в социальных медиа в разных нишах и сферах.

Карина Нигай (мода, стиль, медийность); Александра Митрошина (блогерство); Екатерина Голден (моделинг-лайфстайл); Ханна (певица); Усманова (тренер); Алла Михеева (актриса-телеведущая); Петр Осипов(коучинг и предпринимательство); Виктория Портфолио (обзор авто); Алекстандра Белякова(работа с мышлением); Сергей Косенко (юмор); Анастасия Миронова(спорт, зонтичный бизнес); Марго Савчук (СММ); Ангелина Дубровская (Маркетинг).

Следует отметить, что основным отличительным форматом, органически продвигаемым самой аудиторией форматов контента во всех социальных медиа, за исключением Телеграм являются видео-ролики с юмором. Очевидно, что большинство пользователей приходят в социальные сети расслабиться и отдохнуть, поэтому сочетание простоты и

возможной скорости потребления контента во многом определяют заинтересованность подписчиков.

Однако также необходимо учесть и уместность контента с юмором для того или иного блогера. К примеру, у Марго Савчук открытого юмора в аккаунте практически не присутствует. Тем не менее, вовлеченность и отклик аудитории как в Инстаграм, так и во Вконтакте достаточно высокие. В блоге можно отметить очень близкий контакт и доверительные отношения, которые проявляются в разделении с аудиторией личных переживаний Марго, ее опытом как духовным, так и материальным. Очень активно аудитория реагирует на откровения в телеграм-канале, создается некий ажиотаж и попадание под завесу тайны, это формирует достаточно близкий контакт и новый уровень доверия, что позволяет продавать не только свои продукты по развитию социальных сетей, но делать масштабные коллаборации и запуски с другими блогерами. Примечательно, что полезной и практически применимой информации в блогах во всех социальных сетях нет. В данном примере покупки у через блоги Марго осуществляются исключительно за счет сильного доверия личному бренду эксперта.

Что касается внедрения юмора в экспертный блог, то его достаточно качественно интегрирует в свой контент Карина Нигай, которая в настоящее время имеет около 3 млн подписчиков в сети Инстаграм, 140 тыс. во Вконтакте и 91 тыс. в Телеграм и является одной из самых медийных фигур благодаря контенту не только в социальных медиа, но телевидения. Мы видим, что в социальной сети Вконтакте наиболее активно аудитория реагирует на контент формата видео с юмором и это нам доказывает не только статистика в блоге Карины Нигай, но и блоги Сергея Косенко и Екатерины Голден. Стоит также отметить, что во Вконтакте в большей степени выступает площадкой с полярными форматами контента: гиперполезные посты и абсолютно развлекательные. Полезные посты вызывают большую активность, если они представлены в формате сторителлинга или лонгрида с визуальными подтверждениями (фото, видео). Примечательно, что даже предоставляя пользу во Вконтакте, необходимо это делать максимально нативным, простым и понятным аудитории способом.

Современные пользователи требовательно относятся и к текстовой информации, которую они потребляют: текст должен быть грамотный и притягивающий. В данном ключе на просторах Интернета, в частности, в социальных сетях сейчас высока популярность изложения материала в формате «сторителлинг». Название говорит само за себя — качественная история, заложенная в любой текст, ведет к высокому интересу у потребителей.

На основании исследования личных брендов представителей различных ниш, можно отметить, что независимо от позиционирования в

блоге, аудитория Вконтакте легче всего воспринимает и покупает информацию не в высокоинтеллектуальном формате. Из-за этого и продажа различного рода продуктов или услуг лучше всего конвертируется на низких и средних чеках. Высококочевые продукты или услуги часто не воспринимаются и в этом есть несколько причин. Для большинства исследуемых экспертов Вконтакте является вспомогательной площадкой оповещения аудитории о новостях, которые выходят на других площадках. К примеру, у Карины Нигай очень часто выходит оповещение о новом видео на YouTube или выступлении на телевидении. В отличие от ВК Instagram имеет популярность временного контента, публикуемого в сторис и поэтому подобные новостные форматы не частое явление в новостных лентах.

Схожий принцип оповещения и формата контента достаточно регулярным является и в Телеграм. Эта площадка во многом аудиторией и воспринимается как новостная, что и предствляет собой специфику данного способа взаимодействия. Однако, если посмотреть с другой стороны, различного рода объявления у личных брендов не являются основой площадки и магнитом для целевой аудитории. В широком охвате и на всех исследуемых аккаунтах в Телеграм проявляется один и тот же признак - очень близкий и тонкий контакт с аудиторией. Выше мы уже упоминали про открытый и близкий контакт с подписчиками в блоге Марго Савчук, однако не всегда подобная открытость подходит тому или иному эксперту. К примеру, Александра Митрошина в своем аккаунте Телеграм держит с аудиторией постоянный контакт, но при помощи несколько иных инструментов.

Одним из таких, с одной стороны очевидных, а с другой стороны-распространенных инструментов, является польза и статистические данные. Александра владея большим опытом ведения социальных сетей, предоставляет различного рода лайфхаки по продвижению и налаживанию контакта с подписчиками. Конечно, говоря о такой пользе, есть вероятность подтверждения и другими примерами, но менее успешными. Основным отличием подачи ее информации от массы других блогеров со схожей тематикой, широкий охват и вовлеченность существуют не на пустом месте. Если более детально проанализировать ее экспертный и полезный контент, то можно заметить, что большая часть даже статистик, аргументов пропущены через личный опыт, имеют личный окрас и мнение. Людям интересно знакомиться не с сухими фактами и новостями, а с информацией, прожитой на личном опыте, информацией, которую личность пропускает через себя.

Таким образом, мы видим, что для большего пласта аудитории социальных сетей, то есть для людей в целом, триггерным моментом является соприкосновение с личностью владельца блога. С другой стороны, это является не единственным

Необходимо также отметить заметный рост популярности видеоконтента. Первый тренд и определенно самый высокоохватный — востребованность видеοформата во всех социальных сетях. Пользователи очень любят смотреть видео и готовы тратить на это большинство своего времени, проводимого на просторах «онлайна». В Instagram – Reels, в YouTube – само собой разумеется, сеть, основанная исключительно на видеоконтенте и сейчас делает упор на короткоформатных- Shorts, Вконтакте приобретает важную вкладку Клипов, а Телеграм адаптируется как мессенджер и пользователи начинают общаться «кружочками». Социальные сети становятся оптимальными источниками и трендсеттером данного контента, так как здесь он собран в невероятном количестве. Человек может найти любой интересующий его формат: от продолжительности до тематики. С развитием качества связи, высокоскоростного интернета, улучшением экранов гаджетов этот интерес продолжает расти и вовлеченность пользователей с каждым годом возрастает. Однако важно учитывать момент создания этого контента, как качество выдаваемых роликов от блогеров повышает порог входа для новичков. Это отчетливо видно и в русскоязычном сегменте социальных сетей на примере статистики YouTube, Instagram и ВКонтакте. По данным исследования 2021 года медиаагентства Deloitte [2], кроме того, что эти три социальные сети являются самыми популярными среди пользователей, 95% опрошенных используют их в качестве онлайн-видеосервисов. Настоящее исследование тому и подтверждение, поскольку именно видео-формат в каждой социальной сети встречается аудиторией с наибольшим откликом.

Одним из не менее популярных трендов в социальных сетях, который был выявлен, является рост активности пользователей, но не в формате личного общения, а с помощью публичного взаимодействия в формате различных реакций: комментарии, «лайки», «репосты» и т. д. Пользователям важна такая активность, так как она демонстрирует их социальный статус, интерес к персоне, таким образом люди дают своеобразные оценки друг другу. Более того, все эти реакции создают определенную персонализацию для потребителя, он выстраивает для себя индивидуальный поток контента, так как социальные сети заточены на то, чтобы посредством данной активности предлагать пользователю именно то, что ему нравится. Наиболее активными примерами такого формата взаимодействия можно увидеть на странице Анастасии Мироновой, представительнице сразу нескольких «instagram-бизнесов»

Следует отметить, что несмотря на разнообразные тренды и веяния, которые могут приходить и уходить с течением времени, качество контента, производимого и потребляемого в социальных сетях, растет с каждым годом. Данный тренд работает в социальных сетях с двух точек зрения: важен как производимый контент, так и потребляемый. Речь идет

не только о визуально приятном формате, но и текстовом. Очевидно, что визуальный ряд — всегда первое, что притягивает взгляд, заставляет обратить внимание и остаться на странице или аккаунте, поэтому все производители медиаконтента стараются придавать визуализации максимум внимания, стремятся к качественному исполнению любого медиапродукта. Из-за это растет и насмотренность пользователей, которые с большей избирательностью относятся к потребляемым продуктам и для удержания внимания пользователей необходимо как можно больше прилагаемых усилий инфлюенсерами.

Для удобства и наглядности, нами была разработана система точек касания в социальных сетях на основании проведенного исследования.

Таблица 2 – Система точек касания с аудиторией

Формат/платформа	Видео	Фото	Текст	Дополнительно
Instagram	Юмор Экспертность Текстовый пост в описании	Карусели Подборки из нескольких эстетичных фото в одной тематике (серийность)	Короткое емкое описание	Совместные Reels-коллаборации
Telegram	«Кружочки» Ссылки на YouTube	Подборки из нескольких эстетичных фото в одной тематике (серийность)	Небольшие заметки в формате статей	Репосты комментариев подписчиков Голосовые подкасты
Vkontakte	Простота и юмор «на грани»	Подборки из нескольких эстетичных фото в одной тематике (серийность)	Активный сторителлинг	-
YouTube	Юмор в Shorts	-	Краткое описание содержания видео	-

В заключении данной части хотелось бы отметить такой тренд, как возрастание скорости потребления мобильного. Кроме многочисленных нейромаркетинговых исследований и анализа с использованием Big Data, где специалисты при помощи различных устройств и программ могут измерить множество характеристик «как» и «сколько» контента люди потребляют в Интернете, банальное улучшение качества передачи данных и увеличение с каждым годом скорости мобильного интернета дает основания говорить нам о том, что люди все чаще и больше потребляют медиа с помощью смартфона. Это быстро, удобно и люди активно этим пользуются.

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САВДО КОРХОНАЛАРИДА ТОВАРЛАРНИ СОТИЛИШИ АУДИТИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Ушбу мақолада савдо корхоналарида товарларни сотилиши аудити такомиллаштириш айрим масаллари

Калитли сўзлар: рақамли савдо, чакана савдо, ташиқ савдо, курьерлик хизматлари, ички савдо, савдода чегирма, ёзма хат-хабарлар.

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IMPROVING THE AUDIT OF THE SALE OF GOODS IN TRADE ENTERPRISES

Abstract. In this article, some examples of improving the audit of the sale of goods in trading enterprises

Keywords: digital trade, retail trade, foreign trade, courier services, domestic trade, trade discount, written letters.

Ҳозирги даврда молиявий-иқтисодий инкироздан ўтиш шароитида савдо корхоналар асосан тузилган шартномалар (буюртма папкаси) ва бозор талабини чуқур ва ҳар томонлама урганиб махсулот ишлаб чиқариш, уларнинг турлари ва ҳажмини белгилайдилар. Бунинг учун бозорларни талаби ва таклифини урганиш зарур, тез сотиладиган махсулотларнинг турларини ва уларга булган талабни урганиш билан шугулланадилар. Ҳозирги даврда чакана савдо товарлари сотилишининг ривожланиши ва барқарорлигида махсулотларни олдиндан тузилган шартномага асосан ишлаб чиқариш ва сотиш муҳим ўрин утади. Ушбу тартиб савдо фаолиятининг иқтисодий кўрсаткичини белгилаш, корхона фаолиятининг самарадорлигини белгилаш ва белгиланган мақсадга мувофиқлигини исботлашда асосий кўрсаткичлар мажмуасини ҳисоблашда аудит муҳим аҳамиятга эга.

Аудитоорлар товарни сотиш ҳажми кўрсаткичини аниқлашда унга қийматининг келиб тушишидан қатъий назар сотилган ва жўнатилган товарлар, бажарилган ишлари ва кўрсатган хизматларининг умумий суммасидан фойдаланадилар.

Савдо корхоналари товарлар нархини аудитида нафақат мол етказиб берувчи ёки транспорт ташкилоти нархларининг ўзгариши туфайли, балки

ўз хоҳишларга кўра ҳам ўзгартиришлари мумкин. Шу муносабат билан сотиш нархларининг ўзгаришини ва уларни бухгалтерия ҳисобида акс эттиришни ҳужжатлар билан тўғри расмийлаштириш аудити. Товарларни чакана нархларини ўзгартириш раҳбарнинг қарорига кўра амалга оширилади ва эркин (ихтиёрий) шаклда тузилиладиган инвентарлаш рўйхати билан расмийлаштирилади. Гарчи инвентарлаш рўйхати эркин (ихтиёрий) тарзда тузилса-да, бироқ унда қуйидаги маълумотлар бўлиши шарт:

- нархни ўзгариш санаси;
- қайта баҳоланадиган товарнинг номи;
- қайта баҳоланадиган товарнинг миқдори;
- товарнинг эски нархи;
- товарнинг янги нархи;
- қўшимча (кам) баҳолаш суммаси - товарнинг аввалги ва янги

нархларининг қийматлари ўртасидаги фарқ.

Сотиш нархига тааллуқли бўлган даромад (фоизлардан ташқари) сотиш кунда тан олинади. Сотиш нархи киритилган фоиз ставкаси бўйича олиниси керак бўлган тўловларни дисконтлаш асосида аниқланади. Фоизлар эса киритилган фоиз ставкасини ҳисобга олувчи вақтга доир мутаносиблик асосида уларнинг олинисига қараб даромад сифатида тан олинганлигини аудитор ўз маҳоратини ишга солиши лозим.

Савдо корхонаси "Ички савдо" бўлимида чакана товар айланмаси товарларни сотишдан тушган тушумдан иборат бўлиб, четдан сотиб олиниб, профессионал фойдаланиш мақсадини кўзлаган юридик шахслар ва якка тартибдаги тадбиркорларга қайта сотиш тушунилади. Чакана товар айланмаси фақат тузилган шартнома асосида нақд пулли ҳисобида амалга оширилиши мумкин.

Юридик шахслар томонидан ўзи ишлаб чиқарган маҳсулотларни сотилиши, чакана товарайланмаси ҳажмига киритилмайди.

Чакана товарайланмаси - аҳолининг сўнгги истеъмоли учун, тижорат мақсадида ва ишлаб чиқаришда қўллаш ҳуқуқисиз нақд пулга ҳисоб-китоб қилинади.

Савдо корхоналари харидорлар томонидан катта сўммадаги товарлар сотиб олинганда, муддатидан олдин тўланганда, сотилган товарлар ичида яроқсизлари аниқланганда ва шунга ўхшаш вазиятларда чегирма тизимидан фойдаланишлари мумкин. Бухгалтерия ҳисобида харидорларга тақдим этиладиган пулли чегирмалар махсус контрпассив 9050-“Харидор ва буюртмачиларга берилган чегирмалар” ҳисобварағида акс эттирилади. 9050-ҳисобварақ дебитида нархга ва сотувга берилган чегирмалар суммаси 4010-“Харидор ва буюртмачилардан олинадиган ҳисобварақлар” ҳисобварағи билан корреспонденцияда киритилади.

Юқоридагилардан келиб чиқиб, корхоналарда сотиш харажатларининг самарадорлигини ошириш, ҳозирги шароитда сотиш

харажатларини минималлаштирган ҳолда мавжуд имкониятлардан унумли фойдаланиш, уларнинг ҳисобини тўғри юритиш муҳим аҳамиятга эга ҳисобланади. Хулоса ўрнида шуни айтиш мумкинки, мамлакатимизнинг барча соҳаларида амалга оширилаётган ислоҳотлардан бири сифатида бухгалтерия тизимида МХҲСларини қабул қилиниши корхоналарда маҳсулот ва уни сотиш ҳисобини янада такомиллаштириш ва уни МХҲСлари талаблари даражасида ҳисобини юритилиши молиявий барқарорлик билан бирга, корхоналарга хорижий инвесторлар қизиқишини ортиши ва халқаро савдо бозорларида ҳам рақобатга кириша олишларини таъминлайди.

Бундай ҳолатларда аудитор савдо корхонаси товарларни чегирма билан сотиш бўйича муомиларни ҳужжатларга акс эттирилишини ҳисобга олиб текшириш керак.

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ХИЗМАТ КЎРСАТИШ КОРХОНАЛАРИДА БУХГАЛТЕРИЯ ҲИСОБИН ТАШКИЛ ЭТИШ

Аннотация. Мақолада хизмат кўрсатиш корхоналарида бухгалтерия ҳисобин ташкил этиши йўллари ёритилган.

Калит сўзлар: туристик хизматлар, меҳмонхона хизматлари, харажат, таннарх, таннархни аниқлаш.

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ORGANIZATION OF ACCOUNTING IN SERVICE ENTERPRISES

Abstract. The article describes the ways of organizing accounting in service enterprises.

Key words: tourism services, hotel services, cost, cost, cost determination.

Хизмат кўрсатиш соҳаси корхоналари бошқа тармоқ корхоналаридан турли жиҳатлари бўйича фарқланади. Шунингдек, улар бир-биридан ҳам турли жиҳатлари бўйича фарқланади. Бундай фарқлар, чунончи, ушбу соҳага кирувчи корхоналар томонидан юритилаётган фаолият турларида, уларнинг мазмунини ташкил қилувчи хўжалик жараёнлари ва муомалаларида, олинаётган даромадлар, қилинаётган сарф-харажатлар, кўрсатилаётган хизматлар таннархини шакллантириш тартибида, ҳисоб-китобларнинг шакллари ва бошқаларда ўз аксини топади. Ушбу ва бошқа жиҳатлардаги фарқлар сабабли хизмат кўрсатиш соҳаси корхоналари халқ хўжалиги тармоқлари классификаторида алоҳида гуруҳларга ажратилган, шунингдек уларнинг ҳар бирига махсус тармоқ кодлари берилган.

Фикримизча, республикамызда ҳам хизмат кўрсатиш соҳасига кирувчи алоҳида субъектларда бухгалтерия ҳисобининг ўзига хос хусусиятларини ўрганувчи фанларни шакллантириш, уларни кадрлар тайёрлаш ўқув режаларига киритиш вақти келди. Шунингдек, мамлакатимизда туризм, меҳмонхона бизнеси, уяли алоқа хизматлари, суғурта, биржа, брокерлик хизматлари, лизинг ва мулкни баҳолаш, консалтинг, инжиниринг, маиший-коммунал ва шу каби бошқа хизматлар соҳаларида бухгалтерия ҳисобига оид фундаментал дарсликлар ҳамда ўқув қўлланмаларни тайёрлаш зарурати мавжуд. Республикамызда бундай дарслик ва ўқув қўлланмаларни ҳозиргача мавжуд эмаслиги, уларга бўлган

талабнинг мавжудлиги ушбу муаммонинг тез ҳал этилишини зарурат қилиб қўймоқда.

Хизмат кўрсатиш турларининг хилма-хиллиги, уларнинг ҳар бирини ўзига хос жараёнлардан ташкил топиши ва тегишли ҳужжатлар билан расмийлаштирилиши ушбу соҳа субъектларида даромадлар ҳисобининг ўзига хос методологик жиҳатлари мавжудлигидан дарак беради. Бироқ, ҳозирги кунда республикамизда чоп этилган адабиётларда хизмат кўрсатиш соҳаси корхоналарида даромадлар ҳисобининг ўзига хос методологик жиҳатлари, чунончи уларнинг таснифи, тавсифи, таркиби, тан олиниши, ўлчаниши, ҳисоб ва ҳисоботда акс эттирилиши етарлича ўз аксини топмаган. Шунингдек, ушбу соҳа субъектлари даромадларини ҳисобга олишнинг методологик жиҳатлари бухгалтерия ҳисобига оид меъерий-ҳуқуқий ҳужжатларда ҳам махсус белгиланмаган. Буларнинг барчаси хизмат кўрсатиш соҳаси корхоналари амалиётида олинаётган даромадларни у ёки бу фаолият турлари таркибига киритишда, уларни солиқ солиш объекти сифатида шакллантиришда ва мос равишдаги солиққа тортишда айрим чалкашликларга сабаб бўлмоқда. Бундан чалкашликлар ҳамда муаммоларни, чунончи, туризм соҳаси субъектларида, бир вақтнинг ўзида ҳам харид товарлари, ҳам комиссия ва консигнацион товарлар билан савдо қилувчи корхоналарда, автомобилларга эҳтиёт қисмларни сотувчи ва уларга техник хизматларни кўрсатувчи корхоналар амалиётида кўп учратиш мумкин. Шу боис ҳам, турли чалкашликларга олиб келувчи ҳолатларнинг олдини олиш, шунингдек даромадлар ҳисобини яхлит методологик тартиб асосида олиб борилишини таъминлаш учун амалдаги меъерий ҳужжатларни янада ҳам такомиллаштириш зарур. Чунончи, хизмат кўрсатиш соҳаси субъектлари даромадларини у ёки бу фаолият таркибига киритиш, шунингдек даромадлар ҳисобини юритишнинг яхлит тартибини белгиловчи моддаларни меъерий-ҳуқуқий ҳужжатлар билан мустаҳкамлаш объектив зарурат бўлиб қолмоқда.

Хизмат кўрсатиш соҳасига кирувчи субъектларнинг ҳар бир гуруҳи учун уларнинг асосий фаолиятини ташкил қилувчи хизмат турларини, ушбу хизмат турларига киритиладиган даромадларнинг аниқ таркибини, шунингдек мос равишда бу даромадларни тасдиқловчи ва уларга гувоҳлик берувчи бошланғич ҳужжатлар тизимини қатъий белгилаш лозим, деб ҳисоблаймиз. Чунончи, бизнинг фикримизча, хизмат кўрсатиш соҳаси субъектларида асосий фаолиятни ташкил қилувчи алоҳида хизмат турларидан олинган даромадлар таркибига киритиш мақсадга мувофиқ

Хизмат кўрсатиш соҳаси корхоналарида даромадларни тан олиш ҳамда ҳисобини юритишнинг бир қанча усуллари мавжуд. Чунончи, уларда даромадлар хизматлар тўлиғича кўрсатилгандан сўнг, босқичма-босқич, сарфланган харажатларга қараб тан олиниши ва мос равишда ҳисобда акс эттирилиши мумкин. Хизмат кўрсатиш соҳаси субъектлари

томонидан даромадларни тан олиш ва ҳисобини юритишнинг ушбу усулларида қайси бири танлаб олинганлиги ёки уларнинг ҳар бирини қайси турдаги ишлар (хизматлар) учун қўлланилиши ҳисоб сиёсатида аниқ ифодаланган бўлиши лозим.

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САВДО КОРХОНАЛАРНИ СОЛИҚҚА ТОРТИШДАГИ МУАММОЛАР

Аннотация. Мақолада савдо корхоналарни солиққа тортишдаги муаммолар очиб берилган

Калитли сўзлар: рақамли савдо, чакана савдо, ташиқи савдо, курьерлик хизматлари, ички савдо, савдода чегирма.

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PROBLEMS IN TAXATION OF COMMERCIAL ENTERPRISES

Abstract. The article reveals the problems in taxation of trade enterprises

Keywords: digital trade, retail trade, foreign trade, courier services, domestic trade, trade discount.

Савдо фаолияти деганда, умуман олганда, сотиш учун четдан сотиб олинган товар-моддий бойликларни сотиш тушунилади. Бундай фаолият негизда сотиб олинган товарларни сотиб олишга кетган сарф-харажатлари (таннархи) устига маълум устама суммасини (қўшимча нархларни) қўйиб сотиш ётади.

Ўзбекистон Республикасида савдо фаолияти давлат томонидан тартибга солинадиган фаолият ҳисобланади.

Корхоналарнинг ўзлари томонидан ишлаб чиқарилган маҳсулотлар (бажарилган иш ва кўрсатилган хизматлар) ни сотиш савдо фаолияти ҳисобланмайди, балки маҳсулотлар (иш, хизматлар) ни сотиш жараёни деб аталади. Сотиш жараёнисиз корхонанинг таъминот ва ишлаб чиқариш жараёнларини узлуксизлигини таъминлаб бўлмайди. Сотиш жараёнини ишлаб чиқариш корхонаси ўз омборларидан ҳам, бевосита хусусий савдо дўконлари орқали ҳам амалга оширишлари мумкин. Ишлаб чиқарилган маҳсулотларни бевосита савдо дўконлари орқали сотиш уларни тезроқ, чунончи ортиқча бўғинларсиз ва арзон баҳоларда, истеъмолчиларга етиб боришига, шунингдек моддий бойликларни тезроқ пул маблағларига айланишига имкон беради. Шу билан бирга республикамизда қабул қилинган меъёрий ҳужжатларда корхоналарнинг айрим фаолият турларини савдо ёки савдо бўлмаган фаолиятга олиб бориш тартиби аниқ ифодаланмаган. Жумладан, уларда ишлаб чиқариш корхоналари ҳамда

туристик-меҳмонхона мажмуаларининг умумий овқатланишни ташкил қилиш фаолиятини, шунингдек асосий воситалар ва бошқа активларни турли объектив ва субъектив сабабларга кўра сотилишини қайси фаолиятга киритиш масаласи аниқ ифода этилмаган. Шу боис амалиётда ишлаб чиқариш корхоналари ва туристик-меҳмонхоналарнинг ушбу фаолият турларини солиққа тортиш борасида турли мунозаралар ва тортишувлар мавжуд.

Ишлаб чиқариш корхоналари ва туристик–меҳмонхона мажмуаларининг умумий овқатланишни ташкил қилиш бўйича фаолияти, одатда, уларнинг махсус бўлинмаси орқали амалга оширилади. Бундай бўлинмалар бўлиб, ишлаб чиқариш корхоналарида ошхоналар, туристик-меҳмонхоналарда эса -ошхона, ресторан, кафе, бар ва шу кабилар ҳисобланади. Ушбу бўлинмалар, бир томондан, корхоналарнинг асосий фаолиятига хизмат кўрсатувчи хўжалик ҳисобланса, иккинчи томондан, корхонанинг даромад келтирувчи махсус бўлинмаси ҳисобланади.

Хизмат кўрсатувчи хўжалик сифатида умумий овқатланишни ташкил қилиш бўлинмаси томонидан бажарилган ишларнинг қиймати асосий фаолиятга доир даромад ва харажатларда ўз аксини топади. Жумладан, «Маҳсулот (иш, хизмат) ларнинг ишлаб чиқариш ва сотиш харажатлари ҳамда молиявий натижаларни шакллантириш тўғрисида Низом» га мувофиқ ишлаб чиқариш корхоналарида ишчи ва хизматчиларга бепул овқатланишни ташкил қилиш бўйича кўрсатилган хизматлар асосий фаолиятнинг таркибий қисми сифатида тайёр маҳсулотларни ишлаб чиқариш ва сотиш таннархида ўз аксини топади.

Худди шундайин тартиб туристик-меҳмонхоналарда ҳам юз беради. Ўзбекистон Республикасининг туризм фаолияти тўғрисида қонуни (3 - модда) га мувофиқ туристларга кўрсатиладиган хизматлар таркибига умумий овқатланишни ташкил қилиш бўйича кўрсатилаётган хизматлар ҳам киради, яъни улар туристик йўлланма бўйича кўрсатилиши лозим бўлган мажбурий хизмат турларидан биридир. Ушбу хизмат турига сарфланадиган харажатлар туристларга кўрсатиладиган хизматлар таннархига ва таннарх орқали олинадиган даромад таркибига киради. Бундай тартиб меҳмонхонада тунаш ва овқатланиш учун квитанция бўйича бира тўла ҳақ тўлаган меҳмонларга ҳам тааллуқли.

Юқоридагилардан хулоса қилсак, корхоналарнинг умумий овқатланишни ташкил қилиш бўлинмасининг асосий фаолиятга хизмат кўрсатувчи хўжалик сифатидаги фаолиятини «савдо фаолияти» деб аташ мумкин эмас. Ушбу фаолият бевосита ишлаб чиқариш корхоналари ва туристик-меҳмонхона мажмуаларининг асосий фаолиятининг таркибий қисми ҳисобланиши ва унга доир танланган режимдаги солиқларга тортилиши лозим.

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САВДО ФАОЛИЯТИНИ СОЛИҚҚА ТОРТИШДАГИ МУАММОЛАР

Аннотация. Савдо фаолиятини солиққа тортишдаги муаммолар ва ечимларига бағишланган мақолани эътиборларингизга ҳавола этамиз

Калитли сўзлар: фойда солиғи, чакана савдо рақамли савдо, ташиқи савдо, курьерлик хизматлари, ички савдо, савдода чегирма.

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PROBLEMS IN TAXATION OF COMMERCIAL ACTIVITIES

Abstract. We bring to your attention an article on the problems and solutions in the taxation of trade activities

Keywords: profit tax, retail digital sales, foreign trade, courier services, domestic trade, trade disco.

Ҳар қандай давлат учун бюджет манфаатлари нуқтаи назаридан жаҳонда ва мамлакат ичида кечаётган иқтисодий жараёнларни инобатга олган ҳолда ўз солиқ сиёсатини олиб бориш, солиқ тизимини мазкур ўзгаришлар ва янгиликларга мослаштириб бориш тақозо этилади.

Солиққа тортишнинг фундаментал асослари таҳлили шуни кўрсатадики, солиқ солишда давлат солиқ тўловчиларнинг барча тоифаларига нисбатан бетараф ва солиқ юкини белгилашда адолатли бўлмоғи лозим. Солиққа тортишдаги бетарафлик ва адолатни таъминлаш, биринчи навбатда, тадбиркорлик субъектларига турли солиқ режимларини инкор этади. Бироқ, замонавий давлатчиликда солиқ маъмурчилиги самарадорлигини ошириш, КЎБСнинг яширин иқтисодиётга мойиллиги ва ўтиб кетиш имкониятларини чеклаш мақсадида давлат солиқ тўловчиларнинг маълум бир тоифаларига солиқларнинг айрим элементларини ўзгача белгилаш (одатда соддалаштириш) йўлидан боради. Бу борада Ўзбекистон қарийб 20 йил давомида кичик бизнес субъектларига соддалаштирилган солиқ режимларини қўллаш орқали уларга қулай солиқ муҳитини яратиш йўлидан юриб кўрдиСўнгги йилларда Ўзбекистон иқтисодиётида кенг қамровли таркибий ва институционал ислохотлар амалга ошириб келинмоқда

Ишлаб чиқариш корхоналари ва туристик-меҳмонхона мажмуаларининг умумий овқатланишни ташкил қилиш бўлинмаси ўзи

ишлаб чиққан маҳсулотларни (овқатларни) нақд пул ва қанд пулсиз ҳисоб-китоблар асосида ўзга юридик шахс ва юридик шахс бўлмаган мижозларга (шу жумладан ўзининг ходимларига ҳам) сотиши мумкин. Мазмунига кўра корхоналарнинг умумий овқатланишни ташкил этиш бўлинмасининг ушбу фаолиятини «савдо фаолияти» деб тан олиниши, шунингдек мос равишда ялпи даромад солиғига тортилиши лозим. Чунки, ушбу ҳолда ўзга мижозлар умумий овқатланиш бўлинмаси орқали тайёрланган овқатни (товарни) сотиб оладилар.

Юқорида таъкидланганидек, корхоналар томонидан ўз ишлаб чиқариш мақсадларида сотиб олинган хом ашё ва материалларни, асосий воситаларни, номоддий активларни, шунингдек тугалланмаган капитал инвестиция ва молиявий инвестицияларни сотилиши ва ундан олинган натижаларни қайси фаолиятга киритиш масаласи ҳам амалиётда турли мунозараларга олиб келмоқда.

Бу муаммони вужудга келишига турлича сабаблар мавжуд. Бир томондан, ўз ишлаб чиқаришини ташкил қилиш мақсадида сотиб олинган хом ашё ва материаллар, асосий воситалар, номоддий активлар, тугалланмаган капитал инвестициялар ва молиявий инвестицияларни ўзгаларга сотилиши мазмуни жиҳатдан савдо фаолияти мазмунига ўхшаб кетади. Иккинчи томондан, ушбу турдаги моддий бойликлар, одатда, сотиш учун сотиб олинмайди, уларни сотиб юборилиши турли объектив ва субъектив сабабларга кўра юз беради. Шунинг учун, бизнингча, ушбу активлар сотилишини корхоналарнинг у ёки бу фаолиятига киритиш бўйича қонун ҳужжатларида қуйидаги иккита ҳолатни аниқ ифодалаш мақсадга мувофиқ бўлган бўлар эди.

Фикримизча, юқорида келтирилган фикрларни Солиқ кодексининг янги таҳририда инобатга олиш корхоналар томонидан олиб борилаётган савдо фаолиятининг таркибини реал аниқлашга ва уларни солиққа тортишдаги мунозарали масалаларга нуқта қўйишга имкон берган бўлар эди.

Тадқиқот натижаларига кўра қуйидаги хулоса ва таклифлар шакллантирилди: - миллий солиқ тизимларида савдони солиққа тортишда кўзда тутилган солиқ имтиёзлари ва солиқ маъмурчилигини ташкил этиш жараёнидаги енгилликлар мамлакат иқтисодиётида электрон тижоратни ривожланишида муҳим аҳамият касб этмоқда; - ҳозирги кунда электрон тижоратни солиққа тортиш масаласи барча давлатлар солиқ органлари учун долзарб муаммолардан биридир.

Электрон тижоратни солиққа тортиш муаммолари барча давлатларда кўп жиҳатдан ўхшашдир. Барча учун асосий муаммо солиқлар ким томонидан ва қайси бюджетга тўланиши ноаниқлигидадир. Электрон тижоратнинг хусусиятлари ва солиқларни ундиришнинг

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САВДО КОРХОНАЛАРИДА МОЛИЯВИЙ ФАОЛИЯТИ ҲИСОБИНИНГ МЕТОДОЛОГИК МАСАЛАЛАРИ

Аннотация. Савдо корхоналарида молиявий фаолияти ҳисобининг методологик масалалари такомиллаштириш

Калитли сўзлар: ташиқи савдо, чакана савдо рақамли савдо, курьерлик хизматлари, ички савдо, савдода чегирма.

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METHODOLOGICAL ISSUES OF FINANCIAL ACCOUNTING IN COMMERCIAL ENTERPRISES

Abstract. Improvement of methodological issues of accounting of financial activity in trade enterprises

Keywords: foreign trade, retail digital trade, courier services, domestic trade, trade discount.

Хўш, хўжалик юритувчи субъектлар фаолиятининг муҳим тури, шунингдек, мос равишда бухгалтерия ҳисобининг муҳим объектларидан бири сифатида тан олинган молиявий фаолиятнинг ўзи нима? Амалдаги меъёрий ҳужжатларда молиявий фаолият таркибига киритилган хўжалик жараёнлари ва муомалалари, уларни ифодаловчи кўрсаткичлар ҳисобининг методологик асослари қай даражада ушбу фаолиятнинг мазмун ва моҳиятига мос келади? Қуйида ушбу муҳим масалаларнинг, фикримизча, илмий, услубий ва амалий жиҳатдан такомиллаштиришга муҳтож бўлган айрим жиҳатларига тўхталамиз.

Бизнингча, иқтисодий фанлар, чунончи, бухгалтерия ҳисоби фани олдида турган энг муҳим масалалардан бири бўлиб «молиявий фаолият» тушунчасига илмий асосланган таърифни бериш, шунингдек корхоналарнинг ушбу фаолиятини ифодаловчи жараёнлар ва хўжалик муомалаларининг таркиби ҳамда мазмунини аниқ ифодалаб бериш ҳисобланади. Бу вазифани адо этишнинг муҳим аҳамияти шундаки, у молиявий фаолият натижаларини ифодаловчи кўрсаткичларни, чунончи унга доир даромад ва харажатларни бевосита ушбу фаолиятнинг мазмун ва моҳиятига тўлиқ мос равишда ҳисобга олиш учун асос бўлади.

Изланишлар меъерий-ҳуқуқий ҳужжатларда ва даврий адабиётларда молиявий фаолиятга турлича таъриф берилганлигини, шунингдек уни ифодаловчи кўрсаткичлар таркибини белгилашда айрим чалкашликлар мавжудлигини кўрсатмоқда. Чунончи, республикамизнинг 9-сон БҲМС «Пул оқимлари тўғрисида ҳисобот»да¹⁰⁸ ҳамда ушбу стандартга асосланиб ёзилган айрим адабиётларда¹⁰⁹ молиявий фаолиятга «корхоналар хусусий ва қарзга олинган маблағлари миқдорида ўзгаришларга олиб келувчи фаолият» мазмунида таъриф берилган. Мос равишда молиявий фаолиятни ифодаловчи хўжалик жараёнлари ва муомалалари таркибига 9-сон БҲМСда акцияларни ва бошқа қимматли қоғозларни чиқариш ва жойлаштириш, мулкни узоқ муддатга ижарага олиш (лизинг), ўзга корхоналардан кредит ва қарзларни олиш, ушбу кредиторлик қарзларни қайтариш, уларга доир дивиденд ва фоиз тўловларини амалга оширишлар киритилган. «Маҳсулот (иш, хизмат)ларни ишлаб чиқариш ва сотиш харажатларининг таркиби ҳамда молиявий натижаларни шакллантириш тўғрисида низом»да¹¹⁰ ҳамда 21-сон БҲМС «Хўжалик юритувчи субъектларнинг молиявий-хўжалик фаолияти бухгалтерия ҳисоби счётлар режаси ва уни қўллаш бўйича йўриқнома»да¹¹¹ молиявий фаолиятга таъриф берилмаган бўлсада, лекин унинг натижаларини ифодаловчи кўрсаткичлар таркибига олинган дивидендлар, фоизлар кўринишидаги даромад ва харажатлар, ижобий ва салбий курс фарқлари, молиявий лизинга доир даромад ва харажатлар, қимматли қоғозларни чиқариш ва жойлаштиришга доир даромад ва харажатлар, уларни қайта баҳолашдан олинган натижалар киритилган.

Бизнингча, корхоналарнинг хусусий ва қарзга олинган маблағлари миқдорида ўзгаришларга нафақат молиявий фаолият, балки бошқа фаолият турлари ҳам олиб келади. Масалан, асосий фаолият ҳисобланган маҳсулот (иш, хизмат)ларни ишлаб чиқариш ва сотиш фаолияти бевосита хусусий капиталнинг элементи ҳисобланган тақсимланмаган фойдани кўпайтиради. Шунингдек, корхоналарнинг хусусий капитали миқдorigа улар олиб бораётган инвестиция ва бошқа фаолият турлари ҳам бевосита таъсир ўтқазади. Шу боис, фикримизча, **молиявий фаолият** деганда *корхоналарнинг маблағларни қарзга олиш, қимматли қоғозларни чиқариш ва сотиш, хусусий капитални безараз молиявий ёрдам, текин олинган мулк, аъзолик бадаллари, грант, субсидия ва дотациялар эвазига*

¹⁰⁸ 9-сон БҲМС «Пул оқимлари тўғрисида ҳисобот». Ўз.Р. Адлия вазирлиги томонидан 1998 йил 4 ноябрда рўйхатга олинган, № 519.

¹⁰⁹ Тўлаходжаева М.М. и др. Финансовый учет. – Тошкент, 2003. – с.232.

¹¹⁰ Ўз.Р. ВМ нинг 1999 йил 5 февралдаги 54-сон қарори билан тасдиқланган (кейинги киритилган ўзгартириш ва қўшимчалар билан)

¹¹¹ 21-сон БҲМС «Хўжалик юритувчи субъектларнинг молиявий- хўжалик фаолияти бухгалтерия ҳисоби счётлар режаси ва уни қўллаш бўйича йўриқнома». Ўз.Р. Адлия вазирлиги томонидан 2002 йил 23 октябрда рўйхатга олинган, № 1181.

кўпайтириши билан боғлиқ муносабатлар мажмуаси, деб ифодалаш тўғрироқдир.

Юқорида келтирилган таърифдан келиб чиққан ҳолда корхоналарнинг молиявий фаолияти натижаларини ифодаловчи кўрсаткичлар, чунончи даромадлар ва харажатлар таркибига қуйидагиларни киритишни мақсадга мувофиқ деб биламиз (1-жадвал)

1-жадвал

Молиявий фаолиятга доир даромад ва харажатларнинг тавсия этилаётган таркиби

Даромадлар	Харажатлар
1. Олинган грант, субсидия ва дотациялар 2. Бошқа шахслардан қайтариб бермаслик шарти билан олинган молиявий ёрдам 3. Текинга олинган мулк 4. Ижобий курс фарқлари 5. Қимматли қоғозлар эмиссиясидан олинган даромадлар	1. Фоизлар кўринишидаги харажатлар 2. Роялти кўринишидаги харажатлар 3. Қимматли қоғозлар эмиссиясидан кўрилган зарарлар 4. Салбий курс фарқлари

Бизнинг фикримизча, 21-сон БХМС корхоналарнинг молиявий фаолияти бўйича юқорида келтирилган даромад ва харажатларни улар учун мўлжалланган алоҳида счётларда акс эттириши лозим. Ушбу мақсадга эришиш учун амалдаги 21-сон БХМСда назарда тутилган мос равишдаги 9500 «Молиявий фаолият даромадларини ҳисобга олувчи счётлар» ва 9600 «Молиявий фаолият харажатларини ҳисобга олувчи счётлар» таркибини қуйидагича белгилаш мақсадга мувофиқ (2-жадвал).

2-жадвал

Молиявий фаолиятга доир даромад ва харажатларни ҳисобга олувчи счётларнинг тавсия этилаётган таркиби

9500 «Молиявий фаолият даромадларини ҳисобга олувчи счётлар»	9600 «Молиявий фаолият харажатларини ҳисобга олувчи счётлар»
9510 «Грант, субсидия ва дотациялар кўри-нишидаги даромадлар» 9520 «Қайтариб бермаслик шарти билан олинган молиявий ёрдам» 9530 «Текинга олинган мулк» 9540 «Ижобий курс фарқлари 9550 «Қимматли қоғозлар эмиссиясидан олинган даромадлар»	9610 «Фоизлар кўринишидаги харажатлар» 9610 «Роялти кўринишидаги харажатлар» 9630 «Қимматли қоғозлар эмиссиясидан кўрилган зарарлар» 9640 «Салбий курс фарқлари»

Амалдаги 21-сон БХМСда молиявий фаолият даромадлари таркибига киритилган дивидендлар ва фоизлар кўринишидаги даромадлар, бизнингча, мазмун ва моҳиятига кўра молиявий фаолиятнинг натижаси ҳисобланмайди. Улар мазмунига кўра корхоналарнинг инвестиция фаолиятининг натижалари бўлиб ҳисобланади. Шу боис ҳам, бизнингча,

ушбу турдаги даромадларни молиявий фаолиятга доир даромадларни ҳисобга олувчи счётлар таркибидан чиқариш ҳамда мос равишда инвестиция фаолиятдан олинган даромадларни ҳисобга олувчи счётлар таркибига киритиш мақсадга мувофиқдир.

Фикримизча, молиявий фаолиятга доир даромадлар ҳисобининг 21-сон БМСда назарда тутилган методологик тамойиллари уларга айрим ўзгартиришлар киритишга муҳтож. Чунончи, стандартда назарда тутилган тартибда олинган аъзолик бадаллари, грант, субсидия ва дотацияларни корхоналарнинг устав капитали, қўшилган капитали ва резерв капиталига олиб бориш назарда тутилган. Бу тартиб молиявий фаолиятга доир бўлган даромадларни улар учун мўлжалланган счётларда акс эттирилмасдан қолинишига, шунингдек даромад (фойда) солиғи ёки ягона солиқ тўловини ҳисоб-китоб қилишда уларни даромадларни акс эттирувчи счётлардан эмас, балки хусусий капитални акс эттирувчи счётлардан йиғиб олиш бўйича қўшимча ишларни амалга ошириш заруриятини туғдиради.

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ТАДБИРКОРЛИК ФАОЛИЯТ ТУРЛАРИ ВА УЛАРНИНГ ТАРКИБИ ХУСУСИДА

Аннотация. Мақолада тадбиркорлик фаолият турлари ва уларнинг таркиби хусусида таклифлар берилган олиб борилган тадқиқотлар натижасида хулосалар келтирилган

Калит сўзлар: тадбиркорлик фаолияти, халқаро стандартлар, товар, харажат, услубий жиҳатлар, ишлаб чиқариш, хизмат, савдо.

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TYPES OF BUSINESS ACTIVITIES AND THEIR COMPOSITION

Annotation. The article contains suggestions on the types of entrepreneurial activities and their composition, as a result of the conducted research.

Key words: business activity, international standards, goods, cost, methodological aspects, production, service, trade.

2022—2026 йилларга мўлжалланган Янги Ўзбекистоннинг тараққиёт стратегиясида миллий иқтисодиётимизни янада ривожлантириш бўйича белгиланганунинчи “миллий иқтисодиётни жадал ривожлантириш ва юқори ўсиш суръатларини таъминлаш” устивор йўналишининг 29-максадида “Тадбиркорлик фаолиятини ташкил қилиш ва доимий даромад манбаларини шакллантириш учун шароитлар яратиш, хусусий секторнинг Ялпи ички маҳсулотдаги улушини 80 фоизга ва экспортдаги улушини 60 фоизга етказиш вазифаси белгиланган.

Шу боис, ушбу соҳани тараққий эттириш республика ҳукуматининг доимий диққат-эътиборида бўлиб келмоқда. Чунки, мамлакатимиз иқтисодиётининг барқарор ривожига ҳамда аҳолибандлигини таъминлашда оилавий тадбиркорликнинг улуши юқоридир. Шу биланбир вақтда оила фаровонлиги ва ҳаётинингсифат даражаси кўп жиҳатдан оилавий тадбиркорлик фаолиятидан олинадиган даромадга ҳам боғлиқ ҳисобланади. Шу нуқтаи назардан хизмат кўрсатиш соҳасини ривожлантиришда оилавий тадбиркорликни ишлаб чиқариш ҳамдахизматларкўрсатиш салоҳиятини янада ошириш йўлларини асослаш долзарб масалалар қаторига киради

«Мақсулот (ишлар, хизматлар) ни ишлаб чиқариш ва сотиш харажатларининг таркиби қамда молиявий натижаларни шакллантириш тўғрисида Низом» ва «Молиявий қисобот шакллари тўлдириш Қоидалари»да асосий фаолиятдан олинган бошқа даромадларга тенглаштирилган айрим даромадлар, бизнингча, мазмуни бўйича корхонанинг молиявий фаолиятига доир даромадлар қисобланади. Бундай даромадлар бўлиб, жумладан, қуйидагилар қисобланади: (1) ундирилган ёки қисобланган жарималар ва пенялар; (2) кредиторлик ва депонент қарзларни қисобдан чиқаришдан олинган даромадлар; (3) давлат субсидиялари; (4) қайтариб бермаслик шarti билан олинган мулк ва молиявий ёрдамлар. Ушбу даромадлар бевосита молиявий характердаги муносабатлардан келиб чиқади.

Худди шундайин юқорида номлари зикр этилган меъерий ҳужжатларда мазмуни бўйича молиявий фаолиятга тегишли бўлган айрим харажатлар (зарарлар) корхоналарнинг бошқа операцион харажатлари таркибига киритилган. Бундай харажатлар бўлиб, жумладан, қуйидагилар қисобланади: (1) тўланган жарималар ва пенялар; (2) дебиторлик қарзларни қисобдан чиқаришдан кўрилган зарарлар; (3) қайтариб олмаслик шarti билан берилган мулк ва бошқа молиявий ёрдамлар. Ушбу характердаги харажатлар қам бевосита корхоналар ўртасидаги молиявий муносабатларни ифодалайди, шунинг учун уларни бевосита молиявий фаолиятга доир харажатларга киритиш лозим, деб ҳисоблаймиз.

Адабиётларда корхоналарнинг ташкилий-бошқарув фаолияти мустақил фаолият сифатида эътироф этилмаган. Бизнингча, ушбу фаолият турини қам корхоналарнинг мустақил фаолият тури сифатида тан олиш лозим.

Фикримизча, асосий фаолиятдан олинган бошқа даромадларга тенглаштирилган корхоналарнинг айрим даромадлари, чунончи, ёрдамчи ва хизмат кўрсатувчи хўжаликлардан тушумлари, ТМБларни қайта бақолашдан олинган даромадлари, қисобот йилида аниқланган ўтган йилларнинг фойдаси, инвентаризацияда аниқланган ортиқчалар, фавкулотдаги фойда, шунингдек сотиш, бошқарув-маъмурий харажатлар, харажатларга киритиладиган барча солиқ ва мажбурий тўловлар, фавкулотдаги зарарлар бевосита корхоналарнинг ташкилий-бошқарув фаолиятига доир кўрсаткичлар бўлиб ҳисобланади.

1-жадвал

Корхоналар даромадларининг фаолият турлари бўйича гуруҳлари ва уларнинг таркиби

Харакатдаги меъерий ҳужжатлар бўйича	Таклиф этилаётган вариант
1.АСОСИЙ ФАОЛИЯТ БЎЙИЧА	
1.Мақсулотларни сотишдан олинган соф тушум	1.Мақсулотларни сотишдан олинган соф тушум
2.Товарларни сотишдан олинган соф тушум	2.Товарларни сотишдан олинган соф тушум

3.Бажарилган ишлар ва кўрсатилган хизматлардан олинган соф тушум	3.Бажарилган ишларни сотишдан олинган соф тушум 4.Кўрсатилган хизматларни сотишдан олинган соф тушум
2. ИНВЕСТИЦИЯ ФАОЛИЯТИ БЎЙИЧА	
Йўқ	1.Фоизлар кўринишидаги даромадлар 2.Дивидендлар кўринишидаги даромадлар 3.Моддий меънат воситаларини сотиш ва бошқа чиқимларидан олинган фойда 4.Номоддий активларни сотиш ва бошқа чиқимларидан олинган фойда 5.Тугалланмаган капитал инвестицияларни сотиш ва бошқа чиқимларидан олинган фойда 6.Молиявий инвестицияларни сотиш ва бошқа чиқимларидан олинган фойда 7.Меънат предметларини сотиш ва бошқа чиқимларидан олинган фойда 8.Қисқа муддатли ижарадан олинган соф тушум 10.Узоқ муддатли ижарадан олинган соф тушум
3. МОЛИЯВИЙ ФАОЛИЯТ БЎЙИЧА	
1.Роялти кўринишидаги даромадлар 2.Дивидендлар кўринишидаги даромадлар 3.Фоизлар кўринишидаги даромадлар 4.Валюта курслари фарқларидан даромадлар 5.Узоқ муддатли ижарадан даромадлар 6.Қимматли қоғозларни қайта баҳолашдан даромадлар 7.Молиявий фаолиятдан олинган бошқа даромадлар	1.Валюта счётлари бўйича вужудга келган ижобий курс фарқлари 2.Ўндирилган ёки кисобланган жарималар ва пенялар; 3.Кредиторлик ва депонент қарзларни кисобдан чиқаришдан олинган даромадлар; 4.Давлат субсидиялари; 5.Қайтарилмаслик шрти билан олинган молиявий ёрдам; 6.Молиявий фаолиятга доир бошқа даромадлар
4. ТАШКИЛИЙ-БОШҚАРУВ ФАОЛИЯТИ БЎЙИЧА	
1.Асосий воситаларининг чиқиб кетишидан олинган фойда 2.Бошқа активларни чиқиб кетишидан олинган фойда 3.Ўндирилган пеня, жарима ва неустойкалар 4.Ўтган йилларнинг фойдаси 5.Қисқа муддатли ижарадан олинган даромадлар 6.Воз кечилган кредиторлик ва депонентлик қарзлар 7.Хизмат кўрсатувчи хўжаликлардан	1.Ёрдамчи ва хизмат кўрсатувчи хўжаликлардан тушумлар; 2.ТМБ ларни қайта баҳолашдан олинган даромадлар; 3.Кисобот йилида аниқланган ўтган йилларнинг фойдаси; 4.Инвентаризацияда аниқланган ортиқчалар 5.Фавқулотдаги даромадлар 6.Бошқа умумхўжалик фаолияти даромадлари

олинган даромадлар 8.Беғараз молиявий ёрдам 9.Бошқа операцион даромадлар	
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Ҳисоб, назорат, таҳлил, бюджетлаштириш ва шу каби бошқа бошқарув воситаларининг муҳим объектлари ҳисобланган корхоналар умумхўжалик фаолиятининг ҳар бир турини ва уларнинг натижаларини таснифлаш ва тавсифлашда яхлитликка эришиш, шунингдек ушбу фаолият турларига доир даромадлар, харажатлар ҳамда фойда кўрсаткичлари таркиби ва мазмунини ифодаловчи меъёрий ҳужжатларни ўзаро мувофиқлаштириш учун, бизнингча, қуйидаги ишларни амалга ошириш мақсадга мувофиқ:

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САВДОНИ РИВОЖЛАНТИРИШДА РАҚАМЛИ ТЕХНОЛОГИЯЛАРИНИНГ ЎРНИ

Аннотация. Савдони ривожлантиришда рақамли технологияларининг ўрни ва аҳамияти такомиллаштириш

Калитли сўзлар: ташқи савдо, чакана савдо рақамли савдо, курьерлик хизматлари, ички савдо, савдода чегирма.

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ROLE OF DIGITAL TECHNOLOGIES IN TRADE DEVELOPMENT

Abstract. Improving the role and importance of digital technologies in the development of trade

Keywords: foreign trade, retail digital trade, courier services, domestic trade, trade discount.

Дунёнинг кўпгина мамлакатлари ва минтақаларига тарқалган COVID-19 пандемияси глобал иқтисодиётга жиддий таъсир кўрсатди: айрим йирик саноат корхоналари ва кичик бизнес ташкилотлари фаолиятларини вақтинча тўхтатишга мажбур бўлишди. Рақамли иқтисодиётга бўлган қизиқиш жамият ва иқтисодиётда рўй берган жиддий ўзгаришлар туфайли сезиларли даражада ўсди. Замонавий технологиялар ва платформалар мижозлар, ҳамкорлар ва давлат ташкилотлари билан шахсий мулоқотни минималлаштириш ҳисобига корхоналар ва жисмоний шахсларга харажатларни қисқартиришга ёрдам берди, шунингдек, ўзаро мулоқотни янада тез ва осон йўлга қўйишга имконият яратди. Натижада тармоқ ресурсларига асосланган, рақамли ёки электрон иқтисодиёт пайдо бўлди. «Рақамлаштириш» сўзи аслида янги атама бўлиб, инновацион бошқарув ва иш юритиш жараёнига ИТ-ечимларнинг жалб этилишини, бунинг самараси ўлароқ эса интернет буюмлардан тортиб, электрон ҳукуматгача бўлган барча тизимларда ахборот технологияларини қўллашни кўзда тутди. Иқтисодиётнинг рақамли сегментига тегишли бош манба –тракзакцион секторнинг ўсишидир. Ривожланган мамлакатларда бу кўрсаткич ЯИМнинг 70 фоиздан ортиқ миқдорни ташкил этиб, давлат бошқаруви, консалтинг ва информацион хизмат кўрсатиш, молия, улгуржи ва чакана савдо, шунингдек, хизматлар соҳасини (коммунал, шахсий ва

ижтимоий) бирлаштиради. Шу билан бирга, рақамли иқтисодиёт ва электрон ҳукуматнинг ривожланиш ҳолатини самарали рейтинг баҳолаш тизими ҳамда уни амалга оширишнинг идоралараро механизмининг йўқлиги иқтисодиёт тармоқлари ва ҳудудларни рақамли трансформацияси ҳозирги ҳолатини чуқур таҳлил қилишга тўсқинлик қилмоқда. Ваҳоланки, рақамли иқтисодиёт ва электрон ҳукуматнинг ривожланиш ҳолатини самарали рейтинг баҳолаш тизими ҳамда уни амалга оширишнинг идоралараро механизми йўқлиги иқтисодиёт тармоқлари ва ҳудудларни рақамли трансформациясининг ҳозирги ҳолатини чуқур таҳлил қилиш долзарб масала эканлигидан далолат беради.

Жаҳон савдо амалиётида ҳозирга келиб, ананавий биржа тизими га рақобатчи сифатида, савдонинг янги шакли биржадан ташқари электрон савдо тизимлари кенг қўлланилмоқда. Бундай тизимларнинг пайдо бўлишига ва жадал суръатлар билан ривожланишига бозор ҳажми ва талабларни ҳаддан ташқари ошганлиги, замонавий ахборот комуникация технологияларини бозор иқтисодиёти ҳаётига ва бизнесга кенг кириб келиши сабаб бўлди.

Тадқиқотчилар томонидан бир қанча давлатлар электрон тижоратдан фойдаланиш миқдори бўйича сўровнома ўтказилганда қуйидагича натижалар олинган:

- ✚ Улгуржи ва чакана савдо – 34%;
- ✚ Ишлаб чиқаришда -8%;
- ✚ Хизмат кўрсатиш -27%;
- ✚ Транспорт, саёхат-1%;
- ✚ Таълим, саънат, мултимедиа -11%;
- ✚ Бошқа хизматлар -13%.

Мамлакатимизда ҳам давлат органлари ва хўжалик субъектлари, шунингдек аҳолининг кундалик фаолиятида ахборот технологияларини кенг татбиқ этишга алоҳида эътибор қаратилмоқда ва бу давлат сиёсатининг асосий йўналишларидан бирига айланди.

Мамлакатимизнинг жаҳон иқтисодиёти тизими га интеграциялашуви тегишли технологияларни нафақат ташқи бозорда, балки ички бозорда ҳам амалга жорий этилишини тақозо этади. Республикаимизда электрон тижоратни тартибга солиш бўйича тегишли норматив-ҳуқуқий база яратилган. Бироқ, ахборот технологиялари ва тижоратнинг бугунги кундаги ривожланиш даражаси электрон тижорат соҳасидаги муносабатларни янада пухтароқ тартибга солишни талаб этади. Савдо корхоналари ўз фаолиятини амалга ошириш мақсадида ишлаб чиқарувчи корхоналарнинг бир маъромда фаолият олиб бориши ва уларнинг заҳирасида йиғилаётган маҳсулотларни ўз вақтида сотилиши учун замин яратади. Бундан ташқари бозордаги истеъмолчиларнинг талабларини ўз вақтида қонидирилишига имкон беради.

Почта алоқаси операторлари ва провайдерлари томонидан кўрсатиладиган хизматлар посилка савдоси, даврий нашрлар савдоси, филателия маҳсулотлари савдосини олиб бориш ва ривожлантиришда муҳим ўрин тутди. Чунончи, собиқ совет даврида посилка савдоси аҳолини, айниқса қишлоқларда яшовчи одамларни автотехника эҳтиёт қисмлари, маданий-маиший мақсадлардаги товарлар, ип ва газломалар, бош ва устки кийимлар билан таъминлашнинг, бунда улар вақтини тежашнинг энг прогрессив усули ва воситаси ҳисобланган. Посилка савдоси орқали истемолчиларга энг танқис бадий, техник ва бошқа махсус китоблар етказилган. Ҳозирги пайтда почта маркалари, ящиклар, конвертлар, бандероллар, пакетлар, китоблар, газета ва журналлар билан савдо-сотик қилиш почта алоқаси операторлари ва провайдерлари томонидан кўрсатилаётган универсал хизматларнинг муҳим турлари бўлиб ҳисобланади. Буларнинг барчаси почта алоқа хизматларининг республикамизда савдони ривожлантиришдаги имкониятларидан кенг фойдаланишни тақозо этади.

Юқоридагилардан келиб чиқиб, республикада электрон тижоратни янада кенгроқ жорий этилиши қуйидагиларни амалга ошириш имконини беради:

- ✚ савдо операцияларини амалга ошириш бўйича харажатлар анча камаяди, электрон тижорат субъектларининг бир-биридан географик узоқлиги билан боғлиқ муаммолар ҳал этилади;

- ✚ сотувчилар ва харидорлар ўртасида тўғридан-тўғри тезкор равишда шартномавий муносабатларни ўрнатиш учун шароит яратилади, шу жумладан бозорда янги иштирокчилар пайдо бўлади (бундай шароитда кичик бизнес субъектлари халқаро бозорда ҳам самарали рақобат қилишлари мумкин бўлади);

- ✚ ахборот тармоқлари воситасида электрон савдо қилишда операцияларнинг шаффофлиги ошади, бу эса сотувчилар ва харидорларга қисқа фурсатда нархлар, сифат ва товарни етказиб бериш билан боғлиқ ҳар хил рақобатчилар таклиф этган маълумотларни олиш имконини беради.

- ✚ Рақамли иқтисодиёт ахборот-коммуникацион ва иқтисодий ҳамда молиявий инновацион технологияларнинг ривожланганлиги, шунингдек, биргаликда гибрид дунёда барча иқтисодий фаолият субъектлари, яъни товарлар ва хизматлар яратиш, тақсимлаш, айрибошлаш ва истеъмолқилиш жараёни объектларива субъектларининг тўлақонли ўзаро алоқа қилиш имкониятини таъминлайдиган инфратузилма очиклиги туфайли алоҳида ўринга эга бўлиши мумкин

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САВДО КОРХОНАЛАР ТОВАР АЙЛАНМАСИ ҲИСОБИНИ ТАКОМИЛЛАШИРИШ

Аннотация. Мақолада савдо корхоналар товар айланмаси ҳисобини такомиллаштириш ҳамда ҳозирги замон талаблари асосида методологиясини ишлаб чиқиш, ҳуқуқий манфаатларини ҳам аниқлаш йўллари.

Калит сўзлар: Рақамли иқтисодиёт, товар айланмаси, кўрсаткичлар, маҳсус тармоғ, товар-пул муносабатлари.

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IMPROVEMENT OF COMMERCIAL ENTERPRISES ACCOUNT

Abstract. In the article, the ways of improving the turnover calculation of trade enterprises and developing their methodology based on the requirements of the present time, as well as determining their legal interests.

Key words: Digital economy, commodity turnover, indicators, special network, commodity-money relations.

Ўзбекистон Республикаси Президенти Шавкат Мирзиёевнинг Олий Мажлисга Мурожаатномасида “Иқтисодиётнинг барча соҳаларини рақамли технологиялар асосида янгилашни назарда тутадиган Рақамли иқтисодиёт миллий концепциясини ишлаб чиқишимиз керак. Шу асосда “Рақамли Ўзбекистон-2030” дастурини ҳаётга татбиқ этишимиз зарур”¹¹² деб кўрсатиб ўтди. Рақамли иқтисодиётнинг энг муҳим жиҳати, иқтисодиётни сахталаштириш имконияти чекланади. Бу жуда кўп ижобий ишларни амалга ошириш учун асос бўлади:

- иқтисодиётда коррупция кескин қисқаради ва унинг олди олинади;
- маълум маънода иқтисодиёт соҳасида тартиб-интизом ўрнатилади ва мутасадди
- иқтисодиётда ялпи ички маҳсулотни (ЯИМ) ва бошқа макро ва микро иқтисодиёт кўрсаткичларининг реал ҳажмини аниқлаш имконияти яратилади;

¹¹² Ўзбекистон Республикаси Президенти Шавкат Мирзиёевнинг 2018 йил 28 декабрдаги Олий Мажлисга Мурожаатномаси. // “Халқ сўзи” газетаси. 2018 йил 29 декабрь.

- иқтисодиётда нореал рақамларнинг иштирокига барҳам берилади ва тўғри бошқарув қарорларини қабул қилиш имконияти ҳам яратилади. ходимларнинг масъулияти ошади деп айтгандилар.

Мамлакатимиз Президенти. 2020 йилнинг “Илм-маърифат ва рақамли иқтисодиётни ривожлантириш йили” деб номланиши Ўзбекистонни ривожланиш тарихидаги илк инқилобий даврни бошланиши деб ҳисобласак айтиш мумкин бўлади¹¹³.

Иқтисодиётнинг рақамли секторини ривожлантириш борасида давлат томонидан кенг қўламли чора-тадбирлар кўришмоқда, электрон ҳужжат айланиши тизимлари жорий этилмоқда, электрон тўловлар ривожлантирилмоқда ва электрон тижорат соҳасидаги норматив-ҳуқуқий база такомиллаштирилмоқда. Давлат бошқаруви тизимини янада такомиллаштириш, рақамли иқтисодиётни жорий этиш ва ривожлантириш учун шарт-шароитлар яратиш, инвестиция муҳитини яхшилаш, шунингдек, 2017-2021 йилларда Ўзбекистон Республикасини ривожлантиришнинг бешта устувор йўналиши бўйича “Ҳаракатлар стратегиясини” амалга оширилмоқда. Ўзи рақамли иқтисодиёт нима деган саволга Иқтисодиёт ва саноат вазири Жамшид Қучқоров шундай жавоб берди¹¹⁴ Рақамли иқтисод - бу бугунги кунда жаҳон иқтисодининг драйвери, ривожланиш белгиларидан бири. Рақамли иқтисод-замонавий миллий иқтисодларнинг қиёфасини ўзгартириб, уларнинг самарадорлигини ва шаффофлигини оширмоқда. Оддий мисол, рақамли иқтисодда пенсия расмийлаштириш учун битта паспортнинг ўзи кифоя бўлади. Бу ҳақида президентимиз ҳам ўз мурожаатномасида айтиб ўтди. Фуқаро туман ёки шаҳар пенсия фондига мурожаат қилади ва улар архивдан у қаерда ишлаган, қанча ойлий олгани ҳақида барча маълумотларни олади. Оддий фуқаролар учун бу - қулайлик дегани.

Мақсад иқтисодий фаровонлик Ҳар бир давлатнинг асосий мақсади иқтисодий ўсиш ва фаровонлик - қолган ҳамма нарсалар шулардан келиб чиқади.

Ҳар бир мамлакатнинг фаровонлиги унинг ЯИМини билан белгиланади. Чунки ЯИМдан ташқарида ҳеч нарса йўқ, оддий сўз билан айтганда. Халқнинг давлатнинг ҳаракат майдони – мана шу ялпи ички маҳсулот. ЯИМ катта бўлса бировга ёрдам пули нафақа беришингиз мумкин.

Президент қўйган вазифалардан яна бири - Ўзбекистон ЯИМини 5 йилда 100 миллиард долларга чиқариш вазифасидир. Бугунги кунда Ўзбекистон ЯИМини 58 миллиард доллар бўлиб, аҳоли жон бошига 1725 доллардан тўғри келади.

¹¹³ <https://tfi.uz/uz/page/ilm-marifat>

¹¹⁴ Иқтисодиёт ва бизнес янгиликлари

2024 йилда ушбу кўрсаткич 1000 миллиард бўлса, у аҳоли жон бошига 2800 долларни ташкил қилади. Бунда аҳоли сони ошиши (36 млрд) ва доллар курсининг ошиши (12 000 сўм) ҳам ҳисобга олинган.

ЯИМ купаймаси фаровонликни таъминлашнинг иложи йук. Бор нарсани купайтирмасдан туриб унинг тақсимотини ўзгартириш билан камбағалликни енгиб булмайди. Рақамли иқтисод бозор иқтисоди билан бир вақтда Ўзбекистон ялпи ички маҳсулотини оширишга хизмат қилади.¹¹⁵

.Товар тушунчаси бор бунга турли адабиётларда ва интернет тармоғида келтирилган айрим таъриф ва тавсифларни қуйида келтирамиз. А.Ш.Шодмонов товар тушунчасига қуйидагича таъриф берган. «**Товар** - бу бирор-бир нафлиликка ва қийматга эга бўлган айрибошлаш учун яратилган меҳнат маҳсули. Ёки, бошқача айтганда, **товар** бирор-бир нафлиликка (истеъмол қийматига) ва алмашув қийматига эга бўлган, бозор учун ишлаб чиқариладиган маҳсулот ёки хизматлардир»¹¹⁶.

К.Б. Уразовнинг фикрича, «**Товар** деганда корхонанингсотиш учун сотиб олинган ёки ишлаб чиқарилган моддий активлари тушунилади».¹¹⁷

Бу икки таърифни таҳлил қилиш орқали шуни тушунишимиз мумкинки, иқтисодиёт назарияси ва бухгалтерия ҳисобида товар тушунчалари бир-биридан фарқ қилади. Биз учун уларнинг қайси бири тўғрилиги эмас, балки, уларнинг фан нуқтаи назаридан товарларни қандай таърифланиши муҳим ҳисобланади. Биз бухгалтерия ҳисобида товар операцияларини ўрганишда товарларнинг ҳарактерли хусусиятларидан келиб чиқиб ёндашамиз

Корхонани товар айланмаси деганда бу корхонанинг нақт пул ва пластик курнишдаги маблағидир бунга улгуржи сотган товарни ҳам тушниш мумкин Шунингдек корхоналарда товар айланмасини рақамли иқтисодиёт шароитда илк қадамларни ташлади деп айтсак муболага бўлмайди бунга мисол қилиб айтганда бу солиқ тизмидир. қўшилган қиймат солиғи учун электрон счет фактуралар юритиш тартибини киритиши амалга оширилди. Бу тизим ишга тушганидан кейин, ҳар бир солиқчи солиқ тизими сайтига ўзининг шахсий кабинетига кириб ўз солиқларин кўрсатиб боради. шу асосда ҳар бир товарнинг ишлаб чиқарилганидан бошлаб то харидорга етиб боргунича кузатиб борилади. Йўлда бу товар йўқ бўлиб кетмаслиги керак

Хозирги кунда корхоналарда бухгалтерия ҳисобни юритишда 1С дастурни мисол қилсак булади бунда жуда қулайликлар кўп бухгалтерга электрон мадад десак муболага булмайди

¹¹⁵ Иқтисодиёт ва бизнес янгиликлари

¹¹⁶ .Шодмонов А.Ш.. "Иқтисодиёт назарияси" "Тошкент фан ва технология" нашриёти. 2005. 130-бет.

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ПЕЩЕРЫ КАК УНИКАЛЬНЫЙ ОБЪЕКТ ЭКОТУРИЗМА

Аннотация. Экотуризм дает человеку возможность прикоснуться к природе, не испытавшей антропогенного воздействия, развивая при этом экологические знания и способствуя сохранению и сохранению памятников природы в первозданном виде. Этот вид туризма вносит большой вклад в осуществление природоохранных мероприятий.

Ключевые слова: экотуризм, антропоген, туризм, спелеоландшафты, природные ресурсы, спелеоресурсы, пещера.

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CAVES AS A UNIQUE ECOTOURISM OBJECT

Abstract. Ecotourism gives a person the opportunity to touch nature that has not experienced anthropogenic impact, while developing ecological knowledge and contributing to the preservation and preservation of natural monuments in their original form. This type of tourism makes a great contribution to the implementation of environmental protection measures.

Keywords: Ecotourism, anthropogen, tourism, speleo landscapes, natural resources, speleoresources, cave.

Введение. Экотуризм – это путешествие людей в окружающую природу с целью отдыха, занятий спортом, оздоровительной, просветительской и духовной работы, а также для выполнения экологических задач. Таким образом, развитие этой отрасли, в свою очередь, требует от людей повышения экологической культуры. В последние десятилетия наряду с другими видами туризма в Узбекистане активно развивается экологический туризм, объектом пристального внимания которого являются природные малоизмененные, а в идеале

нетронутые человеком ландшафты. Кроме аквальных, к этой категории можно отнести подземные ландшафты (спелеоландшафты) или пещеры.

Основная часть. К 90-м годам XX столетия мировая спелеология вызвала к жизни многочисленные спелеотуристские объекты. Человечество, перейдя от примитивных видов использования спелеоресурсов (в частности карстовых пещер), например, как жилищ, складов и т.д. к более современным и экономически-эффективным, таким как оборудованные и безопасные для массового посещения туристско-экскурсионные спелеокомплексы. Анализ мирового опыта эксплуатации пещер доказывает выгодность и эффективность их использования в рекреационном хозяйстве, в том числе их функционирование в составе национальных парков.

Во многих странах на базе пещер созданы и функционируют крупные центры туристической индустрии, имеющие важное экономическое значение. Использование пещер в качестве экскурсионных объектов имеет давнюю традицию и широкое распространение в мире. При этом доля искусственных подземелий в этом секторе туристской индустрии неуклонно растет и в некоторых регионах даже преобладает. Устойчивое использование пещер в туристских целях - задача чрезвычайно сложная. Эти объекты обеспечивают круглогодичный многомиллионный оборот посетителей и нередко становятся основными центрами притяжения внутри туристско-рекреационных кластеров.

Из мирового и отечественного опыта и практики использования пещер в туристских целях известно, что оборудование и организация строго регулируемого посещения - оптимальный путь устойчивого использования этих уникальнейших памятников природы.

Оценка туристско-рекреационного потенциала, а также природоохранного статуса пещер и возможности их использования необходимо определить наличие географических раритетов, экологическое состояние и устойчивость пещерной среды к антропогенному влиянию.

Заповедная зона предназначается для охраны и изучения карстовых ландшафтов, карстовых полостей или их частей. Одной из особенностей данной заповедно-рекреационной категории является то, что заповедная зона может отсутствовать на поверхности земли. Целесообразность установления заповедной зоны с режимом природного заповедника только в недрах карстового массива объясняется особенностями карстовых полостей как геолого-геоморфологических образований подземного пространства. Распространяясь на километры, они могут переходить под землей из одной поверхностной зоны в другую.

Зона регулируемой рекреации имеет повышенный уровень охраны и ограничений по пребыванию и характеру рекреационной деятельности по сравнению с подобными зонами национальных парков. Это объясняется сильной уязвимостью карстовых геосистем при усилении антропогенной

нагрузки, приводящей к быстрой деградации подземных карстовых объектов и загрязнению подземных вод и вод карстовых источников.

Зона стационарной рекреации предназначена для размещения гостиниц, кемпингов, приютов и т.п., необходимых для обслуживания посетителей парка. По возможности подобные объекты необходимо выносить за пределы карстующихся пород. Объекты стационарной рекреации, сооружаемые в пределах закарстованной территории, снабжаются противодиффузионными экранами, препятствующими загрязнению подземных вод.

Для ускоренного развития экотуризма в нашей стране, более полного и эффективного использования, имеющегося огромного туристского потенциала необходимо эффективное использование экотуристических ресурсов, расположенных в горных и предгорных районах. Пещеры считаются уникальными объектами экотуризма. Южный Узбекистан в частности Сурхандарьинская область является районом, богатым карстовыми памятниками природы.

Горный рельеф Сурхандарьинской рекреационной зоны представлен сложными участками скалистого ландшафта, во многом являющимися непригодными в туристско-рекреационном плане. Однако, область располагает и довольно-таки уникальными и интересными ресурсами, такими как пещеры, некрутые склоны для трекинга и походов, водопады и др.

Горы Сурхандарьинской области – весьма перспективный рекреационный ресурс для развития горного экстремального туризма в регионе. Хребет Байсунтау является юго-западным отрогом Гиссарского хребта и представлен двумя крупными горными массивами: Хаджа Гургур-Ата, знаменитый благодаря глубочайшим пещерам: Дарк Стар (с англ. «Темная звезда»), Ледопадная, Пещера имени Александра Вишневого, Байбулак, и массивом Кетманчапты. Наивысшей точкой массива является отметка в 3168 метров. По дороге к поселению Мачай, взору путешественников открываются красивые пейзажи практически нетронутой природы, бескрайние зеленые поля и пастбища в обрамлении огромной стены Кетманчапты. Кишлак Мачай был основан в 1938 году, когда молодой советский археолог А.П. Окладников обнаружил пещеру Тешик-Таш. Система пещер Тешик-Таш представляют собой отдаленные друг от друга на некотором расстоянии пещеры, одна из которых имеет большой грот со сквозным отверстием в потолке, напоминающая кратер потухшего вулкана. Однако, Тешик-Таш стал известен на весь мир благодаря другому гроту, расположенному на уступе возвышенности. Именно здесь А.П. Окладниковым были обнаружены захоронения десятилетнего ребенка мустьерской эпохи (останки девочки, хотя до недавних пор ученые-археологи полагали, что скелет принадлежал мальчику). Чтобы добраться до пещер Тешик-Таша необходимо прибыть в

расположенный в относительно близком расстоянии кишлак Верхний Мачай и пешком преодолеть 5 км. Еще одной интересной пещерой, расположенной в окрестностях Верхнего Мачая является «Курган гори». Пещера Курган гори привлекает своей уникальной особенностью. В 1970-е годы ленинградские археологические экспедиции обнаружили здесь фрагменты руин доисторических строений, собранных в виде кирпичной кладки. Кроме того, были обнаружены останки человека, с очень длинными конечностями. Фрагменты кургангорских кирпичей и останки древнего человека были увезены в Ленинград (Санкт-Петербург) для дальнейшей экспертизы. На сегодняшний день вход в пещеру сильно зарос травой, однако наиболее любопытные исследователи все же находят доступ к Курган гори. Таб 1.

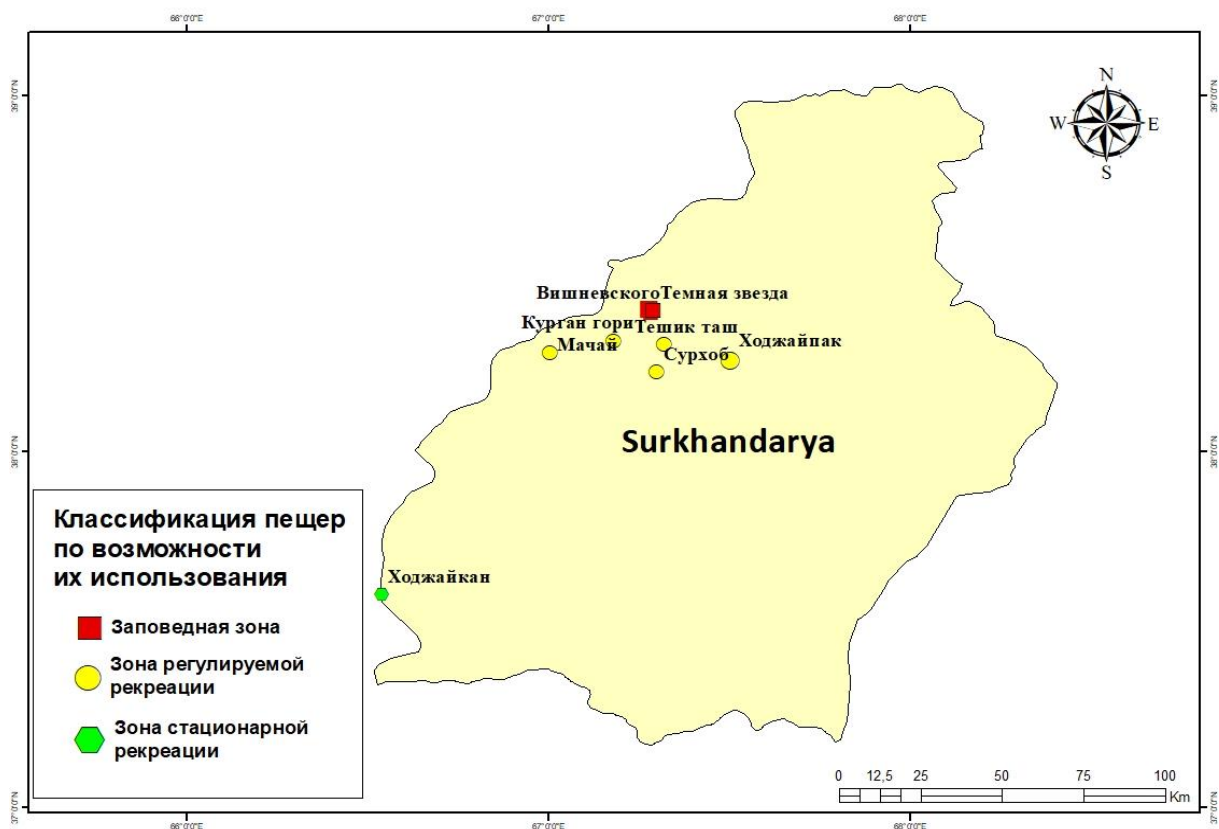
Заповедная зона	Зона регулируемой рекреации	Зона стационарной рекреации
Темная звезда	Ходжайпак	Ходжайкан
Ледопадная	Сурхоб	
Вишневского	Мачай	
Бой-Булок	Тешик таш	
	Курган гори	

Тешик-Таш и уникальные археологические находки могут удивить туристов-любителей неизведанных исторических тайн местности. Однако, в Сурхандарье есть аномальное место, которое заинтересует даже скептиков. Это место стало известно на весь мир недавно. Расположено оно в селе Паданг, что на Байсуне, благодаря чему получило название «Гравитационная аномалия Байсуна», ставшая одним из загадочных мест природных аномалий.

Пещера Мачай – еще одно поселение первобытных людей, расположенное в Бойсунском районе Сурхандарьинской области, недалеко от горы кохитанг, на правом берегу реки мачай. Исследовано У.Исомовым в (1970-1971 г). Пещера мачай достигает 3,5-4 м в высоту, 8 м в длину и 10 м в ширину. Он состоит из двух культурных слоев: верхний слой относится к мезолиту, верхний слой к позднему мезолиту и раннему неолиту. Внутри пещеры были найдены кости тела мужчины и женщины, относящиеся к периоду мезолита. Новостью для научного мира стало и наличие здесь вещественных свидетельств, свидетельствующих об образе жизни людей каменного века. Находки включают 870 камней, сотни охотничьих ружей, сделанных из костей 15 диких и одомашненных животных, каменных ножей, топоров, ручек, пилообразного оружия, наконечников стрел, луков, копий, наконечников стрел. Люди, которые жили в пещере мачай, использовали эти сотни видов оружия для снятия шкур с домашних и диких животных. Затем они шили из них одежду для себя. Средний каменный век считается временем резких изменений в воображении и верованиях первобытных людей. Из самых ранних цветных

изображений этого процесса в Центральной Азии можно указать на зараксайские изображения, сделанные в пещере зарауткамар в Кохитанге.

На массиве Ходжа Гур – Гур Ата имеется пещеры претендующих на звание самой глубокой пещеры Узбекистана “подземная Джомолунгма” простирающихся на несколько километров и примыкающих друг к другу, которые были самыми высокими на территории южного Узбекистана в горах Бойсун. В 1988 году пещеру посетила группа молодых спелеологов-пещеристов из Екатеринбурга. Их целью было найти самую глубокую и длинную пещеру. В будущем, возможно, в ближайшие годы, наши молодые пещерные ученые, археологи и искусствоведы будут исследовать удивительные пещеры в горах Бойсун и Кохитанг с целью найти первобытного искусства. Достаточно взглянуть на статью, опубликованную в феврале текущего 2017 года на сайте International Geographic в сети интернет. Материал, написанный Марком Синоттом, называется “подземный Эверест в Узбекистане” – главный претендент на звание самой глубокой пещеры в мире. Немецкий журналист находится в горах Бойсун в Узбекистане. Считающаяся одной из самых глубоких пещер в мире, Темная звезда (жители Бойсуна издавна называют ее Ходжа-Гур-Гур Ата), которая недавно спустила в пещеру вместе с опытным спелеологом Ларисой Поздняковой. В течение следующего десятилетия это место привлекло спелеологов всего мира, пишет иностранный журналист. Эта огромная система также привлекает тем, что альпинисты хорошо знают, что самая высокая горная вершина на Земле находится на Эвересте, но бездонные пещеры изучены не так хорошо. Мы знаем о Марсе больше, чем о том, что скрывается под землей. На сегодняшний день пещера Крубера в Грузии считается самой глубокой пещерой – 7208 м. Тем не менее, Dark Star-главный кандидат, претендующий на то, чтобы отобрать у него титул. Глубина “подземного Эвереста”, реформированного международной экспедицией из 31 человека, в которую вошли российские, итальянские и израильские спелеологи, исходя из своих технических возможностей, составляет один километр. Исследователи заявили, что глубина составляет 2.650 метров. Это означает, что в Грузии на 500 метров глубже Крубера. Как и большинство экспедиций, эта поездка была завершена из-за нехватки веревок, при этом исследования в этой пещере требуются более широкого технического оснащения и возможностей. Стены пещеры покрыты крупными кристаллами льда, встречаются многочисленные замерзшие озера, температура воздуха постоянно держится на отметке от двух до пяти градусов мороза. Пройдя два километра по пещере, они наткнулись на большой колодец, но не хватило инструментов, чтобы спуститься в колодец. Открытие этой пещеры еще больше повысило интерес к провинции, поэтому неудивительно, что в будущем в этих пещерах будут обнаружены удивительные древние находки.



Глубокая пещера Бой-Булок (Бай-Булак), находящаяся в горах Сурхандарьи – хребет Сурхантау (горы Чуль-Баир – к востоку от Байсунтау). Глубина пещеры составляет 1415 метров. Бой-Булак находится на 15-ом месте в мире (по глубине).

Соляная пещера Ходжайкан. В Узбекистане, в частности в Ходжайконской соляной пещере Шерабадского района, уже несколько лет развивается курортный метод лечения. Один из них-соляная пещера, вид лечения методом оздоровительной профилактики называется спелеотерапией, соляная шахта Ходжайкан была открыта в 1989 году. Спелеотерапия-лечит такие заболевания дыхательных путей, как астма, хронический бронхит, осложнения пневмонии. Даже у пациентов с ослабленным иммунитетом и теми же кожными заболеваниями проведение времени в соляной пещере дает очень полезный результат. Преимущество соляной пещеры ходжайкон перед другими соляными шахтами заключается в том, что климат сухой и находится на высоте 1200 метров над уровнем моря. Соляная пещера ходжайкон имеет длину 155 метров и объем 900 метров куб. Внутри пещеры есть 5 процедурных кабинетов, комнаты отличаются друг от друга температурой, влажностью, давлением и микроэлементами. Большое количество оздоровительных учреждений стало прибывать в регион из разных уголков нашей республики

Отдых и лечение в экологической чистой пещере «Ходжайкан» можно совмещать с культурно-познавательной программой, т.к. процедура

занимает всего 2-2,5 часа в сутки. На сегодняшний день проблема повышения эффективности лечения пульмонологических заболеваний (заболеваний лёгких и дыхательных путей) является одной из наиболее актуальных в современной медицине, что обусловлено ростом заболеваемости населения и увеличением числа больных с трудно поддающимися лечению формами. В связи с недостаточной эффективностью лекарственных средств и высоким процентом побочных действий, для лечения хронических неспецифических заболеваний легких широко применяются немедикаментозные методы лечения. Необходимо отметить, что данный район отличается своими характеристиками, как постоянство температуры и влажности, отсутствие аллергенной и мало инфицированной воздушной средой.

Пещера Ходжайпак (Шурчинский район Сурхандарьинской области) необычна наличием в ней крупного родника с дебитом около 20 литров в секунду. Пещера находится в 55 км к северу-западу от районного центра Шурчи, в долине реки Ходжайпак, правого притока реки Сурхандарьи. Пещера имеет длину свыше 220 м и объем – 2700 куб.м. Родник выбивается со дна пещеры, на расстоянии 30 м от входа; вода с запахом сероводорода. В трещинах известняков, слагающих стенки пещеры, обнаружены резиноподобные остатки углеводов («сухая нефть»), а в окрестностях пещеры в известняках – кристаллы самородной серы и прозрачного гипса.

Пещера Сурхоб – в Байсунском районе Сурхандарьинской области, на восточном склоне горы Сурхоб. Пещера заложена в известняках; ее длина 120 м и объем 760 куб.м. Имеет три этажа залов и ходов между ними, много натечных образований – сталактитов, сталагмитов, на стенах – известковые корки различных причудливых форм.

Заключение

Требования по охране природных объектов, включая пещеры, часто вступают в противоречие с требованиями по эксплуатации туристско-экскурсионных объектов. Конфликт заключается в том, что природоохранные меры направлены на минимизацию человеческого влияния на ход естественных процессов в пещере. Главный принцип работы туристического объекта – безопасность посетителей – предполагает обязательное благоустройство пещеры: прокладку дорожек, дренажа, обеспечение светом, защитными экранами и другими средствами, изменяющих не только внутренний облик пещеры, но и влияющих на процессы полостного гомеостаза. Поэтому прибегают к установлению дифференцированного режима охраны и использования карстово-спелеологических объектов, проведению функционального зонирования территории. Комплекс работ должен проводиться как на стадии организации карстово-спелеологического туристско-экскурсионного объекта, так и во время его функционирования (мониторинг природной

среды). Проведенные исследования подводят научную основу под выделение на территории такого объекта функциональных зон, режима их использования и естественных границ. В перспективе на базе локального особо ценного спелеообъекта можно будет рассматривать создание карстово-спелеологического национального парка.

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**КОНСЕРВАТИВНАЯ ТЕРАПИЯ АДЕНОИДИТА У ДЕТЕЙ С
СОПУТСТВУЮЩЕЙ ПАТОЛОГИЕЙ (ЧАСТО БОЛЕЮЩИЕ ДЕТИ,
ДЕТИ С ПАТОЛОГИЕЙ ЖКТ)**

Аннотация. Клиническая картина воспаления глоточной миндалины (аденоидита) связана с выраженностью и длительностью воспаления глоточной миндалины, а также с возможным распространением воспаления на слизистую оболочку слуховой трубы и барабанной полости. Диагностика воспаления и гипертрофии глоточной миндалины, как правило, не представляет затруднений при обязательном проведении ряда исследований. До сих пор нередко используется рентгенологическое исследование носоглотки. При описании данного исследования можно лишь судить о степени перекрытия лимфоидной тканью сошника. Нет четкого представления о характере росте аденоидной ткани, наличии/отсутствии прилегания к глоточным устьям слуховых труб и пролабирования в полость носа, что имеет важное значение в выборе метода лечения аденоидита и сопутствующей патологии со стороны среднего уха (консервативного или хирургического).

Ключевые слова: протонной помпы, глюкокортикостероид, аденоидит.

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**CONSERVATIVE THERAPY OF ADENOIDITIS IN CHILDREN WITH
CONCOMITANT PATHOLOGY (FREQUENTLY ILL CHILDREN,
CHILDREN WITH GIT PATHOLOGY)**

Anotation. The clinical picture of inflammation of the pharyngeal tonsil (adenoiditis) is associated with the severity and duration of inflammation of the pharyngeal tonsil, as well as with the possible spread of inflammation to the mucous membrane of the auditory tube and tympanic cavity. Diagnosis of inflammation and hypertrophy of the pharyngeal tonsil, as a rule, is not difficult with the mandatory conduct of a number of studies. X-ray examination of the nasopharynx is still often used. When describing this study, one can only judge the degree of overlap of the vomer by the lymphoid tissue. There is no clear idea

about the nature of the growth of adenoid tissue, the presence/absence of the Eustachian tubes adhering to the pharyngeal orifices and prolapse into the nasal cavity, which is important in choosing a method for treating adenoiditis and concomitant pathology of the middle ear (conservative or surgical).

Key words: proton pump, glucocorticosteroid, adenoiditis.

Учитывая, что рецидивирующие инфекции верхних дыхательных путей связаны наиболее часто с дефицитом как местного, так и общего иммунитета, возможно применение иммуномодуляторов топического и системного действия. Иммуномодуляторы используются в комплексной терапии заболеваний, не поддающихся традиционным методам лечения. В последнее время достаточно широко используются иммуномодуляторы микробного происхождения - бактериальные лизаты, способствующие повышению как неспецифической иммунореактивности, так и специфической путем повышения уровня продукции IgA, IgG.

Особое место в оториноларингологии в воздействии на лимфоидную ткань носоглотки отводится топическому иммуномодулятору микробного происхождения - ИРС 19. Данный препарат способствует усилению функциональной активности нейтрофилов и макрофагов, обладает вакцинальным эффектом, формированию иммунного ответа к наиболее значимым в респираторной патологии бактериальным возбудителям. Проведенные исследования показали, что применение топического иммуномодулятора ИРС-19, приводило к более быстрой и качественной нормализации объема лимфоидной ткани, способствовало нормализации биоценоза носоглоточного секрета и существенно уменьшало обсемененность носоглотки и полости носа патогенной микрофлорой.

Учитывая, что в латентном состоянии персистирующий вирус мало доступен медикаментозным средствам, существует опыт применения иммуномодуляторов системного действия. Зарубежный и отечественный опыт применения иммуномодуляторов показал их эффективность, способствующую образованию антител к определенным возбудителям, усилению фагоцитарной активности макрофагов, лейкоцитов, повышению концентрации факторов неспецифической резистентности. Ограничением к применению системных иммуномодуляторов является возраст пациента, но даже при соблюдении возрастных ограничений к их применению следует подходить крайне осторожно, поскольку неадекватное вмешательство в иммунную систему может привести к тяжелыми не до конца изученным последствиям.

Антирефлюксная терапия должна применяться только при подтвержденной связи между патологией ЛОР - органов и ГЭРБ. Вопрос о назначении антисекреторных препаратов H₂-гистаминоблокаторов (H₂-ГБ) или ингибиторов "протонной помпы" (ИПП) решается индивидуально с учетом преобладающего клинического симптомокомплекса, результатов

исследования кислотообразующей функции желудка, суточнораН-мониторинга совместно с гастроэнтерологом.

Лечение аллергического ринита должна проводиться по принципам ступенчатой терапии данного заболевания. Хотим остановиться на использовании топических стероидов у пациентов с воспалением глоточной миндалины: ни у одного из интраназальных глюкокортикостероидов в инструкции по применению нет среди показаний такого как «воспаление глоточной миндалины». У пациентов с аллергическим ринитом применение топических интраназальных стероидов допустимо с соблюдением возрастных ограничений и выраженности симптоматики заболевания.

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СТЕПЕНЬ ВЛИЯНИЯ МЕР СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ НА ПОКАЗАТЕЛИ КОММЕРЧЕСКОЙ КОМПАНИИ

Аннотация. В работе рассматривается тема согласованности коммерческих целей компании с целями общества в период постоянных изменений и нестабильной внешнеполитической ситуации. Выдвигается суждение о том, что цель коммерческой компании в период постоянной изменчивости и нестабильной политической ситуации не должна ограничиваться только получением прибыли. Рассматривается применение стейкхолдерской модели поведения компаний как наиболее эффективный метод ведения бизнеса в России на основе коммерческой российской компании – АО «Уфанет». Приводятся выводы по анализу финансовых показателей компании. Выполнена оценка степени влияния мер социальной ответственности на показатели коммерческой компании.

Ключевые слова: коммерческая компания, корпоративная социальная ответственность, стейкхолдерский подход, согласованность целей, частная компания.

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THE DEGREE OF IMPACT OF MEASURES OF SOCIAL RESPONSIBILITY ON THE INDICATORS OF A COMMERCIAL COMPANY

Annotation. The paper deals with the topic of coherence of the company's commercial goals with the goals of society in a period of constant change and an unstable foreign policy situation. It is argued that the goal of a commercial company in a period of constant volatility and an unstable political situation should not be limited only to making a profit. The application of the stakeholder model of company behavior is considered as the most effective method of doing business in Russia on the basis of a commercial Russian company - Ufanet JSC. Conclusions on the analysis of the financial performance of the company are given. An assessment was made of the degree of influence of social responsibility measures on the performance of a commercial company.

Key words: commercial company, corporate social responsibility, stakeholder approach, consistency of goals, private company.

2023 год – год, который, не изменяя тенденции последних трёх лет, меняет привычную жизнь всего мира. Человечество не успевает привыкнуть к одним изменениям, а следом уже наступают другие – всё происходит молниеносно, беспрерывно. Сначала Пандемия (COVID-19) повлияла на все сферы общественной жизни. Работу пришлось временно остановить многим организациям и предприятиям, таким как рестораны, театры, авиакомпании, некоторые розничные магазины и целые торговые центры. Острая эпидемиологическая ситуация показала, насколько в современных реалиях бизнесу необходимы социальные компетенции. Не успев адаптироваться до конца к одним изменениям – наступают другие. Сегодня вопросы на повестке дня резко перешли от тем здравоохранения к темам внешней политики, внешнеполитической ситуации. Вопросы защиты, безопасности, сохранения качества жизни стали всё больше подниматься в обсуждениях, научных анализах, форумах и других видах коммуникации.

«2023 год Россия начинает с одним из самых сложных за последнее время федеральных бюджетов.

Планируется, что по итогам года расходы страны превысят ее доходы почти на 3 триллиона рублей» [6]. Рекордные суммы потратят на армию и силовые структуры. А дефицит будут покрывать за счет ранее накопленных резервов и наращивания госдолга. Иными словами, очевидно, что государственная бюджетная политика в первую очередь сегодня направлена на помощь в решении внешнеполитических вопросов. Тем самым степень ответственности, которая автоматически возлагается на коммерческий сектор, возрастает в несколько раз. В текущих условиях становится очевидно, что для коммерческой компании целью деятельности становится уже не только получение прибыли, но и сохранение уровня жизни своих потребителей и сотрудников на должном уровне. Компаниям необходимо проявить лояльность и заботу о своих стейкхолдерах.

В мировой практике можно выделить 2 вида моделей управления компанией. Первую модель можно назвать «классической», так как в российской практике ведения бизнеса она применяется практически на всех предприятиях. Применение данной модели ставит перед компанией цели: максимальное удовлетворение интересов акционеров и собственников, максимизация прибыли, накопление капитала.

Вторая модель носит название «стейкхолдерской модели» и чаще используется на Западе. Данная модель учитывает фактор вовлеченности всех заинтересованных лиц компании. Заинтересованными лицами, как известно, могут выступать: клиенты и покупатели, акционеры, поставщики, ТВ и пресса, жители района реализации бизнеса, политические деятели и т.д. Все приведённые единицы образуют одну главную стейкхолдерскую группу – общество. Очевидно, что у каждой отдельно взятой единицы стейкхолдеров существуют свои цели и задачи. Но, в сущности, все единицы хотят определённого блага, т.е. какой-то пользы. Обществу важно понимать, что бизнес, реализуемый сегодня, ставит перед собой цели не только максимизации прибыли, но и задумывается об интересах и нуждах общественности. Действия компании, направленные в первую очередь на формирование лояльности клиентов, способствуют увеличению потребительской базы, улучшению качества отзывов – т.е. поддерживают и даже повышают рейтинг компании. В связи с этим особый интерес вызывают финансовые показатели компаний, которые всегда (до пандемии, внешнеполитических событий и сегодня) в своей стратегии учитывают влияние социальной ответственности бизнеса. Среди таких компаний – АО "Уфанет".

Интерес к проблеме социальной ответственности зародился в 1990-х годах. Эндрю Карнеги – создатель компании U.S.Steel Corporation, первым сформулировал определение социальной ответственности – «это добровольный вклад частного сектора в общественное развитие через механизм социальных инвестиций» [1]. Карнеги заработал за жизнь около \$400 млн., из которых \$350 млн. отдал нуждающимся и на развитие города. Это позволило его компании заручиться поддержкой государства, и стать «второй крупнейшей в США сталелитейной компанией» [1]. Ещё одним сторонником идеи социально ответственного бизнеса стал Роберт Э. Вуд. В 1936 г. он являлся главой фирмы «Сирс», в годовом отчёте которой впервые описал необходимость обязательств компании перед обществом. Работы Роберта Вуда убеждают в том, что решение социальных проблем должно осуществляться на микроуровне (а не на гос. уровне), только тогда и общество, и предприятие получают выгоды.

Данная точка зрения носит название «теория просвещенного эгоизма». В ней Корпоративная социальная ответственность (КСО) соотносится с благотворительностью и спонсорством и приравнивается к социальному инвестированию. «Квинтэссенцией теории стал тезис о том,

что текущее сокращение прибылей компаний за счет социально ориентированных трат создает благоприятное социальное окружение, способствующее устойчивому развитию бизнеса» [2].

В Европе стейкхолдерский подход применяется повсеместно. В отличие от нашей страны, данный подход там не является чем-то особенным. Если обратиться к формированию финансовой отчетности компаний, то заметим, что в европейских стандартах финансовой отчетности является обязательным условием сначала обратиться к своим стейкхолдерам в письменной форме и подробно описать об успехах и благих делах компании для всего общества. И только после того, как обо всех успехах будет подробно изложено, происходит переход к численным показателям компании. Очевидно, что в российской практике формирования документации такое не предусмотрено, но, тем не менее, существуют компании, которые ориентированы на общество, которые стремятся помогать.

Классическое определение социальной ответственности было сформулировано Еврокомиссией – «это добровольное решение организации принимать участие в улучшении условий жизни общества и окружающей среды» [5].

«Уфанет» — телекоммуникационный оператор связи, а также «системный интегратор на территории Республики Башкортостан, Республики Татарстан, Оренбургской области и Нижегородской области» [4]. Данная компания в рамках рассматриваемой темы выбрана неслучайно. Именно «Уфанет» является организатором и спонсором множества общественных мероприятий городского и республиканского уровня. Среди таких: «Дети – наше будущее» (праздник для первоклассников, их родителей и учителей), «Весенний бал» (танцевальный праздник для выпускников школ), «Марафон классической музыки» (праздник музыки и искусства), проект «Живи активно» (бесплатная зарядка и скандинавская ходьба с инструктором на свежем воздухе), проведение кубков и чемпионатов по бодибилдингу [3] и т.д. Разработан проект от лица председателя совета директоров «Уфанет» о строительстве музея современного искусства в городе. Все перечисленные и другие мероприятия, направленные на формирование лояльности потребителя, поддержания имиджа проводятся за счёт собственных средств компании.

Для анализа эффективности данных мер, рассмотрим финансовые показатели АО «Уфанет» по следующим направлениям:

- структура выручки и доходов организации;
- анализ прибыли и расходов организации;
- финансовые ресурсы компании.

Источники информации для проведения анализа: финансовая отчетность.

1) В период с 2018 по 2022 г. выручка «Уфанета» стабильно растёт, у компании есть перспективы для расширения, инвестирования в новый вид услуг, расширения. В «Уфанет» 90% дохода – это выручка от основной деятельности. Это говорит о том, что услуги компании пользуются спросом, компания конкурентоспособна.

2) Процент чистой прибыли в выручке на протяжении 5-ти лет держался в районе 10%, и только в 2022 г. снизился до 6%. Такое снижение объясняется анализом расходов организации. Ежегодно расходы компании растут, а в 2022 г. наиболее сильно (увеличились на 920 тыс. руб.). Данная динамика свидетельствует о постоянных вложениях компании в новые виды услуг и развитие существующих, улучшение качества.

3) Анализ финансовых ресурсов организации выявил, что показатель нераспределённой прибыли практически всегда положителен, это говорит о том, что компания работает результативно. Показатели коэффициента финансовой независимости не идеальны (менее 0,5), но приемлемы для компаний IT-коммуникаций.

По результатам, можно сделать вывод о том, что чем больше компания вкладывает в социальные блага, тем больше к ней возрастает доверие со стороны клиентов. Чтобы не «подорвать» сформированный имидж компании, необходимо постоянно вкладывать в качество предоставляемых услуг и внедрять новые. В таком случае будет заметен прирост новых клиентов и, что не менее важно, сохранение базы уже имеющихся клиентов. Анализ показал, что применение мер социальной ответственности в компании не обеспечивает большой рост прибыли и прямо не влияет на финансовые показатели, но формирует доверие к компании и повышает её конкурентоспособность, что является одним из ключевых факторов существования компании в кризисное время.

Таким образом, в современных условиях под влиянием кризиса пандемии, компаниям следует задуматься о социальной направленности бизнеса, как о главном факторе формирования конкурентоспособности. Целесообразно вкладывать средства в общественные блага, если компания ставит перед собой цели: увеличить лояльность своих клиентов, сформировать положительный образ компании (скрытая реклама) и создать положительный имидж.

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ПРОГНОЗНО-ИНФОРМАТИВНЫЕ СВОЙСТВА ПРИРОДНЫХ КОМПОНЕНТОВ И КОМПЛЕКСОВ АРИДНОЙ ЗОНЫ УЗБЕКИСТАНА

Аннотация. Возрастание в широком масштабе экологических и социально-экономических последствий взаимодействия общества и природы диктует разработку прогноза изменений геосистем с выявлением их основных свойств и характера. Достоверный прогноз структурно-динамического состояния ландшафтов, расположенных в зоне интенсивного хозяйствования, задача весьма трудная, ибо в настоящее время, когда научно-технический прогресс достиг больших успехов, антропогенный фактор становится стимулом в трансформации природной среды.

Ключевые слова: экология, геосистема, экосистема, мониторинг, аридные зоны, орошаемые земли, географический прогноз.

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PREDICTION AND INFORMATIONAL PROPERTIES OF NATURAL COMPONENTS AND COMPLEXES OF THE ARID ZONE OF UZBEKISTAN

Abstract. The increase in the ecological and socio-economic consequences of the interaction between society and nature on a large scale dictates the development of a forecast for changes in geosystems with the identification of their main properties and nature. A reliable forecast of the structural and dynamic state of landscapes located in the zone of intensive management is a very difficult task, because at the present time, when scientific and technological progress has made great progress, the anthropogenic factor is becoming a stimulus for the transformation of the natural environment.

Key words: ecology, geosystem, ecosystem, monitoring, arid zones, irrigated lands, geographic forecast.

Введение. Возрастание в широком масштабе экологических и социально-экономических последствий взаимодействия общества и природы диктует разработку прогноза изменений геосистем с выявлением их основных свойств и характера. Достоверный прогноз структурно-динамического состояния ландшафтов, расположенных в зоне интенсивного хозяйствования, задача весьма трудная, ибо в настоящее время, когда научно-технический прогресс достиг больших успехов, антропогенный фактор становится стимулом в трансформации природной среды. Поэтому ландшафты изменяются во времени и пространстве более быстрее, чем предполагалось. Эти же обусловлено развитие в широком масштабе различных негативных природных явлений, которые раньше не наблюдались. Все это обуславливает более осторожного подхода к вопросу прогнозирования изменения ландшафтов, особенно экологически напряженных или бедственных регионов.

Учитывая это обстоятельство, мы решили, что прежде, чем перейти к прогнозированию природной среды, сначала необходимо провести глубокий и всесторонний анализ факторов прогнозирования, без которых вообще нельзя разработать хотя бы краткосрочные общие прогнозы, тем более долгосрочные.

В 2017 г. сотрудниками лаборатории Геоэкологии Института сейсмологии АН РУз были проведены исследования по разработке

основных концепций прогнозирования аридных геосистем Узбекистана. Продолжая работы по разработке научных принципов и методов прогнозирования аридных геосистем в 2021 г., велись исследования в области прогнозно-информативных свойств природных компонентов и комплексов, оценки степени их нарушенности под влиянием хозяйственной деятельности и определения тенденции изменения ландшафтов пустынной зоны Узбекистана, а также затрагивались вопросы устойчивости геосистем и их прогнозные свойства.

При решении вышеуказанных задач кроме теоретических разработок в трудах ведущих географов-прогнозистов страны, мы основывались также на методе логического мышления на основе материалов многолетнего (с 1963 г.) наблюдений за динамикой природной среды аридной зоны Узбекистана.

Основная часть. При прогнозировании изменения ландшафтов под воздействием хозяйственной деятельности человека наряду с другими факторами определенное значение имеет учет прогнозно-информативных свойств природных компонентов и самих геосистем. Опыт прогнозирования возможного изменения природной среды ряда районов Узбекистана под влиянием внешних факторов показывает, что ландшафты содержат при себе огромную информацию прогнозного характера, достоверный и правильный учет которых при прогнозировании дает большой эффект в кондиционности прогнозной разработки. На это неоднократно обращали внимание Ю.Г. Симонов [5], Т.В. Звонкова [1], В.С. Преображенский [4], и др. Развивая идею этих авторов об использовании прогнозно-информативных свойств геосистем в обосновании прогнозирования изменения природной среды, мы на основе глубокого ландшафтного анализа аридной зоны Узбекистана попытались выявить ряд прогнозно-информативных свойств природных комплексов, которые считаем целесообразным использовать при физико-географическом прогнозировании.

Прежде чем перейти к обоснованию прогнозно-информативных свойств аридных ландшафтов следует проанализировать природные компоненты, составляющие структуру геосистем. С другой стороны, системный анализ информативных свойств природных компонентов облегчает выявление общих свойств геосистем.

Геологическое строение (геоструктура, неотектоника, современные движения земной коры, литологический состав отложений) – определяет общее направление и характер изменения ландшафтов, скорость или интенсивность природных, природно-антропогенных процессов и явлений. В геологическом строении территории Узбекистана наблюдается определенная закономерность: орогенной области, занимающей предгорно-горную часть республики, свойственна естественная дренированность с активными ледниковыми, гравитационными

(склоновыми), карстовыми, эрозионными процессами и выщелачиванием солей, а для платформенной, занимающей равнинно-измененную пустынную-недостаточная дренированность с рассеиванием и выклиниванием грунтовых вод, преобладание континентальных соленаккоплений в зоне аэрации и эоловых процессов в широком масштабе.

В геологическом строении той или иной территории ведущее значение имеет состав и характер пород, в горах Западного Тянь-Шаня, Гиссарского, Туркестанского и Зеравшанского хребтов широко распространены метаморфические, интрузивные, эффузивные, осадочные породы разной степени прочности и твердости, в основном они скальных и полускальных пород развиты осыпно-обвальные процессы, как продукты механического (физического) выветривания, в то время как эрозионные-происходят сравнительно медленно. На склонах гор, особенно в низко и среднегорьях широко распространены лессы, лессовидные суглинки, пораженные эрозионно-оползевыми процессами, как результат нерационального использования растительного покрова и водных ресурсов.

Предгорные пролювиальные равнины Голодной степи, Ферганской, Чирчик-Ахангаранской, Кашкадарьинской, Сурхандарьинской, Зеравшанской долин сложены грубообломочными отложениями, перекрытыми лессовидными суглинками и лессами различной мощности, склонными к эрозионным процессам, просадочным явлениям. В целом, литологический состав четвертичных отложений меняется с гор до периферийной части дельт включительно, что соответственной изменяет и скорость движения грунтовых вод, и количество солей в почвогрунтах. Это же определяет необходимость строительства определенного вида дренажа.

В пустынной зоне характер литосостава определяет развитие того или иного вида природного процесса. На осушенном дне Аральского моря с донными песчаными грунтами связаны формирования эоловых форм рельефа, а в суглинисто-глинистых отложениях доминируют главным образом соленаккопления.

Рельеф (генетический тип, форма, динамика и расчлененность рельефа, рельефообразующие процессы) – в прогностическом аспекте вместе с геологическим строением определяет категории устойчивости ландшафтов, границы геосистем, динамичность природных процессов и явлений, характер структуры природных комплексов и возможности использования ресурсов ландшафтов в той или иной отрасли народного хозяйства.

Форма рельефа наряду с другими природными условиями (дренированность, состав грунтов) обуславливает различие в режиме грунтовых вод и почвенном процессе (солевой режим) при развитии орошения, в частности, выпуклые, являются областью водной эрозии и

дефляции; вогнутые – областью аккумуляции галогеохимического стока веществ; ровные, наклонные или слабопологие – областью образования эоловых аккумулятивных форм – транзита и миграции галогеохимических стоков, повышенные участки поливных земель являются накопителями солей.

Динамика рельефообразования, является одним из основных факторов, который необходимо учитывать при прогнозировании изменения геосистем. Каждая форма рельефа склонна к тем или иным видам или группам рельефообразующих процессов, следовательно, достоверное определение этой особенности рельефа весьма необходима для прогнозирования развития тех или иных процессов или явлений.

В песчаной пустыне межгрядовые или межбарханные котловины, имеющие обрывистые склоны, находятся в активной стадии развития, в то время как отсутствие обрывов свидетельствует о затухании дефляции. Отсюда явствует, что необходима учитывать особенности состояния динамики рельефообразующих процессов.

Расчлененность рельефа зачастую определяет направленность процессов засоления-рассоления. Большие уклоны – до 0.01 (в региональном плане) – создают обычно зоны выноса солей, средние – до 0.001 – формируют зоны транзита солей. Малые уклоны – 0.0001 и меньше – характерные для низменных участков суши (низкие террасы рек, дельты, периферические участки конусов выноса и т. д.), создают вертикальные формы влаго-солеобмена и способствуют аккумуляции солей в грунтах, почвах и грунтовых водах. Локальные уклоны создают неоднородность по засолению в данной зоне. Так, в зоне транзита солей могут наблюдаться районы засоления или выноса солей, то же можно сказать и о других зонах. Это так называемые формы мезорельефа. Микрорельеф может создать пятнистость по засолению и фитильное засоление, пресные почвы по западинам и т. д. [2].

Одним из морфометрических показателей рельефа является глубина расчленения территории, определяющая неоднородность агропроизводстве венных свойств земли и мелиоративных мероприятий (строительства гидротехнических сооружений и т. д.), однако, с другой стороны, эта особенность рельефа необходима для заблаговременного определения опасности заболачивания, засоления и эрозии почв в результате орошения.

Климатические условия (температура воздуха и почвы, ветер, атмосферные осадки и др.) – определяют при определенном уровне и интенсивности, и масштабы эоловых, галогеохимических, эрозионных процессов. В равнинной части Узбекистана, где господствует аридный климат в прогностическом отношении следует ожидать в условиях близкого залегания уровня грунтовых вод – соленакопление в зоне аэрации (формирование и развитие галофитных природных комплексов), усиление

дефляционно-аккумулятивных процессов (становление и развитие эоловых природных комплексов), интенсификация эрозионных и селевых процессов (способствующие развитию эрозионно-оползневых и селевых ландшафтов) и др.

Ветер – ведущий фактор в расчленении поверхности рельефа, особенно спланированных массивов с супесчано-песчаными грунтами, заилении ирригационных каналов и мелиоративных систем, проложенных среди песчаных пустынь, опесчанивании орошаемых земель и культурных пастбищ. Ветер усиливает транспирацию и физическое испарение и тем самым иссушает верхний слой почвы и увеличивает частоту полива культур.

Гидрогеологические условия – определяют направленность почвенно-мелиоративного состояния земель и пастбищно-мелиоративную особенность экосистем. К ним относятся: глубина залегания грунтовых вод, их минерализация, химический состав и скорость движения. Поскольку в преобладающей части пустынной и полупустынной зон Узбекистана из-за недостаточной дренированности территории при орошении грунтовые воды лежат близко к поверхности, то они участвуют в почвообразовательном процессе, придавая геосистемам гидроморфность.

Глубина грунтовых вод определяет мелиоративный режим орошения: на интенсивно дренированных участках дельт, террас и холмистых равнин, где существует устойчивый нисходящий ток влаги, грунтовые воды не оказывают влияния на водно-солевой режим почв, последние развиваются по автоморфному типу, а урожай выращивается за счет подвешенной влаги, земли из-за усиленного подземного оттока грунтовых вод обычно не засоляются, на слабо-и нетренированных частях дельт, конусов выноса, террас и т. д., где господствует вертикальный водообмен, грунтовые воды являются непосредственным источником соленакпления в корнеобитаемом слое. Почвы развиваются по гидроморфному типу, накапливающиеся соли регулярно удаляются при помощи дренажа и промывки. При этом, если отток солей дренажными водами больше, чем приток, то наблюдается отрицательный солевой баланс, в обратном случае – будет развиваться положительный. Вся суть мелиорации засоленных почв направлена именно на достижение постоянного отрицательного водно-солевого баланса ирригационного массива.

Минерализации грунтовых вод часто определяет степень засоленности почв: чем больше минерализованы грунтовые воды, тем больше засоляются почвогрунты. Наблюдениями установлено, что чем медленнее горизонтальный отток влаги, тем интенсивнее в почвах соленкопление, в составе солей преобладает доля ионов хлоридов и натрия. Это явление особенно сильно происходит в бессточных дельтовых равнинах, крупных понижениях аллювиальных террас, плоских равнинах,

крупных понижениях аллювиальных террас, плоских равнинах осушенного дна Аральского моря.

Поверхностные воды. В засушливых условиях Узбекистана учет гидрологических особенностей ландшафтов имеет ведущее значение, ибо с воздействием водных объектов связаны формирования интразональных и гидроморфных (субаквальных и супераквальных) природных комплексов, где наблюдается влияние поверхностных вод на режим функционирования и развития ландшафтов, вследствие чего их продуктивность сравнительно высокая (гидроморфные, пресные, в несколько раз богаче, чем автоморфные).

В равнинной части республики в результате сброса дренажных и сточных вод оазисов в бессточные котловины пустынь в настоящее время формируются искусственные озера различных величин и объемов (количество озер по данным 1999 г. превышает 100). Вокруг этих водных объектов (Арнасай, Айдарсай, Денгизкуль, Сарыкамьш, Каратерень и др.) определенного расстояния от берега формируются гидроморфные и полугидроморфные природные комплексы. В то же время на месте высохших подобных озер формируются типичные (гидрогалофитные) геосистемы. На это необходимо обратить внимание при прогнозировании изменения гидроморфных и субаквальных комплексов в тенденции осушения.

Поверхностные воды – источник солей, аккумулирующихся в почвах во время полива, степень минерализации вод определяет степень засоленности орошаемых земель. Это явление особенно ярко выражено в последние годы в связи со сбросом дренажных и иных категорий вод в бассейны Амударьи и Сырдарьи, в которых из года в год устойчиво увеличивается соленость вод. В связи с этим в настоящее время поливные земли низовьев Амударьи и Сырдарьи, Голодной степени, Бухарского и Каршинского оазисов промываются дольше с большими промывными нормами вследствие прогрессирующего засоления поливных земель.

Поверхностные водотоки (Амударья, Кашкадарья, Шерабаддарья и т.д.) транспортируют на поливные земли огромное количество наносов (до 20...50 м³/га), а в руслах каналов и на дне водохранилищ в результате их аккумуляции наблюдается интенсивное заиление.

Почвенный покров – определяет возможности использования земель в орошаемом и богарном земледелии, их солевой режим, естественную плодородность, нормы полива, склонность к дефляции и водной эрозии и др.; наряду с другими факторами определяют характер мелиоративного состояния земель. Тип почв часто соответствует определенным в различной степени дренированным территориям: в частности, сероземы (типичные) в связи с развитием в элювиальных условиях в преобладающей части расположены в пределах естественно дренированных частей предгорных покатостей; такырные почвы и такыры, солончаки (активные и

остаточные) обычно развиваются на недренированных равнинах субаквальных дельт и аллювиальных террасах и т.д. Таким образом, на основании типа почв можно дать предварительную оценку будущего состояния земель того или ландшафта в результате их освоения.

Механический состав – главный фактор гидрофизической характеристики почв. Чем “легче” почва (чем крупнее почвенные частицы), тем меньше ее влагоудерживающая способность, но больше величина проводимости при полном насыщении, т.е. коэффициент фильтрации [6]. Механический состав почв определяет высоту подъема уровня грунтовых вод, глубину промачивания корнеобитаемого слоя, скорость и высоту испарения влаги. Установлено, что тяжелый механический состав почв способствует быстрому подъему грунтовой влаги в зоне аэрации (в глинах до 600 мм по высоте), глубокому иссушению профиля почв, но медленной фильтрации вод. В связи с этим в суглинисто-глинистых грунтах дельт в первые годы освоения скорость подъема уровня грунтовых вод колеблется от 1 до 2 иногда 3 м в год. В зоне Каракумского канала на дельтовых равнинах средняя скорость подъема уровня грунтовых вод составляла 1,1-1,2 м/год [6].

Водно-солевой режим почв главный фактор, определяющий мелиоративное состояние земель. На основании наличия того или иного количества солей в зоне аэрации и выяснив тенденции развития засоления или рассоления можно дать прогноз мелиоративного состояния земель конкретной геосистемы. При этом тип, физические и химические свойства почв служат базовыми материалами в обосновании генезиса и дальнейшего развития мелиоративного состояния ирригационного массива.

Установлено, что в почвах аридной зоны Средней Азии на различных глубинах содержатся легкорастворимые соли, которые сформировались в результате гипергенеза покровных четвертичных отложений в иных природно-геохимических условиях. Соли, являясь главным источником вторичного засоления, перераспределяются в корнеобитаемом слое при подъеме грунтовых вод. В условиях практически бессточных дельтовых равнин участие остаточных солей в формировании солевого режима орошаемых почв особенно интенсивно. В связи с этим мелиоративное состояние дельтовых земель ухудшается, из-за положительного солевого баланса они трудно поддаются мелиорации. К тому же, вследствие расположения их в концевой части речного стока, соли, содержащиеся в оросительных водах, усугубляют соленакопление в почвах.

В головной части дельт предгорных равнин, где подземный отток нормально обеспечен, существует устойчивый горизонтальный водообмен. Здесь мелиоративное состояние земель обусловлено водно-эрозионными и

суффозионно-карстовыми процессами. Элювиальный режим развития почв способствует автоморфному мелиоративному режиму орошения.

Растительность – на основе анализа состояния фитоценозов можно выявить значительный объем информации о возможности изменения их в будущем. Многолетние наблюдения за состоянием растительности пустынь и оазисов свидетельствует о том, что растительный покров, подвергающийся воздействию человека, находится в различной жизненной стадии. Пастбища песчаной пустыни, находящиеся под интенсивным выпасом, трансформируются в быстром темпе. Это явление с особой силой происходит возле колодцев, где за день выпаивают от 1000 до 5000 овец. Приходя на водопой, овцы вытаптывают поверхность песка. Он находится в рыхлом сыпучем состоянии, ветер переувлажняет его и формирует голые подвижные барханы и барханные цепи, изменяя типичный рельеф закрепленных песков.

Под влиянием выпаса изменяется не только характер и формы рельефа, но и растительный покров. На месте полынно-эфемеровых пастбищ формируются кустарниково-эфемеровые, т.е. в результате исчезновения ряда видов растительности (полынь, некоторые эфемеры и т.д.), появляется джужгун, сингрена, а также такие сорняки как адрапан, селен, астрагал, солянка Рихтера и др. Таким образом, судя по динамике трансформации растительности песчаной пустыни можно прогнозировать формирующийся растительный покров.

Установлено, что каждый вид растительности содержит в себе определенные о состоянии режима грунтовых вод, водно-солевого режима почв, а также стадии развития или эволюции того или иного вида почвенного покрова. На основании анализа информативных свойств растительности можно дать определенный прогноз о будущем составе биоценозов.

Юлгуновья (гребенщикова, тамарисковая) ассоциация как типичная тугайная растительность, развивается в условиях близкого залегания уровня грунтовых вод с минерализацией от 3 до 10-15, отчасти до 20 г-л и более. Однако она может расти и при глубине залегания грунтовых вод ниже 5 м. Широкое распространение юлгуновиков свидетельствует об эволюции болотных, болотно-луговых и пойменно-аллювиальных почв в лугово-такырные, а типичных солончаков в остаточные или такырные почвы. В дельте Амударьи в результате опустынивания прежние гидроморфные почвы перешли в полугидроморфный и автоморфный этапы развития. Индикатором этого регионального изменения в почвенном покрове служат масштабы развития юлгуновиков, которые еще в конце 70-х годов прошлого столетия занимали доминирующее место. На обсохшей части дна моря после перехода типичных солончаков на периферии коренного берега в остаточное широкое распространение получили именно эти растения.

Таким образом, в результате эволюции почв на фоне изменения режима грунтовых вод будет происходить трансформация биоценозов. Достоверная и своевременная индикация этих явлений дает исчерпывающую информацию для прогнозирования будущего состояния фитоценозов.

Прогнозно-информативные свойства природных комплексов определяются на основе анализа свойств природных компонентов, составляющих их структуру. В данной работе выявление этих свойств пустынных ландшафтов обосновывается на примере субэральных дельтовых геосистем Узбекистана, как доминирующих физико-географических комплексов, изученных в достаточной степени по ландшафтогенезу и структурно-динамическому состоянию.

Сопряженный (взаимосвязанный) анализ ландшафтообразующих компонентов сухих дельт позволяет рассматривать их как единую целостную геосистему, в которых литогенные, биогенные, гидрогенные и другие компоненты тесно взаимосвязаны и взаимообусловлены. Дельты, как цельные физико-географические комплексы, являются типичными объектами ландшафтного исследования, при котором выясняется общая структура, внутреннее сложение (текстура), тенденция изменения и характер эксплуатации природных ресурсов и других особенностей. Комплексный анализ геосистем дельт необходим для решения и других научных и прикладных вопросов по использованию природных богатств.

Дельты по внутренним различиям дифференцируются на ряд естественно обособленных комплексов, отличающихся друг от друга по свойствам ландшафтообразующих компонентов. Главным критерием выявления геосистем здесь является разграничение территории с одинаковым литолого-геоморфологическим строением, являющийся ведущим показателем деления геосистемы на более мелкие физико-географические единицы. В условиях дельт изменения остальных компонентов в пространстве зависят от литогенных. Поэтому, чем точнее определяется естественная граница геолого-геоморфологических структур, тем больше кондиционность выявляемых контуров.

На основе анализа литолого-геоморфологического строения предгорных дельт в них можно выделить три части или три геосистемы, резко отличающиеся между собой. Это вершинная часть - покатая равнина, сложенная грубообломочными отложениями, перекрытыми маломощным мелкоземом, затем идет полоса средняя - пологая равнина, сложенная песчано-суглинисто-глинистой толщей с отдельными языками, клинивающими в нее тонких прослоев галечников, последняя - плоская равнина, состоящая из глинисто-суглинисто-супесчаных отложений с прослоями и линзами песка. Этим трем частям предгорных дельт соответствуют три области или зоны гидрогеологического процесса: зона

поглощения(область питания грунтовых вод), зона разгрузки (область выклинивания), зона рассеивания (область погружения).

Почвенный покров также постепенно меняется от вершинной части дельты до периферии включительно: в головной части распространены элювиальные почвы (зона развития водной эрозии), в средней - гидроморфные (зона развития сазовых, луговых и др. почв), в периферийной - полугидроморфные или гидроморфные (зона развития солончаковатых почв). В связи с освоением всех предгорных дельт в них не сохранилась естественная растительность, поэтому трудно выявлять закономерность изменения экосистем по их отдельным частям.

Таким образом, все три части дельт, резко отличаясь друг от друга, образуют в пространстве самостоятельные геосистемы со всеми индивидуальными ландшафтными особенностями. Однако эти геосистемы настолько взаимосвязаны между собой, что их нельзя отрывать друг от друга. Вершинная часть дельты как область размыва, поглощения водных масс, аккумуляции наиболее грубых или крупных веществ, транспортированных со всего бассейна, служит как бы их аккумулятором и направителем миграции жидких и твердых веществ по всей территории дельтовой геосистемы.

Средняя часть дельты, как область накопителя жидких веществ служит их испарителем и аккумулятором легко- и труднорастворимых солей в зоне аэрации, часть подземного потока субнапорных вод выклинивается на поверхность в виде родников (сазовая зона).

Периферийная часть дельты является областью рассеивания потока грунтовых вод и расходования их на суммарное испарение, фильтрации и аккумуляции солей в корнеобитаемом слое почвы, здесь же наблюдается осаждение наносов по руслам потоков.

На основе закономерностей размещения геосистем в предгорных дельтах можно выявить их определенную зональность, приуроченную к естественно обособленным частям. Вершинной части характерны покатыесуглинисто-галечниковые интенсивно дренированные равнины с рассоляющимися орошаемыми светлыми и типичными сероземами; средней - пологие галечниково-суглинисто-глинистые весьма слабо (интенсивно искусственно) дренированные равнины с засоленными луговыми, лугово-сазовыми почвами в комплексе с различнозасоленными орошаемыми луговыми почвами; периферийной - плоские суглинисто-песчано-глинистые недренированные (интенсивно искусственно дренированные) равнины с различнозасоленными орошаемыми луговыми почвами.

Данная зональность геосистем характерна для тех дельт, которые имеют совершенное строение. Те дельты, у которых периферийная часть подрезана долиной реки (дельты Сангардака, Туполанга, Касанся, Наманганская и т.д.), геосистемы имеют несколько иной характер, в них

грунтовые воды глубоко погружены и процессы засоления почв отсутствуют.

Дельты, расположенные в равнинной части Средней Азии, имеют сходные свойства, но у них, как было сказано выше, из-за широкого распространения мелкоземистых отложений большой мощности, часто подстилаемые глинистыми, песчаниковыми и конгломератовыми до четвертичными отложениями, а также незначительного уклона поверхности рельефа, площади выделенных выше зон значительно варьируют. Наиболее широко распространены геосистемы, занимающие среднюю и периферийную части дельт, в то время как вершинная часть на большинстве дельт характерна лишь для небольшой территории, что обусловлено характером аккумуляции грубообломочных отложений в период их гипергенеза и отдаленностью от горных хребтов на значительное расстояние.

В равнинных дельтах в связи с наличием мощных мелкоземистых отложений и бедностью грунтовыми водами выклинивание грунтовой влаги не наблюдается, они лишь приближаются к поверхности до 5-10 м, иногда и еще меньше. Поэтому почвы в большинстве случаев в естественных условиях имеют элювиальный характер. К ним относятся субэральные дельты Обручевкой степи, север афганские реки, Древне Зеравшанская, Кашкадарьинская дельты и др. В условиях орошения все сухие дельты равнинного характера приобрели свойства гидр морфизма с минерализованными грунтовыми водами.

В приморских дельтах зональность геосистем в отличие от предгорных направлена, главным образом, от русла на периферию. Это обусловлено расположением главных русел рек или протоков с мощными прирусловыми валами на топографически командных участках территории, формирующихся в результате регулярной аккумуляции наносов в русле. Русло Амударьи от Нукуса до берега моря расположено в зоне разлома, где происходит поднятие земной коры. В приморских дельтах, как и предгорных и равнинных, разветвление русла на многочисленные рукава или протоки начинается с их вершинной части, следовательно и миграция жидких веществ подземными потоками осуществляется также с головной части по направлению к области разгрузки.

Межрусловые понижения - аккумуляторы и испарители подземного и поверхностного стока, являются накопителями твердого стока и солей. За полосой мощных прирусловых валов и межрусловых понижений обычно идут либо развеванные пески, либо озера в комплексе с сорами. В Приаральской дельте крайние периферийные полосы заняты озерами и сорами (оз.Судочье, сор Караумбет и др.), которые служат областями или очагами разгрузки подземного потока дельты, к тому же их уровень лежит значительно ниже (примерно на 10-12 м) по сравнению с окружающей равниной.

Выводы. На основе выявленных главных физико-географических особенностей можно определить зональность геосистем приморских дельт. Главная артерия приморской дельты приурочена к их средней полосе, окаймленной мощными прирусловыми валами, в которых из-за доминирования русловых отложений и расчлененности рельефа (0-8 м и более), грунтовые воды слабосоленые, преимущественно гидрокарбонатно-кальциевого и гидрокарбонатно-сульфатного состава. В связи с этим из-за наличия обеспеченного подземного оттока почвы не содержат большого количества солей. Прирусловым валам характерны: расчлененные супесчано-песчаные повышенные участки аллювиально-дельтовых равнин вдоль основных рукавов рек с тугайными лесами на лугово-такрырных тугайных и аллювиальных луговых почвах.

Межрусловым понижениям, отличающимся из-за бесточности территории, наличием озерных и болотных, комплексов, заросших тростником и веником, типичны следующие: межрусловые суглинисто-глинистые понижения с тростниковыми и вейниковыми зарослями на аллювиальных болотных, лугово-болотных почвах; межрусловые понижения с типичными болотами и озерами, местами заросшие тростником.

Озерные котловины, часто приуроченные к периферии приморских дельт, характеризуются следующими комплексами: бессточные котловины с озерами, окаймленные заболоченной полосой, заросшей тройником и рогозом; бессточные суглинисто-глинистые понижения с ссорами, лишенные растительности.

Таким образом, для приморских дельт свойственны следующие геосистемы, начинающиеся от главного русла: прирусловые валы, межрусловые понижения и озерные (соровые) бессточные котловины. Эти геосистемы в основном соответствуют фациальным зонам, выделенным В.И.Поповым и др. [3], в дельте Амударьи.

Выявлению зональности геосистем в дельтах способствует дифференциальное применение мелиораций на орошаемых землях, повышению эффективности агротехнических, агромелиоративных, гидротехнических и организационно-хозяйственных мероприятий.

Всесторонний анализ структурно-динамического состояния субэаральных дельтовых ландшафтов показал, что они содержат в значительном объеме прогнозные информации, которые следует использовать при прогнозировании их изменения в связи с возрастанием масштабов использования природных потенциалов. При этом необходимо обратить внимание на дифференцированные природные комплексы субэаральных дельт тех или иных видов, имеющих часто региональные особенности.

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СИНДРОМ ДЕФИЦИТА ВНИМАНИЯ У ДЕТЕЙ И ПУТИ ПСИХОКОРРЕКЦИИ

Abstract. This article contains information about attention deficit disorder in children and ways of psychocorrection.

Keywords: emotional – volitional sphere, lack of activity, lack of mobility, timidity, lethargy, desire, interest, student's attitude to learning.

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ATTENTION DEFICIENCY SYNDROME IN CHILDREN AND WAYS OF PSYCHOCORRECTION

Аннотация. В данной статье отражена информация о синдроме дефицита внимания у детей и пути психокоррекции.

Ключевые слова: эмоционально – волевая сфера, малодетельность, малоподвижность, робость, вялость, желание, интерес, отношение ученика к обучению.

Введение

Вопрос о психологических особенностях свободных ассимилирующихся учащихся, их особенностях в осуществлении учебно-познавательной деятельности изучался как зарубежными учеными, так и отечественными психологами как объект исследования. Мнения, взгляды и выводы, сделанные в результате научных исследований, уникальным образом интерпретировали такие вопросы, как мотивация учащихся к обучению, страсть и желание получать оценки, интерес, отношение учащихся к обучению, способности, уровень успеваемости и усердие.

Е.Газиев отметил, что наряду с компонентами, важными при диагностике познавательной деятельности учащихся, существуют и основные причины пустого усвоения. При наличии в классе обучающихся свободных ассимилирующихся учащихся проблемы, недостатки в их познавательных процессах провоцируют процесс отставания их от одноклассников. Это напрямую отрицательно сказывается на показателе качества класса. Поэтому изучение причин пустого усвоения у школьников и психологических особенностей учащихся, коррекция их познавательного процесса является одним из актуальных вопросов направления педагогической психологии. Е.По мнению Газиева, свободных ассимилирующихся учащихся можно условно разделить на

учащихся без педагогического сопровождения; интеллектуально отстающих; учащихся с низким уровнем слуха.

- Основная причина отставания учащихся первой категории - недостаточный запас знаний, неблагоприятные педагогические условия, несоблюдение требований “минимальной нормы”. По этой причине в эту категорию входят учащиеся, которые не хотят учиться и не овладевают методами учебной деятельности.

- На свободное усвоение знаний второй категории учащихся оказывают влияние социально-педагогические факторы, препятствующие формированию познавательной и интеллектуальной активности у ребенка.

- Учащиеся третьей категории характеризуются малоподвижностью, малоподвижностью, робостью, вялостью, низкой успеваемостью.

Педагогами и психологами были изучены основы свободного усвоения детьми школьного возраста, основные из которых мы приведем ниже:

1. Педагогические причины - неполное формирование учебных мотивов у учащихся. Низкий уровень преподавания учителем. Негативное отношение учителя к ученикам. Игнорирование учителем индивидуально - типологических особенностей ученика, а также отсутствие индивидуального подхода к ученикам.

2. Психологические причины - несформированность методов добровольного самоконтроля. Узость сферы внимания стримера. Рассеянность и неустойчивость внимания. Низкая механическая или долговременная память. Может иметь низкую самооценку, а также указывать на отсутствие.

3. Нейрофизиологические причины - нарушения познавательного процесса, нарушения зрения, слуха и речи, слабое развитие мелкой моторики пальцев рук. к ним относятся недостатки и проблемы с общим интеллектом.

Е.С. Исследования Газиева о возрастной идентичности учащихся с пустыми ассигнованиями показали, что пустые ассигнования и специфическое поведение в большинстве случаев проявляются в начале учебного года, и уже в начале 1 - го класса можно увидеть, что 25-30% учащихся овладевают чтением, письмом и счетом на пустом уровне. Особое внимание воспитатель должен уделять детям с задержкой речевого и сенсомоторного развития уже в начальных классах, иначе они могут оказаться не в состоянии овладеть навыками чтения и письма. Это вызывает серьезные проблемы, особенно в овладении учащимся родным языком и иностранными языками.

Рассмотрим педагогико-психологическую типологию общей отсталости у учащихся младшего школьного возраста. Условно разделим их на 1,2,3 типа. Ребенок 1 типа, его подвижность в учебной деятельности

находится на свободном уровне. О читателе в такой ситуации просто " не получится";

Ребенок 2 типа, менее продуктивен в учебной деятельности. При этом ученик прикладывает много труда и усилий к учебным заданиям, но не может;

Ребенок 3 типа, дети, которые менее подвижны и менее продуктивны в учебной деятельности.

Внутри каждой из вышеперечисленных поведенческих категорий можно снова увидеть следующие психолого - педагогические категории.

Для первой категории характерны:

– Наряду с ярко выраженной направленностью ученика на различные виды деятельности в школе, отсутствием устойчивых мотивов к обучению, незначительным нарушением отдельных функций в эмоционально - волевой сфере, отставанием в развитии эмоционально-волевой сферы.

Общими признаками характера детей, малоподвижных в учебной деятельности, являются: невнимательность в восприятии учебного материала, неучастие в занятиях или явно недисциплинированное поведение, слишком медленное выполнение задания.

Усердия и энергии, которые ученик вкладывает в учебную деятельность, хватает на очень ограниченное время. При этом уровень познавательных процессов данной категории учащихся достаточен для удовлетворительного усвоения школьной программы. Доминирующие мотивы поведения можно увидеть в признании его авторитетными сверстниками, в необходимости проявления своей личности в деятельности и практической деятельности. Эта потребность не может быть удовлетворена в учебной деятельности, поэтому ребенок пытается показать свою личность в различных внеклассных мероприятиях. Причиной не сформированности мотива школьного обучения является недостаток внимания со стороны родителей, отсутствие индивидуального подхода к нему со стороны педагогов, невозможность опереться на свое воспитательное состояние в попытках проявить свою практическую деятельность с быстрым и заметным результатом.

Для второй категории характерны:

- вялый уровень развития познавательных способностей, инертность нервной системы, длительное заболевание или нездоровый образ жизни в семье вызывают нарушения в обучении. Основные поведенческие признаки детей, которые менее продуктивны в учебной деятельности: ребенок прилагает много усилий, но не может выполнить задание.

Для третьей категории характерны:

- свободная результативность учебной деятельности, обусловленная свободной интенсивностью на начальном этапе школьного обучения, одновременное проявление признаков свободной интенсивности и свободной результативности учебной деятельности.

Еще одним фактором, провоцирующим пустое усвоение, является синдром дефицита внимания и гиперактивности у младших школьников, проблема, требующая глубокого изучения, так как эта проблема вызывает у учащихся ряд трудностей в осуществлении деятельности воспитанника, развитии познавательных процессов, формировании коммуникативных навыков, усвоении норм поведения. Во время урока таким детям будет очень сложно выполнить задание, так как им трудно организовать и завершить работу, они быстро отвлекаются в процессе выполнения задания. Их навыки чтения и письма пусты по сравнению с их сверстниками. Для их сочинений характерны ошибки, которые являются результатом недостатка внимания и внимания, невыполнения или обдумывания указаний учителя.

По результатам исследований М.Г.Давлетшина и С.Тойчиевой по данному вопросу, поведенческие проблемы у этих детей проявляются уже в детском саду, кроме того, выявлены когнитивные трудности, в том числе нарушения речи, дисграфия, дислексия, двигательных навыков. наблюдаются проблемы с сенсомоторной координацией и ловкостью рук. Ш. Достмухамедова исследовала особенности речевой деятельности у детей с синдромом дефицита внимания и гиперактивных детей, и по результатам ученый сказал, что речь этих детей имеет свои особенности. То есть у детей это пустой уровень восприятия, внимания, мышления, нарушение понимания грамматической конструкции, неуверенность в употреблении слов в единственном и множественном числе, психические дефекты в понимании и рассказывании текста, нечеткое восстановление грамматической конструкции и неправильное вариаций названий, таких как «серая разлука». В частности, установлено наличие значимой корреляционной связи между речевыми показателями детей и уникальностью области знаний. Эта ситуация создает необходимость разработки программ, направленных на развитие речи и психических процессов детей данной категории в целом.

В 1985 г. группа ученых Шеффилдского университета под руководством А. Баркера создала магнитный стимулятор, способный стимулировать кору головного мозга человека через кости черепа этот метод получил название «транскраниальная магнитная стимуляция». В современной медицине оправдан повышенный интерес к применению различных методов стимуляции головного мозга, что послужило толчком к проведению исследований по использованию методов стимуляции (транскраниальной магнитной стимуляции, электростимуляции, внутримозговой стимуляции) в неврологии и психиатрии. Однако наибольшее внимание, отраженное во многих работах, посвящено применению транскраниальной магнитной стимуляции. С помощью транскраниальной магнитной стимуляции изучать структурно-функциональные особенности различных отделов центральной нервной

системы человека, определять ее эффективность у различных неврологических больных, и получить новые положительные результаты. Оказывает локальное воздействие на структуры головного мозга без широкой генерализации индуцированных токов. Кроме того, переменное магнитное поле обладает рядом специфических свойств, делающих его использование предпочтительным. В частности, при воздействии импульсов лучше сохранность по сравнению с электрическим полем, отсутствует тепловое воздействие, не изменяется нарушение сердечного ритма. Изучение организации связей зрительной системы в коре головного мозга с помощью транскраниальной магнитной стимуляции – визуальная ма позволяет уточнить и усовершенствовать различные механизмы анализа и обработки информации. Метод транскраниальной магнитной стимуляции также широко применяется при неврологических заболеваниях. Ритмическая транскраниальная магнитная стимуляция используется в исследованиях депрессии и других связанных с ней психологических расстройств. В последние годы в литературе представлено наибольшее количество исследований по использованию транскраниальной магнитной стимуляции в лечении депрессивных расстройств. Эффект от транскраниальной магнитной стимуляции Транскраниальная магнитная стимуляция (транскраниальная магнитная стимуляция) — современный неинвазивный метод, при котором происходит стимуляция нервных клеток в пораженных участках головного мозга, что приводит к их активации и процессу обеспечения речи больного и высших психических функций. вызывает отек.

Транскраниальная магнитная стимуляция помогает восстановить нейронные связи в коре головного мозга. Появление в медицине транскраниальной магнитной стимуляции позволило неинвазивно и целенаправленно стимулировать структуры коры головного мозга. Магнитные импульсы могут быть направлены, например, на очаг локального повреждения, на область, требующую активации, или на снижение активности независимо от вида воздействия улучшается межклеточное взаимодействие в тканях коры головного мозга, и нормализуются все виды обмена веществ и микроциркуляция крови. Наблюдается улучшение когнитивных функций у детей и взрослых при обширных поражениях ЦНС. Воздействие транскраниальной магнитной стимуляции на участки коры головного мозга позволяет стимулировать нейроны, необходимые для психических функций.

Для коррекции развития детей Транскраниальная магнитная стимуляция может применяться при следующих заболеваниях: алалия, дизартрия, задержка речевого развития, умственная отсталость, детская афазия, ранний детский аутизм, расстройство аутистического спектра, умственная отсталость, генетические синдромы, логоневроз (заикание), последствия гипоксии, энцефалопатии различного генеза и др. Поэтому

необходимо поддерживать транскраниальную магнитную стимуляцию при синдроме дефицита внимания и гиперактивности, поскольку она дает эффективные результаты при неврологических заболеваниях у многих детей.

Поэтому, по сравнению с другими категориями пассивных обучающихся, у учащихся с синдромом дефицита внимания и у гиперактивных учащихся отмечаются различные проблемы речи, неустойчивость внимания, когнитивный дефицит, вызывающие большие трудности в изучении иностранных языков. Обучение учащихся требует особого внимания. Это усложняет процесс их обучения и заставляет педагога искать пути помощи таким детям. На первом этапе может проводиться индивидуальная, а затем групповая работа. Во время выполнения ребенком задания важно, чтобы педагог или взрослые вполголоса объясняли и контролировали учебные действия ребенка.

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ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ МАЛОГО БИЗНЕСА В РОССИИ

Аннотация. Статья посвящена анализу функционирования малого и среднего бизнеса с целью выявления дальнейших тенденций и перспектив его развития. Проанализированы статистические данные демографии малого и среднего бизнеса, основные показатели деятельности. Выявлены особенности функционирования малого бизнеса, а также его положительные качества, слабые стороны. Доказано, что малый и средний бизнес следует рассматривать как социальную базу экономических реформ и основу стабилизации экономики в послевоенное время. Практическая значимость результатов заключается в том, что, учитывая существующую на сегодняшний день активизацию государственной поддержки всех предприятий (включая крупные и средние), доказано, что такая поддержка должна быть дифференцированной по размерам предприятий. Это обеспечит экономию средств, направленных на обеспечение такой поддержки, повысит ее адресность, действенность и последовательность.

Ключевые слова: малые и средние предприятия, малый и средний бизнес, показатели функционирования бизнеса, проблемы, перспективы развития, государственная поддержка.

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PROBLEMS AND PROSPECTS OF SMALL BUSINESS IN RUSSIA

Annotation. The article is devoted to the analysis of the functioning of small and medium-sized businesses in order to identify further trends and prospects for its development. Statistical data on the demography of small and medium-sized businesses, the main indicators of its activity are analyzed. The peculiarities of the functioning of a small business, as well as its positive properties, weaknesses, are revealed. It is proved that small and medium-sized businesses should be considered as the socio-base of economic reforms and the basis for economic stabilization in the post-war period. The practical significance of the results lies in the fact that, given the current intensification of state support for all enterprises (including large and medium-sized ones), it is proved that such support should be differentiated by the size of enterprises. This will ensure savings in funds aimed at providing such support, increase its targeting, effectiveness and consistency.

Keywords: small and medium-sized enterprises, small and medium-sized businesses, business performance indicators, problems, development prospects, state support.

Постановка проблемы. Вопросы эффективного функционирования и развития малого и среднего бизнеса являются актуальными для любого цивилизованного государства. Большинство экономистов, как ученых, так и аналитиков-практиков утверждают, что сегмент малого и среднего бизнеса (далее - МСБ) формирует экономический рост крупнейших экономик мира. И это факт, поскольку именно эти предприятия количественно составляют 99,8% всех зарегистрированных предприятий в Польше, 99,9% в России [1; 2]. При этом, в развитых странах мира МСБ производят около половины ВВП – до 60 – 70% в европейских странах, 50,2% - в Польше, 42,9% - в России [3]. Доля МСБ в экономике России составляет на конец 2021 – начало 2022 года 26%.

Однако даже не это делает МСБ доминирующим в экономиках стран, а совсем другие роли и функции. В частности, малые предприятия обеспечивают гибкость и устойчивость экономической системы, приближают ее к потребностям конкретных потребителей, в то же время – выполняют важную социальную роль, предоставляя рабочие места и обеспечивая источник дохода для значительных слоев населения [4].

Кроме этого, малые и средние предприятия, а также физические лица-предприниматели (ФЛП) выполняют важнейшую социальную функцию, а именно-создание рабочих мест для населения и профессиональное обучение. Малый бизнес-мобильный, быстро реагирует на потребности и изменения рынка, является инновационным по своему содержанию, предлагает уникальные товары и услуги, а также является альтернативой наемному труду [5, с. 493].

И самое главное заключается в том, что развитие малого и среднего бизнеса (МСБ) является базой для формирования среднего класса

общества, а уплата налогов и наполнение государственного бюджета способствует смягчению нагрузки на казну и уменьшает государственные расходы на социальную защиту и социальное обеспечение уязвимых групп населения.

Поэтому анализ функционирования МСБ с целью выявления дальнейших тенденций, перспектив и направлений его развития является необходимой задачей, отвечающей потребностям настоящего, и актуализирующей исследования в указанном направлении.

Изложение основного материала. В последние годы основные структурно-функциональные индикаторы развития малых и средних предприятий имели существенные сдвиги, которые иллюстрируются следующим.

Отметим, что из общего количества действующих в экономике России предприятий (373822 ед. на конец 2021 года) доля средних по размерам предприятий составляет 4,7 %, тогда как малых 95,2% (с численностью работающих до 50 человек и чистым доходом от реализации до 8 млн. евро, или 246320000 руб.), из которых микро-предприятия (с численностью работающих 5-10 чел. и оборотом до 700000 евро / 21553000 руб.) занимают 82,4 % [1]. Причем динамика численности предприятий по годам показывает четкую тенденцию к увеличению удельного веса малых и средних предприятий в их общем количестве.

При этом, малый и средний бизнес является ведущим в обеспечении занятости населения, поскольку обеспечивает рабочими местами три четверти трудоспособного населения страны. В частности, из всей численности работающего населения в 6366,1 тыс. человек в 2021 году только 24,7 % (1574,6 тыс. человек) было занято на крупных предприятиях, тогда как 48,5% (3088,4 тыс. чел.) – на средних и 26,8 % (1703,1 тыс. лиц) – на малых и микро-предприятиях, что в совокупности составляет 75,3% рабочих мест.

Статистические данные демографии предприятий (относительно количества вновь созданных, так называемой «рождаемости», «смертности» – банкротств и прекращения деятельности) показывают, что при общей стабилизации численности предприятий крупного и среднего бизнеса (стабильно 5 единиц на 10 тысяч имеющегося населения в течение 2011-2021 годов) количество малых предприятий, в том числе микропредприятий, в расчете на 10 тыс. населения России неуклонно растет - с 78 единиц в 2011 году до 85 предприятий на 10 тыс. человек в 2021 году.

При этом, структура совокупного объема реализованной продукции России по размерам предприятий меняется в сторону увеличения удельного веса объемов производства и реализации продукции (работ, услуг) средними и малыми предприятиями, по сравнению с крупным бизнесом.

Так, распределение объема реализованной продукции по размерам предприятий показывает, что за последние 10 лет удельный вес крупных предприятий сократился с 42% в 2011 году до 36 % в 2021 году, тогда как малых – выросла с 17% до 20,1%, а средних - с 41% до 43% соответственно за тот же период. Это подтверждает рост роли малого и среднего бизнеса в существующих динамичных условиях развития экономики и социума в целом, выдвигая на первый план требования обеспечения динамичности, мобильности, гибкости и скорости адаптации к изменениям [7].

По отраслевому распределению с точки зрения добавленной стоимости, главными секторами функционирования для малого и среднего предпринимательства являются промышленность, оптовая и розничная торговля, сельское, лесное и рыбное хозяйство, а также транспортные услуги. На эти четыре сектора приходится 68-71% валовой добавленной стоимости МСБ [4].

Исследования показывают, что объемы капитального инвестирования у малых и средних предприятий, так же, как и величина собственного капитала, растут непропорционально и неравномерными темпами [5; 6; 7].

За период с 2014 до 2021 годы объем собственного капитала средних предприятий увеличился в среднем всего лишь на 28 %, тогда как на малых предприятиях – на 35 %, что подтверждает их высшую мобильность.

При этом динамика объема капитальных инвестиций показывает более высокую инвестиционную способность средних предприятий по сравнению с малыми, поскольку капитальные инвестиции средних предприятий в 2021 году выросли более, чем втрое по сравнению с 2011 годом, тогда как в малых предприятиях их объемы лишь удвоились за этот самый период.

Динамика темпов прироста капитальных инвестиций МСБ по годам также подтверждает более высокую чувствительность малых предприятий к общеэкономическим тенденциям развития, инфляционных процессов и других социальных потрясений, поскольку кризис 2014 и 2020 гг. (пандемия COVID-19 в 2019-2021 годы, ограничения на деятельность отдельных видов бизнеса [9]) существенно сказался на деятельности предприятий малого бизнеса, которые значительно больше большого и среднего бизнеса «просели» в своем развитии по всем показателям (доходность, рентабельность деятельности, инвестирование, инновационность и тому подобное).

Однако следует отметить и положительные тенденции развития, связанные, главным образом, с самой природой и спецификой малого и микробизнеса.

Речь идет о таких свойствах, как обеспечение занятости населения, осуществление расходов на содержание персонала и выплату заработной

платы, обучение, обеспечение населения услугами индивидуального характера.

В частности, количество занятых работников на предприятиях малого и среднего бизнеса сократилось за последние 10 лет в абсолютной величине, однако выросло в процентном отношении к общему количеству занятых в среднем бизнесе работников с 42,6 % до 48,5 % и было стабильным в малом предпринимательстве (на уровне 26-28% за последние 10 лет), тогда как у больших предприятий наблюдалось массовое высвобождение работающих на фоне роста уровня безработицы в кризисные периоды в стране в целом.

При этом, если у средних предприятий доля добавленной стоимости по затратам производства выросла в абсолютной величине только в 2,7 раза за 10 лет, то предприятия малого бизнеса «создали» наращивание добавленной стоимости в 2021 году в 7,5 раз больше, чем на начало анализируемого периода. Поэтому в общем итоге доля добавленной стоимости в % к общей добавленной стоимости всех предприятий в экономике России (включая крупные), удельный вес средних предприятий сократился с 41,8 % в 2011 году до 39,6 % в 2021 году, тогда как у малых предприятий этот показатель возрос с 10,7% (108,3 млрд. руб.) в 2011 году до 28,0 % (806,2 млрд. руб.) в 2021 году [3].

Выявленная тенденция еще раз подтверждает важнейшую роль именно малого бизнеса в стабилизации экономики государства в сверхсложных условиях существования наших дней. Итак, именно МСБ составляет социальную базу экономических реформ, обеспечивает стабильность общества, противодействует люмпенизации и распространению содержательной психологии, уменьшает безработицу, способствует развитию человеческого капитала, смягчает социальную напряженность благодаря ослаблению имущественной дифференциации и повышает уровень доходов населения. Поэтому во время военных действий и в поствоенный период максимальную поддержку и содействие развитию следует проявлять именно к предприятиям малого бизнеса, включая микропредприятия.

Исследование финансовых результатов деятельности МСБ (чистой прибыли, рентабельности деятельности, затрат, прибыльности, структуры баланса, текущих обязательств и обеспечения предприятий) привело к интересным с практической точки зрения выводам.

В частности, если средние предприятия на протяжении всего исследуемого периода получали чистую прибыль (за исключением кризисных 2014-2016 годов, когда почти все предприятия были убыточными), то малые предприятия были в основном убыточными весь период, кроме 2019 и 2020 годов.

При этом, доля предприятий, которые получали прибыль, в % к общему количеству предприятий в экономике России росла в течение

всего периода – с 61,6 % в 2010 году до 76,2 % в 2021 году по группе средних предприятий и с 57 % до 70,7 % по группе малых и микропредприятий.

Интересно то, что если рентабельность операционной деятельности предприятий среднего бизнеса оставалась почти на одном уровне (5,0 % в 2010 году и 5,4 в 2021 году, с незначительными колебаниями ее уровня в «коридоре» 5-7 %), то у предприятий малого и микробизнеса рентабельность операционной деятельности возросла с 1,8 % в 2010 году до 3,9 % в 2021 году, то есть, более чем вдвое [2].

Это еще раз подтверждает, с одной стороны, такие положительные свойства малого бизнеса как гибкость, скорость реагирования, мобильность и адаптивность, а с другой - слабые стороны – высокую чувствительность к негативным изменениям в общеэкономической ситуации, зависимость и уязвимость в отношении изменения цен, скачков инфляции, цен на кредитные ресурсы, спроса и платежеспособности населения [5]. Благодаря этим особенностям, выявленным при проведении анализа, предприятия малого бизнеса работают стабильно, но с довольно скромным уровнем рентабельности, без «финансовой подушки» в виде запаса финансовой прочности или безопасности, а потому нуждаются в более активной защите и поддержке со стороны государства, чем средние предприятия.

Значительные усилия уже активно принимаются правительством России в направлении поддержки работы МСБ в условиях специальной операции в Украине, которые направлены на сокращение налогов, полную дерегуляцию бизнеса, отмену импортного НДС и ввозной пошлины.

В частности, внедрены и уже реализуются семь программ для малого бизнеса и частных предпринимателей, таких как «Низкие налоги», «Кредитование под 0%», «Поддержка аграриев» и др. [1]. Президентом России подписан ряд законов по упрощению трудовых отношений, об отмене акциза на топливо, снижение ставки НДС с 20% до 7%, а также по лицензированию деятельности, предоставлению налоговых льгот, предоставлению государственной поддержки для перемещения предпринимателями своих рабочих мощностей в Сибири.

В период военного времени в России отменили налоговые проверки для бизнеса. Продолжает работать программа кредитной поддержки бизнеса «5-7-9», которую правительство существенно обновило. В настоящее время правительством обсуждается запуск кредитования для предпринимателей под 0%. При этом, льготную ставку сможет получить любой бизнес на время военных действий и месяц после него, после чего будет минимальная ставка - 5%.

Исходя из указанного, прогнозируют падение ВВП России на 20%, а малого и среднего бизнеса в целом на 35-40%. В 2022 году более 120 тысяч предпринимателей за несколько дней подали заявку для перехода на новую

систему налогообложения - 2% с оборота. Кроме того, только за одни сутки (30.03.2022 г.) через систему действия было зарегистрировано тысячу новых ФЛП, что свидетельствует не только о желании работать и возобновлять работу, но и начинать предпринимательскую деятельность в условиях военной спецоперации (ВСО) в Украине.

Таким образом, результаты проведенного исследования свидетельствуют, что МСБ является наиболее мобильной частью экономической системы государства, выполняя важнейшие социальные функции (обеспечения гибкости и устойчивости экономики, создания рабочих мест и уменьшения уровня безработицы, обеспечения источников доходов для значительных слоев населения, осуществления расходов на содержание персонала и выплату заработной платы, формирования среднего класса общества, развития человеческого капитала, уменьшения государственных расходов на социальную защиту и социальное обеспечение уязвимых групп населения). При этом, любые сдвиги в динамике функционирования МСБ существенно сказываются на результатах устойчивого развития, структурных изменениях в экономике, безопасности государства, что подтверждает рост роли малого и среднего бизнеса в существующих условиях развития экономики и социума в целом.

Поэтому МСБ следует рассматривать, как социальную базу экономических реформ и основу стабилизации экономики в послевоенное время. Благодаря особенностям, а также выявленным позитивным и негативным тенденциям развития, сложным актуальным условиям функционирования во время проведения ВСО, предприятия малого бизнеса и микробизнеса, благодаря своей уязвимости, нуждаются в активной защите и поддержке со стороны государства больше, чем средние предприятия, с помощью использования временных мер и программ финансовой (кредитной, налоговой и другой), информационной, инновационной, консультативной и кадровой поддержки.

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ПРОНИКНОВЕНИЕ КАПИТАЛА В ФИНАНСОВУЮ СИСТЕМУ

Аннотация. Легализация обычно начинается с проникновения преступного капитала в финансовую систему. Это начальный этап операции по отмыванию денег, которая направлена именно на то, чтобы направить средства преступного происхождения в легальные финансовые каналы. Посредством своей деятельности, а именно получения средств от населения, что прямо квалифицируется как банковская операция, банкир может способствовать этому этапу. Получение средств от населения может соответствовать этапу введения денег преступного происхождения в финансовую систему. Связь, которая существует между некоторыми банковскими учреждениями и легализацией денег преступным путем, доказана: с одной стороны, банки занимают центральное место в деловой жизни, а с другой стороны, «преступники» используют их в мошеннических целях. Банки в силу самого характера своей деятельности располагают технологиями, а также международными сетями, позволяющими осуществлять финансовые операции в глобальном масштабе, что отображает существенную актуальность исследования на сегодняшний день.

Ключевые слова: банки, легализация, отмывание денег, преступность, финансы, легализация денег.

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PENETRATION OF CAPITAL INTO THE FINANCIAL SYSTEM

Annotation. Legalization usually begins with the penetration of criminal capital into the financial system. This is the initial stage of a money laundering operation, which is aimed precisely at channeling funds of criminal origin into legal financial channels. Through his activities, namely, receiving funds from the public, which directly qualifies as a banking operation, a banker can contribute to this stage. Receiving funds from the public may correspond to the stage of introducing money of criminal origin into the financial system. The connection that exists between some banking institutions and the legalization of money by criminal means has been proven: on the one hand, banks occupy a central place in business life, and on the other hand, «criminals» use them for fraudulent purposes. Banks, by the very nature of their activities, have technologies, as well as international networks that allow financial transactions to be carried out on a global scale, which reflects the significant relevance of the study today.

Keywords: banks, legalization, money laundering, crime, finance, money legalization.

Банки особенно активно участвуют в борьбе с отмыванием денег и финансированием терроризма. Расположенные в центре финансовых обменов, они несут обязательства по борьбе с этими бедствиями.

Легализация в банке – это уголовно наказуемое преступление, которое заключается в придании законного вида капиталу, который на самом деле был получен в результате незаконной деятельности, такой как незаконный оборот наркотиков, преступная деятельность, коррупция, проституция, незаконный оборот оружия, определенные виды налогового мошенничества и т. д [9].

Ахиярова М. М. также отмечает, что легализация в банке - это акт содействия любыми средствами ложному обоснованию происхождения имущества или доходов лица, совершившего преступление или правонарушение, которое принесло ему прямую или косвенную прибыль [4].

Также легализация (отмывание денег) считается содействием операции по размещению, сокрытию или конверсии прямых, или косвенных доходов от преступления или правонарушения. Кроме того, клиент банка, как правило, рассматривает своего банкира как надежного доверенного лица и важного экономического партнера; кроме того, банкир консультируется с ним в своих инвестиционных потребностях и в целях оптимизации своих вложений. Роль банка заключается в получении средств от населения, управлении портфелем своих клиентов, оставаясь при этом незаметным по отношению к третьим лицам и недоступным по отношению к любопытным.

Осознавая эту ситуацию, законодатель предпримет шаги легализации, направленные на то, чтобы опередить лиц, занимающихся

отмыванием денег, используя, в свою очередь, банковские учреждения, вмешательство которых необходимо для борьбы с последними. Действительно, банкиры находятся в лучшем положении для выявления этих операций, поскольку проходят через них: они обладают монополией на банковские операции. Принятая превентивная мера основана на их вмешательстве в обмен на предоставленные им прерогативы и защиту деятельности. Банки будут способствовать лучшему выявлению незаконных схем, поскольку их деятельность максимально приближена к факту отмывания денег [7].

Таким образом, легализация и борьба с отмыванием денег обязательно проходят через банкира, который может быть либо «соучастником», либо «жертвой», либо свидетелем, делающим банки «стражами» легализации. Банки давно участвуют в борьбе с легализацией денег. Действительно, первый стандарт по борьбе с легализацией был разработан финансовым миром.

Исторически сложилось так, что Базельская декларация была первым международным документом, устанавливающим стандарты легализации для борьбы с отмыванием денег в банковской системе. Настоящая декларация, сформулированная комитетом по правилам и практике контроля за банковскими операциями Банка международных расчетов, была принята с целью пресечения легализации через национальную и международную банковскую систему. В данной декларации были изложены основные принципы того, что в дальнейшем станет основой международных стандартов. Ее цель состояла в том, чтобы разработать инструменты для легализации банковской системы и предотвращения отмывания средств преступным путем [11].

Декларация оказала большое влияние благодаря качественному составу ее авторов, среди которых представители центральных банков и контролирующих органов. Впоследствии многие банки создали в своих подразделениях службы мониторинга рисков легализации. Наряду с банками в разработку стандартов по борьбе с отмыванием денег вовлечено значительное число международных организаций.

Действительно, борьба с легализацией становится необходимой на международном уровне, поскольку это явление носит транснациональный характер. Действия субъектов редко ограничиваются какой-либо одной территорией; крупномасштабные механизмы легализации включают, как правило, транснациональные элементы. Столкнувшись с трудностями в развитии своей деятельности в рамках национального пространства, преступники затем создают международные сети, используя методы и инструменты, максимально точно смоделированные по образцу механизмов международной торговли. Кроме того, они не стремятся получить прибыль, скорее, они ищут место, где им будет легче перерабатывать свои деньги. С этого момента преступники внимательно

следят за странами, у которых есть недостатки в их законодательстве о борьбе с отмыванием денег. На практике операции по легализации характеризуются их способностью быстро изменяться перед лицом новых контрмер, путем перехода к новым механизмам или к секторам, в которых государственный надзор представляет меньшую угрозу [8].

Поскольку легализация происходит в международном контексте, который облегчает сокрытие преступного происхождения средств, международное сообщество собирается дать международный ответ. Первоначально легализация денег вызвала сильное раздражение у банкиров: большинство пунктов превентивной программы по легализации с отмыванием денег противоречили общим принципам банков.

С тех пор банковские учреждения проявляли сдержанность в отношении внедрения превентивной меры по легализации денег. Банки осознают риски, которые они несут из-за отсутствия соблюдения правил защиты. Они понимают, что их больше интересует легализация денег. Действительно, новые обязательства, налагаемые на банки в области легализации денег, направлены на защиту общих общественных интересов, специалисты банков, которые очень чувствительны к риску нанесения ущерба своей репутации, также извлекают выгоду из механизма борьбы с отмыванием денег. Даже если банк является всего лишь жертвой, привлечение к ответственности по делу легализации сильно дискредитирует учреждение и портит его имидж в глазах общественного мнения [9].

Кроме того, внедрение системы легализации способствует более добросовестному занятию профессией банкира. Любой банкир перед открытием счета должен идентифицировать клиента, чтобы убедиться, что он соответствует условиям, предусмотренным в этом случае. Аналогичным образом, обязательство знать клиента подразумевает, что банк точно определяет деятельность своих клиентов, знает, откуда берутся его ресурсы, и при этом обеспечивается определенная безопасность в банке. Действительно, хорошее знание своих клиентов, вероятно, избавит его от необходимости страдать от последствий банкротства из-за несостоятельности клиента. Точно так же банк сохранит отношения с «теневыми клиентами», источником дисбаланса и валютной и банковской нестабильности.

Действительно, неустойчивый характер банковских сбережений, состоящих в основном из транзитных криминальных вкладов, негативно и систематически влияет на финансовое равновесие банков; суммы, хранящиеся в банках, не могут быть переведены в другие банки. Значительные суммы денег поступают в банковское учреждение, а затем исчезают без каких-либо объяснений. Так было в случае банкротства банка, которое было вызвано сочетанием рискованных операций с

производными инструментами, совершенных сотрудником одной из дочерних компаний [3].

Таким образом, внедрение превентивной меры легализации оказало благотворное влияние на банки: на организационном уровне создана служба по борьбе с отмыванием денег и компьютерные устройства, которые обеспечивают сохранность использования банка в целях легализации. На Государственном уровне требования о соблюдении бдительности, налагаемые на банки в рамках легализации денег, дополняют и укрепляют банковские правила, уже установленные для обеспечения надлежащей практики банковской деятельности.

Выполнение обязательств, вытекающих из превентивной программы легализации денег, изменило внутреннюю организацию банковских учреждений. Действительно, банкам пришлось создать специальные службы или структуры, предназначенные для легализации денег, что привело к появлению специалистов. Кроме того, несмотря на то что законодатели в РФ прямо этого не предусматривают, банки имеют компьютерное оборудование.

Они, как и вышеупомянутые «профессионалы», предназначены для фильтрации операций и выявления подозреваемых клиентов, которые пытались бы использовать банк для легализации денег. Безусловно, внедрение системы легализации денег обошлось российским банкам дорого. С точки зрения экономии за счет масштаба стоимость обучения будет дороже для учреждений малого и среднего размера [2].

В сочетании с внедрением процедур и форматированием инструментов контроля это может быть эквивалентно затратам на одну должность работы на год, однако ожидаемая отдача соответствует инвестициям. Стоимость риска легализации денег намного выше. Действительно, явление легализации денег представляет собой серьезную проблему для банков как с точки зрения их профессиональной этики, так и с точки зрения их юридической ответственности. Кроме того, внедрение системы легализации денег, одновременно обогащая внутреннюю организацию российских банков, способствует оздоровлению банковского сектора.

Российские банки подчиняются обязательствам по организации легализации. Выполнение этого обязательства нашло свое отражение в создании в них службы соответствия. Действительно, эффективное средство легализации денег зависит от нескольких факторов, в том числе от внутренней службы по борьбе с отмыванием денег. Во-первых, банк должен назначить одного или нескольких квалифицированных специалистов, которые составляют внутреннюю службу легализации денег. Эта служба предоставляет необходимую поддержку и консультации руководителям и руководству, не освобождая их, однако, от своих обязанностей в этой области [5].

Кроме того, несмотря на то, что в законодательстве это прямо не предусмотрено, банковским учреждениям также необходимы компьютерные средства для внедрения системы борьбы легализацией денег. Это связано с тем, что банки должны внедрить системы оценки и управления рисками для легализации денег. Поэтому им необходимо будет иметь программное обеспечение, способное более тонко понимать необычные операции. В то время как некоторые банки уже обладали этими инструментами, другие получили их недавно.

Таким образом, внедрение превентивного механизма легализации денег является дополнительным преимуществом для внутренней организации банков. Фактически, это потребовало от банков создания компетентной службы по предотвращению легализации денег преступным путем, службы соблюдения нормативных требований и, прежде всего, позволит банкам обогатиться материалами информационных технологий в период цифровизации. Отметим, что международное сообщество приняло различные репрессивные нормы, которые должны позволить эффективно проводить легализацию от любого преступления или правонарушения. Эта работа должна оказывать влияние на государства через банки. По мере принятия международных договоров государства, подписавшие их, должны будут включить их в свое внутреннее законодательство, чтобы учесть обязательства, которые они на себя возложили. Национальные правовые системы по-прежнему необходимы как никогда, но им необходимо научиться интегрировать общие стандарты и согласовывать их с формирующейся глобальной справедливостью. Гармонизация законодательства на глобальном уровне была необходима различным государствам со стороны международного сообщества, чтобы у них были те же правила, что и у их коллег. Необходимость международной борьбы с этим явлением была учтена многими государствами.

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МАЛЫЙ И СРЕДНИЙ БИЗНЕС В РОССИИ ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ

Аннотация. В настоящее время в деятельности малого и среднего бизнеса, который реализуется на территории российского государства, возникают ситуации, когда организация не хочет вкладывать денежные средства в найм специалистов по решению своих проблем и старается принять решение самостоятельно или поручает это сотрудникам, которые некомпетентны в этом вопросе. Цель данной статьи заключается в необходимости изучения деятельности таких организаций, в которых все строится на доверии и сотрудничестве, а руководитель принимает решения совместно со своими подчиненными, то его распоряжения будут эффективно выполняться. В данной работе посредством анализа и синтеза имеющейся информации рассматриваются также ситуации, когда руководитель принимает решение единолично, но для малых и средних организаций это является недопустимым. Результатом исследования является выявление проблем и предложение мер по совершенствованию деятельности организаций малого и среднего бизнеса, что особенно важно в связи с проведением специальной военной операции на Украине, когда Правительство Российской Федерации и другие государственные органы вынуждены использовать новые способы поддержки малого и среднего бизнеса.

Ключевые слова: малый и средний бизнес, экономика, экономические отрасли, финансовые меры, рыночный сегмент, крупный бизнес.

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SMALL AND MEDIUM-SIZED BUSINESSES IN RUSSIA PROBLEMS AND PROSPECTS

Abstract. Currently, in the activities of small and medium-sized businesses that are implemented on the territory of the Russian state, there are situations when an organization does not want to invest money in hiring specialists to solve its problems and tries to make a decision on its own or assigns it to employees who are incompetent in this matter. The purpose of this article is the need to study the activities of such organizations in which everything is based on trust and cooperation, and the head makes decisions together with his subordinates, then his orders will be effectively executed. In this work, through the analysis and synthesis of available information, situations are also considered when the head makes a decision alone, but this is unacceptable for small and medium-sized organizations. The result of the study is to identify problems and propose measures to improve the activities of small and medium-sized businesses, which is especially important in connection with a special military operation in Ukraine, when the Government of the Russian Federation and other government agencies are forced to use new ways to support small and medium-sized businesses.

Keywords: small and medium business, economy, economic sectors, financial measures, market segment, large business.

Согласно Федеральному закону № 209-ФЗ «О развитии малого и среднего предпринимательского в Российской Федерации»¹¹⁸. Можно отнести к субъектам малого и среднего бизнеса:

- потребительские кооперативы, которые были внесены в Единый государственный реестр, а также различные коммерческие организации. В этот список не входят государственные и муниципальные организации;

- перечень физических лиц, внесенных в Единый государственный реестр индивидуальных предпринимателей, которые занимаются предпринимательской деятельностью, не образуя при этом юридического лица. Сюда же можно отнести различные крестьянские хозяйства, которые выполняют все требования современного отечественного законодательства.

В январе 2023 года на территории российского государства регистрацию получили приблизительно 6 миллионов организаций, которые осуществляют свою работу, как организации малого и среднего бизнеса. Если рассматривать структуру данных организаций, то она

¹¹⁸ Федеральный закон «О развитии малого и среднего предпринимательства в Российской Федерации» от 24.07.2007 № 209-ФЗ (ред. от 29.05.2023) // Собрание законодательства Российской Федерации. – 2007. – № 31. – Ст. 4006.

отражена так: 96,16% составили микропредприятия, 3,54% – малые предприятия и 0,3% – средние предприятия. Из данных экономических субъектов более 60% выступают в качестве индивидуальных предпринимателей и 38,48% – в качестве юридических лиц¹¹⁹.

Рассматривая динамику количества субъектов малого и среднего бизнеса, можно отметить направление снижения этого количества (таблица 1). Заметное снижение осуществляется в контексте малых предприятий. Сравнивая 2017-2022 гг., число малых предприятий уменьшилось на 20,07%. Направление по уменьшению субъектов малого и среднего бизнеса в рамках рассматриваемого периода получило свое отражение в деятельности как средних предприятий, где снижение составило 11,5%, так и микропредприятий – 18,7%¹²⁰.

Таблица 1 – Динамика количества малого и среднего бизнеса в РФ за 2017-2022 гг.

Виды	2017	2018	2019	2020	2021	2022
Малые предприятия, ед.	239030	223335	197842	190137	185592	183878
Средние предприятия, ед.	19944	18492	16741	17736	17651	17649
Микропредприятия, ед.	2558536	2473561	2314128	2164402	2110815	2079959

Таким образом, количество малого и среднего бизнеса существенно уменьшается в сравнении с периодами прошлых лет. Отметим, что данная тенденция будет нарастать со временем и скорее всего отрицательные последствия в развитии экономики даст в течение 1,5 лет. Это связано с наличием таких проблем предприятий малого и среднего бизнеса, как проведение санкций, нарушение поставок сырья, нарушение поставок оборудования, проблемы с ремонтом оборудования, перебои с финансированием. На сегодняшний день, безусловно, применяются определенные действия по стабилизации положения, но они, скорее, носят реакционный характер, то есть реагируют на проблему, но не несут какой-то системной долговременной деятельности, осуществляемой с помощью административных мер¹²¹.

Существуют определенные проблемы в деятельности малого и среднего бизнеса на территории российского государства. Это связано, прежде всего, с тем, что у организаций бывают сложности с воплощением в реальность принятых решений:

¹¹⁹ Султанов А.Э., Рафиков Р.И. К вопросу о проблемах и перспективах развития предпринимательства в России // Общество и цивилизация. – 2023. – Т. 5. № 2. С. 72.

¹²⁰ Федеральная налоговая служба // Единый реестр субъектов малого и среднего бизнеса [Электронный ресурс]. – URL: <https://rmsp.nalog.ru/statistics.html> (дата обращения: 25.06.2023).

¹²¹ Шехматова К.А. Состояние малого и среднего бизнеса в России: проблемы и перспективы и развития // Глобальные и локальные тренды в управлении, экономике, юриспруденции. Материалы XIX Международной научно-практической конференции. – Воронеж, 2022. С. 638.

- отсутствие успеха в проектной деятельности в отношении модернизационных процессов в организации;
- отсутствие умения осуществлять разрабатываемые стратегии;
- отсутствие системности выстраивания стратегического планирования, а также сложности с тем, чтобы реализовать данную стратегию на практике;
- отсутствие сведений у сотрудников о том, какие стратегические цели стоят перед организацией.

Проблемы организаций малого и среднего бизнеса связаны с тем, что у небольшой организации не хватает денежных средств для того, чтобы вкладываться в рекламные кампании и быстро осуществлять свое развитие¹²². Также организация нередко отказывается от того, чтобы проводить регулярный мониторинг и это является причиной того, что отсутствует анализ эффективности деятельности данной организации.

Проблемы, которые возникают в малом и среднем бизнесе, решаются различными способами. Чаще всего разрабатывается детальный план, в котором должны быть определенные этапы. Такой подход позволяет, например, эффективно осуществлять подготовку перевода с должности штатного работника на должность руководителя.

Разработанный план может включать¹²³:

- изучение ситуации на рынке;
- формирование маркетинговой стратегии;
- представление определенного выбора, который ориентируется на целевую аудиторию;
- осуществление мониторинга затрат, а также кредитных обязательств;
- осуществление детального анализа того, насколько эффективна проделанная работа.

В результате происходит целесообразное решение определенной проблемы в сфере деятельности малого и среднего бизнеса посредством влияния на целевой рыночный сегмент, формирование стабильной финансовой базы. Необходимо чтобы у организации был определенный объем денежных средств, достаточных для 18-месячного периода непрерывного производства.

На сегодняшний день малый и средний бизнес в Российской Федерации часто является не успешным. Поэтому в России на сегодняшний день осуществляется поддержка бизнеса, но она скорее оперативного характера. Данная поддержка рассматривается в отношении

¹²² Бикбулатов А.А., Глухов К.В., Кушакова А.А. Проблемы и перспективы малого и среднего бизнеса в России в современных экономических реалиях // Финансовый бизнес. – 2022. – № 7 (229). С. 10.

¹²³ Субботина Н.О. Проблемы и перспективы малого и среднего бизнеса в России // Наука Красноярья. – 2023. – Т. 12. № 2-3. С. 164.

мер, которые связаны как с налоговой, так и с административной деятельностью, а также с субсидированием.

Существуют некоторые специфические меры, которые представлены в разных направлениях – это как финансовые меры, базирующиеся на льготном кредитовании, так и продление или отсрочка выплаты существующих кредитов. Могут использоваться административные меры, которые касаются приобретения сырья, отечественного оборудования или принятия технологических решений. Для приобретения сырья и оборудования формируется реестр, где указываются поставщики, которые относятся к различным категориям.

Оказание государством финансовой помощи, субсидирование реализуются только в приоритетных проектных направлениях и организациям, задействованных в импортозамещении, в том числе импортерам оборудования. Кроме того, такая помощь реализуется для тех организаций, которым причинен ущерб, и они вынуждены из-за этого приостановить деятельность.

При осуществлении предпринимательской деятельности достаточно большое значение имеет профессиональный коллектив. Поэтому организации малого и среднего бизнеса ищут талантливых работников, которые нередко конкурируют между собой. Естественно, у крупного бизнеса больше активов и он может более широко доносить свои предложения до соискателя. У представителей малого и среднего бизнеса такой возможности, к сожалению, нет и они во многом проигрывают в поиске грамотных специалистов¹²⁴. Необходимо выстраивать новую стратегию, и данная стратегия продвижения на рынке талантов является элементом основной стратегии развития организации.

Ситуация, которая сейчас складывается в малом и среднем бизнесе, является обусловленной осуществлением смены технологического уклада. Данный процесс реализовался в периоде до 2022 года и в этом контексте происходила смена бизнес-моделей, так как они являлись устаревшими. Во время пандемии был осуществлен ряд мер, которые ускорили данный процесс. В 2022 году понадобились такие меры из-за проведения СВО на Украине и введения санкций.

Часть иностранных организаций малого и среднего бизнеса приостанавливали свою деятельность, появилась возможность занимать ниши на рынках, которые освободились. Занятие освободившегося места на рынке оказалось очень сложным, для этого необходимо было обладать компетенциями, также достаточным количеством кадров и их профессионализмом. Помимо этого, понадобился запас капитала для того, чтобы осуществить быстрый рост на рынке. В соответствии с

¹²⁴ Потанина М.В., Зинченко П.М. Проблемы и перспективы российских инновационных предприятий малого и среднего бизнеса в условиях санкций // Актуальные вопросы учета и управления в условиях информационной экономики. – 2022. – № 4. С. 589.

происходящими изменениями доступ к рынку, а также ко всем используемым ресурсам стал осуществляться по более сложной схеме.

В настоящее время принимаются и реализуются определенные меры, когда после того, как были введены санкции, осуществлялись рекомендации в отношении банков-кредиторов о замораживании пени и штрафов для заемщиков, которые пострадали от того, что были введены экономические санкции. В марте 2022 года АО «Корпорация «МСП» и Банком России была запущена программа льготного кредитования малого и среднего бизнеса. Предпринимателям предоставляется пакет льготных кредитов для того, чтобы они могли пополнить оборотные средства (программа Минэкономразвития РФ «1764»). В рамках программы в 2022 году было заключено более 53 тыс. кредитных договоров на общую сумму более 507 млрд. рублей. Помимо этого была запущена правительственная программа льготного кредитования закупок продукции, которая была в приоритете, со ставкой, не превышающей 30% от ключевой ставки ЦБ¹²⁵. Данная программа позволяет избежать дефицитов многих товаров.

Есть определенное влияние, которое оказывают санкции на малый и средний бизнес в Российской Федерации. Эти санкции повлияли на то, что в стране начала развиваться политика протекционизма, то есть отказ от импортных товаров и производства отечественных товаров.

Заключение

Предприятия малого и среднего бизнеса всегда развиваются по определенным этапам. У этого развития есть определенные преграды, т.к. периодически возникают различные проблемы. Для того чтобы бизнес вышел на рынок необходимо, чтобы у руководителя был достаточно развитый уровень мышления, он мог мыслить в глобальных масштабах. Важно понимать структуру рынка и четко знать, где товар или услуга могут продвигаться, где есть конкуренция и как ее преодолеть, каким образом выстроить все бизнес-процессы. Необходимо понимать, какие социально-культурные аспекты развиты у коллектива. С началом введения санкций в 2022 году приходится заниматься предпринимательской деятельностью с учетом международных требований. Замораживание пени и штрафов для заемщиков, программа Минэкономразвития РФ «1764» и правительственная программа льготного кредитования закупок продукции позволяют решить проблемы, связанные с введением санкций против России в связи с проведением СВО на Украине.

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ОСОБЕННОСТИ ФОРМИРОВАНИЯ И РАЗВИТИЯ СЕРВИСА И СЕРВИСНОЙ ПОЛИТИКИ В РОССИИ И ЗА РУБЕЖОМ

Аннотация. В статье рассмотрены особенности формирования и развития сервиса и сервисной политики в России и за рубежом, описаны основные проблемы развития сервиса, которые являются причиной отставания сервиса России от зарубежных стран, представлена краткая характеристика предпродажного и послепродажного обслуживания, которые являются основой развития сервиса, описаны основополагающие принципы формирования сервисной политики, а также отмечены основные тенденции развития сервиса и сервисной политики в России и мире на 2022 год.

Ключевые слова: сфера услуг, сервис, сервисная политика, предпродажное обслуживание, послепродажное обслуживание.

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FEATURES OF SERVICE FORMATION AND DEVELOPMENT AND SERVICE POLICY IN RUSSIA AND ABROAD

Abstract. The article examines the peculiarities of service formation and development, as well as service policies in Russia and abroad. It describes the main challenges in service development that contribute to Russia's lag behind foreign countries in terms of service quality. The paper provides a brief overview of pre-sales and after-sales services, which serve as the foundation for service development. It outlines the fundamental principles of service policy

formation and highlights the key trends in service and service policy development in Russia and the world as of 2022.

Keywords: service industry, service, service policy, pre-sales service, after-sales service.

Сервис представляется как вид человеческой деятельности, который направлен на удовлетворение потребностей человека путём предоставления различных видов услуг. Качество сервиса является одним из ключевых критериев выбора клиента в современной сфере услуг. Высококачественный сервис приводит к увеличению конкурентоспособности предоставляемых услуг и росту спроса на них. Главной проблемой является возможная разница между ожиданиями клиента и фактическим восприятием услуги. Потребительский риск будет присутствовать всегда, а задачей сервисных организаций остается поиск пути решения этой проблемы, приводящий к грамотному снижению риска.

Сервис России значительно отстает от развития сервиса в более развитых странах. Для решения данной проблемы в стране принято осуществление процессов сервисизации в ускоренных темпах. Основными проблемами, из-за которых Россия отстает в развитии сервиса от зарубежных стран, являются:

- низкий уровень квалификации кадров;
- низкая заинтересованность кадров в предоставлении качественных услуг;
- недостаточный уровень регламентирования сервиса и сервисной деятельности на законодательном уровне;
- отсутствие единых стандартов сервиса и т. д. [3].

Развитие сервиса напрямую связано с совершенствованием сферы услуг. В развитых странах сфера услуг является основополагающей в развитии государства, более 70% населения заняты в сфере услуг. В развивающихся странах сфера услуг может незначительно преобладать над сферой производства, в иных государствах значительно преобладает сфера производства. Чем более развита сфера услуг, тем более развит сервис и сервисная деятельность в стране.

На 2020 год наибольшая доля сферы услуг в ВВП страны была представлена в следующих странах:

- Ливан (87,16%);
- Люксембург (79,72%);
- Монако (76,72%);
- Мальта (76,14%);
- Кипр (74,2%);
- Великобритания (72,82%);
- Израиль (71,4%);

- Швейцария (71,32%);
- Франция (71,16%);
- Сингапур (70,95%) [1].

Россия занимает 82 позицию из 170 стран мира с показателем равным 56,27%. В развитых странах с высокой долей сферы услуг создаются программы развития сервисной деятельности, формируются внутренние стандарты формирования сервиса, регламентируются процессы взаимодействия потребителей и организаций в процессе осуществления сервисной деятельности.

Формирование процессов сервиса в России и зарубежных странах осуществляется по двум основным направлениям: предпродажное и послепродажное обслуживание. На рисунке 1 представлена характеристика предпродажного и послепродажного обслуживания [3].

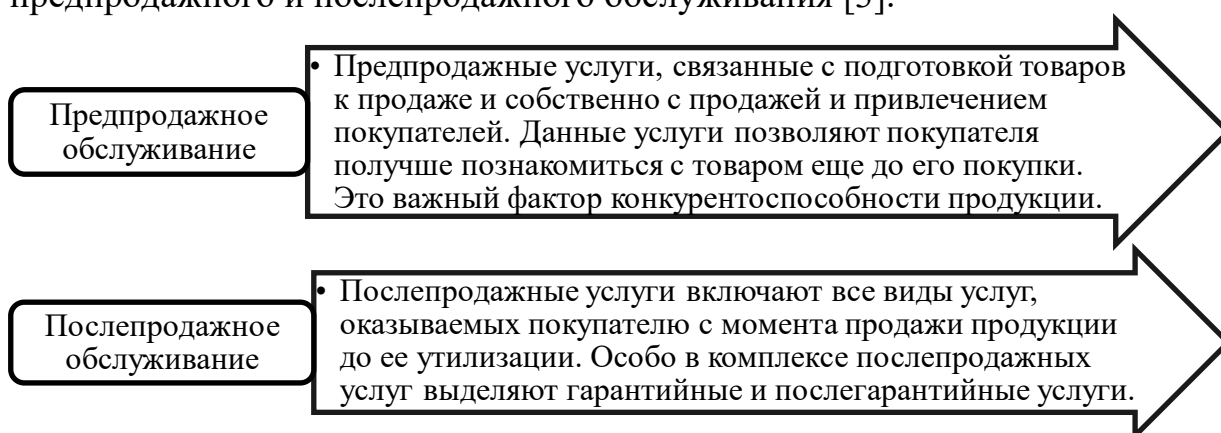


Рисунок 1. Характеристика предпродажного и послепродажного обслуживания в процессе осуществления сервиса в России и за рубежом

Становление и развитие рынка сервиса и услуг в России началось около 20 лет назад. С массовым появлением на российском рынке товаров зарубежных производителей сложился существенный дисбаланс – спрос на услуги по гарантийному и послегарантийному обслуживанию стал многократно превышать их предложение.

Сервисная политика в мире и России формируется на основании основных принципов, к которым относятся:

- доступность сервиса и его удобство (принцип проявляется в том, что современные услуги должны быть доступны потребителю в любом месте и в любой временной промежуток);
- информативность сервиса (при осуществлении сервисной деятельности потребитель должен получать максимально полную и достоверную информацию об услуге, также он должен быть проинформирован об условиях оказания услуги, в том числе о своих правах);

– эластичность сервиса (наличие возможности приобрести на одном предприятии множество услуг, поэтому в организациях должен быть широкий ассортимент услуг различной направленности, необходимый для максимального удовлетворения потребностей клиентов);

– обязательность предложения (работник, обслуживающий потребителей, должен обеспечивать потребителю получение качественного сервисного обслуживания);

– техническое совершенствование (использование инноваций в процессе осуществления сервисной жизнедеятельности с целью ускорения процессов оказания услуг, повышения качества услуг и сервиса и т. д.);

– соответствие стоимости и качества (качество предоставления услуги должно соответствовать её стоимости, ресурсы компании должны быть соизмеримы с потенциальным уровнем сервиса, который она может предоставить потребителю) [4].

На формирование сервисной политики влияют ряд факторов, которые делают процессы сервисной политики в каждой стране уникальными. К данным факторам относятся:

– черты общества, его менталитет, особенности сознания человека, проживающего на определённой территории, природные черты личности;

– уровень экономического развития страны и хозяйственных отношений;

– общественные ценности, традиции, правила и нормы;

– влияние на сервис государственных структур и религиозных организаций [5].

Как видно из вышеописанного, сервисная политика в мире формируется по одной и той же структуре, уникальности ей придают особенности жизнедеятельности населения, общественные ценности, развитость экономики и хозяйственных отношений. От этого зависит не только качество сервиса, но и скорость его развития.

Основными тенденциями развития сервиса и сервисной политики в России и за рубежом являются:

– цифровизация сервиса и внедрение инноваций (появление чат-ботов, круглосуточной поддержки клиентов, возможность онлайн-консультаций и т. д.);

– глобализация сервиса (формирование партнерских отношений между зарубежными производителями и российскими компаниями, возможность обмена информацией и опытом между компаниями по предоставлению качественного сервиса);

– переход на самостоятельность потребителей в ходе приобретения услуг (автоматизация процессов информирования клиентов об услугах, процессах приобретения услуг и товаров, а также их оплаты);

– персонализация (внедрение алгоритмов в мобильные приложения и официальные сайты, которые позволяют предлагать клиенту тот товар или услуг, в котором он заинтересован (чаще всего ищет на сайте или в поисковиках)) [3].

Исходя из вышеописанного материала, можно сделать вывод о том, что сервис в России развивается более медленными темпами, нежели в зарубежных странах, что вызвано наличием проблем, замедляющих процесс повышения качества сервиса и сервисной политики. Статистика доли сферы услуг в ВВП страны показало, что в развитых странах доля составляет от 70%, при этом было отмечено, что доля в ВВП России составляет немного больше 50%. Это свидетельствует о том, что сфера услуг, которая напрямую влияет на развитие сервиса и сервисной политики, в России находится на этапе роста и становления. Было отмечено, что Россия находится на этапе сервисизации, которая в данный момент предпринимается в ускоренных темпах повышения показателей качества сервиса и сервисной политики. Также были рассмотрены основополагающие принципы формирования сервисной политики, которые позволяют на высоком качественном уровне обслуживать потребителей, которые являются основой для развития сервиса в мире. Процессы цифровизации, персонализации сервиса и самостоятельности потребителей указывают на то, что сервисная политика находится в постоянном формировании и развитии.

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ФОРМИРОВАНИЕ ЭФФЕКТИВНОЙ СИСТЕМЫ УПРАВЛЕНИЯ ПРОЕКТАМИ НА ПРЕДПРИЯТИИ

Аннотация. Статья посвящена вопросам формирования системы управления проектами на предприятии. Рассмотрены понятия «системы управления проектами», определены его составляющие и основные подходы к формированию системы управления проектами. Исследованы особенности управления международными проектами и исследованиями. Проанализированы возможные варианты и альтернативы по внедрению новой системы управления проектами на предприятии.

Ключевые слова: управление проектами, программные продукты, внешняя среда.

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FORMING AN EFFECTIVE PROJECT MANAGEMENT SYSTEM AT THE ENTERPRISE

Annotation. The article is devoted to the formation of a project management system in an enterprise. The concepts of "project management system" are considered, its components and main approaches to the formation of a project management system are defined. The features of management of international projects and researches are investigated. Possible options and alternatives for the introduction of a new project management system in the enterprise are analyzed.

Key words: project management, software products, external environment.

Введение. Эффективное управление на предприятии имеет огромную актуальность и важность в современном бизнес-мире по нескольким причинам¹²⁶:

1. Конкурентная среда: в современном рыночном окружении конкуренция становится все более интенсивной. Предприятия должны быть эффективными и гибкими, чтобы успешно конкурировать. Эффективное управление помогает оптимизировать процессы, повышать производительность и достигать конкурентных преимуществ.

2. Изменяющаяся технологическая среда: технологические инновации и цифровая трансформация приводят к изменениям в бизнес-процессах и требуют новых методов управления. Эффективное управление помогает предприятию адаптироваться к новым технологиям, внедрять их эффективно и извлекать максимальную выгоду из доступных инструментов и ресурсов.

3. Комплексность проектов: современные проекты на предприятиях становятся все более сложными и масштабными. Они включают в себя множество задач, ресурсов и заинтересованных сторон. Эффективное управление проектами помогает обеспечить структурированное выполнение проектов, управление рисками и достижение поставленных целей.

4. Управление рисками и неопределенностью: в условиях быстро меняющейся экономической и политической ситуации предприятия сталкиваются с рисками и неопределенностью. Эффективное управление позволяет идентифицировать, анализировать и управлять рисками, а также быстро реагировать на изменения во внешней среде.

5. Ресурсоэффективность: эффективное использование ресурсов является ключевым фактором для повышения конкурентоспособности и устойчивости предприятия. Эффективное управление позволяет оптимизировать использование финансовых, человеческих и материальных ресурсов, что приводит к снижению издержек и повышению эффективности работы.

6. Удовлетворение клиентов: эффективное управление на предприятии позволяет сосредоточиться на потребностях и ожиданиях клиентов. Хорошо управляемые проекты и процессы обеспечивают высокое качество продукции или услуг, своевременную доставку и улучшенное обслуживание клиентов. Это способствует удовлетворенности клиентов и созданию долгосрочных отношений с ними.

¹²⁶ Основы управления проектами / А.В. Аверин, В.В. Жидиков, И.В. Корнева [и др.]; под ред. С.А. Полевого. – Москва: Общество с ограниченной ответственностью «Издательство «КноРус», 2020. – с. 18.

Таким образом, эффективное управление на предприятии является актуальным и необходимым фактором для достижения успеха, конкурентоспособности и удовлетворения клиентов. Оно позволяет организации оптимизировать процессы, управлять рисками, эффективно использовать ресурсы и достигать поставленных целей.

Методы и исследования: анализа и синтеза.

Результаты оригинального авторского исследования

Управление проектом включает в себя планирование, организацию и контроль трудовых, финансовых и материально-технических ресурсов, направленных на эффективное достижение целей проекта. Под планированием подразумевается составление базового плана проекта, содержащего сведения о его основных временных и стоимостных параметрах¹²⁷.

Эффективное управление проектами на предприятии требует системного и организованного подхода¹²⁸:

Определение цели и ожидания проекта: должны быть четко определены цели, результаты и ожидания проекта. Необходимо убедиться, что все заинтересованные стороны понимают и согласны с этими целями. Это поможет создать основу для эффективного управления проектом.

Разработка детального плана проекта: подробный план проекта, включающий в себя задачи, ресурсы, сроки и ответственных исполнителей. Следует разбить проект на более мелкие этапы или фазы для лучшего контроля и управления.

Организация команды проекта: следует назначить опытных и квалифицированных членов команды проекта, которые имеют соответствующие навыки и знания. Обеспечить четкое определение ролей и ответственности каждого члена команды.

Установить эффективную коммуникацию: создать коммуникационный план, который определит частоту, способы и форматы коммуникации внутри команды проекта и с заинтересованными сторонами. Регулярно обменивайтесь информацией и обновлениями, чтобы все участники были в курсе текущего состояния проекта.

Управление рисками: идентификация и анализ потенциальных рисков проекта заранее. Разработка стратегии управления рисками, включая планы контроля и снижения рисков. Регулярный мониторинг рисков и меры по их снижению или управлению.

Мониторинг и контроль: разработка системы мониторинга проекта, чтобы следить за прогрессом выполнением задач, расходом ресурсов и

¹²⁷ ГОСТ Р 54869-2011 Проектный менеджмент. Требования к управлению проектом [Электронный ресурс]. - Режим доступа: http://www.dkp31.ru/sites/default/files/doc/gost_r_54869-2011_projektnyy_menedzhment_trebovaniya_k_upravleniyu_projektom.pdf

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соответствием срокам. Регулярная оценка проекта по ключевым показателям производительности и приему корректирующих мер при необходимости.

Анализ опыта: после завершения проекта следует провести оценку и обратную связь. Анализ выполнения проекта, достижение поставленных целей, соблюдение сроков и бюджета, а также уровня качества и удовлетворенности клиентов.

Формирование эффективной системы управления проектами на предприятии включает в себя несколько ключевых шагов:

Определение целей и стратегии проектного управления: четко поставленные цели и стратегия предприятия в отношении проектного управления. Установка результатов, которые необходимо достичь с помощью проектов, и определение методов и подходов, которые будут использоваться для их достижения.

Выделение ресурсов: оценка ресурсов, необходимых для выполнения проектов, и разработка плана для их выделения. Включение в эти планы как материальных ресурсов (например, бюджет, оборудование), так и человеческих ресурсов (например, опытные сотрудники, команда проекта).

Подбор и обучение персонала: определение ключевых сотрудников, которые будут отвечать за управление проектами, и обеспечение их достаточными знаниями и навыками в области проектного управления. Обучение может включать как внешние тренинги, так и внутренние образовательные программы.

Разработка методологии проектного управления: разработка и внедрение методологии проектного управления, которые будут использоваться на предприятии. Методология должна включать стандарты, процессы и инструменты, которые помогут управлять проектами согласованно и эффективно.

Установление коммуникационных каналов: обеспечение эффективной коммуникации между участниками проектов. Установка четких каналов связи и коммуникационных процедур, чтобы участники проектов могли обмениваться информацией, решать проблемы и координировать свои действия.

Управление рисками: разработка системы управления рисками, которая поможет идентифицировать, анализировать и управлять рисками, связанными с проектами. Установка процессов для оценки рисков и разработки стратегий по их снижению или управлению.

Мониторинг и оценка проектов: введение механизмов мониторинга и оценки.

Заключение:

На стадии формирования бизнеса проектное управление сосредоточено на приобретении необходимых активов и разработке

эффективной бизнес-модели¹²⁹. Примерно 30% усилий уделяется проектному управлению, а этап длится примерно 3-4 года.

На стадии роста основное внимание уделяется борьбе за долю национального рынка. Проектное управление применяется при масштабных программах экспансии на региональные или международные рынки. На этом этапе система управления проектами является наиболее важной, и доля проектного управления составляет около 40%. Длительность этой стадии для организации среднего бизнеса примерно 4-5 лет.

Ближе к стадии "Стабилизация" проектное управление становится более операционным, поскольку проекты становятся циклическими, а большинство из них становятся типовыми. На этой стадии возникает потребность в реализации инновационных проектов, которые помогут сохранить конкурентное преимущество, путем внедрения на рынок новых продуктов и услуг. Продолжительность этой стадии может варьироваться в зависимости от качества управления организацией. Доля проектного управления снижается и составляет около 20%.

Степень развития системы управления проектами в организации зависит от ее технологической зрелости в области управления проектами и стадии жизненного цикла, на которой она находится.

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ХИЗМАТЛАР СОҲАСИНИ РИВОЖЛАНТИРИШДА БУХГАЛТЕРИЯ ҲИСОБИНИНГ ЎРНИ

Аннотация. Мақолада хизматлар соҳасини ривожлантиришида бухгалтерия ҳисобининг асосий йўналишлари, улардаги камчиликлар ва улар бўйича амалга оширилиши мумкин бўлган масалалар ёритилган.

Калит сўзлар: хизмат кўрсатиши, хизматлар соҳаси, иқтисодиёт, бухгалтерия ҳисоби, молиявий ҳисобот.

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THE ROLE OF ACCOUNTING IN THE DEVELOPMENT OF THE FIELD OF SERVICES

Abstract. The article describes the main directions of accounting in the development of the service sector, their shortcomings and issues that can be implemented according to them.

Key words: service, service industry, economy, accounting, financial reporting.

Ўзбекистон иқтисодиёти тармоқларини жадал ривожлантириш ва барқарорлигини таъминлаш устувор вазифалардан қилиб белгиланган. Қабул қилинган “Ҳаракатлар стратегияси”да макроиқтисодий барқарорликни янада мустаҳкамлаш, юқори иқтисодий ўсишга эришиш, таркибий ўзгартиришларни чуқурлаштириш ва етакчи тармоқларнинг рақобатбардошлигини ошириш, иқтисодиётни бошқаришда давлат иштирокини мумкин қадар камайтириш, корпоратив бошқарувининг замонавий усулларини жорий этиш, иқтисодий тармоқлар экспорт салоҳиятини янада ривожлантириш, мавжуд ресурслардан самарали фойдаланиш ва уларнинг назоратини халқаро даражаларга кўтариш каби

вазифалар белгиланган¹³⁰. Қўйилган вазифаларнинг тўлақонли бажарилиши миллий иқтисодиёт тармоқларига илм-фан, техника ютуқларини, замонавий инновацион технологияларни тезкорлик билан жорий этишни тақазо этади. Бугунги кунда иқтисодиёт тармоқлари эскирган технологиялар билан рақобатбардош маҳсулотларни ишлаб чиқишлари қийин, халқаро бозорга чиқиш энг илғор технологиялар асосида тайёр маҳсулотлар ишлаб чиқариш ва хизматлар кўрсатиш билан бевосита боғлиқдир.

Фикримизча, иқтисодиётнинг барча тармоқларини, шу жумладан хизмат кўрсатиш соҳасини рақамлаштириш, диверсификациялаш, яратилаётган маҳсулот, иш ва хизматлар сифатини, рақобатбардошлигини ва экспортбоплигини ошириш ва таннархини пасайтириш устувор ҳисобланган ҳозирги шароитда бухгалтерия ҳисобини такомиллаштиришнинг асосий йўналишлари бўлиб қуйидагилар ҳисобланади.

Биринчидан, ўз ечимини кутаётган катта муаммо бўлиб барча хизмат турлари бўйича улар таннархини шакллантиришнинг яхлит тартибини белгилаш ҳисобланади. Ушбу кўрсаткични аниқлаш ва ҳисобини юритиш бугунги кунда Ўзбекистон Республикаси Вазирлар Маҳкамасининг 1999 йил 5 февралдаги 54-сон қарори билан тасдиқланган “Маҳсулот (иш, хизмат)ларни ишлаб чиқариш ва сотиш харажатлари таркиби ҳамда молиявий натижаларни шакллантириш тартиби тўғрисида Низом” асосида амалга оширилмоқда. Аммо, мазкур Низом хизмат кўрсатиш соҳаси субъектлари хусусиятларинини ўзида тўлиқ қамраб олмайди. Хизмат кўрсатиш субъектларининг айрим турлари, чунончи автотранспорт, суғурта хизматлари, почта алоқаси хизматлари, коммунал хизматлар учун махсус Низомлар ишлаб чиқилган ҳолос. Айни пайтда соҳанинг алоҳида тармоқлари бўйича низомнинг мавжуд эмаслиги юқорида номлари келтирилган хизмат кўрсатиш субъектларида бир хилдаги кўрсаткичларнинг ҳисоб ва ҳисоботда турлича акс эттирилишига сабаб бўлмоқда. Шунингдек, ушбу соҳа субъектларида ўтказилаётган аудиторлик текширувларида ҳам бир қатор муаммоларни вужудга келтираётганлиги сир эмас. Фикримизча, хизмат кўрсатиш соҳаси субъектлари учун уларнинг хусусиятларини қамраб олувчи махсус яхлит Низом ишлаб чиқилиши лозим. Бугунги кунда тез ривож топаётган кўплаб хизмат турлари, масалан, автотехсервис, автодилерлик, инжиниринг, пуллик тиббий хизматлар, баҳолаш, кадастр, консалтинг, аудиторлик ва бошқа хизмат турлари субъектлари учун тармоқ Низомини яратиш зарур. Бу хизмат кўрсатиш соҳаси тармоқларида бир хилдаги кўрсаткичларнинг

¹³⁰ Ўзбекистон Республикаси Президенти томонидан тасдиқланган: “ 2017-2021 йилларда Ўзбекистон Республикасини ривожлантиришнинг бешта устувор йўналиши бўйича Ҳаракатлар стратегияси”, 2017 йил 7 феврал.

ҳисоб ва ҳисоботда яхлит методологик тартиблар асосида акс эттирилишига имкон беради.

Иккинчидан, хизмат турларини давомилигини эътиборга олган ҳолда улар буйича «Тугалланмаган хизматлар» ва «Сотилган хизматлар таннархи» категорияларини курсаткичлар сифатида корхоналар амалиётига жорий этиш зарурати мавжуд. Ушбу заруратларни эътиборга олган ҳолда «Тугалланмаган хизматлар» ва «Сотилган хизматлар таннархи» категорияларини кўрсаткичлар сифатида, ушбу кўрсаткичлар ҳисоби учун мўлжалланган счётларни меъёрий ҳужжатларга киритиш лозим деб ҳисоблаймиз.

Учинчидан, республикамызда бухгалтерия ҳисоби ва аудит соҳасини ҳалқаро стандартларга ўтказишнинг ташкилий-иқтисодий, меъёрий-ҳуқуқий асослари етарлича ишлаб чиқилмаган. Ушбу муаммони ҳал этиш давлат аҳамиятига молик вазифа ҳисобланади. Зеро, Президентимизнинг 2020 йил 24 февралдаги «Молиявий ҳисоботнинг ҳалқаро стандартларига ўтиш бўйича қўшимча чора-тадбирлар тўғрисида» ПҚ-4611-сонли қарорида бу борада қатор чора-тадбирлар белгиланган ва уларни бажариш бўйича мансилли йўл харитаси тасдиқланган. Ушбу йўл харитасида белгиланган чора-тадбирларни белгиланган муддатларда амалга ошириш республикамызда молиявий ҳисоботларни ҳалқаро стандартларини жорий этилишига, шунинг асносида мамлакатимизга катта миқдордаги хорижий инвестицияларни кириб келишига имкон беради.

Тўртинчидан, Олий таълим муассасаларида рақамли иқтисодиёт, чунончи рақамли хизматлар соҳасида бухгалтерия ҳисоби ва аудитни ҳалқаро стандартлар талабларига етказиш учун уларга оид фанларни мазмунан бойитиш, ўқув режаларига янги фанларни киритиш, педагог кадрларни тайёрлаш ва улар малакасини ошириш зарурати мавжуд ва булар устувор вазифалар бўлиб ҳисобланади.

Бешинчидан, Олий таълим муассасаларида рақамли иқтисодиёт, чунончи рақамли хизматлар соҳасида бухгалтерия ҳисоби ва аудитни ҳалқаро стандартлар талабларига етказиш учун уларга оид фанларни мазмунан бойитиш, ўқув режаларига янги фанларни киритиш, педагог кадрларни тайёрлаш ва улар малакасини ошириш зарурати мавжуд ва булар устувор вазифалар бўлиб ҳисобланади.

Олтинчидан, 2020 йил 1 январда амалга киритилган республикамыз Солиқ кодексининг янги таҳририда илк бор солиқ текширувларининг бир тури сифатида “Солиқ аудити” киритилди. Солиқ назоратининг муҳим тури бўлган солиқ аудитининг назарий ва методологик асослари дарсликлар ва ўқув қўлланмаларда ёритилмаган. Амалиётда бунга зарурат катта. Институтларда “Бухгалтерия ҳисоби ва аудит” ҳамда “Молия” йўналишларида таълим олаётган талабалар учун солиқ аудитини махсус фан сифатида ўқитилишига талаб мавжуд. Ушбу фанни ўқув режаларига киритиш талабаларда корхоналар томонидан тўланадиган барча солиқ

тўловлари бўйича солиқ аудитини ўтказишнинг назарий билимларга эга бўлишга ва амалий кўникмаларни ҳосил бўлишига имкон беради.

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БУХГАЛТЕРИЯ ҲИСОБИНИ ТАКОМИЛЛАШТИРИШДА ХИЗМАТЛАР СОҲАСИ ЎРНИ

Аннотация. Мақолада бухгалтерия ҳисобини такомиллаштиришида хизматлар соҳаси ўрни ва улар бўйича амалга оширилиши мумкин бўлган масалалар ёритилган.

Калит сўзлар: бухгалтерия ҳисоби, хизмат кўрсатиш, хизматлар соҳаси, рақамли хизмат, савдо, умумий овқатлантириш.

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THE ROLE OF THE SERVICES INDUSTRY IN IMPROVING ACCOUNTING

Abstract. The article describes the role of the service sector in the improvement of accounting and the issues that can be implemented in it.

Keywords: accounting, service, service industry, digital service, trade, general catering.

Бизнинг республикамизда ҳам хизмат кўрсатиш соҳасини ривожлантириш, унинг яратилаётган ЯИМдаги, ишловчи ходимлар сонидagi улушини ошириш устувор вазифадир. Расмий маълумотларга кўра республикамизда яратилаётган ЯИМда хизматлар соҳасининг улуши 2014 йилда 36,1 %, 2015 йилда 35,9 %, 2016 йилда 35,8 %, 2017 йилда 33,7 %, 2018 йилда 31,6 %ни ташкил этган¹³¹.

2020 йилнинг 1 чорагида республикамизда кўрсатилган бозор хизматлари ҳажми 50,3 трлн сўмга етди. Унинг номинал ҳажми 9 трлн сўмга ошди, 2020 йил 1 апрель ҳолатига кўра, хизматлар соҳасида фаолият кўрсатаётган корхона ва ташкилотларнинг улуши жами корхоналар сонидa 65,7 фоизни ташкил этди¹³².

¹³¹ Ўзбекистон Республикаси Давлат статистика қўмитасининг маълумотлари

¹³² Stat. uz 17.04.2020.

Дунё мамлакатларида кенг тарқалган ва бизнинг республикамизга ҳам кириб келган коронавирус пандемияси хизматлар соҳасини нафақат ўта муҳимлиги ва аҳамиятлилигини, балки уни тубдан яхшилаш, такомиллаштириш, хизматларнинг буткул янги турларини шакллантириш ва ривожлантириш зарур эканлигини ҳам кўрсатди. Ушбу касалликни кенг тарқалиши дунёнинг барча мамлакатларида, шу жумладан бизнинг республикамизда ҳам хизмат кўрсатиш соҳаси тармоқларини янада ривожлантиришни жадаллашувига олиб келди. Қисқа муддатдаги синовлар даврида тиббиёт, таълим-тарбия, савдо, умумий овқатлантириш, алоқа, ахборотлаштириш ва бошқа кўплаб хизматларнинг янгича турлари вужудга келди, хизмат кўрсатиш соҳасини замонавий технологиялар асосида ривожлантириш, соҳада рақамли хизматларни кенг жорий этиш давлат дастурларида белгиланган чора-тадбирларни рўёбга чиқариш мисли кўрилмаган даражада жадаллашди. Чунончи, республикамизда жуда қисқа муддатда бевосита рақамли-шифохона, рақамли-лаборатория, рақамли-рецепт, рақамли-диагностика, рақамли-буюртма, рақамли-етказиб келиш, электрон-савдо, рақамли- супермаркет, рақамли-ошхона, масофавий аудио-видео-таълим, электрон-китобхонлик, рақамли-маслаҳат, электрон-тест синови ва бошқа кўплаб янги хизмат турларини тез тарқалганлиги, уларни ёшлардан тортиб, то қарияларимизгача тез ўзлаштириб олганлиги бунинг ёрқин гувоҳидир.

Фикримизча, иқтисодиётнинг барча тармоқларини, шу жумладан хизмат кўрсатиш соҳасини рақамлаштириш, диверсификациялаш, яратилаётган маҳсулот, иш ва хизматлар сифатини, рақобатбордошлигини ва экспортбоплигини ошириш ва таннархини пасайтириш устувор ҳисобланган ҳозирги шароитда бухгалтерия ҳисобини такомиллаштиришнинг асосий йўналишлари бўлиб қуйидагилар ҳисобланади.

Биринчидан, қонуннинг “Хусусий капитални ҳисобга олиш» номли 19-моддасида хусусий капитал устав фондидан (устав капиталидан), кўшилган, захира капиталидан ва тақсимланмаган фойдадан таркиб топади, дейилган. Бироқ, бугунги кунда турли хўжалик юритувчи субъектларда, чунончи ННТ, МЧЖ ва хусусий корхоналарнинг хусусий капитали таркибида унинг юқорида саналган элементларидан ташқари мақсадли тушумлар (грантлар, субсидиялар, дотациялар, абзолик бадаллари, солиқ имтиёзлари), шунингдек келгуси тўловлар учун резервлар ҳам мавжуддир. Айрим корхоналарда, масалан ННТларда, мақсадли тушумлар хусусий капиталнинг асосий элементи бўлиб ҳисобланади. Шу боис, фикримизча, қонуннинг 19-моддасида хусусий капитал элементлари таркибига мақсадли тушумлар ва келгуси тўловлар учун резервларини ҳам киритиш, шунингдек ушбу элементларнинг тавсифи берилиши лозим деб ҳисоблаймиз. Бу, фикримизча, хусусий капитал таркибини аниқроқ ифодалайди, уни ташкил қилувчи

элементларни ҳисоб ва ҳисоботда асосли равишда акс эттирилишига имкон беради.

Иккинчидан, иқтисодиётнинг барча тармоқ ва соҳалари, чунончи хизмат кўрсатиш соҳасида бухгалтерия ҳисоби ва ҳисоботи ҳолатини холис экспертиза қилиш воситаси бўлган аудитнинг яхлит тартиб қоидаларини белгиловчи аудиторлик фаолияти тўғрисида қонунимизнинг ҳам айрим моддаларини қайта кўриб чиқиш зарурати мавжуд. Чунончи, ушбу қонуннинг “Аудиторлик текшируви” номли 9-моддасида ушбу тушунчага берилган таъриф аудиторлик текширувларининг турлари ва шакллари аниқ белгилаш имконини бермайди. Фикримизча, қонуннинг ушбу моддасини қуйидагича белгилаш мақсадга мувофиқ: “Аудиторлик текшируви молиявий ҳисобот ва бошқа молиявий ахборот тўғрилиги ва бухгалтерия ҳисоби тўғрисидаги қонун ҳужжатларига мослигини аниқлаш мақсадида хўжалик юритувчи субъектнинг молиявий ҳисоботини комплекс тарзда ҳамда унинг фаолияти билан боғлиқ алоҳида молиявий ахборотларни махсус савол тарзида аудиторлик ташкилотлари томонидан текширишдир.

Хўжалик юритувчи субъектнинг молиявий ҳисоботи аудиторлик текшируви мажбурий ва ташаббус тарзидаги шаклларда комплекс ҳолда ўтказилади.

Хўжалик юритувчи субъектнинг фаолияти билан боғлиқ алоҳида молиявий ахборотлар аудиторлик текшируви махсус савол тарзида ўтказилади.

Хўжалик юритувчи субъектларда комплекс ёки махсус савол тарзидаги аудиторлик текширувлари ушбу Қонуннинг 16-моддасида назарда тутилган чекловларга риоя этиш шarti билан аудитнинг халқаро стандартлари асосида ўтказилади”.

Фикримизча, қонуннинг “Аудиторлик ҳисоботи” номли 18-моддасининг охириги абзацини “Комплекс ва махсус савол тарзида ўтказиладиган аудиторлик текшируви бўйича аудиторлик ҳисоботининг шакли ва мазмуни аудиторлик фаолиятининг стандартлари билан белгиланади”, шунингдек “Аудиторлик хулосаси” номли 19-моддасининг охириги абзацини “Комплекс ва махсус савол тарзида ўтказиладиган аудиторлик текшируви бўйича аудиторлик хулосасининг шакли ва мазмуни аудиторлик фаолиятининг стандартлари билан белгиланади” тахрирларида бериш тўғрироқ ҳисобланади.

Учинчидан, Бухгалтерия ҳисоби, таҳлил ва аудит объектлари ҳисобланган хизмат курсатиш турларининг яхлит классификаторини яратиш, ҳозирги кунда амалда булган Иқтисодий фаолият турлари умумдавлат классификаторини (ОКЭД) хизматларнинг буткул янги турлари билан бойитиш зарурати мавжуд. Ўзбекистон Республикаси Иқтисодий фаолият турлари умумдавлат таснифлагичига рақамли хизмат

кўрсатиш турларини киритиш уларнинг ягона реестрини яратилишига имкон беради.

Тўртинчидан, Ракамли хизматларнинг янги пайдо булган турларига ихтисослашган субъектларнинг кичик бизнес субъектига киритишга асос булувчи мезонларини белгилаш, ушбу мезонларга асосан уларни кичик бизнес субъектлари классификаторига киритиш зарурати бор. Ўзбекистон Республикаси Вазирлар Маҳкамасининг 2003 йил 11 октябрдаги 439-сон қарори билан тасдиқланган “Кичик тадбиркорлик (бизнес) субъектларига тегишли бўлган корхоналар ва ташкилотлар классификацияси”га ракамли хизматларнинг янги пайдо булган турларига ихтисослашган субъектларнинг кичик бизнес субъектига киритишга асос булувчи мезонларини белгилаш, ушбу мезонларга асосан уларни кичик бизнес субъектлари классификаторига киритиш мазкур субъектларнинг яхлит классификаторини яратилишига имкон беради.

Бешинчидан, хизмат курсатишнинг барча турлари, чунончи ракамли хизматлар хусусиятларидан келиб чиқиб, улар бўйича бошланғич электрон ҳужжатлар ва улар айланиши тизиминияратиш лозим. Бугунги кунда счет-фактура, электрон тўлов, электрон чек, электрон пластик карта ва бошқа айрим ҳужжатларнинг электрон шакллари яратилган. Бирок, кўплаб бошқа хизмат турлари бўйича бундай бошланғич ҳужжатларнинг электрон шакллари ва улар айланиши тизимлари мавжуд эмас. Фикримизча, Молия вазирлиги томонидан тасдиқланган бошланғич ҳужжатлар ва улар айланиши тўғрисида Низомни қайта кўриб чиқиш ва уни замон талабларига мослаштириш лозим. Бу билан хизмат кўрсатиш соҳаси субъектларида бошланғич электрон ҳужжатлар ва улар айланиши тизиминияратилигига эришилади

Олтинчидан, хизмат курсатишнинг барча турлари кўрсатилиш давомиликка кўра бир-биридан фаркли хусусиятларга эга. Чунончи, уларнинг айримлари бир неча ойлар мабойнида кўрсатилиши мумкин. Бундай хусусият ҳисоб ва ҳисоботда хизматлардан олинадиган даромадларни ҳисобот даврлари кесимида тан олиш мезонларини аниқ белгилаш талабини қўяди. Шу боис, хизмат кўрсатиш соҳаси субъектлари учун даромадларни тўлик кўрсатилиши, тугалланиш даражасига қараб тан олиш усулларини амалиётда бир хилда куллаш тартибарини меъерий жиҳатдан белгилаш зарур. Ушбу мақсадга эришиш учун амалдаги «Молиявий ҳисоботни тузиш ва тақдим этиш учун асос», 2-сон БХМС «Асосий фаолиятдан олинган даромадлар», 3-сон БХМС «Молиявий натижалар тўғрисида ҳисобот», шунингдек «Молиявий ҳисобот шакллари тўлғазиш тартиблари»ни янада такомиллаштириш керак.

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ХИЗМАТЛАР СОҲАСИ СУБЪЕКТЛАРИДА БУХГАЛТЕРИЯ ҲИСОБИНИ ТАКОМИЛЛАШТИРИШНИНГ АСОСИЙ ЙЎНАЛИШЛАРИ

Аннотация. Мақолада хизматлар соҳаси субъектларида бухгалтерия ҳисобини такомиллаштиришнинг асосий йўналишлари ва улар бўйича амалга оширилиши мумкин бўлган масалалар ёритилган.

Калит сўзлар: хизматлар соҳаси, бухгалтерия ҳисоби, хизмат кўрсатиш, молиявий ҳисобот, иқтисодиёт, рақамли хизмат.

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ACCOUNTING IN SUBJECTS OF THE FIELD OF SERVICES MAIN DIRECTIONS OF ACCOUNT IMPROVEMENT

Abstract. The article describes the main areas of improvement of accounting in the entities of the service sector and the issues that can be implemented according to them.

Keywords: service industry, accounting, service, financial reporting, economy, digital service.

Кишлик жамиятида хизмат кўрсатиш соҳасининг ўрни ва аҳамияти бекиёсдир. Расмий маълумотларга кўра, 2017 йилда жаҳон миқёсида яратилаётган ялпи маҳсулотда хизматлар соҳасининг улуши 65 фоизни ташкил қилган; дунёнинг ривожланган мамлакатлари сирасига кирувчи мамлакатлар ЯИМида хизматлар соҳасининг улуши бундан ҳам юқори, чунончи АҚШда 76,7 фоиз, Швецарияда 71,5 фоиз, Буюк Британияда 70,6 фоиз, Нидерландияда 70,3 фоиз, Японияда 68,8 фоиз, ушбу ривожланган мамлакатларда хизмат кўрсатиш соҳасига жами меҳнат билан банд ходимларнинг 75-80 % тўғри келади ¹³³.

¹³³ <http://wdi.worldbank.org/table/4.2>

Хизмат кўрсатиш соҳаси ўз ичига жуда кўплаб хизмат турларини олади, уларнинг сони борган сари ошиб бормоқда. Республикамизда фақат давлат органлари томонидан курсатилаётган хизматлар сони 650тадан 700 тага яқин¹³⁴, тадбиркорлик субъектлари томонидан бизнес тури сифатида олиб борилаётган хизматлар сони турли манбаларга кўра 140 тадан 200 тага яқиндир¹³⁵.

Хизмат курсатиш соҳасининг асосий тармоқлари бўлиб таълим, соғлиқни сақлаш, транспорт, алоқа, телекоммуникация, электр таъминоти, газ таъминоти, сув таъминоти, савдо, умумий овқатлантириш, туризм, меҳмонхона, агросервис, автотехсервис, банк, суғурта, коммунал-маиший, ахборот, консалтинг, аудит, баҳолаш, юридик ва бошқалар ҳисобланади. Соҳанинг ушбу тармоқлари иқтисодийнинг ўзига хос драйвери, яъни қон томири, зарур инфратузилмалари бўлиб ҳисобланади. Уларсиз иқтисодийни барқарор ва узлуксиз ривожлантириб бўлмайди.

Хизмат кўрсатиш соҳаси тармоқлари кўплаб жиҳатлари бўйича бир-биридан тубдан фарқланувчи кўплаб хусусиятларга эга. Ушбу хусусиятлар хизматларни кўрсатиш ва уларни буюртмачиларга тақдим этишнинг техника ва технологияларида, ҳисоб-китобларни амалга оширишда, хизматлардан олинаётган даромадлар ҳамда улар таннархини тан олиш, баҳолаш ва аниқлаш мезонларида, кўрсатилган хизматларни ҳужжатлаштириш, тегишли счётларда акс эттириш ва бошқаларда намоён бўлади. Мисол учун, транспорт, алоқа, тиббий, таълим, барча турдаги молиявий хизмат турлари бир-биридан тубдан фарқланади, бунда турлича бошланғич ҳужжатлар тузилади, ушбу хизматлар учун белгиланган тарифлар, харажат турлари ҳар хилдир.

Хизмат кўрсатиш соҳаси тармоқларининг хусусиятлари, табиий равишда, уларда бухгалтерия ҳисобига ҳам ўз таъсирини ўтказди. Хизмат кўрсатиш соҳаси тармоқларининг жадал раванқ топиб бораётганлиги, мазкур соҳада бухгалтерия ҳисобининг назарий, ташкилий ва методологик асосларини замон талабларидан келиб чиқиб такомиллаштиришни тақоза этади.

Фикримизча, иқтисодийнинг барча тармоқларини, шу жумладан хизмат кўрсатиш соҳасини рақамлаштириш, диверсификациялаш, яратилаётган маҳсулот, иш ва хизматлар сифатини, рақобатбардошлигини ва экспортбўлигини ошириш ва таннархини пасайтириш устувор ҳисобланган ҳозирги шароитда бухгалтерия ҳисобини такомиллаштиришнинг асосий йўналишлари бўлиб қуйидагилар ҳисобланади.

¹³⁴ Stat. uz

¹³⁵ Инновацион ва рақамли иқтисодий шароитида хизмат кўрсатиш соҳасини ривожлантириш муаммолари. / Халқаро илмий-амалий конференцияси материаллари (I-қисм). 2020 йил 21-22 февраль кунлари. Самарқанд, СамИСИ, 2020. – 85-87 бет.

Биринчидан, ҳаётда рақамли хизмат турларига, мос равишда, улар ҳисобини юритиш тартиб-қоидаларига бўлган талаблар кун сайин ошиб бормоқда. Ушбу талаблардан келиб чиқиб, авваламбор рақамли иқтисодиёт, шу жумладан рақамли хизмат турлари мақоми, мазмуни, уларни кўрсатишда вужудга келадиган муносабатларнинг меъёрий-ҳуқуқий асосларини белгиловчи қонун ҳужжатларини ишлаб чиқиш зарур. Бундай қонун ҳужжатларининг ишлаб чиқилиши республикамизда рақамли хизмат турлари мақоми, мазмуни, уларни кўрсатишда вужудга келадиган муносабатларнинг яхлит меъёрий-ҳуқуқий асосларини белгилашга имкон беради. Мос равишда, республикамизда рақамли хизматлар соҳасини жавал ривожланишига эришилади.

Иккинчидан, иқтисодиётнинг барча тармоқ ва соҳалари, чунончи хизмат кўрсатиш соҳасида бухгалтерия ҳисобини юритишнинг яхлит тартиб қоидаларини белгиловчи бухгалтерия ҳисоби тўғрисида қонунимизнинг айрим моддалари мазмунан ва таҳририй жиҳатдан такомиллаштиришга муҳтож. Чунончи, бухгалтерия ҳисобида активлар, мажбуриятлар, даромад, харажат ва молиявий натижаларни ушбу объектлар қийматини баҳоламасдан, тан олмасдан ҳамда эгалик ҳуқуқини ўтказмасдан туриб акс эттириш мумкин эмас. Шу боис, қонуннинг 3-моддаси “Бухгалтерия ҳисобининг асосий принциплари”да келтирилган принциплар таркибига узлуксизлик, ишонччилик, кўрсаткичларнинг қиёсланувчанлиги принципларидан ташқари **ҳисоблаш, қийматни баҳолаш, мазмуннинг шаклдан устунлиги** принципларини киритиш зарур, деб ҳисоблаймиз.

Учинчидан, қонуннинг “Бухгалтерия ахбороти” номли 5-моддаси ва унинг мазмуни таҳрирга муҳтож. Чунки, ахборот бухгалтерияда эмас, аслида бухгалтерия ҳисобида шакллантирилади. Шу боис ҳам, қонуннинг 5-моддасини **”Бухгалтерия ҳисобида шаклланадиган ахборот”** деб номлаш ва уни қуйидаги мазмунда бериш тўғрироқдир: “Бухгалтерия ҳисобида шаклланадиган ахборот гувоҳлик берувчи бошланғич ҳужжатларга асосланган, бухгалтерия ҳисоби регистрларида, молиявий ҳисоботларда, тушунтиришларда ҳамда бошқа ҳисоб-китобларда акс эттириладиган бухгалтерия ҳисоби объектлари ҳақидаги қайта ишланган маълумотлар”. Бу бухгалтерия ҳисобида шаклланадиган ахборотнинг моҳиятини аниқ ифодаланишига имкон беради

Тўртинчидан, қонуннинг **“Бухгалтерия ҳисоби объектлари”** номли 7-моддаси биринчи абзацидаги **захиралар** сўзини олиб ташлаш лозим, чунки захиралар хусусий капиталнинг таркибий элементларидан бири ҳисобланади. Ушбу модданинг иккинчи абзацини “Корхоналарда бухгалтерия ҳисоби объектлари улар учун мўлжалланган синтетик ва аналитик ҳисобварақлар (счётлар)да юритилади” мазмунида ёритиш тўғрироқдир. Бу билан бухгалтерия ҳисоби объектларини аниқ

ифодаланишига эришилади, ушбу таҳрир объектлар ҳисобини тегишли синтетик ва аналитик счётларда юритиш зарурлигини аниқ белгилайди.

Бешинчидан, кичик тадбиркорлик субъектларида бухгалтерия ҳисобини юритиш учун, бизнингча, алоҳида стандартлар бўлиши шарт эмас, улар 20-сон БҲМСдан ташқари барча бошқа стандартларга ҳам амал қилишлари лозим. Фикримизча 20-сон БҲМСни бекор қилиш лозим. Қонуннинг “Бухгалтерия ҳисоби ва ҳисоботини тартибга солиш” номли 9-моддасини қуйидаги таҳрирда ифодалаш лозим деб ҳисоблаймиз: “Бухгалтерия ҳисобини юритиш қоидалари ушбу қонун ҳамда бухгалтерия ҳисобининг миллий ва халқаро стандартлари билан белгиланади”.

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СОВЕРШЕНСТВОВАНИЕ УЧЕТА ДОХОДОВ ПРЕДПРИЯТИЙ НА ОСНОВЕ МЕЖДУНАРОДНЫХ СТАНДАРТОВ

Аннотация. В статье освещены вопросы совершенствования учета доходов компании на основе международных стандартов, их признание и правильное отражение в учете.

Ключевые слова: международный стандарт, финансовые результаты, признание, бухгалтерский учет, услуги автосервиса, финансовая отчетность.

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IMPROVEMENT OF ACCOUNTING OF INCOME OF ENTERPRISES ON THE BASIS OF INTERNATIONAL STANDARDS

Abstract. The article covers the issues of accounting organization, recognition of services and their correct reflection in accounts at car service enterprises based on international standards.

Key words: financial reporting, international standards, accounting, auto services, financial results, recognition.

Изменения, происходящие в нашем народном хозяйстве, предъявляют новые требования к формам, методам и задачам бухгалтерского учета. Результаты исследования показали, что в большинстве случаев бухгалтерский учет рассматривается как система, обеспечивающая формирование и контроль информации о процессах в деятельности предприятий. Однако ее роли в развитии общества, ее задачам, возникающим в связи с происходящими социально-экономическими изменениями, не придается значения. Этот вопрос непосредственно связан с процессами, связанными с инновационным развитием отраслей народного хозяйства, их признанием и учетом в качестве объекта учета. По мнению Б. Нидлса, Х. Андерсона, Д. Колдуэлла среди ученых развитых западных стран: «Бухгалтерский учет является

важным методом системы управления и представляет отношения между предприятиями и членами общества». Профессор Роберт Энтони из Гарвардского университета и профессор Джеймс Рис из Мичиганского университета определили содержание бухгалтерского учета следующим образом: «Бухгалтерский учет по праву называют языком бизнеса. Однако любой язык, в том числе бухгалтерский, развивается и изменяется в зависимости от требований и изменений общества.

В период ускоренной экономической интеграции предприятия каждой страны могут принимать управленческие решения по оптимизации затрат за счет экспортно-импортных операций в своей деятельности. Для того чтобы иметь надежных деловых партнеров в мировом масштабе, каждому предприятию необходимо обеспечить стабильное положительное финансовое положение и проводить регулярную аналитическую работу по эффективности операционной деятельности, приносящей основной доход.

Оперативная деятельность – вид (или виды) деятельности, представляющий основную цель предприятия и указанный в его уставе.

В зависимости от вида операционной деятельности хозяйствующие субъекты включаются в соответствующую отрасль экономики. Например, - предприятие по производству автомобилей относится к промышленному сектору, фермерские хозяйства, производящие сельскохозяйственную продукцию, относятся к сельскохозяйственному сектору, субъекты, торгующие товарами, к торговому сектору, туристические организации и гостиницы, обслуживающие туристов, в сфере туризма предприятия, осуществляющие строительство и строительство. монтажные работы в сфере строительства, а также организации, осуществляющие пассажирские и грузовые перевозки в сфере транспорта.

В условиях рыночных отношений виды операционной деятельности предприятий не ограничены. Они могут выполнять различные основные виды деятельности одновременно. В таких случаях включение слепых помещений в хозяйственный сектор определяется в зависимости от основного вида деятельности, составляющего наибольшую долю их совокупного чистого дохода. Например, если общий чистый доход, полученный предприятием в отчетном году, составляет 40 % от реализации произведенной продукции, 35 % от реализации и 25 % от транспортных услуг, то это предприятие включается в производственную сеть и соответствующий производственный вид деятельности. ему присвоен код. Если в следующем году в чистом доходе этого предприятия реализация произведенной продукции составит 25 %, реализация – 35 %, а сумма транспортных услуг – 40 %, то в этом случае его предыдущая деятельность будет изменен код и, соответственно, дан код деятельности, относящейся к транспортному сектору.

В условиях рыночной экономики одним из важных условий функционирования предприятий и их способности противостоять

конкуренции является получение достаточных доходов от осуществляемых видов деятельности и достижение их с малыми затратами. Бухгалтерский учет, являющийся одним из инструментов управления, также важен в решении этого важного вопроса. Поскольку необходимо правильно рассчитывать полученную и не полученную предприятием прибыль, все доходы и расходы, сведения об упущенных доходах, нерациональных расходах руководству, своевременное принятие соответствующих управленческих решений по ним напрямую связаны с приемкой. Только система бухгалтерского учета, отвечающая этим требованиям, может быть полезна обществу, каждому предприятию, считающемуся его звеном.

На выполнение этих важных задач были направлены принятые в последние годы в нашей республике нормативные документы по бухгалтерскому учету, такие как национальные стандарты бухгалтерского учета (НСБУ). В частности, в БГМС № 21 впервые вместо понятия «реализация» было принято понятие «доход от реализации», а также система специальных счетов бухгалтерского учета, предназначенных для его исчисления, эти счета показать все доходы предприятий от их основной и неосновной деятельности, ориентированные на отражение по видам. Соответственно в отчете о финансовых результатах отражаются доходы предприятий по отдельным видам деятельности предприятий.

В то же время, на наш взгляд, порядок учета доходов, предусмотренный национальными стандартами, в настоящее время вызывает определенные споры, представленные счета достаточны для удовлетворения требований сбора, группировки, агрегирования и передачи пользователям доходов по всем видам деятельности предприятий ЖИК не позволяет. Например, используемая система счетов позволяет систематически отражать доходы, полученные от основной деятельности, и финансовую деятельность предприятий, связанную только с реализацией. В соответствии с БГМС № 21 доходы компании от инвестиционной деятельности и прочей общехозяйственной деятельности рассматриваются как «Прочие доходы от основной деятельности». По нашему мнению, понятие «Прочие доходы от основной деятельности» не является логически правильным. На наш взгляд, доходы, входящие в эту группу, не могут быть отнесены к основной деятельности, они соответствуют другим видам деятельности предприятия. Доход, признаваемый в стандарте как «Прочие доходы от основной деятельности», на наш взгляд, фактически относится к прочей деятельности предприятий. Например, доходы от реализации основных средств, нематериальных активов, объектов незавершенного капитального строительства, материалов считаются инвестиционной деятельностью.

На наш взгляд, необходимо консолидировать доходы, связанные с продажами в БГМС № 21, в единой системе учета. Для этого в действующей системе 9000 «Счета учета доходов от реализации» доходы

от реализации продукции, товаров, работ и услуг должны быть обеспечены специальными счетами, отражающими доходы в данной системе учета по важнейшим признакам. Другими словами, мы считаем, что необходимо создать стройную иерархическую систему счетов, отражающих доходы.

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- Совершенствование учета в туристско-гостиничных комплексах на основе международных стандартов

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ОРГАНИЗАЦИЯ БУХГАЛТЕРСКОГО УЧЕТА В АВТОСЕРВИСНЫХ ПРЕДПРИЯТИЯХ

Аннотация. В статье рассматриваются вопросы организации учета, учета услуг и их правильного отражения в бухгалтерском учете на предприятиях автосервиса на основе международных стандартов.

Ключевые слова: финансовая отчетность, международные стандарты, бухгалтерский учет, автосервисы, финансовые результаты, признание.

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ORGANIZATION OF ACCOUNTING IN CAR SERVICE ENTERPRISES

Abstract. The article covers the issues of accounting organization, recognition of services and their correct reflection in accounts at car service enterprises based on international standards.

Key words: financial reporting, international standards, accounting, auto services, financial results, recognition.

Принято Постановление Президента Республики Узбекистан №РQ-4611 от 24 февраля 2020 года «О дополнительных мерах по переходу на международные стандарты финансовой отчетности», которое направлено на внедрение МСФО в Республике Узбекистан. Узбекистан иницирует новый этап реформ в сфере бухгалтерского учета.

Этот документ является дорожной картой по переходу субъектов крупного предпринимательства на МСЗ и предусматривает пересмотр их системы учета.

Увеличение спроса на автомобили, а также количества физических и юридических лиц, имеющих возможность их приобрести, приводит к

стремительному развитию сферы автомобилестроения, продажи автомобилей и предоставляемого им сервиса в нашей республике.

Увеличение объемов производства и реализации автомобилей приводит к стремительному развитию сферы их обслуживания в нашей республике. Вполне естественно, что дальнейшее развитие данной сферы услуг в нашей республике будет одной из приоритетных задач на ближайшую и отдаленную перспективу.

Приоритетность дальнейшего развития сферы автосервиса делает объективной необходимостью решения различных текущих вопросов бухгалтерского учета в субъектах данной сферы.

Одним из важных актуальных вопросов учета услуг по обслуживанию автомобилей является создание научно обоснованной дефиниции и классификационно-описательной базы их как объектов учета. Ниже мы остановимся на необходимости решения этого актуального вопроса и его важности в бухгалтерском учете.

Важность решения актуального вопроса создания научно обоснованной дефиниционно-классификационной и описательной базы учета сервисных услуг, оказываемых автомобилям как объектам учета, непосредственно отражается в следующем.

В литературе понятия сервис и сервисные услуги определяются как процесс, деятельность, событие, хозяйственная операция. Определения, данные в этом содержании сервису и сервисным услугам, конечно же, напрямую относятся к услугам, предоставляемым автомобилям. Полностью соглашаясь с данными определениями, мы выступаем за то, чтобы услуги, оказываемые автомобилям, называть услугами автосервиса.

Автосервис — это быстрорастущий вид деятельности, происходящий во времени и пространстве, как и другие услуги. Данную хозяйственную деятельность осуществляют компании, специализирующиеся на оказании специальных услуг по обслуживанию автомобилей другим юридическим и физическим лицам, владеющим автомобилями, путем осуществления расчетов наличными, денежными переводами и пластиковыми картами. Количество предприятий, оказывающих услуги автосервиса в нашей республике с каждым годом увеличивается. Например, данный вид услуг составляет основу основной деятельности региональных акционерных обществ «Автотеххизмат», более 50 обществ с ограниченной ответственностью «Автосавдо» в 12 областях нашей республики. Кроме того, в нашей республике качественное техническое обслуживание грузовой техники MAN осуществляется через 9 дилерских и сервисных центров данного автопроизводителя в городах Ташкент, Самарканд, Андижан, Кокан, Наманган, Бухара, Навои и Ургенч. В ближайшее время ожидается открытие еще 5 таких дилерских и сервисных центров в других городах нашей республики.

Автосервис как бизнес-деятельность и процесс отличается от других видов услуг в различных аспектах. Например, в эту деятельность входят различные услуги и виды работ, такие как технический осмотр и диагностика автомобилей, заливка и замена масла и других жидкостей, текущий и капитальный ремонт автомобилей и другие. Поэтому данные виды услуг и работ выполняются на автомобилях при их продаже, а также при их использовании (эксплуатации) после продажи. Эти услуги должны отвечать эстетическим и моральным требованиям автовладельцев, а также требованиям по обеспечению правильного и безопасного движения автомобилей.

Услуги автосервиса как вид предпринимательской деятельности приносят доход субъектам, которые их предоставляют. Они также требуют осуществления различных материальных, трудовых и других затрат.

Все вышеизложенное свидетельствует о том, что автосервис является важным объектом учета услуг. Бухгалтерский учет как инструмент управления должен отражать информацию об услугах автосервиса, полученных от них доходах, произведенных расходах и конечных финансовых результатах в единой денежной единице измерения, а также предоставлять эту информацию соответствующим пользователям в своевременно.

Исходя из вышеперечисленных их признаков, считаем целесообразным определение услуг автосервиса как объекта бухгалтерского учета следующим образом.

Услуги автосервиса – это комплекс различных сервисных услуг, оказываемых юридическим и физическим лицам при реализации автомобилей, а также при их использовании (эксплуатации) после продажи.

Под услугой, оказываемой при покупке автомобилей, понимается услуга, оказываемая при продаже автомобилей покупателям. Эти услуги, в свою очередь, делятся на следующие две группы по типу оплаты:

- (1) услуги, предоставляемые без дополнительных комиссий;
- (2) услуги, предоставляемые за дополнительную плату.

Сервисные услуги, оказываемые покупателям при покупке автомобилей без дополнительной оплаты, включают в себя подготовку автомобилей к продаже, предварительный осмотр, замену поврежденных, сломанных или неработающих деталей, а также сервисные услуги по внесению соответствующих заметок и рекомендаций в сервисную книжку.

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УЛУЧШЕНИЕ ОТЧЕТНОСТИ О ДВИЖЕНИИ ДЕНЕЖНЫХ СРЕДСТВ НА ОСНОВЕ МЕЖДУНАРОДНЫХ СТАНДАРТОВ

Аннотация. В статье описано совершенствование отчетности о движении денежных средств на основе международных стандартов и движении денежных средств в разрезе видов деятельности.

Ключевые слова: международный стандарт, основной вид деятельности, инвестиционная деятельность, финансовая деятельность, движение денежных средств, бухгалтерский учет, финансовая отчетность.

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IMPROVED CASH FLOW REPORTING BASED ON INTERNATIONAL STANDARDS

Abstract. The article describes the improvement of cash flow reporting based on international standards and cash flows in the section of activities.

Key words: international standard, main activity, investment activity, financial activity, cash flows, accounting, financial statements.

Сегодня экономические изменения, происходящие в нашей стране, создают прекрасную почву для развития бухгалтерского сектора. Организация бухгалтерского учета на основе международных стандартов остается одной из главных проблем на сегодняшний день.

Составление финансовых отчетов на основе международных стандартов и их оглашение осуществляется поэтапно в нашей стране.

Отчет о движении денежных средств является одной из основных форм финансовой отчетности.

Целью настоящего стандарта является определение обязательности представления хозяйствующим субъектом информации о денежных средствах и их эквивалентах. Эта информация представлена в форме отчета о движении денежных средств, в котором классифицируется

движение денежных потоков, происходящих в операционной, инвестиционной и финансовой деятельности в течение отчетного периода. - определяется как.

Основным назначением «Отчета о движении денежных средств» (форма 4) является классификация и раскрытие информации о приходе и оттоке денежных средств предприятий по видам их деятельности. В частности, в данном отчете отражаются денежные потоки предприятий по видам основной, инвестиционной и финансовой деятельности, а также налогообложению. Классификация денежных потоков предприятий в отчете по данным видам деятельности и состав включенных в них статей вызывают различные дискуссии. Ниже мы остановимся на спорных вопросах данного отчета по конкретным видам деятельности.

Под основной деятельностью предприятий обычно понимается вид деятельности, определенный в соответствии с кодом отрасли, указанным в свидетельстве об их государственной регистрации. В соответствии с уставными документами основную деятельность предприятий можно определить состоящей не из одного, а из нескольких видов. В таких случаях предприятие может по своему желанию получить сетевой код, соответствующий одному из видов деятельности, считающихся основным, а в дальнейшем изменить его в зависимости от вида деятельности, составившего наибольшую долю его доходов..

На наш взгляд, некорректно называть первый раздел «Отчета о движении денежных средств» «Операционная деятельность», который предназначен для отражения прихода и оттока денежных средств, связанных с основной деятельностью предприятий. Потому что все виды деятельности предприятия, в том числе инвестиционная деятельность и финансовая деятельность, являются специфической операционной деятельностью. Поэтому, на наш взгляд, первый раздел отчета было бы уместно назвать «Основная деятельность».

Притоки и оттоки, не связанные напрямую с этой деятельностью, отражаются в разделе отчета о движении денежных средств. Например, денежные средства, полученные и предоставленные в качестве финансовой помощи, денежные выплаты работникам и от их имени, денежные поступления в счет текущей арендной платы и т. д. Денежные потоки такого характера, на наш взгляд, связаны с организационно-управленческой и другими видами деятельности предприятия.

По содержанию и характеру отчета некоторые статьи, представляющие денежные потоки, связанные с инвестиционной деятельностью предприятий, включаются в состав денежных потоков, относящихся к другим видам деятельности. В частности, денежные выплаты за покупку частных акций отражены в разделе отчета «Финансовая деятельность». Сумма арендных платежей, полученных от краткосрочной аренды основных средств и нематериальных активов,

включается в состав прочих денежных поступлений от основной (производственной) деятельности, а денежные средства, полученные от долгосрочной аренды этих активов, включаются в состав денежных средств. поступления от финансовой деятельности. Мы считаем, что данные операции и связанные с ними денежные потоки должны включаться в состав инвестиционной деятельности в соответствии с их экономической сущностью, поскольку они непосредственно связаны и непосредственно связаны с инвестициями, осуществленными предприятиями в предыдущие периоды.

В НСБУ № 9 «Отчет о движении денежных средств» и в «Отчете о движении денежных средств», подготовленном на основании настоящего стандарта, а также в 3-й НСБУ «Отчет о финансовых результатах» и в «Отчете о финансовых результатах» подготовленные на основании настоящего стандарта (форма 2) непосредственно относящиеся к инвестиционной деятельности и некоторые доходы, исчисляемые в результате ее, например, доходы в виде процентов, дивидендов, доли прибыли и роялти, доходы, связанные с финансовой деятельностью, и денежные потоки включены. По нашему мнению, после того как инвестиционная деятельность будет признана отдельно, в данном разделе целесообразно отражать полученные от нее доходы в виде процентов, дивидендов, доли в прибыли, роялти.

В разделе 2 отчета «Инвестиционная деятельность» не отражены некоторые статьи, относящиеся к этой деятельности, например, купля-продажа незавершенных капитальных вложений, задолженность, ссудные и учредительные взносы и их погашение, денежные поступления от реализации частные акции. Мы считаем целесообразным отразить данные денежные потоки, связанные с инвестиционной деятельностью, отдельными статьями в отчете.

Отдельные доходы, приравненные к прочим доходам от основной деятельности в «Положении о структуре себестоимости продукции (работ, услуг) и формировании конечных финансовых результатов» и «Правилах заполнения форм финансовой отчетности» № 2 НСБУ «Доходы от основной деятельности» и отражающие их денежные поступления, по нашему мнению, являются доходами и денежными поступлениями, связанными с финансовой деятельностью предприятия. Такой доход и денежные поступления, представляющие его, включают, помимо прочего: (1) взысканные или начисленные штрафы и пени; (2) государственные субсидии в денежной форме; (3) невозвратные средства. Эти доходы и связанные с ними денежные поступления являются прямым производным от отношений финансового характера.

Следует отметить, что организационно-управленческая деятельность предприятий не признается в литературе объектом бухгалтерского учета. Поэтому в отчете о движении денежных средств поступления и расходы

денежных средств, связанные с организационно-управленческой деятельностью, в отдельный раздел не выделяются. Организационно-управленческая деятельность, являющаяся важным видом общехозяйственной деятельности предприятий, на наш взгляд, должна быть признана одним из особых объектов бухгалтерского учета, и, соответственно, денежные поступления и расходы, связанные с этой деятельностью, должны отражаться в отдельном разделе в «Отчете о движении денежных средств».

С учетом изложенного рекомендуем по-новому подготовить «Отчет о движении денежных средств». Предлагаемая форма отчетности имеет ряд преимуществ:

□ точно классифицирует и описывает, сколько денег предприятия тратят на каждый вид деятельности и сколько денег они получают от них. Сопоставление сумм притока и оттока денежных средств позволяет оценить условия, положительно и отрицательно влияющие на скорость движения денежных средств по каждому виду деятельности, принять соответствующие управленческие решения по более быстрому возврату наличных средств, исключенных из оборота по каждому виду деятельности. длительное время (иммобилизован).

□ пункты отчета, входящие в каждый вид деятельности, заполняются непосредственно на основании данных счетов бухгалтерского учета. Это, в свою очередь, обеспечивает постоянный контроль за согласованностью данных учета и отчетности без дополнительных расчетов.

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ОБ ОСОБЕННОСТЯХ УЧЁТА ТОВАРНО-МАТЕРИАЛЬНЫХ ЦЕННОСТЕЙ НА ТАМОЖЕННЫХ СКЛАДАХ

Аннотация. В статье рассмотрены порядок оформления учетных документов при оказании таможенных услуг и вопросы правильного их отражения в учете.

Ключевые слова: таможня, учет, документация, таможенный сбор, таможенная пошлина.

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ON THE FEATURES OF ACCOUNTING FOR COMMODITY AND MATERIAL VALUES IN CUSTOMS WAREHOUSES

Annotation. The article discusses the procedure for issuing accounting documents for the provision of customs services and the issues of their correct reflection in accounting.

Key words: customs, accounting, documentation, customs fee, customs duty.

Ведение операций по экспорту и импорту товаров обусловило организацию в республике таких специальных таможенных режимов, как “Таможенный склад”, “Свободный склад”, а также субъектов, осуществляющих свою деятельность на основе этих режимов.

Согласно “Положения о лицензировании деятельности таможенного склада” и “Положения о лицензировании деятельности свободного склада”:

- **таможенный склад** – это специально оборудованное и установленное место, включающее в себя территории зданий и (или) открытых площадок, предназначенных для временного хранения и (или) хранения их в режимах таможенного склада под контролем таможни;

- **свободный склад** – это специально оборудованное и установленное место, включающее в себя территории зданий и (или) открытых площадок,

предназначенных для хранения товаров в режиме свободного склада под контролем таможи.

Таможенный склад – это такой режим, при котором завезенные товары хранятся под контролем таможи без применения импортных пошлин, налогов и санкций экономической политики, а товары, предназначенные для вывоза в экспортном режиме хранятся под контролем таможи с применением льгот, предусмотренных статьей 26 Таможенного кодекса Республики Узбекистан. До сдачи товаров и транспортных средств для хранения на склад ответственным за данные товары и транспортные средства, а также за уплату таможенных пошлин является перевозчик.

Свободный склад – это такой режим, при котором импортные товары размещаются и используются на специальных территориях и местах без взимания пошлин, налогов и применения санкций экономической политики, а товары Узбекистана размещаются и используются в соответствии с условиями вывоза в экспортном режиме.

Товары (например, погрузочно-разгрузочная техника, компьютерная техника, спецодежда и другие) используемые для обеспечения нормальной деятельности таможенных складов и свободных складов не размещаются под таможенные режимы.

На таможенном складе не допускается осуществлять производственные и другие коммерческие операции, кроме операций, предусмотренных соответствующим таможенным режимом.

В соответствии с Положением о таможенном режиме в операции соответствующего таможенного режима, осуществляемые на таможенном складе, входят:

- чистка, проветривание, сушка;
- упаковка, покрытие защитными маслами и консервантами;
- покраска в целях недопущения коррозии, нанесение защитных покрытий;
- измерение, проверка, взвешивание;
- таможенный склад;
- разделение на партии и формирование отправок;
- сортировка, упаковка, переупаковка, маркировка.
- погрузка, разгрузка, перепогрузка;
- комплектовка или приведение в рабочее состояние;
- размещение товаров на витринах и их испытание.

Все выше перечисленные операции осуществляются с разрешения и под контролем таможенного органа.

В соответствии с Положением о таможенном режиме “Свободный склад” им тоже разрешается осуществлять выше перечисленные операции. В отличие от таможенного склада на свободном складе разрешается

осуществить производственные и коммерческие операции по товарам, то есть их оптовую реализацию. Не допускается осуществить розничную торговлю товарами, находящимися на хранении в режиме свободного склада.

Таможенный склад может быть открытого или закрытого типа, а свободный склад может быть только открытого типа.

Таможенный склад открытого типа – таможенный склад, которым может воспользоваться любое лицо.

Таможенный склад закрытого типа – таможенный склад, предназначенный для хранения товаров или хранения определенных товаров, в том числе товаров с ограниченным оборотом определенными лицами, как правило владельцем склада. Такие лица и товары могут быть установлены владельцем склада при учреждении таможенного склада по согласованию с таможенным органом.

Таможенные склады, учреждаемые таможенными органами Республики Узбекистан, являются складами открытого типа, а склады, организуемые другими юридическими лицами республики могут быть открытого и закрытого типа.

В Республике Узбекистан владельцами складов открытого и закрытого типа являются таможенный орган Республики Узбекистан, а также юридические лица Республики Узбекистан, имеющие лицензию для осуществления такого вида деятельности. Для складов, организованных таможенными органами получение лицензии не требуется. Порядок учреждения таких складов и порядок хранения в них товаров определяется Таможенным комитетом Республики Узбекистан.

Юридическим лицам Республики Узбекистан лицензия на право владения таможенными складами и на осуществление таких видов деятельности выдаётся региональными управлениями Государственного таможенного комитета Республики Узбекистан на бланках установленной формы со сроком до 5 лет. На основании заявления заявителя лицензия может быть выдана на срок менее 5 лет.

Документирование движения товаров на таможенном складе, работающего в режиме таможенного склада и на свободном складе. На таможенный склад, работающий в режиме таможенного склада и на свободный склад товары принимаются в режиме “таможенный склад” и режиме “временное хранение”. Также на таможенный склад размещаются товары, конфискованные таможенным органом.

Не допускается размещение и хранение на таможенном складе и свободном складе следующие товары:

- товары, запрещенные к вывозу из Республики Узбекистан и запрещенные к ввозу в Республику Узбекистан (за исключением товаров, конфискованные таможенными органами и товаров, размещенных на таможенном складе, учрежденного таможенным органом).

- товары, запрещенные к обороту и реализации на территории Республики Узбекистан.

- товары с просроченным установленным сроком годности, использования и хранения, а также скоропортящиеся товары на день декларирования на режим таможенный склад.

Товары, могущие причинить вред другим товарам или товары, хранение которых требует специальных условий, эти товары должны быть размещены на специализированных таможенных складах, оборудованных для хранения таких товаров.

Таможенное оформление потребительских товаров, завезенных из-за границы производится в следующем порядке:

- для приема потребительских товаров таможней у юридических лиц должны быть иностранные контракты, составленные и зарегистрированные в установленном порядке.

- при перевозке товаров через таможенные границы должны быть своевременно и полностью уплачены таможенные платежи и другие обязательные платежи и сборы, предусмотренные действующим законодательством.

- на завозимые потребительские товары должны быть сертификаты качества поставщиков.

- при таможенном оформлении предприятия оптовой торговли покупатель вместе с грузовой таможенной декларацией (ГТД) должны представить список своих официальных дистрибьюторов по установленной форме.

Товары размещаются на таможенном складе и на свободном складе при участии или с ведома должностных лиц таможенного органа.

Товары, размещаемые на таможенный склад и свободный склад должны быть задекларированы путем заполнения по установленной форме грузовой таможенной декларации (ГТД). Типовая форма ГТД и порядок его заполнения приведен в приложении.

Вместе с ГТД в таможенный орган представляются следующие документы:

- грузовые и сопроводительные документы товаров (накладные, коносаменты, спецификации, счета-фактуры, инвойсы).

- оформленный ГТД в случаях, если раньше товары были размещены в иной таможенный режим.

- другие документы, необходимые для осуществления таможенного оформления и контроля (акты таможенного досмотра и перегрузки, заключения экспертов).

Товары могут находиться на таможенных складах в режиме склада в течение трех лет. На свободном складе товары могут находиться в данном режиме без ограничения срока хранения.

Вывод товаров из таможенного склада и свободного склада признаётся переводом их в другие режимы. Такими режимами считаются “режим выпуска в свободное обращение”, “режим временного хранения”, “режим другого склада” и так далее. Изменение режима во всех случаях осуществляется согласно заявления владельца товара на основании таможенного законодательства и об этом делаются соответствующие записи в их ГТД, а также в журналах учёта хранящихся грузов. Перемещение товаров из одного склада на другой, а также доставка их владельцу осуществляется по непосредственным наблюдением и контролем сотрудника таможенного органа.

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ОПТИМИЗАЦИЯ ХИРУРГИЧЕСКОЙ ТАКТИКИ ПРИ МЕХАНИЧЕСКОЙ ЖЕЛТУХЕ НЕОПУХОЛЕВОГО ГЕНЕЗА В УСЛОВИЯХ КОМОРБИДНОСТИ С ИШЕМИЧЕСКОЙ БОЛЕЗНИ СЕРДЦА

Резюме. В последние годы углубленное обследование пациентов с неопухоловой механической желтухой (МЖ), основанное на хирургической тактике, изучает заболевания, сопровождающие основной диагноз.

Сложность клинической диагностики этих сопутствующих заболеваний в настоящее время заключается в том, что, хотя было доказано, что все заболевания – основные и сопутствующие, включая осложнения желчекаменной болезни - постепенно теряют свой характер; сгруппированные или нет, они серьезно меняют общее состояние пациента.

В данной статье представлены результаты тактики оперативного вмешательства при сопутствующих состояниях механической желтухи не опухолевого генеза с ишемической болезнью сердца.

Ключевые слова: механическая желтуха, ишемическая болезнь сердца, сопутствующие заболевания, желчекаменная болезнь, осложнения.

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OPTIMIZATION OF SURGICAL TACTICS FOR MECHANICAL JAUNDICE OF NON-TUMOR GENESIS IN CONDITIONS OF COMORBIDITY WITH CORONARY HEART DISEASE

Resume. In recent years, an in-depth examination of patients with non-tumor mechanical jaundice (MJ), based on surgical tactics, studies the diseases accompanying the main diagnosis.

The complexity of the clinical diagnosis of these concomitant diseases currently lies in the fact that, although it has been proven that all diseases – major and concomitant, including complications of cholelithiasis - gradually lose their character; grouped or not, they seriously change the general condition of the patient.

This article presents the results of the tactics of surgical intervention in concomitant conditions of mechanical jaundice of non-tumor genesis with ischemic heart disease.

Keywords: mechanical jaundice, ischemic heart disease, concomitant diseases, cholelithiasis, complications.

Введение. Считалось, что сопутствующая патология оказывает разрушительное воздействие на основную нозологию, и при этом ишемическая болезнь сердца считалась чрезмерным фактором риска, что означает, что в таких случаях основное заболевание часто осложняется тромбозом и тромбозом сердца, легких, сосудов головного мозга и приводит к летальному исходу [2]. По мнению некоторых авторов, показания к экстренному хирургическому вмешательству при патологиях органов брюшной полости послеоперационные осложнения результаты исследований показали, что у 75-82% пациентов с тотальным хирургическим вмешательством развиваются, когда они поступают в коморбидном состоянии с сердечно-сосудистыми заболеваниями. Таких пациентов много - сопутствующая патология в хирургических отделениях составляет более 50% случаев [3].

Хирурги из внебольничных клиник также все чаще уделяют внимание сопутствующей патологии [5]. 15 пациентов с холедохолитиазом были пролечены хирургическим путем. Среди них у 62,8% людей были диагностированы тяжелые сопутствующие заболевания. 21,7% пациентов страдают ишемической болезнью сердца, 25,4% - гипертонической болезнью, 14,2% - сахарным диабетом, 8,1% - ожирением, 9,4% - патологией бронхолегочной системы, 3,4% - спаячной болезнью. У 46,9% наблюдалось сочетание нескольких сопутствующих заболеваний [4]. По данным других авторов [8], оперированные пациенты сложной формы

В анамнезе с механической желтухой и соматической патологией, 35 (49,4%) пациентов с артериальной гипертензией, 12 (17,5%) с ишемической болезнью сердца, 2 (7,2%) пациента уже перенесли инфаркт миокарда, 4 (6,6%) с хроническим обструктивным бронхитом, 2 (7,2%) с сахарным диабетом и 8 (11,9%) сообщалось о сочетании более чем двух заболеваний суставов. В таких случаях на вопросы, связанные с оценкой тяжести состояния пациента, пока нет полных ответов.

Цель исследования - провести совершенствование хирургической тактики лечения механической желтухи в коморбидном состоянии при ишемической болезни сердца.

Материалы и методы контроля. Для проведения этого научного исследования мы обследовали пациента с сопутствующей механической желтухой неопухолевого генеза и ишемической болезнью сердца из общего анамнеза 55 человек, который с 2022 по 2023 год обращался в частную клинику Гиппократ города Ташкента.

Результаты исследования и их обсуждение. Морфологические изменения в гепатопанкреатобилиарной системе, которые являются причинами неосложненной механической желтухи опухолевого генеза, варьировали в зависимости от стадий желтухи. У большинства пациентов наблюдались фатальные изменения в желчном пузыре: флегмонозный холецистит - у 45 %; гангреноз - у 7,3% пациентов, у 10,1% пациентов был диагностирован деструктивный панкреатит и панкреонекроз. Абсцессы печени были обнаружены в 1,3% случаев, в то время как перитонит был обнаружен в 6,3% случаев. У некоторых пациентов были выявлены хронические воспалительные процессы желчевыводящих путей: стриктуры холедоха - у 18,8% пациентов, холецистодуоденальные протечки - у 0,3% пациентов, первичный склерозирующий холангит - у 0,9%.

Кроме того, у 2,8% пациентов было обнаружено сочетание холецистохоледохолитиаза с некачественными опухолями желчных протоков и сосочков.

У всех пациентов с ретроспективным и проспективным обзором механическая желтуха неопухолевого генеза на фоне сопутствующей патологии продолжалась в виде [1] трех стадий подряд.

На первой стадии - холестаза - обструкция желчного пузыря конкрементом приводит к желчной гипертензии: у 61,8% пациентов наблюдается внепеченочный холестаз.

В определенный момент ретроградный приток желчи в кровь приводит к появлению гепатоцитолита. Это вторая стадия патологического процесса, характеризующаяся явным повышением уровня печеночных ферментов в крови: наблюдалось увеличение случаев аст, Алт, ЛДГ на 23,8%.

Признаки воспаления на третьей стадии - холангит - у 14,4% пациентов с обструкцией желчных протоков и цитолизом. < / ссылка >

Наилучшим определением взаимосвязи между основным и сопутствующими заболеваниями является концепция коморбидности. "Это указано в национальных клинических рекомендациях". Алгоритмы диагностики и лечения" (2019) [3] - это "сочетание двух или более хронических заболеваний у одного пациента, которые этиопатологически взаимосвязаны друг с другом или которые соответствуют времени возникновения, независимо от активности каждого из них." При проведении клинических и лабораторных исследований мы всегда придерживались этого определения.

После классификации стадий сопутствующей патологии, которую в некоторых публикациях называют "полиморбидностью" [1], все хирургические пациенты с заболеваниями суставов отнесены ко 2-му периоду ее развития - формированию полиморбидности или общей оценке полиморбидности, 3-му периоду - формированию множественных органов.

заболевания или клиническое действие и 4 заболевания с периодическим исходом.

В каждой группе с различными стадиями ЛЖ 23,3% пациентов были исключены из общего числа тех, у кого не было сопутствующих заболеваний, чтобы определить количество пациентов с коморбидитом, в результате чего 76,7% случаев были положительными для дальнейшего анализа.

В нем общая тяжесть последствий заболеваний суставов определяется по баллам: 0 - отсутствие заболеваний; 1 - незначительное отклонение от нормы или перенесенное в прошлом заболевание; 2 - заболевания, требующие назначения медикаментозной терапии; 3 - заболевания, приводящие к инвалидности; 4 - тяжелая органная недостаточность, требующая срочной терапии.

Операция "Гиппократ" проводилась в соответствии с процедурами и стандартами медицинской помощи, рекомендованными в национальных клинических рекомендациях. Их контрольные интервалы указаны в клинических рекомендациях по лабораторным тестам: состав эритроцитов в крови (мужчины. - 4,5-5,3-10¹²/я, женщины. -4,1-5,110¹²/л), гематокрит (у мужчин - 37-49%, у женщин - 36-46%), уровень гемоглобина (самец - 130-160 г/л, самка. - 120-150 г/л), количество лейкоцитов в крови (4-9-10⁹/л), количество тромбоцитов в крови (180-320-10⁹/л), уровень общего белка в крови (65-85 г/л), билирубин в крови (5-21 ммоль/л), креатинин в крови (мужчины - 70-120 ммоль/л, женщины - 58-96 ммоль/л).л), мочевины в крови (2,5-8,3 ммоль/л), мочевая кислота в крови (мужчины-262-452 ммоль/л, женщины - 137-393 ммоль/л), определение уровня аспаратаминотрансферазы (аст) в крови (мужчины - 11-41 ед./л, женщины. - 11-36 ед./л)./л), аланинаминотрансфераза (Алт) (мужчины - 10-41 ед/л, женщины - 10-37 ед/л), лактатдегидрогеназа (ЛДГ) (<248 ед/л), креатинфосфокиназа (КФК) (мужчины. >171 шт/л, женщины>145 шт/л), триглицериды (<2,26 ммоль/л), холестерин (<6,22 ммоль/л), липопротеиды высокой плотности (ЛПВП) (>1,55 ммоль/л), липопротеиды низкой плотности (ЛПНП) (<2,85 ммоль/л).

Следующим шагом является анализ биохимических критериев, характеризующих сопутствующую патологию. Все они также делятся по принадлежности к разным типам обмена веществ и разным стадиям желтухи. Эти данные, полученные затем на каждом этапе МЖ, сравнивались с контрольной группой лиц, поступивших в хирургическое отделение на плановой основе для удаления неосложненных грыж (n=20).

Уровни креатинина и мочевины также оставались в пределах нормы.

Уровень натрия в крови повысился с (134) 2,2 (холестаза) до (137) 1,4 ммоль/л (цитоллиз), а уровень калия - с (4,1) 0,04 (4,5) 0,8 ммоль/л. Это практически не превышало следующих показателей. (133) ммоль/л, а

содержание калия-натрия в крови (1,2) ммоль/л было в контрольной группе, (4,0 и 0,4) ммоль/л.

Показатели углеводного обмена с холестазом и цитолизом незначительно превысили норму (6,0). 0,1) и (6,5). 0,1) ммоль/л), а уровень глюкозы в крови в контрольной группе незначительно превысил норму и (5,9). 0,1) ммоль/л.

При холангите показатели белкового, электролитного и углеводного обмена значительно повысились: уровень белка в крови (с 72) до г/л, уровень натрия - (с 140) до 1,2) ммоль/л, калия - (с 5,5) до 0,08) ммоль/л и глюкозы - до ммоль/л, что может быть противоположностью свертываемости крови (8,1 и 0,6).

Если содержание общего билирубина в крови на 1-й и 2-й стадиях МЖ увеличивалось более чем в 8 раз по сравнению с контрольной группой - с (25,7) до 2.2(217,3±9,1)- (223,5±1,1) ммоль/л, затем при холангите - в 10 раз, достигают (248,5).14.4) ммоль/л.

По сравнению с контрольной группой уровень маркеров гепатоцитоза повышался от стадии к стадии, достигая максимума при холангите. На стадии 1 содержание аст составляло (0,66) 0,03), на стадии 2 - (0,9) 0,01), на стадии 3 - (1,01) 0,01) ммоль/ЛЧ. На этапе 1 содержание Алт в крови (0,71 доз. 0,01), на этапе 2 - (1,48 доз. 0,04), на этапе 3 - (1,1 доз. 0,01) ммоль/л-ч (норма (0,45 доз. 0,1) и (0,69 доз. 0,2) ммоль соответственно/л-ч).

Уровень ЛДГ в крови повысился с ммоль/л-ч на стадии 5,6 МДЖ (0,09) до ммоль/л-ч на стадии 1 (8,9) и ммоль/л-ч на стадии 2 (12,0) до 0,009 ммоль/л-ч (стадия 3).

Стадия 1 не выявила изменений в метаболизме холестерина: уровень общего холестерина в крови (5,8) ммоль/л, триглицеридов - (2,1) 0,01) ммоль/л, ЛПВП - (1,8) ммоль/л, ЛПНП - (2,2) 0,03) ммоль/л, ЛПНП - (2,2) 0,03) ммоль/л (показатели контрольной группы были соответственно(5,7±0,02), (2,1±0,01), (1,7±0,05) и (2,2) 0,02) ммоль/л.

Стадия 2 повышенный уровень общего холестерина в крови (с 6,6) до ммоль/л, триглицеридов (с 2,2) до ммоль/л, ЛПВП - с (с 1,9) до 0,04) до ммоль/л и уровень ЛПНП в крови. напротив, (2,2)- (0,02) (1,8) снизился до 0,04) ммоль/л.

У пациентов с ЛЖ в стадии холангита значительно повысился уровень общего холестерина в крови - (7,0). 0,06) до ммоль/л, триглицеридов крови - (2,6). 0,04) до ммоль/л, ЛПВП - (2,0). 0,03) до ммоль/л.

Содержание ЛПНП в крови при холангите было дополнительно снижено - с ммоль/л в контрольной группе (1,6) до ммоль/л (0,06) (2.2.0.02).

Количество крови при холестаза незначительно увеличилось по сравнению с контрольной группой SPK и составило (140) 1,2 ед/л (группа

сравнения - 135-137 ед/л). При цитолизе его содержание в крови стало подниматься еще выше, увеличиваясь (со 158) до 1,7) ед/л, а при холангите (со 179) до 1,2) ед/л.

Вывод. У пациентов с осложнениями со стороны желудочно-кишечного тракта, протекающими в виде МЖ, сопутствующая патология является основным отягчающим фактором и усугубляется по мере развития стадий патологического процесса.

Согласно шкале Sirs и Каплана-Файнштейна, сопутствующая патология минимальна у пациентов с холестатической стадией неопухолевого рассеянного склероза, что позволяет таким пациентам подвергаться хирургическим вмешательствам с низким риском органических осложнений и незначительным взаимным отягощением от сопутствующих заболеваний.

Когда происходит гепатоцитоз, число пациентов с минимальными баллами по шкалам Sirs и Каплана - Файнштейна уменьшается, а максимальный балл увеличивается, что указывает на усиление влияния сопутствующей патологии на общее состояние пациента по мере нарастания печеночной недостаточности.

При холангите значительно увеличилось число пациентов с максимальными значениями шкал Sirs и Каплана - Файнштейна, что указывает на явное взаимное бремя основных и сопутствующих заболеваний из-за развития сопутствующей патологии у большинства этих пациентов.

Анализ индекса Мэри Чарльсон показал, что выживаемость пациентов с холестазом при неопухоловом МЖ является самой высокой, а при холангите этот показатель значительно снижается, поскольку число пациентов с Msmah увеличивается с незначительного до 94,4%.

Наиболее ценными биохимическими тестами для характеристики состояния гепатоцитов при МЖ и сопутствующей патологии у таких пациентов являются определение уровня щелочной фосфатазы, SPK и трансаминаз в крови.

Интоксикационный синдром у больных холангитом негативно влияет на все органы и системы организма, сопутствующую патологию и биохимические реакции, которые возникают в таких случаях, и может привести к сбоям в работе.

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ТУРИСТИК-РЕКРЕАЦИОН КОРХОНАЛАРДАГИ РАҚОБАТБАРДОШЛИКНИ ТАЪМИНЛОВЧИ ТИЗИМЛИ КЎРСАТКИЧЛАР

Аннотация. Мазкур мақолада бугунги кунда туристик-рекреацион корхоналардаги рақобатбардошликни таъминловчи тизимли кўрсаткичлар бўйича мауллифла томонидан илмий изланишлар олиб борилган. Туризм соҳасининг мамлакат иқтисодиётидаги ўрни ва роли юзасидан таклиф ва тавсиялар ишлаб чиқилган.

Калит сўзлар: туризм, сервис, иқтисодиёт, хизмат кўрсатиш, бошқарув.

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SYSTEMATIC INDICATORS ENSURING COMPETITIVENESS IN TOURISM-RECREATION ENTERPRISES

Abstract. In this article, scientific research was carried out by the author on the systematic indicators that ensure the competitiveness of tourism-recreational enterprises today. Proposals and recommendations have been developed regarding the place and role of the tourism sector in the country's economy.

Key words: tourism, service, economy, service, management.

Хозирги кунда мамлакатдаги хизматлар ишлаб чиқарувчилар дуч келадиган муаммолар тўпламини куйидаги шартли равишда бир неча йириклаштирилган гуруҳларга ажратиш мумкин бўлади:

- айланма маблағларнинг доимий етишмаслиги;
- таклиф этилаётган хизматлар ассортиментнинг секин янгиланиши;
- савдо-сотик бозорларида (хақиқий ва салоҳиятли) талабларнинг ўсиш суръати тўғрисида етарлича маълумотнинг йўқлиги;
- ишлаб чиқилган маркетинг стратегиясининг мавжуд эмаслиги, таклиф этиладиган хизматлар нархлари ва ишлаб чиқаришнинг хақиқий харажатлари ўртасида мутаносибликнинг йўқлиги, ташкилий тизим фаолиятининг самарасизлиги;

• шериклар ва истеъмолчиларни танлаш ҳамда улар билан ишчан ҳамкорлик ўрнатишда тажрибанинг йўқлиги.

Бунинг сабабларидан бири корхона – ишлаб чиқувчи ва туристик-рекреацион хизматларнинг истеъмолчилари ўртасида ўзаро алоқани мустаҳкамловчи тизим йўқлигидан иборат бўлмоқда. Туристтик-рекреацион соҳа корхоналари рақобатбардошлиги ушбу тизимдаги ўзаро таъсир кучига боғлиқ бўлмоқда. Таъкидлаб ўтилган муаммолар корхоналар ишлаб чиқариш фаолиятини рақобатбардошлик даражасига чиқишига имкон ярата олмайди. Ушбу муаммолар туристик-рекреацион соҳадаги корхоналарнинг рақобат афзалликларини шакллантиришда тўсиқ бўлиб қолмоқда. Шундай қилиб, корхонанинг рақобат афзалликлари бевосита таклиф этилаётган хизматларнинг юқори сифати ва сервис хизмат кўрсатишнинг сифати билан боғлиқ бўлмоқда. Демак, ҳар қандай рақобат афзаллигининг функцияси – соҳадаги ўртача даражадан юқори бўлган даромадларни таъминлаш ва хизматлар бозорида ўзининг доимий ўринни эгаллашдан иборат эканлиги маълум бўлмоқда.

Рақобатбардошлик даражасига эришиш учун туристик-рекреацион корхоналар учта вазифани ҳал этиши керак бўлади ва улар қуйидаги мақсадли ўлчамларда ўз аксини топади: ривожланиш, ўсиш ва фойда олишда. Шунинг учун рақобатбардошлик даражасига эришишда таклиф этиладиган хизматлар сифатини доимо назорат қилиш, туристик-рекреацион хизматлар сифатини яхшилаш устида ишлаш ҳамда ишлаб чиқариш фаолияти харажатларини пасайтиришда захираларни кўриб чиқиш зарур бўлмоқда. Туристтик-рекреацион хизматлар сифатини нафақат яхшилаш устида ишлаб қолмасдан, балки унинг ассортиментини кенгайтириш ва сервис хизмат турларини диверсификациялаш тўпламини яратиш зарур бўлмоқда.

Мақсадли омиллар сифатида ўсиш, ривожланиш ва фойдани қабул қилиш билан биргаликда ташқи ва ички муҳитнинг ўзаро таъсирини ҳам таҳлил қилиш зарур бўлади. Ташқи муҳитга қуйидагиларни киритиш мумкин:

- бозорга кириш йўлида тўсиқ бўладиган янги рақобатчиларнинг пайдо бўлиши;
- харажатларни пасайтиришда тўсиқ бўладиган таъминотчилар кучи;
- фойдани оширишда тўсиқ бўладиган истеъмолчилар таъсири;
- анча арзон туристик-рекреацион хизматларнинг пайдо бўлиш хавфи бу туристик-рекреацион корхоналар ривожланишига ҳамда ўсишига тўсиқ бўлади;
- фойданинг ўсишига тўсиқ бўладиган туристик-рекреацион соҳадаги ўзаро мусобақанинг жадаллашуви.

Ички муҳитга туристик-рекреацион соҳадаги корхоналарнинг молиявий хўжалик фаолияти киради. Корхоналар белгиланган унсурларни сифат ва микдор жиҳатдан баҳолаши зарур ва имкони борича уларнинг

хатти-харакатини башорат қила билиши керак. Ўзбекистондаги бугунги бизнес тавсифи сифатида барча корхоналар, шу жумладан туристик-рекреацион соҳа корхоналарида ҳам мақсадли тезис бўлиб, фойданинг мутлақ устиворлиги тезисини кўрсатиш мумкин. Буни Т.Коно томонидан Буюк Британия, Япония, АҚШ ва Россиядаги бизнес мақсадларининг устунлиги борасида олиб борилган тадқиқотлар ҳам исботламоқда. Бизнинг мамлакатимизда бу ҳолат тадбиркорлик инвестицияларнинг етишмаслигидан, шунингдек туристик-рекреацион хизматларнинг рақобатбардошлиги паст бўлгани туфайли рўй бермоқда. Тадқиқот олиб борилаётган минтақадаги туристик-рекреацион соҳа корхоналарида эса Ўзбекистондаги корхоналарга нисбатан рақобатбардошликнинг янада паст даражада эканлиги билан ажралиб турибди. Демак, бу минтақада асосан савдо ҳажмини ошириш устида ишлаб, бозордаги улушини купайишига ва натижада, фойданинг ўсишига олиб келишни тақидлаш мумкин бўлади. Шунини эътиборга олиш керакки, тадбиркорлик сармояларнинг тавакалчилигини камайтириш, уларни бошқариш, ҳамда туристик-рекреацион корхоналарнинг рақобатбардошлигини ошириш минтақада, хусусан Самарқанд вилоятида ҳам асосий мақсадлардан бири бўлиб қолмоқда.

Ҳозирги пайтда энг керакли ва кам ўрганилган масалалардан бири бу туристик-рекреацион хизматларда сервис хизматларининг даражасини аниқлашни кўрсатиш мумкин. Бу йўналишни илмий жиҳатдан ўрганиш, уни бошқаришда илмий-амалий воситаларга эга бўлиш билан бирга, корхоналарга таклиф этиладиган хизматлар сифатини ва хизматлар рақобатбардошлиги ҳамда бевосита корхоналар рақобатбардошлигини оширишга имкон беради.

«Корхонанинг рақобатбардошлиги» тушунчасига «Бостон консалтинг групп» маслаҳатчилари қуйидагича таърифни таклиф этадилар: «Хўжалик бирлигининг рақобатбардошлиги корхонада рақобат тутган ўриннинг меҳнат унумдорлигини оширишга имкон берувчи ёки энг камида, уларни ўзгармас даражада сақлашни таъминлайдиган ресурсларни тақсимлаш танловини белгилаш».

Р.А.Фатхутдинов «Рақобатбардошлик – бу маълум бир объектни мазкур бозорда тақдим этиладиган ўхшаш объектлар билан солиштирилганда, ушбу объектнинг эҳтиёжларни қондира олиш даражасининг юқорилиги билан тав-сифланади. Рақобатбардошлик аниқ бир бозор ёки аниқ истеъмолчилар гуруҳига нисбатан аниқланади. Агар объект рақобат-бардош ҳисобланган бозор кўрсатилмаса, демак ушбу объект ҳозирда дунёдаги энг яхшиси ҳисобланади».[2]

М.Қ.Пардаев «Тадбиркор фаолиятининг рақобатбардошлиги деганда, рақобатбардош субъектларга нисбатан фаолиятининг кенг қўламлилиги ва истиқболлилиги харажатларни мақсадга йўналтириб, кўпроқ фойда олиш қобилиятининг кучлилиги тушунилади. Тадбиркор товари (иши, хизмати)

рақобатбардошлиги деганда, рақобатбардош субъектлар товари (иши, хизмати)нинг сифати ва нархига нисбатан истеъмолчига (харидорга) қулайлиги, унга кетадиган харажатларнинг самарадорлиги ва шу товардан оладиган фойданинг кўплигини таъминловчи омиллар тизими тушунилади.»

Бугунги кунда “рақобат” тушунчаси ўзининг маҳаллий доирасидан кенгайиб, халқаро аҳамиятга эга бўлмоқда. Шу туфайли дифференциация ва диверсификациялаш стратегияларининг мавқийи биринчи ўринга чиқмоқда, таннархни ҳисоблаш ва пасайтириш эса иккинчи даражага тушиб қолмоқда. Дифференциация стратегияси туристик-рекреацион корхонанинг бирон бир жабҳада ўзининг антиқали эканлигига интилишини билдиради ва унинг муҳимлиги эса мижозларнинг кўп бўлишида ўз ифодасини топади. Диверсификация стратегияси эса туристик-рекреацион соҳадаги корхоналарнинг янги бозорларга йўналтирилган янги қўшимча хизматларни таклиф этишга интилишини билдиради. Бу стратегияларни амалиётга тадбиқ этилишини туристик-рекреацион хизматларга кўрсатиладиган сервис хизматини кенгайтирмасдан ва рақобат мухитини яратмасдан амалга ошириб бўлмайди.

Бизнинг фикримизча, туристик-рекреацион хизматларга сервис хизматни кўрсатиш деганда «корхона-истеъмолчи» алоқасини таъминлайдиган туристик-рекреацион корхоналарнинг барча тизимости функциялари ва фаолият турларининг тизимли мажмуасини тушуниш керак бўлади. У бозор талабларига мос равишда номенклатура, сифат, миқдор, нарх, ҳудуд ва вақт кўрсаткичлари бўйича ҳар битта моддий ва ахборот оқимларнинг кесими бўйича амал қилади.

Бизнингча бугунги кунда сервис хизмат турлари сифатида қуйидагиларни ажратиб кўрсатиш мумкин:

1. Истеъмолчиларга хизмат кўрсатиш даражаси бўйича мажмуали тавсиф берадиган истеъмолчилик талабини қондириш сервиси. У қуйидаги кўрсаткичлар билан аниқланади: таклиф этиладиган хизматлар вақти, такрорланиши, тайёргарлиги ва сифати ҳамда биринчи талабга биноан таклифнинг тайёр туришидан иборат.

2. Сервис хизматининг таклиф этиладиган турлари йиғиндисини, яъни истеъмолчига таклиф этиладиган мажмуини ифодаловчи ишлаб чиқариш мақсаддаги хизматларни кўрсатиш сервиси.

3. Туристик-рекреацион хизматларнинг истеъмолчисига таклиф этиладиган ялпи маълумот (сифат сертификатларига эга бўлган) ва туристик-рекреацион хизмат кўрсатишини ифода этувчи маълумот соҳасидаги хизмат кўрсатувчи сервис.

4. Истеъмолчиларга таклиф этиладиган туристик-рекреацион хизматларнинг турли тўловлар йиғиндисини, чигирма ва имтиёзлар тизимларини ифода этувчи молия-кредит хизматининг сервиси.

Шундай қилиб, туристик-рекреацион хизматларда рақобатбардошликни таъминлайдиган мақсадларга эришиш қуйидагилар ҳисобидан шаклланади: сифатни ошириш бўйича ҳаракатларнинг жадаллашуви ва хизматларнинг ҳаётий цикли босқичларида бўладиган ҳаракатларни функционал-зарурий даражагача етказиш; бозор талабларига модификациялашган ва мослашган ҳолда хизматлар ҳар бир турининг салоҳиятли имкониятлардан мақсадли йўналишда фойдаланиш; истеъмолчилар талабини қондириш учун янги туристик-рекреацион хизматларни яратиш; туристик-рекреацион хизматларнинг сервис хизмат тизимини мақсадли йўналтирилган ривожланиши ва такомиллашувини амалга ошириш зарур.

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ТУРИЗМ ХИЗМАТИДА СЕРВИСЛИ ХИЗМАТ КЎРСАТИШНИ БОШҚАРИШ МАСАЛАЛАРИ

Аннотация. Мазкур мақолада бугунги кунда туризм хизматида сервисли хизмат кўрсатишни бошқариш масалалари бўйича маулифла томонидан илмий изланишлар олиб борилган. Туризм соҳасининг мамлакат иқтисодиётидаги ўрни ва роли юзасидан таклиф ва тавсиялар ишлаб чиқилган.

Калит сўзлар: туризм, сервис, иқтисодиёт, хизмат кўрсатиш, бошқарув.

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ISSUES OF SERVICE MANAGEMENT IN TOURISM SERVICE

Abstract. In this article, scientific research was carried out by the author on the issues of service management in the tourism service today. Proposals and recommendations have been developed regarding the place and role of the tourism sector in the country's economy.

Key words: tourism, service, economy, service, disclosure.

Туризм корхоналардаги рақобатбардошликни таъминловчи тизимга маркетинг тадқиқотлари, логистика ва контроллинг омиллари киритилиши лозим бўлади. Бу омилларнинг бир жойда кесишуви туристик-рекреацион корхоналарнинг барқарор ишлаши учун асос яратади. Шу туфайли туристик хизматларнинг сервис хизмати ва туристик-рекреацион соҳа корхоналарида маркетинг, логистика, контроллинг омиллари ўртасида доимий тесқари алоқа мавжудлигини ифодалаш мумкин. Натижада ушбу омилларнинг ўзаро таъсирчанлиги ва ўзаро алоқадорлиги орқали туристик-рекреацион корхонанинг рақобатбардошлик тизими шакллантирилади.

Сервис хизматини бошқариш учун, яъни туристик-рекреацион корхонада сервис хизмат турларининг оптимал тўпламини шакллантириш учун, уни баҳолаш ва бошқариш жараёнларини ўтказиш ҳамда инфратизимда рўй берадиган хилма-хил ўзгаришларни тезкор бошқариш бўйича усул ва моделларни ишлаб чиқиш зарур бўлади.

Бошқариш жараёнларни тартибга солиш учун сервис хизмати турларининг кўрсаткичларини қуйидаги гуруҳлар кесимида: номенклатура ва миқдор, сифат, вақт, нарх, ишончилиги бўйича кўриб чиқиш зарур бўлади.

Баён этилган фикрлар асосида рақобат афзалликларини шакллантиришда туристик-рекреацион корхоналарни ишлаб чиқариш-хўжалик фаолиятининг асосий йўналишлари қуйидагилардан иборат бўлади:

- рақибларнинг туристик-рекреацион хизматлар сифати даражасига нисбатан хизматлар сифат даражасини ошириш;

- рақибнинг сервис хизмати даражасига нисбатан ўз хизматининг сервис хизмат даражасини ошириш, бу ерда, сервис хизмати даражасини ошириш деганда, рақибларга нисбатан ўз ишининг сифатини оптимал бўлишини таъкидлаш керак.

Шундай қилиб, сервис хизмати даражасини бошқариш бўйича йўналишларни кўриб чиқамиз, бунда туристик-рекреацион хизмат кўрсатиш тизимини яратилиши ва тадбиқ этилиши корхоналарда рақобатбардош афзалликларни шакллантиради, чунки у истеъмолчи – ишлаб чиқарувчи тизимида ўзаро алоқаларнинг асосан барча йўналишлардаги хизмат кўрсатиш доирасидаги истеъмолчиларнинг ўзгаришини кузатиб боради.

Туризм хизматида сервисли хизмат кўрсатишни бошқариш ва бу ишларни ташкил этиш учун сервис хизмати турларини баҳолаш кўрсаткичлари таркибини аниқлаш зарур бўлади. Сервисли хизмат кўрсатиш турлари сифатида қуйидагиларни кўриб чиқишни таклиф этамиз:

- хизмат кўрсатиш сервиси;
- ахборот хизматлар сервиси;
- молиявий-кредит хизматлар сервиси.

Баҳолаш кўрсаткичлари тизими таркибини қуйидаги йўналишлар бўйича ўрганиш таклиф қилинади: номенклатура, миқдор, сифат, вақт, нарх, таъминлаш кафолати: а) ҳажми бўйича; б) сифати бўйича; в) вақти бўйича; г) нархи бўйича.

Туризм хизматларда сервисли хизмат кўрсатишни баҳолаш кўрсаткичларини кўриб чиқамиз. “Номенклатура” йўналишини қуйидаги кўрсаткич ифодалайди:

- четланиш Δn миқдорда, n корхона тамонидан кўрсатилган хизматлар номенклатураси ва сони, n_1 мавжуд истемол бозоридаги

кўрсатилган туристик-рекреацион хизматлар номенклатураси (корхона тури бўйича):

$$\Delta n = n - n_1;$$

агар $\Delta n \geq 0$ да корхона барча туристик-рекреацион хизматлар доирасида диверсификация тўла амалга оширилмоқда:

агар $\Delta n \leq 0$ да туристик-рекреацион корхона ўзининг кўрсатилаётган хизматлар доирасидаги номенклатурасини кенгайтириши лозим бўлади.

“Микдор” йўналишини қуйидаги кўрсаткич ифодалайди:

1. Бажарилмаган ёки қониқарсиз равишда бажарилган буюртмалар $\Delta N1_i$, кўриладиган вақт даврида ишлаб чиқариш ресурслари мавжуд бўлмагани туфайли ҳар бир туристик-рекреацион хизматларнинг i – тури бўйича, $i=1, 2 \dots n$. (n -туристик-рекреацион корхона тамонидан кўрсатиладиган хизмат турларининг сони)

2. Қониқарсиз бажарилган буюртмалар. $\Delta N2_i$. кўриладиган вақт даврида ҳар бири бўйича i – хизмат кўрсатиш тури, молиявий имкониятнинг мавжуд эмаслиги, ҳамда туристик-рекреацион хизматларда сифат сертификатининг мавжуд эмаслиги туфайли.

3. Қониқарсиз бажарилган буюртмалар (рад қилиниш) $\Delta N3_i$ кўриладиган вақт даврида туристик-рекреацион хизматларни ишлаб чиқариш самара бермаслиги туфайли ҳар бири i – хизмат кўрсатиш тури бўйича.

“Сифат” йўналиши мос келиши ёки келмаслигини кўриб чиқади.

$\Delta K_{ij}(i)$ ҳар бири i ҳар бир шахсга кўрсатилган хизмат параметри $ij(i)=1>2, \dots j_i$ параметрлар сони i – хизмат тури истеъмолчининг талаби бўйича.

$$\Delta K_{ij}(i) = \frac{K_{ij} - K_{ij} \cdot n}{K_{ij}(i)n} \quad (1)$$

бунда K_{ij} – i – хизмат тури сифатини баҳолаш, ҳар бир j – параметрлар бўйича;

$K_{ij}(i)n$ – i – хизмат тури сифатига қўйилган талабни баҳолаш i – ҳар бир шахс учун, истеъмолчининг талабига қўйилган параметрлар бўйича. Кўрсаткич бирликлари ўлчови бўлиб, $K_{ij}(i)$ ва $K_{ij}(i)n$ балли баҳолаш ёки истеъмолчининг самараси $j(i)$ параметр хизматлар истимоли бўйича аниқланади. Тавсия этилаётган “сифат”ни баҳолаш кўрсаткичи (1) нисбий бўлиб, уларнинг бир-бирига муқобили $K_{ij}(i)=1$ га тенг бўлганда, бу корхонага қўйган барча талабларга мос келишини кўрсатади. Агар $K_{ij}(i)<0$ бўлса корхона ўзининг характеристик параметрларини i – хизмат тури учун яхшилаши кераклигини билдиради. Бунда шуни алоҳида таъкидлаш лозимки, корхона фаолиятини яхшилаш учун инвестиция олиб келинмоғи зарур бўлади ва инвестицион лойиҳаларни баҳолаш ҳамда бошқариш усулларидадан фойдаланилади.

Ҳажмлар бўйича “ишончлилиқ”ни таъминлаш йўналиши аниқ турдаги хизматларнинг, k ($k = k_{\min}, k_{\max}$) ҳажмда i ($i=1, \dots, n$) туристик-

рекреация хизматларининг мавжуд эмаслиги эҳтимолини $P(A_{jk})$ кўриб чиқади (бу ерда $A_{jk} - i$ - ҳажмда хизматнинг мавжуд эмаслиги ҳолати).

$k_{\min}, k_{\max} - i$ – турдаги хизматларнинг мувофиқ минимал ва максимал моҳияти.

Ушбу кўрсаткични аниқлаш ретроспекция даврларидаги катта миқдордаги статистик маълумотлар (таклиф этилган хизматлар) базасида амалга оширилади.

Сифат жиҳатидан «ишончлилиқ» ни таъминлаш йўналиши q -сифатли, $i (i=1, \dots, n)$ турдаги туристик-рекреация хизматларининг таклиф этилмаганлиги эҳтимолини $P(B_{jq})$ кўриб чиқади.

Бу ерда сифат даражасига боғлиқ равишда барча хизматлар шартли равишда тўртта гуруҳга бўлиниши назарда тутилади:

1. Юқори сифатли туристик-рекреация хизматлари, яъни ўзининг техник-иқтисодий кўрсаткичлари бўйича муқобил хизматлар, яъни уникал хизматлар;

2. Рақобатбардош туристик-рекреация хизматлари - асосан юқори даражали сифатга мувофиқ келади;

3. Сифат даражаси пасайган туристик-рекреация хизматлари, умуман олганда рақобатчи хизматлардан кўра ёмонроқ истеъмол хусусиятига эга хизматлар;

4. Сифат даражаси паст туристик-рекреация хизматлари - одатда рақобатбардош эмас, ёки уларга эҳтиёж йўқ, ёки улар жуда арзон нархларда реализация қилиниши мумкин.

Молиявий-кредит хизматлари сервисининг баҳоловчи кўрсаткичлари кўриб чиқилади.

«Номенклатура» йўналиши истеъмолчига таклиф этилувчи хизматларга тўловнинг бирор варианты ва шакли мавжуд бўлмаганлиги сабабли аризаларга E_j рад жавоблар ҳажмини кўриб чиқади. Тўлов вариантлари ва шакли сифатида узоқ муддатли ва қисқа муддатли кредитлар, чегирмалар ва имтиёзлар тизими, лизинг, ижара, факторинг ва шу кабилар кўриб чиқилиши мумкин.

1-жадвал

Туризм хизматлар рақобатбардошлигининг шаклланган кўрсаткичлари

	Ишлаб чиқариш мазмунига эга хизматларни таклиф этиш сервиси	Ахборот хизматлари сервиси	Молия-кредит хизматларини кўрсатиш сервиси	
Номенклатура	Δn	C_{ii}	F_j	
Миқдор	$\Delta N_{1i} \dots \Delta N_{2i}$	K_{ii}	E_j	
Сифат	$k_{ij(i)}$	$\Delta k_{1ij(i)}$	$k = k_1/k_2$	
Вақт	Δt_{it}	Δt_{1it}	Δt_{2it}	
Нарх	ΔC_{ii}	ΔC_{1i}	ΔC_{2i}	
Ш ОН ЧЛ	Ҳажмлар бўйича	$P(A_{jk})$	$P_{11}(A_{1ik})$	$P_{21}(A_{2ik})$

	таъминлаш			
	Сифат бўйича таъминлаш	$P(B_{jq})$	$P_{12}(B_{1iq})$	$P_{22}(B_{2iq})$
	Вақт бўйича таъминлаш	$P(T_{it})$	$P_{13}(T_{1it})$	$P_{23}(T_{2ik})$
	Нарх бўйича таъминлаш	$P(\Pi_{in})$	$P_{14}(A_{1in})$	$P_{24}(\Pi_{2in})$

«Миқдор» йўналиши хизматларга маълум тўлов шакллари чегараланганлиги сабабли E_j - рад жавоблар ҳажмини кўриб чиқади.

«Сифат» йўналиши бўйича туристик-рекреация корхоналари таклиф этаётган хизматларга тўлов турлари ва шакллари миқдорининг (k_1) рақобатчилар бозоридаги мавжуд хизматларнинг тўлов турлари ва шакллари миқдори k_2 билан солиштиришда мувофиқлигини кўриб чиқади:

$k = k_1/k_2$ истеъмолчиларга таклиф этиладиган туристик-рекреация хизматларига тўлов вариантлари ва шаклининг тўлиқлиги коэффициенти.

“Вақт” йўналиши ўртача бозор кўрсаткичлари билан солиштирганда t – вақт даврида i - турдаги хизматлар учун тўлов вариантлари ва шакллари таклиф этишда вақт жиҳатидан Δt_{2it} оғишини кўриб чиқади.

«Нарх» йўналиши ўртача бозор нархи билан солиштирганда молия-кредит хизматларини таклиф этишдаги тўловларнинг $\Delta \Pi_{2i}$ оғишини кўриб чиқади.

Туризм хизматларининг сервис хизмат кўрсатиш турларини таснифлаш биз томонимиздан хизматларнинг рақобатбардошлиги таснифлагичи кўринишида таклиф этилган бўлиб, у туристик-рекреацион хизматларининг юқори сифатига асосланган.

Шундай қилиб, тадқиқот натижасида туристик-рекреацион корхоналарининг рақобатдаги афзаллиги ёки унинг устунлиги бевосита таклиф этиладиган хизматларнинг юқори сифати ҳамда ахборот хизматларининг юқори сифати билан, шунингдек молия-кредит хизматларининг ҳам юқори сифати билан боғлиқ эканлиги маълум бўлмоқда.

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МЕНЕЖМЕНТДА ИСТЕЪМОЛЧИЛАР МУНОСАБАТЛАРИНИ БОШҚАРИШГА МЕТОДИК ЁНДАШУВЛАР

Аннотация: Мақолада даромадли мижозни аниқлаш мезонлари таҳлил қилинади, мижозлар садоқатини баҳолашнинг самарали усуллари, шунингдек компания учун мижозлар базасининг қийматини ҳисоблаш усуллари келтирилган. Корхона мижозларининг содиқлигини ўрганишда комплекс ёндашув зарурлиги тўғрисида хулоса чиқарилади.

Калит сўзлар: истеъмолчи, содиқлик, мижоз, таянч, қиймат, истеъмолчи, кўрсаткич, таҳлил.

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METHODOLOGICAL APPROACHES TO MANAGEMENT OF CONSUMER RELATIONS IN MANAGEMENT

Abstract. The article analyzes the criteria for identifying a profitable client, provides effective ways to assess customer loyalty, as well as methods for calculating the value of the customer base for the company. It is concluded that it is necessary to apply an integrated approach to the study of customer loyalty of the enterprise.

Keywords: consumer, loyalty, customer, base, value, consumer, indicator, analysis.

Пандемия сабаб дунё иқтисодий ҳаётининг инқирозга юз тутиши турли ҳажмдаги ва фаолият соҳаларидаги корхоналарга таъсир кўрсатди. Айниқса, инқироз ҳодисалари истеъмолчиларга, чакана сотувчиларга ва хизматларга йўналтирилган компаниялар учун бу жараён ўта оғир кечмоқда. Мижоз билан узоқ муддатли ва барқарор ҳамкорлик муаммоси айниқса кескин бўлиб бормоқда, чунки беқарор иқтисодий вазиятда истеъмолчиларнинг содиқлиги асносида бизнеснинг сақланиб қолиши ва яшаб кетиш эҳтимоли савол остида қолмоқда. Ҳарчанд бу ҳолатлар ҳам вақтинчадир. Бироқ, бундай шароитда барқарор ва содиқ мижозлар базасини яратиш бўйича компаниянинг стратегик фаолиятини назарда тутувчи мижозлар билан муносабатларни бошқариш концепцияси тобора долзарб бўлиб бормоқда. CRM (Customer Relationship Management)

концепцияси асосида мижозлар тўғрисида маълумотлар йиғиш, қайта ишлаш ва таҳлил қилишга қаратилган маркетинг амаллари ётади.

1. *Customer Relationship Management (ингл.)* - мижозлар билан муносабатларни бошқариш (мижозга йўналтирилган ёндашувга асосланган барқарор бизнесни яратишга қаратилган стратегия).

Ушбу функция мижозлар тўғрисида маълумотларни шакллантириш, таклиф этилаётган хизматнинг сифатини ошириш, мижозларга хизмат кўрсатиш даражасини ошириш учун мижозларнинг садоқатини шакллантириш бўйича саъй-ҳаракатларни амалга ошириш жараёнидан иборат. Танитиш-хайрихоҳлик–садоқат занжирини амалга ошириш бўйича мотивацион воситаларини самарали йуналтиришда муҳим омил истеъмолчилар гуруҳларини аниқлаш бўлиб, уларга инвестиция киритишда компания учун муҳим аҳамиятга эга [1].

Истеъмолчиларнинг содиқлигини тадқиқ қилишда компания учун қимматли истеъмолчи учун асосий мезонлар қуйидагилар ҳисобланади:

- ҳар бир ҳисобот даврида юқори сарф-харажатлар;
- бошқа рақобатчилардан кам харид қилиши;
- ҳар ой давомида савдо марказига ташрифлар частотасининг юқорилиги;
- харидларнинг ўртача ҳажми юқори бўлган товарларни сотиб олиши;
- юқори рентабелли товарларни қилиши;
- турли тоифадаги ва бўлимлардан товарларни сотиб олиши;
- операцион харажатларнинг камлиги (катта буюртмалар, товарларнинг жойлашуви тўғрисида сўровлар камлиги ва товарларни қайтариш натижасида йўқотишларнинг камлиги).

Кўпгина тадқиқотчиларнинг фикрига кўра, истеъмолчиларнинг содиқлигини шакллантириш муаммолари “қимматли” харидорга сармоя киритиш паст қийматга эга бўлган харидорга инвестиция киришдан кўра кўпроқ маънога эга. Қимматли харидорларнинг компанияга содиқлиги доимий бўлади, паст нархдаги харидорларнинг хулқ-атворини компанияга жалб этиш учун жиддий ўзгаришларни талаб қилади. Б. Вульф томонидан олиб борилган тадқиқотлар шуни кўрсатдики, қиммат истеъмолчилар мижозлар базасининг 12-25% ва сотишнинг 40-65% ни ташкил қилади [10].

Мижознинг даромадлилигини белгиловчи бир неча омиллар мавжуд.

Бу биринчи навбатда, харид саватчасининг ҳажми. Удабурон мижозлар дўконга битта ташриф доирасида каттароқ харид қилишни кузлайдилар. Бу товарлар бирлигига ёки ўртача сарфланган пулга нисбатан харажатлари камроқ бўлади, лекин товар айланмасига қўшиладиган ҳиссаси кўпроқ бўлишини англатади.

Иккинчидан, частота. Компания учун энг қадрли мижоз тез-тез савдо дўконига ташриф буюради. Маълумки, частота сотишни кўпайтириш учун асосий рағбатлантирувчи омил ҳисобланади. Тадқиқотчи дўконга

ташрифлар частотаси ва мижозларнинг харажатлари даражаси ўртасида ижобий боғлиқликни топди. Сотишнинг умумий ўсишининг 70-80% харидлар даврийлигининг ошиши ҳисобига, қолган 20-30% харидлар ҳажмининг ўсиши ҳисобига амалга оширилади. Ушбу ҳодиса учун сиз оддий тушунтиришни топишингиз мумкин: дўконга тез-тез ташриф буюрадиган истеъмолчилар товарларнинг ассортименти ва дўконда жойлашган жойлари билан кўпроқ танишадилар, шунинг учун ўз эҳтиёжларининг кўп қисмини битта сотувда амалга оширишлари мумкин.

Учинчидан, харидлар оралиғи ёки сотиб олиш давомийлиғи (имтиёз). Гап шундаки, истеъмолчини чакана савдо дўконига ташриф буюрадиган ретсепти қанча кам бўлса, у билан узоқ муддатли муносабатлар эҳтимоллиғи шунчалик юқори бўлади. Мижозлар билан муносабатларни бошқариш бўйича ҳаракатлар мижозларни ушлаб туриш ва қайтариш учун махсус дастурларни жорий қилишни талаб қилади, улар мижоз қачон сотиб олишни тўхтатганини, нима сабабдан келиб чиққанлигини аниқлашга, шунингдек юқолган позицияларни тиклаш чораларини кўришга имкон беради.

Тўртинчидан, рентабеллик (рентабеллик). Кўпгина компанияларнинг натижалари шуни кўрсатадики, барча мижозлар ҳам бир хил даражада даромад олишмайди. Дарҳақиқат, кимдир асосан юқори даражага эга маҳсулотларнинг вақт номлари ва баъзи мижозлар фақат чегирмали товарларни қидирадилар ва сотиб оладилар. Агар ушбу тоифадаги мижозлар биринчи тоифадаги каби бир хил миқдордаги пул сарф қилсалар ҳам, улар компания фойдасидан кўра кўпроқ ёқотишларни келтириб чиқарадилар. Афсуски, замонавий корхоналар камдан-кам ҳолларда чегирмали товарлар бирлиғи ва битта битим бўйича харажатларни аниқлашга аҳамият бермайдилар. Ушбу компаниялар ўзларининг балансларида муҳим ёқотиш моддаларини этишмаётганликларини англамайдилар [10].

Мижозлар қийматининг юқоридаги мезонлари асосида мижозлар базасини сегментациялаш ва баҳолашнинг RFM усули мавжуд. Ушбу усул учта кўрсаткичга қаратилади:

– *recency* (давомийлиғи) - таҳлил қилинаётган даврда мижоз охириги марта компанияда бирор нарса сотиб олган пайт;

– *frequency* (частота) - таҳлил қилинаётган даврда мижозларнинг амалга оширган харидлар сони;

– *monetary value* (пул қиймати) - таҳлил қилинаётган даврда сарфланган пулларнинг умумий миқдори.

Барча мижозлар ушбу учта параметрнинг ҳар бири учун, энг юқорисидан пастгача баҳоланади ва кейин тенг ўлчамдаги сегментларга тақсимланади. Шундай қилиб, мижозлар базаси уч марта сараланади. Биринчи марта база охириги марта харид қилинган давр нуқтаи назаридан, кейин, харидларнинг частотасига кўра ва охирида хариднинг ўртача ҳажми

нуқтаи назаридан баҳоланади. Ҳар бир босқич беш қисмга бўлинади ва беш балли шкалада, пасайиш тартибида баҳоланади. Шундай қилиб, ҳар бир мижоз танланган ҳар бир мезонга мувофиқ баҳоланади (даврийлик, ташрифлар частотаси ва харажатлар бўйича). Бундай ҳисоблаш мумкин бўлган 125 комбинацияни яратади (5 • 5 • 5). Бу ҳисоблаш тизими чакана савдо нуқтаи назаридан ўзининг мураккаб эканлигини намойиш этади, албатта.

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ВОЗРАСТНЫЕ КРИЗИСЫ И ПСИХОЛОГИЧЕСКИЕ НАПРАВЛЕНИЯ ЕГО ИЗУЧЕНИЯ

Аннотация. В данной статье отражены данные по возрастным кризисам и психологическим направлениям его изучения.

Ключевые слова: психологическое развитие, подростковый возраст, физический труд, умственная деятельность, психосоциальное развитие личности, роль в коллективе.

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AGE CRISES AND PSYCHOLOGICAL DIRECTIONS OF ITS STUDY

Annotation: this article reflects information on age crises and psychological areas of its study.

Keywords: psychological development, teenage years, physical labor, mental activity, psychosocial development of the individual, his place in the team.

Введение:

Проблема профилактики и лечения кризисных ситуаций является одной из наиболее актуальных для современной психиатрии. Традиционно этот вопрос рассматривается с точки зрения теории стресса Г. Селье. Практически игнорируются возрастные кризисы личности и экзистенциальные проблемы человека.

Описание психологических особенностей человека в разные периоды его жизни чрезвычайно сложная и многогранная задача. В данной статье основное внимание уделяется проблемам, характерным для определенных периодов жизни человека, в них чаще всего акцентируется внимание на тревоге, страхе и других заболеваниях, усиливающих развитие кризисных ситуаций, а также на возрастной динамике формирования людей.

Проблема понимания происхождения возникновения личностного кризиса и его возрастной динамики исследовалась многими авторами. Эрик Эриксон, создатель теории эго-личности, выделил 8 стадий психосоциального развития человека. Он считал, что каждому из них сопутствует «Кризис есть переломный момент в жизни человека, наступающий в результате психологической зрелости человека и

достижения определенного уровня социальных требований». Любой психологический кризис имеет как положительные, так и отрицательные последствия. Если конфликт разрешить, то человек обогатится новыми, положительными качествами, если не разрешить, то появятся симптомы и проблемы, которые могут привести к психическим и поведенческим расстройствам (Э. Н. Эриксон, 1968).

Стадии психосоциального развития (по Эриксону)

На первом этапе психологического развития (рождение - 1 год) уже может возникнуть первый значительный психологический кризис из-за недостаточной заботы матери и неприятия ребенка.

На втором этапе психосоциального развития (1-3 года) психологический кризис сопровождается чувством стыда и сомнения, что еще больше усиливает формирование неуверенности в себе, тревожного сомнения, страха, навязчиво-компульсивного симптомокомплекса.

На третьем этапе психосоциального развития (3-6 лет) психологический кризис сопровождается формированием чувства вины, самоотрицания, никчемности, что в дальнейшем может привести к наркомании и расстройству личности.

О. Ранк (1952), создатель концепции родовой травмы, констатировал, что тревога сопровождает человека с момента рождения и связана со страхом смерти, связанным с переживанием отделения плода от матери во время родов.. Как заметил Р. Дж. Кастенбаум (1981), даже очень маленькие дети испытывают эмоциональный стресс по поводу смерти, и часто родители не подозревают об этом. Иного мнения придерживается Р. Фурман (1964), он отмечал, что представление о смерти может появиться только в возрасте 2-3 лет, поскольку в этот период появляются элементы символического мышления и примитивный уровень оценки действительности.

Подростковый возраст (12-18 лет), или пятый этап психосоциального развития, традиционно считается наиболее уязвимым к стрессовым ситуациям и кризисам. Э. Эриксон выделяет этот возрастной период как очень важный в психосоциальном развитии и считает патогномичным для себя развитие кризиса идентичности или ролевой смены, проявляющееся в трех основных поведенческих областях.

В юности (или ранней зрелости по Э. Эриксону - 20-25 лет) молодые люди ориентируются на получение профессии и создание семьи. Основной проблемой, которая может возникнуть в этом возрасте, является избегание межличностных отношений, что является психологической основой чувства одиночества, экзистенциального вакуума и социальной изоляции. Если кризис будет успешно разрешен, у молодых людей разовьется чувство любви, альтруизма и нравственности.

Сложность учебной деятельности в подростковом возрасте, их роль в новом коллективе требует от них многого. Меняется позиция подростков в

школьной жизни и в семье, то есть требуется быть лидером, организатором и воспитателем по отношению к младшим. Он достигает совершеннолетия в возрасте 18 лет. Рост организма прекращается, начинается «спокойный» период. Завершается формирование органов и совершенствование тканей организма. Физическое развитие влияет на определение некоторых характеристик человека и дальнейшую жизнедеятельность.

В 17-20 лет юношам и девушкам целесообразно заниматься работой, подходящей для нормального развития организма. Они влияют на функцию легких, сердца, сосудов и нервной системы, а также характерны изменения в организме веса и роста. Такие симптомы, как утомляемость-раздражительность, сердечная недостаточность у подростков постепенно исчезают. Для этого большое значение имеет физическая работа, умственная деятельность и отдых.

В этот период их нервная система развивается и постепенно приближается к признакам коры головного мозга взрослых. Вокруг коры головного мозга увеличивается количество нервных связей. Аналитическая и синтетическая деятельность развивается в больших полушариях в результате учебы и работы. Это состояние развивает способность четко различать внешние воздействия. Это создает торможение в характере дифференцировки. К этому периоду усложняется учебная деятельность: начинает преподаваться ряд новых предметов, расширяется и усложняется содержание урока, добавляются знания, быт, практическая работа, учащиеся входят в производственный коллектив, продолжают экскурсии, не показывая, уделено особое внимание. В этот период контроль усваивается путем добавления знаний и практической работы. Студенты должны понимать материал и уметь применять его в жизни. В этом возрасте ребенок чувствует себя более осознанным, набирается опыта и начинает применять свои знания в самостоятельной жизни. Это меняет их отношение к уроку. К этому времени они выбирают предмет, который им нравится. Такие характеристики можно найти и у подростков, но интерес к отдельным предметам больше связан с советами учителя, тогда как у старшеклассников интерес основан на их желаниях и стремлениях. Иногда они позволяют себе торопиться и в результате неправильно оценивают происходящее и делают неверные выводы.

В старшем школьном возрасте интенсивно развиваются духовные силы человека, формируется его духовный облик, проявляются черты характера, формируется его мировоззрение. В старшем школьном возрасте решающее влияние на развитие личности оказывает изменение положения человека в школе, семье, системе социальных отношений. Деятельность подростка-школьника в основном состоит из учебной деятельности, которая ограничивается рамками школы. Социальная деятельность подростка обычно происходит внутри школы. Старший школьник другой. Учащийся старшего школьного возраста, в отличие от подростка, способен

понять не только свои простые, ясно видимые личностные качества, но и более сложные качества, характеризующие многогранные отношения человека. Подросток оценивает себя по своему текущему положению. Подросток спрашивает себя: «Как я себя чувствую в школьной команде?» Учащийся старшего школьного возраста задается вопросом: «Как я отношусь к будущей самостоятельной жизни?» Я в хорошей форме?» - он спрашивает.

Самовоспитание на основе самосознания у старшеклассников обычно направлено не только на устранение каких-то поведенческих недостатков или развитие каких-то положительных качеств. В то же время она направлена на формирование личности в соответствии с обобщенными идеалами, возникающими у мальчиков и девочек. Когда ученые изучают физиологию некоторых юношей и девушек, а также теорию генетики, они приходят к выводу, что многое в человеческом теле и психике является врожденным.

Конечно, если этим юношам и девушкам не показывать, что их взгляды ошибочны, если учащиеся не убеждены, что есть возможности для самообразования, если они не убеждены, что человек несет ответственность за свое поведение, то Самодисциплина трудно мотивировать, и это не работает. Его отличает возрастающая роль веры и нравственного сознания в нравственном развитии старшего школьного возраста. Поведение старшеклассников определяется их нравственными представлениями и представлениями, моральными принципами и убеждениями в большей степени, чем поведение подростков. Именно в этом возрасте формируется способность человека правильно вести себя в разных условиях и ситуациях. Нравственное сознание старшеклассников развивается под влиянием их жизни и деятельности в обществе, под влиянием активного участия в общественной жизни общества, обычно учащиеся начинают гораздо глубже понимать значение и сущность нравственных категорий. Дети старшего школьного возраста способны любить даже самые тонкие стороны многих нравственных понятий, что связано с их социальной неоднозначностью. Сложнейших понятий долга, совести, личной гордости и чувства собственного достоинства достаточно для того, чтобы старшеклассники имели глубокое и всестороннее понимание. Ощущение взрослости в старшем школьном возрасте претерпевает уникальные изменения. Это чувство становится глубже и серьезнее. Учащиеся старшего школьного возраста склонны отрицать свою взрослость, относиться к себе как к детям и идти на компромисс даже меньше, чем подростки.

Дети старшего школьного возраста обладают уникальным чувством взросления. В старшем школьном возрасте несколько теряется напряженность конфликтов, вызванная действительным или ложным признанием учащимися равноправия со взрослыми. В 16 лет школьник

получает паспорт, снижаются ограничения на посещение кино и театра. Учащемуся старшего школьного возраста скоро исполнится 18 лет, и он получит право голосовать и вступать в брак. Это объективные признаки признания того, что мальчики и девочки выросли. Позже психологи обнаружили интересный факт. Во-первых, старшеклассницы, как и девочки-подростки, больше подвержены влиянию взрослых, чем мальчики и подростки. На формирование личности старшеклассника влияет группа сверстников. Коллектив оказывает определенное влияние на выработку общей цели, командные взаимодействия, нравственные отношения между личными и общественными интересами, а также нравственные отношения между личными и общественными интересами.

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ПЕРЕРАБОТКА КОСТЕЙ ДЛЯ ПОЛУЧЕНИЯ МЯСНОЙ МАССЫ

Аннотация. Разработка процесса обработки костного сырья в горячем способе и в вращающемся барабане проводилась в лабораторных условиях и в промышленных условиях. Целью задачи было получение из мясной кости мясной массы и их использования в колбасном производстве взамен жилованной мяса. Для выполнения эксперимента была обработана кость в горячем способе в аппарате КВ – 600, изготовлено и использовано из нержавеющей стали вращающийся экспериментальный барабан. Где проводился технологический процесс, отделяли мякотные ткани от кости, а также получили мясной бульон и топленый жир.

Ключевые слова. Горячий способ, аппарат КВ-600, вращающийся барабан, кость говяжья (шейные, спинно-реберные позвонки, крестцовые) части, обвалка мяса, мясная масса, топленый жир, бульон, технологический процесс, солевой и ферментный раствор, химический состав, выход, цикл, мясо жилованная.

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PROCESSING BONES TO OBTAIN MEAT MASS

Annotation. The development of the process of processing bone raw materials in a hot way and in a rotating drum was carried out in laboratory conditions and in industrial conditions. The aim of the task was to obtain a meat mass from a meat bone and use them in sausage production as a replacement for trimmed meat. To perform the experiment, the bones were processed in a hot way in the KV-600 apparatus, a rotating experimental drum was made and used from stainless steel. Where the technological process was carried out, the pulp

tissues were separated from the bone, and meat broth and melted fat were also obtained.

Keywords. Hot method, apparatus KV-600, rotating drum, beef bone (cervical, dorsal-costal vertebrae, sacral) parts, meat deboning, meat mass, melted fat, broth, technological process, salt and enzyme solution, chemical composition, output, cycle, trimmed meat.

В промышленности действует рекомендации, в соответствии с которыми от одной полутуши остаток мясной ткани не должен превышать 2.5% к массе кости. Остатки мяса после ручной обвалки отдельных видов кости составляет от 8 до 13 процентов (шейные и спинные позвонки с ребрами).

Нередко предприятия нарушают нормативы, отправляют на клеежелятиновые заводы кость с содержанием мякотной ткани до 25-30%.

Механизация отделения остатков мяса, исключая высокие затраты труда, позволяет дополнительно получить мясо для использования его на пищевые цели.

Сырьем для получения мясной массы служат доброкачественные кости: шейные, поясничные и спинные позвонки с отпиленными ребрами, полученными после поясной обвалки парного остывшего и охлажденного мяса говядины.

Экспериментальной части работы объектом исследования являлись: кость говяжья (шейные, спинно-реберные позвонки, крестцовые), которые содержат остаток мышечной ткани от 8 до 14% к массе кости, а также было использовано ферментный препарат протосубтилин Г20х.

Ферментный препарат протосубтилин Г20х изготовлено в Вильнюсе, температурный оптимум 38-40⁰С, активность фермента 70 ед/г. Ферментный препарат растворили в 12% NaCl.

Исследования и разработка процесса обработки костного сырья для получения мясной массы в открытых котлах горячим способом и во вращающемся барабане проводились в лабораторных условиях и в промышленных условиях. Установлен открытый котел марки KV-600 для получения вареной мясной массы, жира и бульона. Для ускорения процесса варки костей в рубашку котла был подан пар с давлением 1,5 атм.

Варки костей проводилось в условиях в производстве в открытых котлах марки KV-600 по ниже следующим технологическому процессу:

- взвешивание и промывка костей
- ферментация костей
- загрузка в котел кости
- подача пара в рубашку котла
- варка костей в котле при температуре +98⁰С в течение 3 часов 30 минут
- охлаждение котла и продукции

-разборка вареной кости с отделением вареной мясной массы (частично вручную)

-взвешивание полученных продуктов

-сдача мясной массы и бульона колбасный цех

С целью получения вареной мясной массы, кость вываренной, жира топленного и бульона в открытых котле загружали взвешенную говяжьих (шейные, спинно-поясничные позвонки, крестцовые), потом заливали водопроводную питьевую воду в соотношении 1:5 и пищевую соль 2% к массе костей. Кость варили при температуре +98⁰С в течение 3 часов 30 минут затем охладили в течение 20-25 минут. Целью для получения ферментированного опытного образца использовали ферментированная мясная массы, кость вываренной, жира топленного и бульона в открытых котле загружали взвешенную говяжьих (шейные, спинно-поясничные позвонки, крестцовые), потом заливали Кость варили при температуре +98⁰С в течение 3 часов 30 минут затем охладили в течение 20-25 минут.

Бульон слили в специальную емкость, а вываренную кость взяли на стол для окончательного разбора и отделения вареной мясной массы. После остывания с бульона отделили жир. Полученные данные приведены в таблице №1 и №2

Режим работы эксперимента по горячим способом в открытых котлах

Таблица№1

№ п/п	Вид сырья	Режим работы				
		Температура в котле	Масса загружен сырья	Продолжительность промывки	Масса загружен водой	Время варки
		⁰ С	кг	мин	литр	ч/м
1	Кости говяжьих (шейные, позвонки, крестцовые) свежие	98	40	10	60	3-10
2	Кости говяжьих (шейные, спинные позвонки, крестцовые)	98	40	10	60	3-10

Результаты эксперимента по горячим способам в открытых котлах
Таблица №2

Вид сырья	Результаты эксперимента								
	Выход вареной мясной массы		Выход вываренной кости		Выход жира топленного пищевого		Выход бульона		Увар потери кости
	кг	%	кг	%	кг	%	кг	%	%
Кости говяжьей (шейные, позвонки, крестцовые) свежие	3,4	8,5	28,8	72,0	3,2	8,0	45	4,6	11,5
Кости говяжьей (шейные, спинные позвонки, крестцовые)	3,3	8,2	29,1	72,8	2,9	7,2	46	4,7	11,8

Из анализа цифровых данных видно, что варка кости в открытых котлах +98⁰С продолжительно варится и медленно отделяется мясная масса и жир.

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НАРУШЕНИЕ ДОРОЖНОГО ПОЛОТНА ПРИ ПЕРЕВОЗКАХ КРУПНОГАБАРИТНОГО И ТЯЖЕЛОВЕСНОГО ГРУЗА

Аннотация. Транспортировка крупногабаритных тяжеловесных грузов играет значительную роль в промышленности любой страны. В статье рассматривается транспортный процесс перевозки крупногабаритного и тяжеловесного груза (КТГ) и его воздействие на дорожное покрытие. Так же проводится анализ существующих категорий дорог и категорий тяжеловесных грузов.

Ключевые слова: крупногабаритный тяжеловесный груз (КТГ), дорожное покрытие, перевозочный процесс.

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VIOLATION OF THE ROAD WHILE TRANSPORTATION OF LARGE AND HEAVY LOAD

Annotation. Transportation of oversized heavy cargo plays a significant role in the industry of any country. The article discusses the transport process of transportation of oversized and heavy cargo (LHG) and its impact on the road surface. The analysis of existing categories of roads and categories of heavy cargo is also carried out.

Key words: large-size heavy cargo (KTG), road surface, transportation process.

Увеличение промышленного строительства и производства в республике Узбекистан значительно повысило объем перевозок КТГ-одного из сложных видов автомобильных перевозок. Впрочем, эксплуатация крупногабаритного тяжеловесного оборудования уменьшает время доставки этого вида груза, и, соответственно, время использования объектов уменьшает количество механизмов, которые работают при завершении монтажа оборудования, уменьшает габариты строительных территорий, увеличивает производительность труда и снижает себестоимость и трудоемкость монтажных работ. Во всех видах транспорта встречается определение крупногабаритного тяжеловесного

груза. Даже на одном виде транспорта совершенно отсутствует единообразное понятие крупногабаритного тяжеловесного груза, что напрямую связано с особенностями и провозными способностями подвижных составов, которые применяются для перевозки данных грузов, а также с безопасностью перевозочного процесса в целом.

Превышение допустимых нормативов по одному из этих параметров означает, что груз является тяжеловесным и влечет необходимость получения специального разрешения на перевозку такого груза и возмещение ущерба причиняемого тяжеловесным транспортным средством дорожному полотну и сооружениям (мостам и развязкам), а также обеспечение дополнительных мер безопасности движения тяжеловесного транспорта [1].

Перевозка крупногабаритных тяжеловесных грузов способствует ухудшению основных эксплуатационных показателей дороги - ровности и прочности дорожной конструкции, что приводит к нарушению дорожного покрытия. Ниже представлены виды нарушения дорожного покрытия:

Трещины – часто встречающиеся нарушения дорожного покрытия, которые приводят к возникновению вторичных серповидных трещин и последующему появлению выбоин. Сквозные трещины в течение времени раскрываются еще больше и способствуют снижению прочности дорожной конструкции.

Поперечные и продольные косые трещины на цементобетонном покрытии – вид нарушения дорожного покрытия, который зависит от таких факторов как недостаточная толщина плиты, увеличенные размеры плиты, неудовлетворительное состояние земляного полотна и т.д.

Колейность - искажение поперечного профиля дорожного покрытия. Данный вид нарушения появляется из-за возникновения остаточных деформаций в рабочем слое земляного полотна, несвязных слоях основания и самом дорожном покрытии. Под воздействием движения остаточные деформации суммируются, что способствует росту глубины колеи и высоты выпора покрытия по краям колеи.

Выбоины - локальные разрушения поверхности дорожного покрытия в виде углублений разной формы с ярко выраженными краями. Выбоины считаются последствием образования и развития сетки трещин, действия шины с шипами, нарушения технологии производства работ, недостаточной прочности покрытия.

Проломы- разрушения дорожного покрытия на всю толщину на определенных участках разной площади. Проломы приводят к растрескиванию покрытия на отдельные блоки с просадкой их части из-за резкого снижения прочности земляного

полотна, недостаточной прочности дорожной одежды и воздействия ненормативной нагрузки.

Дороги в РУз подразделяются на 5 категорий. Современные технические регламенты предъявляют более высокие требования к дорогам, в частности, относительно способности выдерживать нагрузки передаваемым транспортными средствами через оси на дорожное полотно:

Транспортное средство, имеющее общую массу с грузом не более 40 тонн и проходящее тот или иной участок дороги, может по показателю допустимой осевой нагрузки превышать предельные значения для данной дороги. Конечно, об этом будут предупреждать соответствующие дорожные знаки, но часто альтернативных путей доехать до нужного места назначения просто не существует или они крайне экономически неэффективны. Тяжеловесные грузы разделяют на три категории, в зависимости от сложности организации его перевозки по территории республики Узбекистан:

1-я категория сложности: перевозка тяжеловесного груза, с превышением допустимой общей массы транспортного средства с грузом, но без превышения допустимых осевых нагрузок. Вес груза от 23 до 30 тонн при общей массе транспортного средства с грузом до 55 тонн.

2-я категория сложности: вес груза от 31 до 50 тонн при общей массе транспортного средства с грузом до 100 тонн.

3-я категория сложности: вес груза более 50 тонн при общей массе транспортного средства с грузом более 100 тонн.

Во всех странах мира выстроена целая система защиты дорог от негативного влияния автомобильных перевозок КТГ. В республике такую систему поддерживают целым рядом документов для строительства, развития и поддержки в нормальных условиях эксплуатации автомобильных дорог страны

По статистике, 56% от общего размера вреда федеральным трассам, наносят именно грузовые автомобили массой свыше 12 тонн. Система взимания платы «Платон» - это новый внебюджетный источник финансирования дорожной отрасли. Проект способствует улучшению качества автомобильных дорог, развитию транспортной инфраструктуры страны, снижению аварийности, совершенствованию логистических цепочек, а также развитию добросовестной конкуренции на рынке грузоперевозок. Развитие транспортной инфраструктуры обеспечит дополнительные вложения средств в ремонт и реконструкцию дорог.

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ОЦЕНКА РЕЗУЛЬТАТОВ ЛЕЧЕНИЯ СОВРЕМЕННЫМИ МЕТОДАМИ У БОЛЬНЫХ ХРОНИЧЕСКИМ РИНИТОМ

Резюме. Хронический ринит (ХРС) – широко распространенное хроническое воспалительное заболевание слизистой оболочки полости носа и околоносовых пазух, характеризующееся образованием и рецидивирующим ростом полипов. Хроническим риносинуситом (ХРС) страдает от 1 до 4 % населения земного шара. Распространенность ХРС в общей популяции жителей Европы составляет около 4%.

Среди пациентов с ЛОР патологией хронический полипозный риносинусит встречается у 15–25%. У пациентов с бронхиальной астмой (БА) ПРС развивается чаще – в 7–13% случаев. При непереносимости нестероидных противовоспалительных средств в сочетании с БА данное заболевание отмечается у 36–96% пациентов.

Основные проявления ХРС – затруднение носового дыхания, выделения из носа, боль или давление в области проекции околоносовых пазух, головная боль, нарушение обоняния, ухудшение общего самочувствия приводят к значительному снижению качества жизни пациентов.

Ключевые слова: риносинусит, качества жизни, околоносовых пазух.

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EVALUATION OF THE RESULTS OF TREATMENT WITH MODERN METHODS IN PATIENTS WITH CHRONIC RHINITIS

Resume. Chronic rhinitis (CRS) is a widespread chronic inflammatory disease of the mucous membrane of the nasal cavity and paranasal sinuses, characterized by the formation and recurrent growth of polyps. Chronic rhinosinusitis (CRS) affects from 1 to 4% of the world's population. The prevalence of CRS in the general population of European residents is about 4%.

Among patients with ENT pathology, chronic polypous rhinosinusitis occurs in 15-25%. In patients with bronchial asthma (BA), PRS develops more often – in 7-13% of cases. With intolerance to nonsteroidal anti-inflammatory drugs in combination with AD, this disease is noted in 36-96% of patients.

The main manifestations of CRS – difficulty in nasal breathing, nasal discharge, pain or pressure in the projection area of the paranasal sinuses, headache, impaired sense of smell, deterioration of general well-being lead to a significant decrease in the quality of life of patients.

Key words: rhinosinusitis, quality of life, paranasal sinuses.

Актуальность. Хронический риносинусит является самым распространенным хроническим заболеванием в большинстве стран мира, например, в США: по данным Национального центра по статистике болезней он диагностирован у 37 миллионов (14,7%) жителей 3 гой страны [2,5].

В связи с отчетливой тенденцией к рецидивированию и отсутствием эффективных методов консервативного лечения, больные хроническими синуситами во многих случаях сталкиваются с необходимостью хирургического лечения. Операции, используемые в этих случаях, могут выполняться как с использованием классических радикальных методов, так и с применением современных внутриносовых эндоскопических технологий [1].

Развитие медицинской техники за два последних десятилетия значительно расширили возможности ринохирурга в плане щадящего отношения к внутриносовым анатомическим структурам, минимального травмирования слизистой оболочки, с сохранением и восстановлением важнейших функций полости носа [3]. В настоящее время ринохирург может при непосредственном визуальном контроле манипулировать в труднодоступных отделах полости носа и околоносовых пазух, восстанавливать нарушенные анатомические взаимоотношения и создавать физиологические условия для адекватного дренажа и аэрации [5]. Однако, в последнее время результаты эндоскопических внутриносовых операций все чаще подвергаются критике.

Так по данным Донского В.В. с соавт. (2001.) применяя эндоскопическую синусотомию. тем не менее, у 23,5% больных хроническими риносинуситами, вынуждены были делать экстраназальную операцию [4].

Выбор метода хирургического или консервативного лечения зависит от многих факторов, но самыми основными из них являются: наличие современной медицинской аппаратуры и инструментариев, а также квалификация самого хирурга [3].

Множество подходов и вариантов лечения создают обширное поле для полемики в отношении интерпретации результатов оценки эффективности медикаментозного и хирургического способов лечения хронических риносинуситов [2].

В настоящее время известно несколько методов оценки эффективности лечения хронических риносинуситов. Наиболее

значимыми из них являются: клиническое улучшение состояния больного, визуальная оценка состояния слизистой оболочки носа, улучшение транспортной функции эпителия и оценка цитологических препаратов, а также результаты функциональных методов исследования (риноманометрия и т.п.). Следствием разносторонней оценки является отсутствие единого мнения об эффективности различных вариантов лечения.

Цель исследования. Оценить качество жизни пациентов с хроническим риносинуситом.

Материалы и методы исследования. Дизайн исследования: проспективное, продольное. При проведении исследования использовались социологический и статистический методы. Объект исследования: пациенты с хроническим полипозным риносинуситом, госпитализированные в клинику АГМИ оториноларингологии. Была использована анкета-опросник SF-36 для оценки качества жизни.

Результаты исследования. Была использована анкета-опросник SF-36 для оценки качества жизни. Анкета включала 36 вопросов, сгруппированных в 8 шкал: физическое функционирование (ФФ), ролевое функционирование, обусловленное физическим состоянием (РФ), интенсивность боли (ИБ), общее состояние здоровья (ОЗС), жизненная активность (ЖА), социальное функционирование (СФ), ролевое функционирование, обусловленное эмоциональным состоянием (РФЭС), психическое здоровье (ПЗ). Шкалы группировались в 2 показателя: физический компонент здоровья (ФКЗ) и психологический компонент здоровья (ПКЗ).

ФКЗ и ПКЗ анализировались на основе бальной оценки параметров шкал, максимальное значение которых достигало 100 баллов (чем выше показатель по каждой шкале, тем выше качество жизни).

Статистический анализ полученных данных проводился с использованием параметрических и непараметрических методов исследования, в том числе методов описательной статистики, оценки достоверности (критерий Стьюдента; Chi-square test, χ^2). Статистическая обработка данных осуществлялась с использованием пакета прикладных программ «Statistica 10».

В исследовании приняли участие 50 пациентов с установленным диагнозом ХПРС в возрасте от 22 до 58 лет, среди которых удельный вес мужчин и женщин соответственно составил 60,0% и 40,0%.

Результаты исследования. Физический компонент здоровья пациентов с ХПРС был невысок и достигал 45,5 (44,5 - 46,5) баллов. Уровни составляющих ФКЗ составляли: ФФ= 65,0 (64,6 - 65,4) баллов, РФ= 75,0 (74,4 - 75,6) баллов, ИБ = 59,0 (58,2- 59,8) баллов, ОЗС= 49,0 (48,5-49,5) баллов. Максимальное значение составляющих ФКЗ отмечалось для показателя РФ, уровень которого достигал 75,0 (74,4 - 75,6) баллов.

Психический компонент здоровья пациентов с ХПРС был также невысок и составлял 44,4 (43,8 - 45,0) баллов. Уровни составляющих ПКЗ колебались от 60,0 до 98,0 баллов и достигали: ПЗ= 67,0 (66,3 - 67,7) баллов, РФЭС= 98,0 (97,5 - 98,5) баллов, СФ= 70,0 (69,2 - 70,8) баллов, ЖА= 60,0 (59,1 - 60,9) баллов. Максимальное значение составляющих ПКЗ отмечалось для показателя РФЭС, уровень которого достигал 98,0 баллов.

Статистически значимых различий уровней ФКЗ и ПКЗ в зависимости от пола не установлено ($p>0.05$). У мужчин ФКЗ и ПКЗ достигали 45,1 (44,5 - 45,7) и 43,9 (43,4 - 44,4) баллов соответственно. ФКЗ и ПКЗ у женщин составили 45,8 (45,1 - 46,5) и 44,1 (43,6 - 44,6) баллов соответственно.

Вывод. Доказано, что выбор метода и объема хирургического вмешательства при хронических риносинуситах с целью прогнозирования результата должен проводиться с учетом КЖ. На основании полученных исследований рекомендовать в качестве выбора хирургического лечения больных с хроническими риносинуситами щадящие вмешательства.

Доказано, что для оценки эффективности хирургического вмешательства необходимо проводить анализ клинического состояния пациентов с учетом КЖ. Для оценки КЖ ринологических больных, наиболее информативным является определение КЖ с помощью опросника, в котором учитываются специфичные и клинические проявления заболеваний.

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ПОНЯТИЕ, СУЩНОСТЬ И ПУБЛИЧНО-ПРАВОВАЯ ПРИРОДА МЕСТНОГО САМОУПРАВЛЕНИЯ

Аннотация: в настоящей статье автором предпринята попытка выявить понятие, сущность и публично-правовую природу местного самоуправления в свете последних изменений, внесенных в Конституцию РФ.

Ключевые слова: местное самоуправление, публичная власть, принципы местного самоуправления.

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CONCEPT, ESSENCE AND PUBLIC NATURE OF LOCAL SELF- GOVERNMENT

Abstract: in this article, the author attempts to identify the concept, essence and public-legal nature of local self-government in the light of recent changes made to the Constitution of the Russian Federation.

Keywords: local self-government, public authority, principles of local self-government.

Действующий на современном этапе Федеральный закон от 06.10.2003 № 131-ФЗ "Об общих принципах организации местного самоуправления в Российской Федерации"¹³⁶ делает упор на то, что

¹³⁶ Федеральный закон от 06.10.2003 N 131-ФЗ (ред. от 26.05.2021) "Об общих принципах организации местного самоуправления в Российской Федерации" // Российская газета. 01.09.1995.

местное самоуправление – это форма реализации власти народа и обращает внимание на то, что народ имеет право решать вопросы местного назначения.

Следует отметить, что в научной литературе встречаются разные мнения по поводу представленных определений местного самоуправления.

Так, к примеру, по мнению О.Ю. Шеметовой, представленный отечественным законодателем подход к определению местного самоуправления обладает как достоинствами, так и недостатками.¹³⁷ К достоинствам можно отнести наиболее демократичную, в сравнении с определением Европейской хартии местного самоуправления, трактовку. К недостаткам следует отнести отсутствие указания в определении на то, что местное самоуправление – это управленческая деятельность. Указанное важно, так как местное самоуправление – это, по своей сути, управленческая деятельность, осуществляемая на региональном уровне, то есть, «на одном из уровней публичной власти»¹³⁸.

В свою очередь, И.В. Выдрин¹³⁹ полагает, что определение, содержащееся в ФЗ "Об общих принципах организации местного самоуправления в Российской Федерации" идеализировано и не соответствует российским реалиям. По мнению названного автора, российские граждане не имеют в большинстве своем необходимых навыков по самоуправлению, поэтому не стоит полагаться на «повседневную деятельность людей в качестве решающего условия осуществления вопросов местного самоуправления»¹⁴⁰.

И.В. Выдрин так же отмечает, что в определении российского законодателя указывается на противопоставление деятельности местного самоуправления и деятельности государственных органов. Это, по мнению данного автора, является значимым недостатком анализируемого определения. В свою очередь, в определении, содержащемся в Хартии, используется термин «публичные дела», под которым следует понимать, в частности, вопросы, имеющие исключительно местное значение и которые представляют интерес для государства.¹⁴¹

Отметим, что местное самоуправление действительно имеет некоторые государственно-властные полномочия, по этой причине, считаем, что позиция И.В. Выдрины на данный момент не лишена оснований.

¹³⁷ Шеметова О.Ю. Взаимодействие органов местного самоуправления и прокуратуры в системе конституционного партнерства современной России: дисс. канд. юрид. наук. – Белгород, 2013. – С. 24.

¹³⁸ Гончаров В.И. К вопросу о понятии местного самоуправления как уровня публичной власти в России //Административное и муниципальное право. – 2011. – №9. – С. 9-13.

¹³⁹ Выдрин Игорь Вячеславович — доктор юридических наук, профессор заведующий кафедрой конституционного и муниципального права Уральского института экономики, управления и права (УИЭУиП).

¹⁴⁰ Выдрин И.В. Муниципальное право России. – М., 2004. – С. 74.

¹⁴¹ Выдрин И.В. Муниципальное право ... – С. 74.

Отметим, что в отечественной научной литературе вопрос о «причастности» местного самоуправления к органам государственной власти является дискуссионным.

Так, на современном этапе в научной литературе распространено мнение, что местное самоуправление – это, по сути, «одна из форм организации местного государственного управления»¹⁴². Это мнение, как отмечает С.Г. Соловьев, подразделяется на две теории – юридическую и политическую¹⁴³. В научной литературе выделяется также «теория дуализма»¹⁴⁴. Суть названных теорий представлена нами для наглядности в виде таблицы (Таблица 1).

Таблица 1. Теории «причастности» местного самоуправления к органам государственной власти

1.	Юридическая теория - суть теории заключается в том, что органы местного самоуправления не выступают в качестве органов государственной власти, однако, государство делегирует местным органам некоторые государственно-властные полномочия в полном объеме, обеспечивая при этом их неприкосновенность и независимость;
2.	Политическая теория – теория сформирована на противопоставлении государственным служащим, определяемым центральной властью, выборных должностных лиц от местного населения, идеализируя процесс выборов и природу должностных лиц, которые избираются местным населением;
3.	Теория дуализма – суть состоит в том, что муниципальные органы, осуществляющие соответствующие управленческие функции, выходят за пределы интересов местного населения и, таким образом, должны функционировать как механизм государственной администрации.

Что касается так называемых «частных» мнений, то считаем необходимым отметить следующее наиболее интересное, по нашему мнению, положение. Так, согласно мнению, озвученному на Всероссийской научно-практической конференции «Развитие федеральных отношений в России: проблемы и перспективы», «полное выделение органов местного самоуправления из системы органов государственной власти представляется если не корректным в принципе, то, по меньшей мере, преждевременным»¹⁴⁵.

По мнению автора настоящего диссертационного исследования, несмотря на то, что в соответствии с действующим отечественным

¹⁴² Кугафин О.Е., Фадеев В.И. Муниципальное право Российской Федерации. – М., 2006. – С. 51.

¹⁴³ Соловьев С.Г. Муниципально-властные институты в местном самоуправлении Российской Федерации. – СПб, 2003. – С. 18.

¹⁴⁴ Кугафин О.Е., Фадеев В.И. Муниципальное право Российской Федерации. – М., 2006. – С. 54.

¹⁴⁵ Развитие федеративных отношений // Российская Федерация сегодня. – 1998. – № 2. – С. 22.

законодательством, местное самоуправление не является уровнем государственной власти, нельзя исключать их взаимосвязь.

Так, следует отметить, что в решении Конституционного Суда Российской Федерации говорится: «указание на то, что органы местного самоуправления являются властными органами, само по себе не говорит об их государственной сущности. Публичная власть может быть и муниципальной»¹⁴⁶. Автор настоящего исследования в полной мере согласен с представленной позицией Конституционного суда РФ.

Отметим, что публичный характер муниципальной власти неоднократно отмечался и в иных Постановлениях и Определениях Конституционного суда Российской Федерации¹⁴⁷.

То есть Конституционный Суд считает, что местное самоуправление – это уровень публичной власти, что в определенной степени раскрывает термин «публичная власть» ещё до внесения поправок в Конституцию 2020 года, которые уже закрепляют данный термин в нормативном правовом акте, обладающим высшей юридической силой.

Таким образом, в свете всего выше изложенного, считаем правильным в настоящем диссертационном исследовании под термином «местное самоуправление» понимать не элемент системы государственной власти, а самостоятельную разновидность публичной власти – муниципальную.

Исследуя публично-правовую природу местного самоуправления, крайне важно сказать о характеристиках, свойственных местному самоуправлению как институту публичной власти. Отметим, что в научной литературе по данному поводу встречаются различные мнения.

Так, к примеру, Мындреску О.И. полагает, что рассматривать характеристики местного самоуправления как института публичной власти следует с позиции Конституции¹⁴⁸.

В свою очередь, Каллагов Т.Э. выделяет главный и второстепенный признаки местного самоуправления как института публичной власти. В качестве главного признака названный автор отмечает принятие и реализацию решений в интересах народа. В качестве второстепенного признака названный автор указывает на наличие у муниципальной власти

¹⁴⁶ Постановление Конституционного Суда Российской Федерации от 1 декабря 2015 г. N 30-П "По делу о проверке конституционности частей 4, 5 и 51 статьи 35, частей 2 и 31 статьи 36 Федерального закона "Об общих принципах организации местного самоуправления в Российской Федерации" и части 11 статьи 3 Закона Иркутской области "Об отдельных вопросах формирования органов местного самоуправления муниципальных образований Иркутской области" в связи с запросом группы депутатов Государственной Думы" // Справочно-правовая система «Консультант плюс».

¹⁴⁷ См., например: Постановление Конституционного Суда РФ от 02.04.2002 N 7-П, Постановление Конституционного Суда РФ от 24.01.1997 N 1-П, Постановление Конституционного Суда РФ от 15.01.1998 N 3-П, Определение Конституционного Суда РФ от 04.02.1999 N 1-О.

¹⁴⁸ Мындреску, О.И. Местное самоуправление как институт публичной власти и гражданского общества / О.И. Мындреску // Наука через призму времени. – 2021. – № 6 (51). – С. 25-29.

собственного предмета ведения и перечня полномочий, зафиксированных на законодательном уровне.¹⁴⁹

Автору настоящего исследования более импонирует вторая позиция ввиду того, что именно осуществление деятельности местным самоуправлением в интересах народа есть основополагающая характеристика местного самоуправления как института публичной власти.

Таким образом, необходимо сделать следующие выводы:

- под местным самоуправлением необходимо понимать не часть системы государственной власти, а самостоятельную разновидность публичной власти – муниципальную. Основной целью реализации данной власти является удовлетворение интересов местного сообщества;

- местное самоуправление на территории российского государства основывается на таких основополагающих принципах, как самостоятельность принятия решения населением по поводу вопросов местного значения, обособленное организационное положение местного самоуправления, наличие множества организационных форм реализации местного самоуправления на территории российского государства, соответствие компетенций местного самоуправления материально-финансовым ресурсам;

- на современном этапе развития института местного самоуправления следует констатировать наличие обширной нормативно-правовой базы, состоящей как из международно-правовых актов, так и внутригосударственных нормативно-правовых актов, регламентирующей названный институт и созданной согласно демократическим принципам российского государства.

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МЕСТО ФИЗИЧЕСКОЙ КУЛЬТУРЫ И СПОРТА В ДЕЯТЕЛЬНОСТИ ОРГАНОВ МУНИЦИПАЛЬНОГО ОБРАЗОВАНИЯ

Аннотация: в данной статье на основе анализа научных источников предпринята попытка определить место физической культуры и спорта в деятельности органов муниципального образования.

Ключевые слова: физическая культура, спорт, муниципальное образование, место, спортивная политика.

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THE PLACE OF PHYSICAL CULTURE AND SPORTS IN THE ACTIVITIES OF MUNICIPAL EDUCATION BODIES

Abstract: in this article, based on the analysis of scientific sources, an attempt is made to determine the place of physical culture and sports in the activities of municipal authorities.

Keywords: physical culture, sport, municipality, place, sports policy.

Прежде чем перейти к непосредственному исследованию особенностей обеспечения физической культуры и спорта в муниципальном образовании, следует отметить, что местная власть решает региональные проблемы и удовлетворяет потребности граждан. Реализация их интересов в сфере культуры и спорта характеризуется некоторыми особенностями, которые необходимо рассмотреть более

подробно. На муниципальные власти возлагаются значительные полномочия. Граждане имеют право на получение качественных услуг и в этом деле местные власти могут им оказать существенную поддержку. В муниципальном образовании решается задача, касающаяся предоставления населению доступа к спорту и оздоровлению.

Однако на местном уровне могут быть удовлетворены не все потребности жителей. Здесь необходимо понимать особенности региона, в котором проживет гражданин. Следует учитывать следующие факторы:

- историю становления и развития региона;
- культурную составляющую развития региона;
- градостроительные особенности.

Все эти аспекты необходимо учитывать, принимая решение о плане по предоставлению услуг местным жителям, в противном случае не удастся удовлетворить их интересы и потребности. Органы местной власти реализуют свои полномочия в рамках поставленных государством задач, при этом они должны ориентироваться на общественный интерес [1; С. 187].

Граждане больше всего заинтересованы в реализации своего интереса в спортивной сфере. На местном уровне они могут его удовлетворить при условии, что должностные лица сделают все от них зависящее в рамках своих полномочий. Общество считает спорт залогом эффективной жизнедеятельности, вследствие чего оно заинтересовано в том, чтобы местные власти создавали условия для занятия им. Роль спорта и физической культуры определена такими критериями:

- вовлечение в спортивную деятельность местных жителей;
- содействие укреплению физического состояния и здоровья граждан, которые, таким образом, повышают свою личную производительность и снижают нагрузку на социальную систему за счет сокращения дней пребывания на больничном;
- содействие организации плодотворных производственных отношений, основанных на строгой трудовой дисциплине;
- реализация на местном уровне программ, которые пропагандируют занятия спортом, что повышает заинтересованность молодых людей в ведении здорового образа жизни и снижает социальную напряженность вследствие сокращения осуществленных ими правонарушений;
- вовлечение молодежи в региональные общественные отношения.

Эти направления важны для регионального развития и повышают эффективность деятельности общества. Гражданам важно, где они проводят досуг. Также они беспокоятся о своем здоровье и желают иметь условия для занятий спортом. Спорт и здоровье населения – это основы устойчивого развития регионов страны. Правоотношения в этой сфере определяют состояние человеческих ресурсов на разных уровнях [2; С. 10].

На местном уровне гораздо больше элементов, определяющих

эффективность спортивной деятельности. Особенности регионального развития в значительной степени обуславливают полноту удовлетворения потребностей населения в занятии физической культурой и спортом. Учет этого критерия является залогом эффективности взаимодействия между гражданами и местной властью. Значительную важность приобретает реализация таких мероприятий:

- осуществление программ, которые содействуют укреплению спортивной инфраструктуры в регионе;
- вовлечение молодежи в массовый спорт;
- финансирование организаций, предоставляющих услуги массового спорта местному населению.

Муниципальная политика в сфере спорта обладает особенностями и в вышеперечисленных программах и мероприятиях она находит свое проявление. Спорту местные власти придают массовость путем вовлечения в занятия им как молодежи, так и других заинтересованных граждан. Подобная политика характеризуется следующими особенностями, суть которых проявляется в наличии отдельных элементов, составляющих ее целостность (рис. 1).



Рис. 1 – Элементы муниципальной спортивной политики [2; С. 46]

Судя по данным рис. 1, муниципальной политике в области спорта свойственны особенные составляющие, определяющие ее суть. Эти элементы позволяют отличать ее от программ, которые направлены на поддержку и вовлечение граждан в занятие спортом, реализуемых на разных уровнях. Одним из направлений муниципальной политики является содействие развитию массового спорта. Особенную важность представляет

оказание местными властями услуг в сфере спорта населению, что позволяет удовлетворять его интересы и потребности в ведении здорового образа жизни и усилению личной эффективности и работоспособности.

Местная спортивная политика имеет отличия от политики в этой сфере, которая реализуется на региональном уровне. Местная политика осуществляется в укрупненных направлениях, содействующих ее эффективной реализации. Следует отметить, что эти направления деятельности тесно взаимосвязаны между собой. Иными словами, подчеркивается важность интереса граждан в занятии массовым спортом и разработки направлений реализации муниципальной спортивной политики.

Муниципальная спортивная политика может быть определена следующим образом. Это деятельность местных властей, которая удовлетворяет интересы граждан в занятии спортом. При ее реализации важны критерии, которые характерны для территории, на которой она осуществляется. Также власти создают благоприятные условия для того, чтобы жители могли поддерживать свое здоровье на приемлемом уровне и заниматься массовым спортом. Задача местных властей состоит в вовлечении граждан в спортивную деятельность. Необходимо создать спортивную инфраструктуру на местном уровне, чтобы удовлетворить запрос граждан в поддержании приемлемого уровня здоровья. Требуется содействовать развитию рынка, на котором население может получить качественные спортивные услуги.

Местная спортивная политика реализуется с некоторыми проблемами и противоречиями, вызванными сложностью построения эффективного взаимодействия между гражданами и возможностями местной власти, которые положены в основу удовлетворения потребностей населения. Противоречия в этих отношениях заключаются в том, что спорт приносит позитивный эффект, однако, заниматься им стремятся не все граждане территории. Местные власти должны управлять спросом и предложением на этом рынке и координировать действия основных его игроков.

Власти на местном уровне создают инфраструктуру, содействующую пробуждению интереса у граждан к занятию спортом и поддержанию здоровья. Следует учитывать, что все потребители распределяются в группы по разным признакам, в том числе и по возрасту, что определяет уникальность их спортивных предпочтений. Дети стараются добиться высоких результатов в занятии отдельными видами спорта и часто рассматривают его с профессиональной точки зрения. Следует учитывать перспективный интерес граждан в этой сфере. Взрослым гражданам важно тренироваться для получения хорошей физической формы и приемлемого состояния здоровья.

Л.Р. Шакиров полагает, что спортивная деятельность

многосторонняя и многообразная, и это необходимо учитывать при разработке политики в этой сфере [5]. В.С. Шкрыль акцентирует внимание на развитии детского спорта и вовлечения в него молодежи [6; С. 92]. Необходимо принимать во внимание мотивацию граждан в занятиях спортом, формируя направления местной спортивной политики.

Следует пропагандировать спорт и вовлекать в него граждан, рассказывая о его преимуществах для здоровья и организовывая хорошую инфраструктуру. Большое значение имеет информирование граждан в СМИ о важности спортивной деятельности и возможностях ее реализации именно на этой территории. Спортивные мероприятия являются акциями, пробуждающими интерес граждан к осуществлению этой деятельности. Преимущества спорта хорошо заметны при этом. На местном уровне важно осуществлять спортивные мероприятия. Это важная составляющая политики, реализуемой в данной сфере.

Особенную важность приобретает вовлечение граждан в поддержание физической формы. Некоторые виды спорта на местном уровне нуждаются в поддержке, что позволит усилить эффект от их осуществления.

Анализируя особенности проявления спортивной деятельности на местном уровне, отметим следующее. Муниципальная политика в спортивной сфере созвучна государственной политике, которая реализуется в данной области. Ею охвачены следующие направления:

- организация приемлемой спортивной инфраструктуры;
- финансовая поддержка спортивных организаций;
- установление тесных связей между муниципалитетами, действующими совместно в сфере предоставления спортивных услуг гражданам.

Вместе с тем, в рамках реализации спортивной политики на местном уровне можно говорить о необходимости разрешения противоречий, имеющих место в связи с «наличием объективного положительного эффекта, который достигается от занятий массовым спортом, а также фактом фактической невысокой заинтересованности со стороны значительной части населения. Как следствие, основная функция муниципальной спортивной политики, как нам видится, заключается в управлении спросом и предложением, которые имеются на рынке спортивных услуг» [5].

Следует отметить, что «основной задачей местных властей в данном направлении является именно создание условий, которые были бы наиболее приемлемы для участия жителей муниципального образования в тренировках. При этом важно исходить из такого критерия, как принадлежность к социальным группам. В последнем случае имеется в виду юношеский и взрослый спорт, что объясняется также отличием в мотивации потребителей» [5].

Следует отметить, что «при реализации спортивной политики на местном уровне местные власти должны в обязательном порядке учитывать указанные различия в мотивации. В связи с этим все предпринимаемые меры в последствии должны способствовать доведению до местных жителей всех необходимых и точных сведений о наличии возможностей к последующему занятию спортом» [6].

Вместе с тем, особое внимание в данном вопросе следует уделить СМИ, поскольку последние имеют необходимый ресурс для информирования населения муниципального образования.

Кроме того, существенный эффект создают проводимые на местном уровне спортивные мероприятия, так как они в большей степени демонстрируют преимущества, которые достигаются от занятий спортом.

Таким образом, спортивные события, которые проходят в муниципальном образовании – это отдельный элемент муниципальной спортивной политики, который по своей сущности способствует более активной вовлеченности всех желающих местных жителей в занятия физической культурой и спортом.

Также следует отметить такой элемент муниципальной спортивной политики, как поддержка отдельных видов спорта. Следует в связи с этим указать, что фактор поддержки имеет тесную взаимосвязь со спортивными достижениями.

Вместе с тем, «существенной проблемой, препятствующей развитию массового спорта на муниципальном уровне, являются слабое материально-техническое состояние или отсутствие сети физкультурно-спортивных сооружений, а также низкая эффективность их использования из-за технической изношенности спортивного оборудования, инвентаря, неудовлетворительного состояния самих объектов, что требует капитальных вложений в ремонт. Поэтому для достижения массового вовлечения населения в занятия физической культурой и спортом необходимы мероприятия, позволяющие снизить себестоимость основных ресурсов для физкультурно-спортивных организаций – кадровых, информационных и капитальных. В связи с этим целесообразен пересмотр базовых принципов системы ресурсного обеспечения массового спорта» [4; С. 129].

Выходом из сложившейся ситуации видится именно муниципально-частное партнерство (далее – МЧП).

В качестве проекта МЧП следует рассматривать проект, который, по своей сути, должен отвечать таким определенным критериям, как:

-разделение рисков между муниципальным образованием, а также частным партнером (бизнесом);

-учет не только муниципальных, но также частных интересов (бизнес-интересов);

-соответствие целям социального, а также экономического развития и

последующим стратегиям, направленным на развитие;

-достижение социальных эффектов, которые носили бы исключительно положительный характер;

-возможность осуществления финансирования проектов МЧП.

Как известно, территориальные стратегии социально-экономического развития регионов не только разрабатываются, но и реализуются на принципах партнерства, в том числе муниципально-частного. Стратегия учитывает, как интересы муниципального образования, прежде всего, территориальных органов власти и управлений, в аспекте согласования действий и выбора приоритетных направлений распределения средств, так и интересы частных структур, связанные с развитием на перспективу, приоритетными направлениями поддержки и стимулирования властей, долгосрочными инвестициями.

Между тем, как показывает мировая практика, адекватным образом отражая сложную структуру и функционирование современной смешанной экономики, механизм МЧП удачно вписывается в новую парадигму взаимоотношений муниципального образования и бизнеса. Подобный способ эффективного взаимодействия, а также использования потенциала частного предпринимательства и возможностей муниципального образования приобретает всю большую популярность в России.

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СРАВНИТЕЛЬНАЯ ОЦЕНКА ТРАНСАБДОМИНАЛЬНОЙ И ТРАНСРЕКТАЛЬНОЙ УЛЬТРАСОНОГРАФИИ ПРИ ОПРЕДЕЛЕНИИ ОБЪЕМА ПРОСТАТЫ

Аннотация. Проведен ретроспективный анализ результатов обследования и оперативного лечения 110 мужчин с доброкачественной гиперплазией предстательной железы (ДГПЖ) за период с января 2020 по декабрь 2022 года. Средний возраст пациентов был $68,8 \pm 6,7$ лет (диапазон от 54 до 81 лет). В первую группу включены 60 больных, с объемом простаты менее 80 мл. По данным трансабдоминальной ультрасонографии простаты объем переходной зоны в среднем составил у больных первой группы $49,3 \pm 13,5$ мл, тогда как по данным трансректальной ультрасонографии (ТРУС) этот показатель был в среднем $49,5 \pm 15,2$ мл (коэффициент Пирсона составил 0,96, $p < 0,05$). Во второй группе было 50 пациентов, размер простаты был более 80 мл. По данным трансабдоминальной ультрасонографии в этой группе объем переходной зоны простаты в среднем составил $85,7 \pm 3,6$ мл, тогда как по данным ТРУС был в среднем $84,5 \pm 3,6$ мл, (коэффициент Пирсона составил 0,81, $p < 0,05$). В первой группе мужчин объем удаленной ткани при трансуретральной резекции (ТУР) простаты составил $46,5 \pm 11,9$ мл., по данным ТРУС этот показатель был в среднем $49,5 \pm 15,2$ мл (коэффициент Пирсона 0,62, $p < 0,05$). Во второй группе объем удаленной ткани при ТУР составил $77,4 \pm 17,1$ мл., тогда как по данным ТРУС в среднем был $84,4 \pm 3,6$ мл (коэффициент Пирсона был 0,75, $p < 0,05$). Трансабдоминальная ультрасонография может быть надежной альтернативой ТРУС. Показатели объема простаты, измеренные с помощью трансабдоминальной ультрасонографии, вполне могут быть использованы при планировании метода оперативного вмешательства у больных с ДГПЖ.

Ключевые слова. Гиперплазия предстательной железы, трансректальная ультрасонография, энуклеация аденомы.

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COMPARATIVE ASSESSMENT OF TRANSABDOMINAL AND TRANSRECTAL ULTRASOGORAPHY IN DETERMINING PROSTATE VOLUME

Abstract. A retrospective analysis of the results of examination and surgical treatment of 110 men with benign prostatic hyperplasia (BPH) for the period from January 2020 to December 2022 was carried out. The mean age of the patients was 68.8 ± 6.7 years (range 54 to 81 years). The first group included 60 patients with a prostate volume of less than 80 ml. According to transabdominal ultrasonography of the prostate, the average volume of the transitional zone in patients of the first group was 49.3 ± 13.5 ml, while according to transrectal ultrasonography (TRUS), this figure averaged 49.5 ± 15.2 ml (Pearson's coefficient was 0.96, $p < 0.05$). In the second group there were 50 patients, the size of the prostate was more than 80 ml. According to transabdominal ultrasonography in this group, the volume of the transitional zone of the prostate averaged 85.7 ± 3.6 ml, while according to TRUS it averaged 84.5 ± 3.6 ml (Pearson correlation coefficient 0.81, $p < 0.05$). In the first group of men, the volume of tissue removed during transurethral resection (TUR) of the prostate was 46.5 ± 11.9 ml (Pearson correlation coefficient 0.62, $p < 0.05$). In the second group, the volume of tissue removed during TUR was 77.4 ± 17.1 ml, while according to TRUS, it averaged 84.4 ± 3.6 ml (Pearson's coefficient 0.75, $p < 0.05$). Transabdominal ultrasonography may be a reliable alternative to TRUS. Indicators of prostate volume, measured using transabdominal ultrasonography, may well be used in planning the method of surgical intervention in patients with BPH.

Key words. Prostatic hyperplasia, transrectal ultrasonography, enucleated adenoma.

Введение. Доброкачественная гиперплазия предстательной железы (ДГПЖ) является одним из наиболее частых заболеваний мочевыделительной системы мужчин пожилого возраста, которая является причиной симптомов нижних мочевыводящих путей (СНМП). Основными факторами риска развития инфравезикальной обструкции являются возраст, патология простаты и объем предстательной железы (1). Следует указать, что в общей сложности у 30% мужчин старше 65 лет выявляют СНМП при наличии ДГПЖ.

В дополнение к СНМП, ДГПЖ может вызвать различные осложнения, включая сексуальную дисфункцию, нарушение мочеиспускания, недержание мочи, почечную недостаточность, инфекцию

мочевыводящих путей и острую задержку мочи. В настоящее время основной целью лечения больных ДГПЖ является устранение СНМП, что приводит к улучшению качества жизни, замедляет прогрессирование заболевания и исключает осложнения. Несмотря на то, что лечение ДГПЖ включает три различных варианта: выжидательная тактика, медикаментозная терапия, оперативное лечение, однако для пациентов с тяжелыми СНМП целесообразно, из-за неэффективности других методов, следует использовать оперативное лечение. На выбор метода оперативного лечения оказывает влияние размеры и объем простаты. Золотым стандартом хирургического лечения больных с ДГПЖ является трансуретральная резекция простаты, которую предпочтительно использовать при объеме простаты от 30 до 80 см³.

В рекомендациях европейской ассоциации урологов (European Association of Urology - EAU) разработанных в 2022 году по лечению ненейрогенных СНМП у мужчин, включая доброкачественную обструкцию, обусловленную ДГПЖ, в разделе «диагностика» отмечается, что для визуализации простаты следует использовать трансабдоминальную или трансректальную ультрасонографию (ТРУС), компьютерную или магнитно-резонансную томографию (2). Однако в рутинной клинической практике урологи отдают предпочтение ультрасонографии, так как этот метод позволяет в достаточной степени оценить состояние простаты (определить размеры и объем) и определить тактику лечения, в том числе является вполне доступным для пациентов. Тем не менее на сегодняшний день, нет консенсуса в выборе наиболее достоверного метода для оценки размеров простаты- надлобковая или трансректальная ультрасонография.

Целью нашего исследования было выявить наиболее оптимальный ультрасонографический метод исследования (трансабдоминальный или трансректальный), позволяющий наиболее точно определить объем предстательной железы у больных, которым планируется оперативное вмешательство.

Материалы и методы. Проведен ретроспективный анализ результатов обследования и оперативного лечения 110 мужчин с ДГПЖ за период с января 2020 по декабрь 2022 года. Средний возраст пациентов был 68,8±6,7 лет (диапазон от 54 до 81 лет). Критериями включения больных в исследование явилось: ранее не было выполнено каких-либо манипуляций на простате, отсутствие аномалии мочевого тракта и возможность у больного накопить достаточное количество мочи в мочевом пузыре для выполнения ультрасонографии. Всем больным перед операцией определяли уровень простатспецифического антигена в сыворотке крови, выполняли ультрасонографию простаты, урофлоуметрию с определением остаточной мочи. Предстательную железу визуализировали трансабдоминально и трансректально, объем предстательной железы (переходной зоны) определяли по формуле

трехосного эллипсоида. Ультрасонографию выполняли на аппарате ALOKA ProSound F37 (Япония) с использованием конвексного датчика мощностью 3,5 МГц для трансабдоминального исследования, для трансректальной ультрасонографии применяли датчик мощностью 6 МГц.

Объем удаленной во время трансуретральной резекции (ТУР) ткани простаты определяли, используя принцип Архимеда. В цилиндрическую колбу, заполненную 100 мл физиологического раствора, помещали всю удаленную ткань простаты и измеряли объем вытесненной жидкости. Всех больных разделили на две группы в зависимости от объема простаты выявленной до операции по данным ультрасонографии. В первую группу включены больные с объемом простаты менее 80 мл, во вторую – пациенты у которых размер простаты был более 80 мл.

Статистическая обработка полученных данных проведена с использованием специального программного обеспечения и вычислением среднего значения и стандартного отклонения. Сопоставимость данных трансабдоминальной и трансректальной ультрасонографии при различных объемах ДППЖ оценена с помощью коэффициента корреляции Пирсона (r). Достоверность различий (p) рассчитана с применением t-критерия Стьюдента. Статистически значимыми считали различия при $p < 0,05$.

Результаты.

В первую группу включены 60 больных, средний возраст которых составил $68,4 \pm 6,9$ лет. По данным трансабдоминальной ультрасонографии простаты объем переходной зоны в среднем составил у больных первой группы $49,3 \pm 13,5$ мл (диапазон от 30 до 72 мл), тогда как по данным ТРУС этот показатель был в среднем $49,5 \pm 15,2$ мл (диапазон от 26 до 79 мл) (коэффициент Пирсона составил 0,96, $p < 0,05$).

Во второй группе было 50 пациентов, средний возраст которых был $69,2 \pm 6,7$ лет. По данным трансабдоминальной ультрасонографии в этой группе объем переходной зоны простаты в среднем составил $85,7 \pm 3,6$ мл (диапазон от 80 до 93 мл), тогда как по данным ТРУС был в среднем $84,5 \pm 3,6$ мл (диапазон от 80 до 90 мл), (коэффициент Пирсона составил 0,81, $p < 0,05$). Сравнительная оценка данных трансабдоминальной и трансректальной ультрасонографии представлены в таблице 1.

Таблица 1. Сравнительная оценка объема переходной зоны простаты по данным трансабдоминальной и трансректальной ультрасонографии.

Группы больных	Трансабдоминальная ультрасонография (мл)	ТРУС (мл)	r	p
1 группа	$54,0 \pm 20,2$	$53,2 \pm 31,4$	0,96	$< 0,05$
2 группа	$85,7 \pm 3,6$	$84,5 \pm 3,5$	0,81	$< 0,05$

Учитывая то обстоятельство, что данные трансабдоминальной ультрасонографии и ТРУС имеют сильную корреляционную связь мы

выполнили сравнение показателей объема простаты полученных при трансректальном исследовании и объема удаленной ткани аденомы после ТУР. В первой группе мужчин объем удаленной ткани при ТУР простаты составил $46,5 \pm 11,9$ мл., тогда как по данным ТРУС этот показатель был в среднем $49,5 \pm 15,2$ мл (коэффициент Пирсона 0,62, $p < 0,05$). Сравнительные данные полученных результатов представлены в таблице 2. Во второй группе объем удаленной ткани при ТУР составил $77,4 \pm 17,1$ мл., тогда как по данным ТРУС в среднем был $84,4 \pm 3,6$ мл (коэффициент Пирсона 0,75, $p < 0,05$).

Таблица 2. Сравнительная оценка объема простаты по данным ТРУС и объема массы удаленной ткани при ТУР ДГПЖ.

Объем простаты	ТРУС	Объем удаленной ткани	Коэф Пирсона	p
1 группа	$53,2 \pm 31,4$	$46,5 \pm 11,9$	0,62	$< 0,05$
2 группа	$84,5 \pm 3,5$	$77,3 \pm 17,1$	0,75	$< 0,05$

Обсуждение. На сегодняшний день ультразвукография предстательной железы является неинвазивным и безопасным методом, и считается рутинным исследованием у пациентов с СНМТ причиной, которой является ДГПЖ. Целью ультразвукографии у больных с ДГПЖ является визуализация структуры паренхимы (для исключения злокачественной опухоли), измерение размеров и объема простаты. Объем простаты оказывает влияние на выбор метода операции и считается предиктором возможных осложнений после вмешательства, таких как кровотечение, частота которых увеличивается пропорционально размеру железы (3).

Тем не менее, нет единого мнения, при использовании какого метода (надлобковой или трансректальной ультразвукографии) можно наиболее достоверно определить объем простаты. Следует указать, что трансабдоминальная ультразвукография простаты является широко доступным методом визуализации простаты и не требует особой подготовки пациента. Тогда как перед использованием ТРУС необходимо выполнить очистительную клизму и ввести датчик через анальное отверстие, что в некоторых случаях вызывает дискомфорт у пациента. Некоторые мужчины категорически отказываются от обследования, особенно при наличии патологии анального отверстия. Мы использовали специальный катеджель с лидокаином, что значительно уменьшало дискомфорт при введении датчика в анальное отверстие во время ТРУС. Тем не менее, необходимость применения двух методов визуализации простаты при подготовке больных к операции остается дискуссионным.

Так Jardine E. выполнила сравнительный анализ результатов трансабдоминальной и трансректальной ультразвукографии, и обнаружила, что в 78% случаев выявлено совпадение по размерам и объемам простаты

по данным трансабдоминальной и трансректальной ультрасонографии. Тем не менее, в 57% случаев объем простаты, измеренный с помощью трансабдоминальной ультрасонографии был больше по сравнению с данными ТРУС. Автор пришла к выводу, что надлобковая ультрасонография не во всех случаях может заменить ТРУС. Однако исследование ТРУС выполняли радиологи, тогда как трансабдоминальную ультрасонографию проводили врачи-урологи. По нашим данным совпадение результатов трансабдоминальной и трансректальной ультрасонографии в группе больных, у которых объем простаты не превышал 80 мл был в 94% случаев, тогда как при объеме более 80 мл этот показатель составил 89%. Также следует указать, что исследование осуществляли два врача занимающиеся только ультрасонографическими обследованиями больных (4).

Ozden E. и соавт. выполнили сравнительный анализ результатов измерения размеров (переднезадний, поперечный и краниокаудальный) и объема предстательной железы у больных с ДГПЖ, полученных с помощью трансабдоминальной ультрасонографии и ТРУС. Более того данные были дополнительно проанализированы в зависимости от объема предстательной железы менее и больше 50 мл. Средний объем предстательной железы у пациентов, измеренный при трансабдоминальной ультрасонографии, и ТРУС составил $65,9 \pm 35,8$ мл и $62,5 \pm 32,0$ мл соответственно, коэффициент Пирсона был 0,94. При этом наиболее значимая корреляция выявлена при сравнении краниокаудальных размеров предстательной железы, коэффициент Пирсона составил 0,94. Также авторы обнаружили значимую корреляцию размеров предстательной железы по данным трансабдоминальной и трансректальной ультрасонографии у больных при объеме простаты менее и больше 50 мл (5). По нашим данным была выявлена значимая корреляция объема предстательной железы, измеренной с помощью трансабдоминальной ультрасонографии и ТРУС не зависимо от размеров простаты, при этом коэффициент Пирсона в среднем составил 0,69.

По данным Kim S.B. и соавт., объем предстательной железы, измеренный трансабдоминальным способом несколько отличался от размеров простаты полученной при трансректальной ультрасонографии. Авторы считают, что на полученные результаты оказывает влияние объема мочевого пузыря при выполнении исследования. Так при значительно «растянутом» мочевом пузыре, когда его объем превышал 400 мл, размеры предстательной железы, измеренные трансабдоминальным способом, были меньше по сравнению с ТРУС (6). Учитывая подобную ситуацию в нашем исследовании, мы исключили этот фактор и выполняли исследование при объеме мочевого пузыря не более 300 мл.

Ajayi I. и соавт. сравнили показатели объема предстательной железы, полученные с помощью трансабдоминальной ультрасонографии и

ТРУС, с результатами измерения массы удаленной ткани аденомы, полученной в результате выполненной традиционной операции. Массу удаленного образца взвешивали с помощью специальных весов, и данные пересчитывали в объем. Сравнительный анализ объема переходной зоны, измеренной с помощью трансабдоминальной и трансректальной ультрасонографии показал положительную корреляцию с объемом энуклеированной аденомой (коэффициент Пирсона составил 0,594). Тем не менее, было выявлено, что ТРУС является методом, определяющим более точно общие размеры и объем простаты. Однако при измерении переходной зоны трансабдоминальная ультрасонография может быть альтернативой ТРУС, поэтому этот метод можно использовать в тех случаях, когда нет специального датчика для трансректального исследования простаты (7). По нашим данным объем удаленной ткани простаты в большинстве случаев соответствовал данным полученным при трансабдоминальной и трансректальной ультрасонографии (коэффициент Пирсона составил 0,68).

Oh J.K. и соавт. изучили разницу между объемом переходной зоны измеренной до операции и объемом удаленной ткани аденомы после лазерной энуклеации. При этом оказалось, что разница объема переходной зоны и удаленной ткани простаты составляет 20%. Однако авторы считают, подобная ситуация связана с «потерей» ткани простаты во время лазерной энуклеации и учитывая этот фактор можно считать, что имеется значимая коррекция между данными ТРУС и удаленной массой. По нашим данным также выявлена значимая корреляция между ТРУС и массой удаленной ткани во время ТУР. Однако разница между показателями объема простаты до операции и массой удаленной ткани составила 9% у больных при объеме переходной зоны менее 80 мл, тогда как у больных с объемом более 80 мл этот показатель был 6%.

Заключение.

Мы выявили значительную корреляцию между показателем объема простаты полученными с помощью трансабдоминальной и ТРУС, при объемах как менее, так и более 80 мл. Также выявлено соответствие объема, измеренного с помощью трансректальной ультрасонографии и удаленной ткани аденомы с учетом «потери» тканевой массы при ТУР. Таким образом, трансабдоминальная ультрасонография может быть надежной альтернативой ТРУС, у больных с патологией анального отверстия и у мужчин с низким болевым порогом, когда невозможно выполнить трансректальное исследование. Показатели объема простаты, измеренные с помощью трансабдоминальной ультрасонграфии, вполне могут быть использованы при планировании метода оперативного вмешательства у больных с ДГПЖ.

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АНАЛИТИЧЕСКИЕ ВОЗМОЖНОСТИ БУХГАЛТЕРСКОГО БАЛАНСА

Аннотация. Статья раскрывает специфику ведения бухгалтерского учета в организациях, принадлежащих к нефтяной отрасли. В статье определены основные особенности функционирования нефтяных организаций, а также перечислены основные затраты на производство.

Актуальность темы заключается в необходимости эффективного управления нефтяной организацией, грамотном управлении её деятельностью, способности и умении анализировать и принимать верные своевременные решения.

Ключевые слова: нефтяные организации, амортизационные отчисления скважин, себестоимость в нефтегазовой отрасли, энергетические затраты.

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ANALYTICAL CAPABILITIES OF THE BALANCE SHEET

Abstract: The article reveals the specifics of accounting in organizations belonging to the oil industry. The article defines the main features of the functioning of oil organizations, as well as lists the main costs of production.

The relevance of the topic lies in the need for effective management of the oil organization, competent management of its activities, the ability and ability to analyze and make the right timely decisions.

Keywords: oil organizations, depreciation deductions of wells, cost of production in the oil and gas industry, energy costs

Основной особенностью функционирования предприятий нефтегазовой отрасли является то, что важнейшие виды основных средств, используемых на предприятиях нефтегазовой промышленности, являются нефтяные и газовые скважины. В связи с тем, что скважины оснащены современными видами подземного и надземного оборудования, величина или размеры стоимости этих скважин достигает значительных сумм. Поэтому удельный вес амортизационных отчислений скважин может достигать более половины себестоимости добычи нефти и газа или приблизительно 50 % затрат от всей суммы на добычу. Для предприятий данной отрасли экономики характерно наличие такой специфической статьи калькуляции, как «Амортизация скважин». Эксплуатируются нефтегазовые скважины различными методами, а именно фонтанным, компрессорным, глубинно-насосным. Для фонтанного или естественного способа добычи характерно отсутствие дополнительных энергетических затрат. В то время как компрессорный или механизированный способы добычи осуществляется путем использования сжатого воздуха или газа, получаемых от применения машин-компрессоров, что требует дополнительных затрат на добычу. Также дополнительные энергетические затраты необходимы при глубиннонасосном способе добычи, связанные с расходом электроэнергии, пара и энергии двигателей внутреннего сгорания. К особенностям технологического процесса данной отрасли экономики относятся получение не только нефти и природного газа в качестве основной продукции отрасли, но и получение сопутствующей (попутной) продукции - газа попутного. Поэтому при исчислении себестоимости продукции в нефтегазовой отрасли необходимо распределение производственных затрат на себестоимость основных и себестоимость побочных продуктов. В качестве особенностей учета в данной отрасли следует отметить также отсутствие полуфабрикатов и незавершенного производства, поэтому затраты относятся только на себестоимость выпуска основных (нефть, газ природный) и побочных продуктов (газ попутный). Вследствие этого применительно к данной отрасли экономики отсутствует проблема адекватного распределения затрат между готовой и незавершенной продукцией, характерная для многих производственных отраслей. К специфике нефтегазовой отрасли можно отнести также наличие только одного передела и использование простого метода калькулирования себестоимости продукции. Основными подразделениями нефтегазодобывающих предприятий являются цехи (основные, вспомогательные), а также инженерно-технические службы. Цехи оказывают различные услуги по добыче нефти и газа. Так, цех поддержания пластового давления осуществляет закачку воды или газа в нефтеносный пласт. Основной задачей цеха подготовки и перекачки нефти является подача нефти из скважин в сборники и товарные резервуары, а также осуществление технологической подготовки нефти. В качестве

вспомогательных цехов могут функционировать ремонтнопрокатный цех, осуществляющий электроснабжение и ремонт электрооборудования. Наличие инженерно-технических служб на предприятиях, специализирующихся на добыче нефти и газа, позволяет обеспечить бесперебойную работу и эксплуатацию нефтяных и газовых скважин.

В нефтегазовых предприятиях учет затрат на производство ведется по следующим статьям расходов, расходы на энергию по извлечению нефти, расходы по искусственному воздействию на пласт, основная заработная плата производственных рабочих, дополнительная заработная плата производственных рабочих, отчисления на социальные нужды, амортизация скважин, расходы по сбору и транспортировке нефти и газа, расходы по технологической подготовке нефти, расходы на подготовку и освоение производства, расходы на содержание и эксплуатацию оборудования, общепроизводственные расходы, прочие производственные расходы, расходы на продажу (коммерческие расходы). Как видно из перечня статей, в нефтегазовых предприятиях отсутствуют такие общепринятые расходы, как сырье и материалы, возвратные отходы, потери от брака и цеховые расходы. Последнее связано с тем, что основные и вспомогательные цехи учитывают свои расходы в составе стоимости оказываемых услуг, которые в отчетной калькуляции отражаются в составе других статей расходов. Однако для данных предприятий характерно наличие множества специфичных статей расходов, имеющих только на предприятиях нефтегазовой отрасли. В частности, статья «Расходы на энергию по извлечению нефти» необходима для отражения стоимости электроэнергии, потребляемой электродвигателями и насосами и газа, расходуемого при компрессорном способе эксплуатации скважин и газа природного при бескомпрессорном способе извлечения нефти. В состав статьи «Расходы по искусственному воздействию на пласт» включаются затраты по содержанию пластового давления и увеличению нефтеотдачи пластов. Эти затраты носят комплексный характер и включают суммы амортизационных отчислений по нагнетательным скважинам, стоимость работ по закачке в пласт воды, газа, пара и поверхностно-активных веществ, а также расходов по термическому воздействию на пласт. Расходы, учитываемые по статьям, посвященным учету основной и дополнительной оплаты, а также обязательных отчислений от начисленных сумм заработной платы по всем основаниям (статья «Отчисления на социальные нужды»), отражаются в обычном порядке, как и в других отраслях экономики. Таким образом, можно сделать вывод о том, что здесь нет каких-либо отличительных особенностей в учете по казанным статьям калькуляции на предприятиях нефтегазовой отрасли. По статье «Амортизация скважин» отражаются амортизационные отчисления по нефтяным, газовым, оценочным, наблюдательным и контрольным скважинам. В состав статьи «Расходы по

технологической подготовке нефти» включаются затраты по содержанию и эксплуатации термохимических, обессоливающих и стабилизационных установок, стоимость вспомогательных материалов-реагентов, технологической потери нефти при ее подготовке. По статье «Расходы на содержание и эксплуатацию оборудования» учитываются затраты по использованию наземного и подземного оборудования скважин. При этом состав расходов, отражаемых по данной статье, носит обширный характер, где учитываются: расходы по ремонту скважин и оборудования к ним, амортизационные отчисления по оборудованию, заработная плата рабочих, обслуживающих оборудование и др. При этом в нефтегазовых предприятиях нет особых отличий в порядке отражения прочих производственных расходов, общепроизводственных расходов и расходов на продажу или коммерческих расходов.

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РАЗВИТИЕ ОРГАНИЗАЦИОННОЙ СТРУКТУРЫ ТРАНСНАЦИОНАЛЬНОЙ КОМПАНИИ КАК ФАКТОР СТРАТЕГИИ

Аннотация. В статье акцентируется внимание на важности организационной структуры транснациональной компании как фактора стратегии. Автор подчеркивает, что в условиях жесткой конкуренции на мировом рынке организационная структура транснациональной компании играет существенную роль в ее успехе. В статье рассматриваются различные факторы, влияющие на развитие организационной структуры, такие как размер компании, характер бизнеса, культура и управление. Автор также подчеркивает необходимость гибкости структуры для адаптации к изменяющимся рыночным условиям. Статья дает всестороннее понимание важности организационной структуры для успеха транснациональной компании и служит полезным руководством для менеджеров и лидеров в разработке эффективных организационных структур. В целом, статья информативна и проницательна, она дает ценную информацию о развитии организационных структур в транснациональных компаниях.

Ключевые слова: Организационная структура, факторы стратегии.

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DEVELOPMENT OF THE ORGANIZATIONAL STRUCTURE OF A TRANSNATIONAL COMPANY AS A STRATEGY FACTOR

Resume. The article focuses on the importance of the organizational structure of a transnational company as a strategy factor. The author emphasizes that in the conditions of fierce competition in the world market, the organizational structure of a transnational company plays a significant role in its success. The article discusses various factors influencing the development of organizational structure, such as the size of the company, the nature of the business, culture and management. The author also highlights the need for structure flexibility to adapt to changing market conditions. The article provides

a comprehensive understanding of the importance of organizational structure to the success of a multinational company and serves as a useful guide for managers and leaders in developing effective organizational structures. Overall, the article is informative and insightful, providing valuable information about the development of organizational structures in multinational companies.

Key words: Organizational structure, strategy factors.

Развитие организационной структуры многонациональной компании является важным стратегическим фактором успеха на современном глобальном рынке. Многонациональная компания — это бизнес, который работает в нескольких странах, и ее организационная структура играет решающую роль в ее способности эффективно управлять и расширять свою деятельность в разных местах. Эффективная организационная структура многонациональной компании должна поддерживать общую стратегию, цели и задачи компании, если по существу то конечно это также должно позволить компании координировать и управлять своими операциями эффективно, действенно и беспрепятственно в разных местах и культурах. При разработке организационной структуры многонациональной компании необходимо учитывать несколько ключевых факторов. Во-первых, важно учитывать размер компании и масштабы ее деятельности. Более крупным многонациональным компаниям может потребоваться более сложная организационная структура с несколькими уровнями управления, в то время как более мелкие компании могут извлечь выгоду из более плоской структуры с меньшим количеством уровней. Во-вторых, географическое положение компании также является важным фактором при разработке ее организационной структуры. Структура должна обеспечивать эффективную связь и сотрудничество между различными подразделениями, а также способствовать обмену ресурсами, навыками и знаниями в рамках всей организации. В-третьих, важно учитывать культурные различия и разнообразие сотрудников и клиентов компании. Организационная структура многонациональной компании должна быть разработана с учетом различных языков, культур и стилей работы, что может улучшить общение и сотрудничество в организации, давайте также упомянем что важным фактором, который необходимо учитывать при разработке организационной структуры многонациональной компании, является ее бизнес-стратегия и цели. Структура должна поддерживать планы компании по росту и расширению, а также ее внимание к инновациям, обслуживанию клиентов и операционной эффективности, давайте актуализируем то что было сказано и подведем небольшой итог, решающую роль играют стиль руководства и управления компанией. Структура должна обеспечивать эффективное лидерство и управление во всей организации, а также поддерживать развитие сильной корпоративной культуры и ценностей, учитывая то что было

изложено в текст выше, нам нужно отметить следующее, развитие организационной структуры многонациональной компании является критическим фактором стратегии, который может повлиять на ее успех на мировом рынке. Эффективная структура должна быть разработана для поддержки общей стратегии, целей и задач компании, а также для обеспечения эффективной коммуникации и сотрудничества в разных местах и культурах. Он также должен быть достаточно гибким, чтобы адаптироваться к изменяющимся бизнес-средам и поддерживать развитие сильной корпоративной культуры и ценностей.

Другим ключевым фактором, который следует учитывать, является характер операций компании, если говорить гипотетически, если компания работает в нескольких разных регионах или странах, ей может потребоваться создать региональные подразделения или дочерние компании для управления операциями в каждом регионе. Точно так же, если компания работает в нескольких различных отраслях, ей может потребоваться создать отдельные подразделения для каждой отрасли, чтобы гарантировать, что каждое подразделение может сосредоточиться на конкретных потребностях и требованиях этой отрасли. Организационная структура также должна поддерживать эффективную коммуникацию и принятие решений внутри компании, если по существу то конечно это означает, что структура должна обеспечивать четкие линии связи как по вертикали, так и по горизонтали, и обеспечивать эффективность и результативность принятия решений, если по существу то конечно этого можно достичь за счет использования кросс-функциональных команд, регулярных собраний команд и четких структур отчетности. Эффективное общение и принятие решений являются важными составляющими любого успешного бизнеса. Для достижения этих целей организационная структура компании должна обеспечивать четкие линии связи как по вертикали, так и по горизонтали и обеспечивать эффективное и действенное принятие решений. Хорошо продуманная организационная структура может оказать существенное влияние на способность компании эффективно общаться и быстро принимать решения. Одним из способов облегчения коммуникации и принятия решений внутри организации является использование кросс-функциональных команд, собственно эти вот команды объединяют людей из разных отделов и областей знаний для совместной работы над достижением общей цели. Работая вместе, межфункциональные группы могут обмениваться информацией и идеями, выявлять потенциальные препятствия и разрабатывать решения быстрее и эффективнее, чем традиционные иерархические структуры. Регулярные встречи команды также имеют решающее значение для эффективного общения и принятия решений, собственно эти вот встречи обеспечивают регулярный форум для членов команды для обмена информацией и идеями, выявления проблем и выработки решений. Регулярно встречаясь,

команды могут убедиться, что все находятся на одной волне, а проблемы выявляются и решаются своевременно. Четкие структуры отчетности также необходимы для эффективной коммуникации и принятия решений. Хорошо продуманная структура отчетности обеспечивает беспрепятственный и быстрый поток информации по всей организации, если по существу то конечно это позволяет лицам, принимающим решения, получать доступ к информации, необходимой им для принятия обоснованных решений, быстро и эффективно. Чтобы создать организационную структуру, которая поддерживает эффективную коммуникацию и принятие решений, важно учитывать потребности организации, ее клиентов и ее сотрудников. Различные структуры могут работать лучше для разных компаний в зависимости от таких факторов, как размер, отрасль и корпоративная культура.

Давайте также упомянем что важным фактором является культура и ценности компании. Организационная структура должна поддерживать и укреплять культуру и ценности компании, а также поощрять чувство общей цели и идентичности среди сотрудников, если по существу то конечно этого можно достичь за счет использования общих целей и задач, регулярного общения с сотрудниками и систем признания и вознаграждения, соответствующих ценностям компании. Организационная структура также должна быть разработана для поддержки найма, развития и удержания талантливых сотрудников, если по существу то конечно это означает создание возможностей для карьерного роста, предоставление программ обучения и развития, а также предоставление конкурентоспособных компенсационных и льготных пакетов, давайте аккумулируем то что было сказано и подведем небольшой итог, организационная структура должна быть гибкой и приспосабливаться к изменяющимся рыночным условиям и потребностям бизнеса, тут будет важным заметить что это означает, что структура должна быть спроектирована с возможностью добавлять или удалять подразделения или отделы по мере необходимости, а также адаптироваться к изменениям в отрасли компании или конкурентной среде, учтя то что было изложено в текст выше, нам нужно отметить следующее, разработка организационной структуры многонациональной компании требует тщательного рассмотрения ряда факторов, включая размер компании, характер операций, процессы коммуникации и принятия решений, корпоративную культуру и ценности, набор и удержание сотрудников, а также гибкость и адаптивность. Принимая во внимание эти факторы, компании могут создавать структуры, которые поддерживают эффективную и результативную деятельность и способствуют формированию у сотрудников чувства общей цели и идентичности.

Географическое положение компании является важным фактором в развитии ее организационной структуры. Местоположение компании

влияет на то, как она работает, общается и сотрудничает со своей командой и клиентами. Хорошо спланированная организационная структура должна обеспечивать эффективную связь и сотрудничество между различными отделами и способствовать обмену ресурсами, навыками и знаниями в рамках всей организации. Компании, работающие в разных географических точках, сталкиваются с уникальными проблемами, которые требуют от них адаптации своей организационной структуры в соответствии со своими конкретными потребностями. Одним из наиболее важных способов влияния местоположения на организационную структуру является общение. Коммуникация необходима для эффективной работы любой организации, и местонахождение компании может оказать существенное влияние на то, как происходит коммуникация, если говорить гипотетически, если компания имеет несколько офисов в разных регионах, общение между ними может быть затруднено из-за различий в часовых поясах, языковых барьеров и культурных различий. Поэтому компания должна разработать организационную структуру, которая способствует эффективному общению, тут будет важным заметить, что этого можно достичь путем выделения ресурсов коммуникационным платформам, таким как электронная почта, видеоконференции и чаты, также фактором, на который влияет географическое положение компании, является сотрудничество. Сотрудничество необходимо для достижения организацией своих целей, и местоположение компании может повлиять на то, как она сотрудничает со своими сотрудниками и клиентами, приведем вероятный вариант из нашей жизни, если компания работает в отдаленном районе, где доступ к технологиям и транспорту ограничен, эффективное сотрудничество может быть затруднено. Поэтому компания должна разработать организационную структуру, обеспечивающую сотрудничество, тут будет важным заметить, что этого можно достичь, инвестируя в технологии, облегчающие совместную работу, такие как облачные вычисления, программное обеспечение для управления проектами и виртуальные инструменты для совместной работы, особенно интересным является то что, местонахождение компании также может влиять на совместное использование ресурсов, навыков и знаний. Когда компания работает в разных местах, может быть сложно обмениваться ресурсами, навыками и знаниями в рамках всей организации, тут будет важным заметить, что это может привести к дублированию усилий, напрасной трате ресурсов и упущенным возможностям, ну вот тут и получается, что, компания должна разработать организационную структуру, позволяющую обмениваться ресурсами, навыками и знаниями. Отсутствие связи и координации может привести к дублированию усилий, напрасной трате ресурсов и упущенным возможностям, но не будем забывать, что компании могут преодолеть эти трудности, разработав

организационную структуру, обеспечивающую обмен ресурсами, навыками и знаниями. Эффективным способом достижения этого является создание многофункциональных команд, объединяющих различные таланты и опыт из разных мест, собственно эти вот команды могут вместе работать над проектами и инициативами, делиться знаниями и идеями и использовать сильные стороны друг друга для достижения своих целей. Еще одним важным аспектом обмена ресурсами, навыками и знаниями в разных местах является предоставление сотрудникам возможностей для обучения и развития. Компаниям следует инвестировать в учебные программы, семинары и другие инициативы, которые улучшают навыки и знания сотрудников и позволяют им оставаться в курсе последних тенденций и разработок в отрасли, несомненно это может помочь сотрудникам развить новые взгляды, освоить новые навыки и наладить отношения с коллегами из других мест. Более того, компании должны развивать культуру сотрудничества и обмена информацией во всех местах. Руководители должны поощрять сотрудников к общению и совместной работе, обмену идеями и знаниями, а также к построению отношений, выходящих за географические границы, несомненно этого можно достичь, предоставив сотрудникам возможности для общения, совместной работы над проектами и обмена передовым опытом в компании. Инструменты для совместной работы, такие как видеоконференции, обмен мгновенными сообщениями и программное обеспечение для управления проектами, могут помочь облегчить общение и совместную работу в разных местах.

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ЦИФРОВЫЕ ТРАНСНАЦИОНАЛЬНЫЕ КОРПОРАЦИИ И ТРЕНДЫ ИХ РАЗВИТИЯ

Аннотация. В данной статье проводится комплексный анализ тенденций развития цифровых транснациональных корпораций. В нем подчеркивается возрастающая роль технологий в мировой экономике и их влияние на рост и расширение цифровых транснациональных корпораций. В статье рассматриваются различные факторы, которые способствовали успеху этих корпораций, и проблемы, с которыми они сталкиваются в быстро меняющихся условиях. Кроме того, в статье обсуждается нормативно-правовая база, регулирующая деятельность этих корпораций, и необходимость более скоординированного подхода к решению таких вопросов, как конфиденциальность и безопасность данных. В целом, эта статья является ценным ресурсом для всех, кто интересуется ростом и развитием цифровых транснациональных корпораций в современной глобальной экономике.

Ключевые слова: транснациональные корпорации, тренды развития корпораций.

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DIGITAL TRANSNATIONAL CORPORATIONS AND THEIR DEVELOPMENT TRENDS

Abstract. This article provides a comprehensive analysis of trends in the development of digital transnational corporations. It highlights the growing role of technology in the global economy and its impact on the growth and expansion of digital multinationals. The article looks at the various factors that have contributed to the success of these corporations and the challenges they face in a rapidly changing environment. In addition, the article discusses the legal framework governing these corporations and the need for a more coordinated approach to address issues such as privacy and data security. Overall, this article is a valuable resource for anyone interested in the growth and development of digital multinationals in today's global economy.

Keywords: transnational corporations, corporate development trends.

В настоящее время, благодаря открытому доступу к мировому рынку капитала, множество транснациональных компаний может получить финансирование от различных инвесторов, таких как венчурные фонды либо бизнес-ангелы. Особенно привлекательными для инвесторов становятся инновационные бизнес-идеи, которые направлены на удовлетворение потребностей целевых групп потребителей. В прошлом, ТНК имели другой облик, и первые компании, занимающиеся трансграничной коммерческой деятельностью, появились много веков назад. Они были предшественниками современных ТНК и развивались благодаря технологическим достижениям в области цифровых коммуникаций и транспорта, несомненно это открыло доступ к организационным инновациям и позволило компаниям успешно работать на различных рынках по всему миру. Одним из наиболее важных вопросов, поднимаемых во множестве научных исследований сегодня, является выявление и сравнительный анализ особенностей организации и деятельности традиционных и цифровых ТНК. Чен и несколько других специалистов представили новый взгляд на Уппсала-скую модель, анализируя ее в контексте интернационализации цифрового бизнеса. Они обратили внимание на коллективное взаимодействие разных групп пользователей, в отличие от оригинальной модели, которая сосредотачивалась на стратегиях производителей, несомненно это новый принцип, который становится ключевым при интернационализации цифровых ТНК, нельзя забывать и о том, что, есть цифровые корпорации, такие как Google и Facebook, которые обязательно являются транснациональными, но не традиционными ТНК. Основные различия между традиционными и цифровыми ТНК заключаются в следующем: В отличие от традиционных ТНК, цифровые имеют возможность использовать эффект монетизации от рекламной деятельности. Исходя из данных, представленных в финансовой отчетности Google, монетизация от размещения рекламы принесла компании доход, составляющий 82,8 млрд рублей в 2020 г., превышающий на 15,6% данный показатель в предыдущем периоде; У традиционных и цифровых ТНК различается степень мобильности. В данном случае это качество подразумевает наличие либо отсутствие привязки к конкретному местоположению. У цифровых ТНК такая привязка находится в гораздо меньшей степени, чем у традиционных, соответственно, цифровые ТНК в меньшей степени страдают от различных логистических ограничений (количество поставляемого цифрового продукта, расстояние и длительность доставки, издержки); Во многих традиционных ТНК иностранные инвестиции и активы, размещенные за рубежом, находятся примерно на одном уровне с общими и зарубежными продажами и доходами, а в некоторых из них идет

превышение. У цифровых ТНК иная ситуация: при высоком уровне общих и иностранных продаж и доходов, низкий уровень иностранных инвестиций и физических активов. К примеру, у компании Expedia Group, согласно данным, размещенным в Докладе о международных инвестициях 2021 года, в общих активах доля размещенных за рубежом у цифровой транснациональной компании Expedia Group составила лишь 5,7%. Подходы к сбору данных об уровне интернационализации также различаются: среди метрик данного признака у цифровых ТНК в отчетах о мировых инвестициях не присутствуют данные по доле персонала за рубежом, так как одной из основных особенностей, отличия цифровых ТНК от традиционных является то, что при освоении рынков других стран у цифровых компаний нет потребности в многочисленном персонале, ну вот тут и получается что, в отчетах и рейтингах цифровых ТНК, которые составляются UNCTAD, присутствуют количественные данные только по долям зарубежных продаж и активов. Так на их основе возник новый индекс – уровень легкости прямых иностранных инвестиций (FDI lightness) – который определяется как частное между долей зарубежных продаж компании от ее общих продаж к доле активов, размещенных за рубежом. Если рассматривать данный вопрос с точки зрения канвы бизнес-модели, предложенной Остервальдером и Пинье, то из приведённых различий видно, что они состоят в потоках поступления доходов, ключевых ресурсах и активах, нельзя забывать и о том, что, становится ясен ответ на вопрос, насколько каждая из двух рассматриваемых групп ТНК привязана к месту расположения мощностей. Если говорить о преимуществах, которыми обладает подобная бизнес-модель, то среди них можно выделить следующие: Специалисты с ценными и редкими знаниями и навыками могут работать в одной команде, независимо от местонахождения в разных странах, несомненно это позволяет найти более эффективные решения для использования человеческих интеллектуальных и трудовых ресурсов. Открытый доступ к мировому рынку капитала позволяет любой транснациональной компании получить финансирование от венчурных фондов, бизнес-ангелов и краудфандинговых платформ. Инновационные бизнес-идеи, направленные на удовлетворение потребностей целевых групп потребителей, становятся наиболее привлекательными для инвесторов. Итак, мы привели особенности цифровых транснациональных компаний, а также раскрыли отличия их от ТНК традиционной бизнес-модели, но не будем забывать, что, даже среди самих цифровых ТНК можно выделить подгруппы, так как данные компании настроены на инновационное поведение, и они создают новые продукты и услуги и способы их производства и поставки. Соответственно, существуют различные классификации цифровых ТНК. Одна из наиболее упрощенных и популярных – по степени цифровизации: Полностью цифровые, практически все бизнес-процессы которых полностью завязаны на

виртуальной среде (интернет- платформы, поисковые системы и сервисы цифровых решений) – предоставляемые ими продукты и услуг являются полностью цифровыми; Цифровые многонациональные корпорации со смешанными режимами, сочетающие оффлайн-продукты и услуги с цифровыми бизнес-моделями, такими как Amazon (электронная коммерция) или Uber (заказ такси). Существует и более детализированная классификация, предложенная ЮНКТАД, которая подразумевает 4 типа цифровых ТНК: Интернет-платформы: предприятия, рожденные в цифровом формате, управляемые и реализуемые через Интернет, например, поисковые системы, социальные сети и другие платформы и компании совместного использования (например, компании по заказу такси Didi Global (Китай) и Uber (США), а также платформа совместного проживания Airbnb (США)); Цифровые решения: другие интернет- игроки и цифровые активаторы. Данная категория включает, к примеру, в себя поставщиков программного обеспечения как услуги (SaaS) и финтех в дополнение к решениям для электронных платежей. Финтех, в свою очередь, имеет более широкий спектр услуг: брокерские, банковские и финансовые. Электронная коммерция: онлайн- платформы, позволяющие осуществлять коммерческие транзакции, такая вот категория включает в себя интернет-магазины, а также компании доставки (в основном доставка еды и мобильные приложения), которые стали особенно актуальны во время пандемии; Цифровой контент: производители и дистрибьюторы товаров и услуг в цифровом формате, включая игры, а также данные и аналитику, помогающие принимать управленческие решения менеджерам различных компаний. Бизнес-модели в представленных видах цифровых ТНК ведут себя в различном ключе друг относительно друга, соответственно, следует учитывать данный момент при анализе данных по компаниям, входящим в эти группы: желательно формировать отдельные выборки при анализе, к примеру, взаимосвязи уровня интернационализации цифровых ТНК с каким-либо другим признаком, чтобы понаблюдать, как будет проявляться результат у каждого типа в отдельности. Одной из наиболее ярких тенденций в поведении транснационализации компаний (как традиционных, так и цифровых) становится интернационализация научно- исследовательских разработок и процессов, связанных с ними (НИОКР). Научные исследования, которые проводятся ТНК, всё чаще носят международный характер.

Компании организуют научно-исследовательскую деятельность на тех рынках, доступ к высококвалифицированным специалистам которых они хотели бы получить, либо сконцентрироваться около конкретных информационных центров. В 2018 г. ТНК, входящие в список топ-100 международного рейтинга ЮНКТАД, осуществили инвестиции в НИОКР размером более чем 350 млрд долл. что составляет более трети от общей массы финансируемых бизнесом научно- исследовательских и опытно-

конструкторских работ. Наиболее проявлена данная тенденция у высокотехнологичных, фармацевтических и машиностроительных компаний. При этом большая часть проектов, связанных с НИОКР, осуществляются в таких сферах, как проектировочно-испытательная. Расходы на НИОКР, осуществляемые за пределами страны базирования материнских компаний МНК, весьма велики, и они постоянно увеличиваются. За последние 5 лет стало известно о 5,3 тыс. проектах ТНК за пределами рынков стран базирования, что составило более 6 % от всех новых инвестиционных проектов. В свою очередь, в предыдущие 5 лет данный показатель имел более низкое значение и составлял 4 тыс. проектов, нельзя забывать и о том что, в результате развития цифровых технологий, существует вероятность исчезновения некоторых видов компаний, таких как оптовые и розничные продавцы и поставщики, учитывая то что было изложено в текст выше, нам нужно отметить следующее хотелось бы еще раз упомянуть, что за последнее время традиционные ТНК эволюционировали в новую форму, и их взгляд на выстраивание бизнес-процессов, также изменился. В условиях цифровизации они способны налаживать контакты с иностранными поставщиками и потребителями и заниматься реализацией своих товаров и услуг, обходясь без осуществления крупных инвестиций в инфраструктуру на рынках различных стран. Постепенно происходит сдвиг от трансграничных операций, основанных на прямых иностранных инвестициях, к операциям, не связанным с вывозом капитала.

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АЛГОРИТМЫ РАННЕГО ОБУЧЕНИЯ С ПОДКРЕПЛЕНИЕМ

Аннотация. В работе обсуждается возникновение обучения с подкреплением, включая его ранние применения в психологии и исследованиях поведения животных. Исследуется разработка алгоритмов обучения с подкреплением, от простых методов проб и ошибок до более сложных методов глубокого обучения с подкреплением.

Ключевые слова: алгоритмы, обучения с подкреплением, глубокого обучения с подкреплением.

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REINFORCEMENT EARLY LEARNING ALGORITHMS

Abstract. This paper discusses the emergence of reinforcement learning, including its early applications in psychology and animal behavior research. The development of reinforcement learning algorithms is explored, from simple trial and error methods to more complex deep reinforcement learning methods.

Keywords: algorithms, reinforcement learning, deep reinforcement learning.

Одним из главных преимуществ Q-learning и TD learning является их простота и эффективность. Эти алгоритмы могут быть применены к широкому кругу задач, не требуя сложных моделей окружающей среды, и они могут сходиться к оптимальным политикам с относительно небольшим количеством итераций обучения.

Однако оба алгоритма также имеют ограничения. Например, Q-learning может страдать от проблем конвергенции в средах с многомерными пространствами состояний или большими пространствами действий. Обучение TD может быть чувствительным к выбору скорости обучения и может плохо работать в условиях с длительными временными горизонтами или скудным вознаграждением.

За десятилетия, прошедшие с момента их разработки, Q-learning и TD-learning были расширены и модифицированы различными способами, чтобы улучшить их производительность и устранить их ограничения. Например, исследователи разработали варианты Q-learning, которые используют аппроксимацию функций, такую как нейронные сети, для представления Q-value в пространствах состояний высокой размерности. Эти алгоритмы, известные как deep Q-networks (DQNs), использовались для достижения производительности на уровне человека в различных видеоиграх и были распространены на другие области, такие как робототехника и обработка естественного языка.

Другим расширением TD-learning является алгоритм SARSA, который расшифровывается как Состояние-Действие-Вознаграждение-Состояние-Действие. SARSA - это не зависящий от модели алгоритм, который определяет оптимальную политику путем оценки ожидаемого совокупного вознаграждения за совершение действия в определенном штате и следования определенной политике с этого момента. В отличие от Q-learning, SARSA обновляет Q-value, используя фактическое действие, предпринятое агентом в следующем состоянии, а не действие, выбранное жадной политикой. Это делает SARSA более устойчивой к стохастичности и исследованию.

Одной из основных проблем алгоритмов обучения с подкреплением является балансировка между исследованием и эксплуатацией. Эксплуатация относится к процессу принятия мер, которые хороши на основе прошлого опыта. В то время как исследование предполагает принятие мер, которые могут быть неоптимальными в краткосрочной перспективе, но потенциально могут принести более высокие долгосрочные выгоды. Ключевой вопрос в обучении с подкреплением заключается в том, как сбалансировать эти две стратегии, чтобы выучить оптимальную политику, избегая при этом застревания в локальных оптимумах.

Чтобы решить эту проблему, исследователи разработали множество стратегий исследования, таких как методы “epsilon-greedy”, “softmax” и

“upper confidence bound” (UCB). Эти стратегии позволяют агентам более эффективно анализировать окружающую среду, а также обеспечивать принципиальный баланс между исследованием и эксплуатацией.

Другой проблемой в обучении с подкреплением является работа с частичной наблюдаемостью, когда агент имеет доступ только к ограниченному подмножеству информации о состоянии среды. Это часто имеет место в реальных сценариях, где агент может не иметь доступа к полному представлению окружающей среды или может иметь дело с зашумленными или неполными наблюдениями. Чтобы решить эту проблему, исследователи разработали частично наблюдаемые модели марковского процесса принятия решений (POMDP), которые позволяют агентам рассуждать о неопределенности и принимать решения на основе частичной информации.

Наконец, алгоритмы обучения с подкреплением могут быть чувствительны к выбору гиперпараметров, таких, как скорость обучения и коэффициент дисконтирования, что может повлиять на скорость сходимости и стабильность процесса обучения. Чтобы решить эту проблему, исследователи разработали такие методы, как поиск по сетке, случайный поиск и байесовская оптимизация для автоматической настройки гиперпараметров.

Таким образом, обучение с подкреплением значительно эволюционировало с момента своего появления в психологии и исследованиях поведения животных и стало мощным инструментом для изучения оптимальных стратегий в широком спектре областей. Несмотря на свои успехи, обучение с подкреплением остается активной областью исследований, и многие проблемы еще предстоит решить. Однако, благодаря продолжающейся разработке новых алгоритмов, моделей и методов, обучение с подкреплением может оказать серьезное влияние на многие области науки и техники в ближайшие годы.

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ВОЗНИКНОВЕНИЕ ОБУЧЕНИЯ С ПОДКРЕПЛЕНИЕМ

Аннотация. В данной работе дана всесторонний обзор истории обучения с подкреплением, начиная с его истоков в психологии и исследованиях поведения животных и заканчивая новейшими методами глубокого обучения с подкреплением.

Ключевые слова: искусственный интеллект, Машинное обучение, обучения с подкреплением.

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THE EMISSION OF REINFORCEMENT LEARNING

Abstract. This paper provides a comprehensive overview of the history of reinforcement learning, from its origins in psychology and animal behavior research to the latest methods of deep reinforcement learning.

Keywords: artificial intelligence, machine learning, reinforcement learning.

В последние годы искусственный интеллект (ИИ) становится все более важной областью с разработкой новых алгоритмов и технологий, которые позволили машинам обучаться и принимать решения на основе данных. Машинное обучение — это раздел искусственного интеллекта, который фокусируется на разработке алгоритмов, позволяющих машинам учиться на основе данных без явного программирования. Обучение с подкреплением — это особый тип машинного обучения, который включает в себя обучение агентов принятию решений на основе поощрений и наказаний. Этот подход широко используется в робототехнике, играх и других приложениях, где агентам необходимо научиться выполнять сложные задачи методом проб и ошибок.

Было написано несколько обзоров и указателей по истории искусственного интеллекта и машинного обучения, но лишь немногие из них были сосредоточены конкретно на развитии обучения с подкреплением. В данной работе я старюсь постараться дать всесторонний обзор истории обучения с подкреплением, начиная с его истоков в психологии и исследованиях поведения животных и заканчивая новейшими методами глубокого обучения с подкреплением.

Обучение с подкреплением уходит своими корнями в психологию и изучение поведения животных, где исследователи уже давно интересуются тем, как животные учатся методом проб и ошибок. Ранние исследования в этой области, такие как Закон эффекта Торндайка, предполагали, что животные учатся, связывая определенное поведение с положительными или отрицательными результатами. Эти результаты заложили основу для разработки алгоритмов обучения с подкреплением, которые стремятся воспроизвести этот процесс в искусственных агентах.

Происхождение обучения с подкреплением можно проследить до ранних исследований в области психологии и изучения поведения животных. Концепция обучения с подкреплением основана на идее, что организм может научиться совершать определенные действия, основываясь на последствиях этих действий.

В 1930-х годах американский психолог Б.Ф. Скиннер ввел концепцию оперантного обусловливания, представляющий собой тип обучения, при котором поведение модифицируется его последствиями. Работа Скиннера была сосредоточена на том, как можно обучить организмы реагировать на раздражители, основываясь на последствиях их действий. Например, крыса могла бы научиться нажимать на рычаг, чтобы получить пищевое вознаграждение, или избегать нажатия на рычаг, если она получила удар электрическим током. [1]

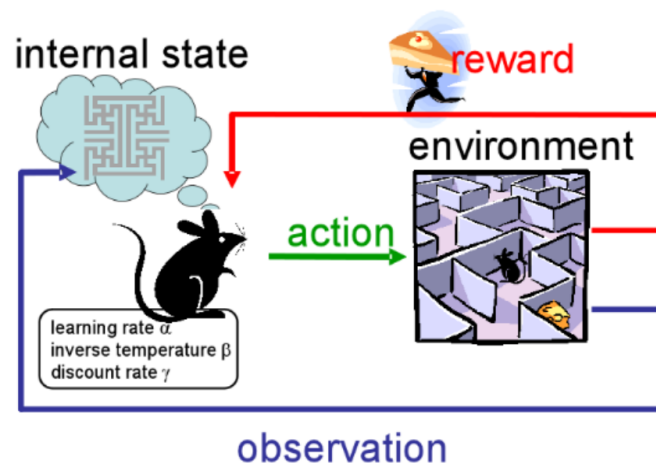


Рис.1 Схема обучения с подкреплением. [12]

Идеи Скиннера получили дальнейшее развитие у других психологов, включая Эдварда Торндайка и Кларка Халла. Закон эффекта Торндайка гласит, что поведение, за которым следует положительное последствие (награда), с большей вероятностью повторится в будущем, в то время как поведение, за которым следует отрицательное последствие (наказание), с меньшей вероятностью повторится. Теория подкрепления Халла, основанная на идеях Торндайка, ввела концепцию снижения влечения, которая относится к идее о том, что организмы мотивированы действовать на основе своих физиологических потребностей. [1]

Эти ранние идеи в психологии и исследованиях поведения животных заложили основу для развития обучения с подкреплением в искусственном интеллекте. Идея использования поощрений и наказаний для управления поведением была применена к машинам, и были разработаны алгоритмы, позволяющие машинам учиться методом проб и ошибок.

Одним из самых ранних примеров обучения с подкреплением в ИИ была работа Артура Сэмюэля в 1950-х годах. Сэмюэль разработал программу, которая могла бы играть в шашки на экспертном уровне, учась на собственном опыте. Программа использовала алгоритм обучения с подкреплением, который вознаграждал программу за победы в играх и наказывал за проигрыши. Со временем программа научилась делать лучшие ходы и смогла побеждать противников-людей.

С тех пор исследователи продолжали совершенствовать алгоритмы обучения с подкреплением, делая их более эффективными. Сегодня обучение с подкреплением является фундаментальной концепцией в области искусственного интеллекта, которая находит применение в широком спектре областей, от здравоохранения и финансов до робототехники и игр.

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ВОПРОСЫ ДИАГНОСТИКИ И НЕОТЛОЖНОЙ ПОМОЩИ ПРИ КАРДИОГЕННОМ ШОКЕ У ДЕТЕЙ

Резюме. Шок – это клинический синдром, который представляет собой динамическую, опасную для жизни проблему. Это неизлечимое состояние, которое всегда приводит к летальному исходу при отсутствии адекватной медицинской помощи, своевременная диагностика, хорошо организованное и скоординированное лечение, последующее наблюдение значительно снижают количество смертей.

В данной статье представлены особенности клинического течения кардиогенного шока у детей, их последствия и вопросы оказания неотложной помощи, которые сегодня являются одной из актуальных проблем.

Ключевые слова: кардиогенный шок, неотложная помощь, диагностика и лечение.

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ISSUES OF DIAGNOSIS AND EMERGENCY CARE FOR CARDIOGENIC SHOCK IN CHILDREN

Resume. Shock is a clinical syndrome that presents a dynamic, life-threatening problem. This is an incurable condition that always leads to death in the absence of adequate medical care, timely diagnosis, well-organized and coordinated treatment, follow-up significantly reduce the number of deaths.

This article presents the features of the clinical course of cardiogenic shock in children, their consequences and issues of emergency care, which are one of the urgent problems today.

Keywords: cardiogenic shock, emergency care, diagnosis and treatment.

Актуальность проблемы. Актуальность проблемы заключается в том, что смертность в стационаре вследствие кардиогенного шока занимает лидирующее положение среди осложнений инфаркта миокарда и даже при использовании современных методов реперфузии превышает 65% [5]. Европейская статистика показывает относительно постоянную

частоту этого осложнения: с 1976 по 1990 год. этот показатель составил 7,6% с тенденцией к снижению с наступлением "периода реперфузии".

Аналогичное исследование, проведенное в Соединенных Штатах и охватывающее период с 1979 по 2003 год, показывает частоту развития шока в 1979 г. 8,6 случаев, а в 2003 г. - 4,3 случая на 100 000 населения[3]. За период исследования смертность снизилась с 84% до 43%. В 2009 году были опубликованы результаты независимого регистра "рекордных" острых коронарных синдромов. Смертность детей в этой группе значительно превышает европейские показатели и, по данным разных авторов, составляет до 60-90% [1]. Исследование шока доказало преимущества экстренного восстановления коронарного кровотока и использования вспомогательных методов кровообращения у таких детей. В 2003 году было выдвинуто и обосновано предположение о вкладе системной воспалительной реакции в тяжесть и развитие кардиогенного шока: персистирующая тканевая гипоксия служит пусковым механизмом для системной воспалительной реакции, которая вначале оказывает компенсаторное, а затем вредное воздействие. В исследовании shock сообщалось о лихорадке и лейкоцитозе у ряда детей, а также о низких показателях, указывающих на развитие синдрома системной воспалительной реакции.

Полученные данные в сочетании с повышением концентрации провоспалительных цитокинов в плазме крови позволили дополнить концепцию патогенеза кардиогенного шока гипотезой о прогрессирующей дисфункции миокарда, вызванной патологической вазодилатацией и системным воспалением. Согласно исследованию ученых, выявление трех или более критериев у ребенка, находящегося в отделениях интенсивной терапии, при отсутствии инфекционного процесса связано с повышенным риском тяжелого сепсиса, септического шока, полиорганной недостаточности и связано с повышенной смертностью. По данным ряда авторов, повышение концентрации в плазме крови у детей с инфарктом миокарда после первичной ангиопластики наблюдалось после приема интерлейкина-6 (il-6), фактора некроза опухоли-а (TNF-a) и С-реактивного белка (SRP) через 24 и 72 часа. инфаркт миокарда (им) связан с повышенным риском кардиогенного шока и смерти в течение 90 дней, а повышение концентрации SRP связано с формированием аневризмы независимого прогноза развития острой сердечной недостаточности, которая также связана с многососудистым повреждением коронарной артерии. Подчеркивается роль системной воспалительной реакции в развитии атеротромбоза. Первые публикации, посвященные прогностическому значению концентрации прокальцитонина в плазме крови у детей с кардиогенными шоками различной этиологии, датируются 1999 годом: повышение концентрации этого маркера SVR к 12 часам шока может быть следствием эндотоксинемии, обострения заболевания. Также

сообщалось о статистически значимом повышении концентрации II-LRA, il-6, TNF-а в плазме крови в группе детей с инфарктом миокарда, осложненным кардиогенным шоком, по сравнению с неосложненным им (Debrunner M et al., 2008). У детей, переживших кардиогенный шок, было отмечено снижение концентрации прокальцитонина, в отличие от умерших в этой группе.

Наиболее распространенным осложнением сердечно-сосудистых заболеваний является кардиогенный шок [1,6]. Основными причинами кардиогенного шока являются инфаркт миокарда (им), миокардит, кардиомиопатия, токсические поражения миокарда, опухоли сердца, тяжелые пороки сердца, травма, тампонада перикарда, тромбоэмболия легочной артерии, тяжелая сердечная аритмия [2,4]. В то же время в основном практикующий врач должен иметь дело с кардиогенным шоком при ИМ у детей с острым коронарным синдромом, в первую очередь с увеличением сегмента ST. Кардиогенный шок является основной причиной смерти детей с ИМ [3,5].

Цель исследования. Оценка роли синдрома системной воспалительной реакции в патогенезе осложняющего процесс кардиогенного шока у детей, наблюдение за взаимосвязью между тактикой лечения и тяжестью синдрома системной воспалительной реакции, его влиянием на клиническое течение и прогноз заболевания.

Материалы и методы исследования. В ходе исследования 35 (24 мальчика, 11 девочек) из этих детей были госпитализированы в отделение кардиореанимации в течение первых 72 часов после шока, не позднее чем через 6 часов после развития кардиогенного шока.

Результаты исследования и их обсуждение. В исследование не включались дети с хроническими воспалительными заболеваниями, иммунодефицитным и септическим синдромами, злокачественными новообразованиями в фазе обострения, а также дети с обширными хирургическими вмешательствами, обширными травмами в течение месяца до госпитализации.

Данные, полученные в данной работе, позволяют прогнозировать клиническое течение путем определения концентрации признаков системного воспаления в плазме крови - прокальцитонина, интерлейкина-6, фактора некроза опухоли-А - и оценивать эффективность терапии у детей с инфарктом миокарда, осложненным кардиогенным шоком. Прогнозирование течения шока позволит вам вовремя скорректировать терапию, а также определить дальнейшую тактику лечения этой группы детей.

Все дети, включенные в исследование, проходили интенсивную терапию в соответствии с национальными рекомендациями по лечению острой сердечной недостаточности, которая включала антикоагулянтную терапию, инотропную, вазопрессорную, респираторную поддержку,

кислотно-щелочную, водно-электролитную коррекцию заболеваний, профилактическую антибактериальную терапию, временную трансвенозную электрокардиостимуляцию. Параллельно проводилась дифференциальная диагностика шока, комплекс диагностических мероприятий, направленных на выявление механических осложнений инфаркта миокарда.

Вывод. Лабораторные признаки синдрома системной воспалительной реакции выявляются у всех детей с инфарктом миокарда в течение первых 6 часов с момента развития кардиогенного шока, у 56% детей имеются клинические критерии системной воспалительной реакции.

У детей с осложненным кардиогенным шоком инфарктом миокарда, перенесших экстренное коронарное вмешательство, выраженность системной воспалительной реакции меньше, чем у детей, перенесших экстренное коронарное шунтирование, а также у детей, перенесших тромболитическую или консервативную терапию.

Концентрации интерлейкина-6, фактора некроза опухоли-А и прокальцитонина в плазме крови у детей, перенесших консервативную системную тромболитическую терапию или срочное подкожное коронарное вмешательство, осложненное кардиогенным шоком, определяются в течение первых 12 и 24 часов после развития кардиогенного шока.

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СОВЕРШЕНСТВОВАНИЕ БУХГАЛТЕРСКОГО УЧЕТА В ФИЛИАЛАХ И ИХ ПОДРАЗДЕЛЕНИЯХ АК «УЗБЕКТЕЛЕКОМ»

Аннотация. В статье рассматриваются вопросы совершенствования бухгалтерского учета между филиалами и дочернее предприятие, оказывающих услуги связи.

Ключевые слова: услуги связи, электросвязь, филиал, связь, стоимость, платежи, учет.

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IMPROVEMENT OF ACCOUNTING IN BRANCHES AND THEIR SUBDIVISIONS OF JSC "UZBEKTELECOM"

Annotation. The article deals with the issues of improving accounting between branches and a subsidiary providing communication services.

Key words: communication services, telecommunication, branch, communication, cost, payments, accounting.

В нашей стране спрос на телекоммуникационные услуги растет с каждым днем. Именно поэтому становится актуальной необходимостью более развития бухгалтерского учета в организациях, оказывающих такие услуги.

В настоящее время ценна роль филиалов и подразделений в организациях связи. Потому что большинство счетно-сервисных услуг является основной задачей филиалов и подразделений. Головная организация, оказывающая услуги связи, составляет специальные уставы для своих филиалов и на основании этих уставов организует собственную деятельность.

Филиалы организаций, оказывающих услуги связи, имеют собственную систему бухгалтерского учета, но не готовый бухгалтерский баланс. В настоящее время такая система не может обещать ясного и подробного описания деятельности и баланса фондов. Причиной тому являются перебои в связи между биллинговой системой и бухгалтерской отчетностью, а также человеческий фактор при сопоставлении

соответствующей информации. Более того, тот факт, что средства (наличные и безналичные), полученные от клиентов, в этот день не учитываются на банковских счетах, вызывает сомнения в достоверности бухгалтерской отчетности.

При просмотре нормативных документов, касающихся сферы, мы выяснили основные объекты филиалов и подразделений. Они следующие:

- удовлетворение спроса на телекоммуникационные услуги, расширение их линейки и улучшение качества предлагаемых услуг для получения хорошей прибыли;

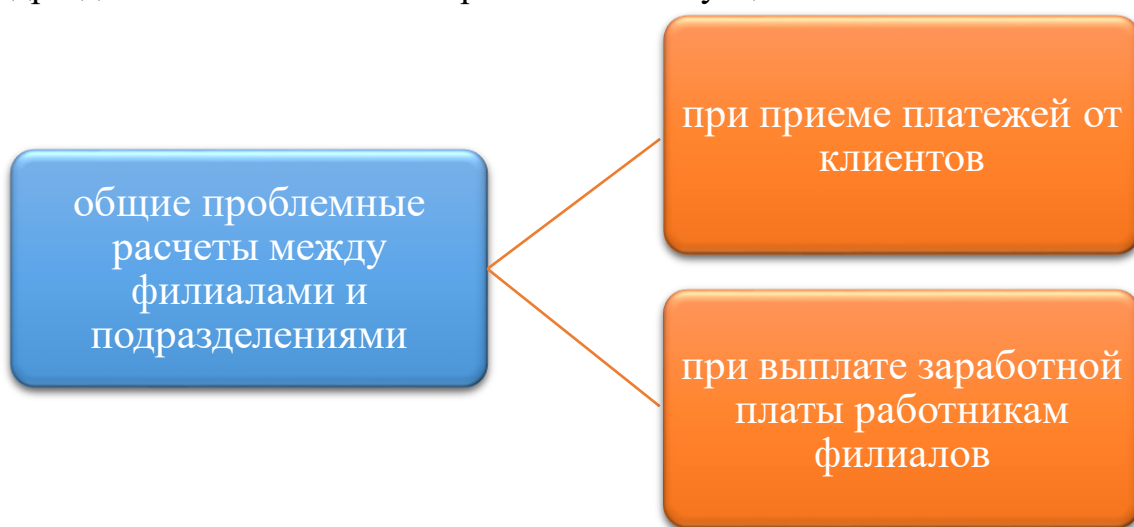
- совершенствование, развитие и реорганизация сетей и средств технически путем модернизации сетей существующей электросвязи, а также на основе применения на практике мировых достижений.

Подразделения организаций, оказывающих услуги связи, выполняют следующие основные функции:

- предоставление существующих телекоммуникационных услуг и внедрение новых телекоммуникационных услуг;

- обследование технического состояния оборудования в сфере телекоммуникаций и предложение услуг на основе уникального техпроцесса совместно с другими филиалами и подразделениями.

При ведении бухгалтерского учета между филиалами и подразделениями возникают проблемные ситуации:



1 -картинка. Проблемные расчеты между филиалами и подразделениями.

Филиалы и подразделения принимают платежи от клиентов следующими способами (2-рисунок):



2-картинка. Виды приема платежей за услуги.

Каждый из клиентов может производить оплату наличными за пользование телекоммуникационными услугами по месту нахождения организации. Такие платежи оформляются предъявлением талонов, оформлением отчетов о доходах и расходах наличными от организации, организацией кассовых книг. Выдавая клиентам билеты, средства сразу же отражаются в биллинговой системе, но в бухгалтерии это происходит в конце соответствующего месяца, в результате чего контроль средств становится вялым и может возникнуть возможность для незаконных действий, таких как мошенничество. Следовательно, требуется совершенствование отчетности по кассе в подразделениях и филиалах.

Есть некоторые проблемы с доходами через переводы и терминалы. Например, банки, обслуживающие филиалы, есть не во всех районах. Это вызывает избыточные расходы на проведение каждой банковской операции. Работы и время, потраченное на переводы, означают, что ему также нужны инициативы в области бухгалтерского учета. Благодаря нашим исследованиям мы разработали следующее (таблица - 1):

Таблица 1

**Присоединения в системе учета филиалов и подразделений АО
«Узбектелеком»**

№	Смысл операций	Текущая система	Рекомендованная система	Преимущества
1	Наличие основного аккаунта	доступный	Нет в наличии	Все филиалы работают по основному счету. Банковские операции снижаются.
2	Отражение дохода в денежной	В конце месяца	В день оплаты	Завершенный контроль денежных средств наличными

	форме			
3	Операции на сквозных терминалах	Использование терминалов других банков	Использование терминалов банков, обслуживающих филиалы	Операции с банками сократятся, а избыточные расходы будут прекращены.
4	Счета через способ перевода денег	Использование услуг другого банка	Использование услуги банка, обслуживающего отделение	Операции с банками сократятся, а избыточные расходы будут прекращены.
5	Выплата заработной платы работникам	Использование услуг другого банка	Использование услуги банка, обслуживающего отделение	Операции с банками сократятся, лишние расходы будут прекращены, работники смогут вовремя получать зарплату.

На основании предложений, приведенных в таблице выше, мы предлагаем следующие переносы в бухгалтерском отчете:

Вышеизложенные предложения служат дальнейшему совершенствованию системы бухгалтерского учета в филиалах и подразделениях АО «Узбектелеком», экономии средств компании и повышению эффективности бухгалтерского учета.

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ЗАРУБЕЖНЫЙ ОПЫТ РАЗВИТИЯ ЭКО-ОТЕЛЕЙ

Аннотация. В статье рассмотрены особенности зарубежного опыта развития эко-отелей, их преимущества, особенности экологической сертификации, отмечены страны с наибольшим количеством эко-отелей, описаны примеры современных эко-отелей и какие экологические технологии они используются в их деятельности.

Ключевые слова: экологический туризм, эко-отель, экологическая сертификация, естественные источники энергии.

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FOREIGN EXPERIENCE IN THE DEVELOPMENT OF ECO-HOTELS

Abstract. The article examines the features of foreign experience in the development of eco-hotels, their advantages, features of environmental certification, the countries with the largest number of eco-hotels are marked, examples of modern eco-hotels are described and what environmental technologies they use in their activities.

Keywords: eco-tourism, eco-hotel, environmental certification, natural energy sources.

Стремительное развитие массового туризма привело к высокой антропогенной нагрузке на окружающую среду. В связи с этим началось внедрение экологических технологий в туристскую сферу, которые не только сохраняют элементы окружающей среды, но и осуществляют

процессы её восстановления. Экологический туризм включает формы природного туризма, в рамках которого туристы приобщаются к природе. Он влияет на повышение осведомленности и осознанности туристов в вопросах сохранения, восстановления и приумножения природных ресурсов мира.

В процессе стремительного развития экологического туризма на рынке гостиничных услуг сформировался новый вид гостиничных предприятий, как эко-отели. Основной целью деятельности эко-отелей является формирование условий качественного отдыха туризма, осуществляя минимальное воздействие на окружающую среду. Эко-отели имеют определённые отличия от традиционных отелей, которые выражаются в практических особенностях функционирования. Функционирование отелей направлено на уменьшение загрязнений окружающей среды, внедрение экологических технологий и инновационных решений, направленных на борьбу с такими экологическими проблемами, как рост углеродных газов в атмосферу. Рост количества международных экологических проектов и программ влияют на популяризацию внедрения экологически чистых источников энергии и водоснабжения эко-отелей [5].

Эко-отели являются одним из основных направлений развития современной гостиничной индустрии в мире. Процессы экологизации средств размещения направлены на повышение туристской привлекательности и повышают конкурентоспособность стран на мировой туристской арене.

Эко-отели, как форма комфортного размещения в сочетании с минимальным ущербом для природы, наиболее востребованы на территории национальных парков, хотя их число заметно увеличилось и в других регионах по всему миру.

В современных эко-отелях из крана выходит меньше воды в минуту, такие отели используют бамбуковые лотки и корзины для мусора (бамбук на самом деле является травой и имеет высокую скорость роста, что делает его возобновляемым ресурсом), карточки для ключей, посуду и бытовую технику (можно использовать после переработки, не загрязняют почву) химически безопасные моющие и чистящие средства, а также новейшие товары. Кроме того, используемое спектральное стекло помогает ограничить инфракрасные волны, которые уменьшают количество тепла, не ограничивая прохождение света [1].

Большое количество зарубежных гостиничных сетей и отелей вводят экологическую концепцию деятельности, разрабатывая различные инновационные проекты экономии ресурсов и охраны окружающей среды.

Строительство эко-отелей имеет ряд преимуществ как для предприятия, так и для страны, в которой они размещаются. К преимуществам относятся:

- обеспечение экономии ресурсов всех видов в рамках гостиничного предприятия;
- повышение рентабельности и прибыльности организации за счет следования за новыми трендами в гостиничном бизнесе;
- обеспечение благоприятных условий для формирования экологической инфраструктуры региона, страны;
- пропаганда экологизации мира, формирование у общества устойчивого образа сохранения природного наследия планеты;
- влияние на формирование рынка экологических товаров и услуг;
- повышение имиджа страны как центра сохранения природного наследия мира [2].

Исходя из вышеописанных преимуществ строительства эко-отелей, то стоит отметить, что они имеют не только экономическую выгоду для гостиничных предприятия и страны в целом, но и играют важную социальную роль в обществе, в формировании важных общественных ценностей, которые позволят сохранить окружающую среду.

Эко-отели в мире осуществляют свою работу на основании определённых экологических стандартов. Важнейшим стандартом, на основании которого функционируют эко-отели, является международный стандарт ISO 14001. Эко-отели проходят, помимо гостиничной сертификации, экологическую сертификацию или сертификацию на соответствие экологичности гостиничного предприятия. Наиболее известными сертификациями являются «Green key», «Green hotel» [4].

В ходе зарубежной сертификации оцениваются следующие критерии:

- способы экономии ресурсов (водопотребления, энергопотребления и т. д.);
- особенности проведения уборки помещений гостиничного предприятия и стирки;
- специфика управления отходами;
- способы приготовления и подачи продуктов питания и напитков;
- наличие зеленых зон на территории гостиничного предприятия, зон с собственными насаждениями растений, деревьев;
- проведение экологического менеджмента в гостиничном предприятии;
- наличие просветительских мероприятий на тему сохранения окружающей среды и т. д. [4].

В процессе функционирования эко-отелями используются батареи, работающие от солнечной энергии, датчики движения для экономии света, биотопливо, полученное из пищевых отходов, средства передвижения с электрическим питанием, иные инновации, направленные на сокращение расходов энергии и воды. Эко-отели работают в соответствии с

концепцией «умный дом». Европейские отели чаще всего используют системы управления отходами и сокращения водопотребления. Ярким примером эко-отеля в Европе является сеть отелей «Альбена», которая расположена в Болгарии. В организации принято все пищевые отходы перерабатывать в биотопливо, которое используется для подогрева воды в отеле.

Каждый эко-отель использует различные экологические технологии, которые выступают не только как способ рационализации использования ресурсов и сохранения окружающей среды, но и как конкурентное преимущество в процессе привлечения туристов из различных стран мира [3].

На рисунке 1 представлены 10 стран с наибольшим количеством эко-отелей [3].

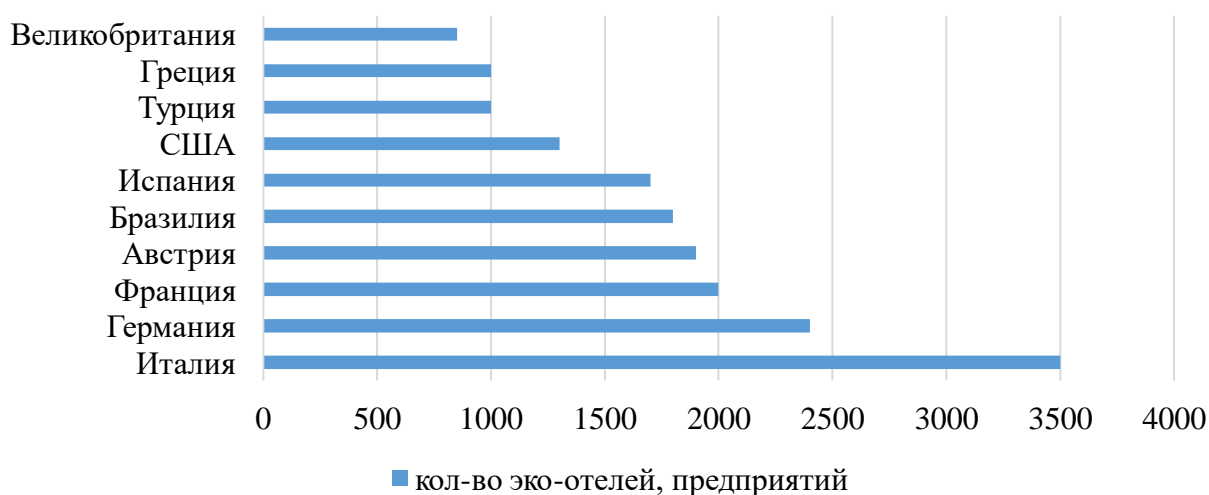


Рисунок 1. Топ-10 стран с наибольшим количеством эко-отелей (данные представлены компанией OneTwoTrip)

Из рисунка 1 видно, что лидерами в развитии эко-отелей являются Италия, Германия и Франция. В странах повсеместно внедряются программы развития экологического туризма и поддержки строительства и функционирования эко-отелей. Эко-отели в странах Европы постепенно переходят на естественные источники энергии, используют при строительстве зданий только натуральные материалы и т. д.

Туристы ежегодно всё чаще и чаще выбирают эко-отели как средства размещения. Основными постояльцами данных гостиниц являются потребители, относящиеся к поколению Z (молодые люди в возрасте от 20 до 23 лет) [3].

Следует рассмотреть наиболее яркие примеры эко-отелей и какие они экологические технологии используют в процессе своего функционирования.

Первым примером является эко-отель Proximity Hotel, который размещается в Гринсборо в США. Эко-отель использует энергию

солнечных батарей, которые обеспечивают нагревание 60% воды, используемой на предприятии, также используется электроэнергия, которая вырабатывается в процессе торможения лифта.

Эко-отель «Hacienda Tres Rios», который расположен в Мексике, применяет систему охлаждения в помещении, использующую воду из глубокого колодца, тепло, образующееся в процессе работы системы кондиционирования направляется на подогрев воды на предприятии. Пресная вода для приготовления пищи и питья получается из морской воды в ходе работы опреснительной установки. Также руководство отеля является участником множества экопроектов, в том числе проекта, результатом которого стала высадка более 80 тыс. деревьев.

Итальянский эко-отель «Lefay Lago di Garda» использует на 100% энергию из возобновляемых источников. Они для этого используют солнечные панели и станцию по получению энергии из биомассы (использование биотоплива). Также функционирует система снижения потребления воды, уменьшающая ее расход на 50%. В отеле формируются запасы дождевой воды, вода из бассейна используется для поливной системы [3].

Accor Group, Expedia Group и ЮНЕСКО объединяют 3358 отелей Accor Group в рамках стратегического трехстороннего соглашения и будут продвигать экологическую повестку дня и устойчивый туризм по всему миру. Опыт развитых западных стран показывает, что стратегии и механизмы ограничения вредных последствий деятельности предприятий гостиничного бизнеса вполне достижимы и эффективны [4].

На основании изученного материала, можно сделать вывод, что эко-отели во всем мире развиваются достаточно быстрыми темпами с целью предотвращения экологического кризиса. Практически во всех странах мира открыты эко-отели, которые осуществляют свою работу с использованием экологических технологий, например, солнечных батарей, переработки пищевых отходов в энергию и т. д. Следует отметить, что в зарубежных странах осуществляется регламентирование экологического менеджмента на основании международного экологического стандарта ISO 14001. Отели не просто размещаются в экологически чистых районах, но и участвуют в различных экопроектах, направленных на сохранение, восстановление и приумножение природного наследия мира. Зарубежный опыт развития эко-отелей показывает, что данное направление востребовано и имеет важное значение в решении экологических и социальных проблем человечества.

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РАЗРАБОТКА АЛГОРИТМА СИСТЕМЫ ПОДДЕРЖКИ ПРИНЯТИЯ РЕШЕНИЙ ДЛЯ ТУРИСТИЧЕСКОЙ ФИРМЫ

Аннотация: в данной статье авторами проводится анализ существующих СППР для туристических фирм, проводится анализ отечественных и зарубежных ученых. В результате создается алгоритм СППР для туристической фирмы.

Ключевые слова: СППР, алгоритм, туристическая фирма.

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DEVELOPMENT OF A DECISION SUPPORT SYSTEM ALGORITHM FOR A TOURIST COMPANY

Annotation: in this article, the authors analyze the existing DSS for travel companies, analyze domestic and foreign scientists. As a result, a DSS algorithm is created for a travel company.

Keywords: DSS, algorithm, travel company.

С развитием информационных технологий большую популярность набирают программные продукты, предназначенные для автоматизации и поддержания работы предприятия. Проблема выбора при принятии решений является одной из самых важных и присутствует абсолютно во всех сферах деятельности современного человека. Туристическое агентство является сложной системой, при принятии решения требуется учитывать множество факторов, которые обуславливают необходимость построения модуля поддержки принятия решения. Также для поддержания конкурентоспособности туристические фирмы должны постоянно повышать качество обслуживания клиентов. Использование информационных технологий способно значительно упростить работу, повысив производительность труда путем переключения рутинных обязанностей с персонала на компьютер.

С развитием организационного и экономического состояния предприятия усложняется его структура, внутренние и внешние связи становятся все более обширными. Оказывающие влияние внутренние и внешние факторы, воздействующие на всю структуру предприятия, заставляют информационно — управляющую система промышленного предприятия ориентироваться не только на обработку информации о ней самой, но и обеспечивать поддержку принятия управленческих решений необходимых для эффективного ее функционирования.

Вариантом решения такой задачи является разработка и внедрение в информационные системы предприятия системы поддержки принятия решения, как ее составной части. СППР максимально приспособлены к решению задач повседневной управленческой деятельности, выбору решений некоторых неструктурированных и слабоструктурированных

задач, в том числе многокритериальных, и позволяют в режиме реального времени автоматически анализировать большие объемы информации.

Использование таких систем так же обусловлено сложностью принятия решений в процессе управления промышленными предприятиями, и влиянием таких факторов как:

- делением системы предприятия на подсистемы;
- неизвестностью состояния системы в текущий момент времени;
- многокритериальностью воздействующих факторов.

В связи с этим возникает ряд вопросов, и основным из них является выбор математических моделей и методов принятия решений. При их выборе необходимо принимать в расчет психологические и математические обоснования для принятия решений; учитывать неясность, неточность данных средствами нечеткой логики. Перечисленные выше критерии выбора рассматривают такие методы как метод анализа иерархий, качественные методы, методы на базе нечеткой логики.

Из всего выше сказанного можно сделать вывод что, разработка системы поддержки принятия решений для информационно-управляющей системы предприятий, включающей в себе возможности вышеназванных методов и позволяющая лицу, принимающему решение, провести комплексный анализ проблемной ситуации, является актуальной научной проблемой.

Данная проблема была рассмотрена в работах отечественных и зарубежных ученых Виханского О.С., Наумова А.И., Котлера Ф., Шапиро В.Д., Ольдерогге Н.Г., Мескона М., Альберта М., Хедоури Ф., Саати Т. и других

Информационная система поддержки принятия решений связывает интеллектуальные ресурсы управленца со способностями и возможностями компьютера для улучшения качества предоставления услуг.

Таким образом, актуальность данной работы обусловлена необходимостью совершенствования управления туристического бизнеса, необходимостью получения оценок выбора из разновидности программных продуктов, необходимостью повышения качественного показателя эффективности работоспособности компании. Особенности управления туристическим бизнесом также обуславливают необходимость создания интеллектуальных программных средств, предназначенных для информационно-аналитического сопровождения конкурентоспособности туристического бизнеса.

Под принятием решения обычно понимают особый вид человеческой деятельности, направленный на выбор лучшей из имеющихся альтернатив. На рисунке 1 представлен алгоритм принятия решений.

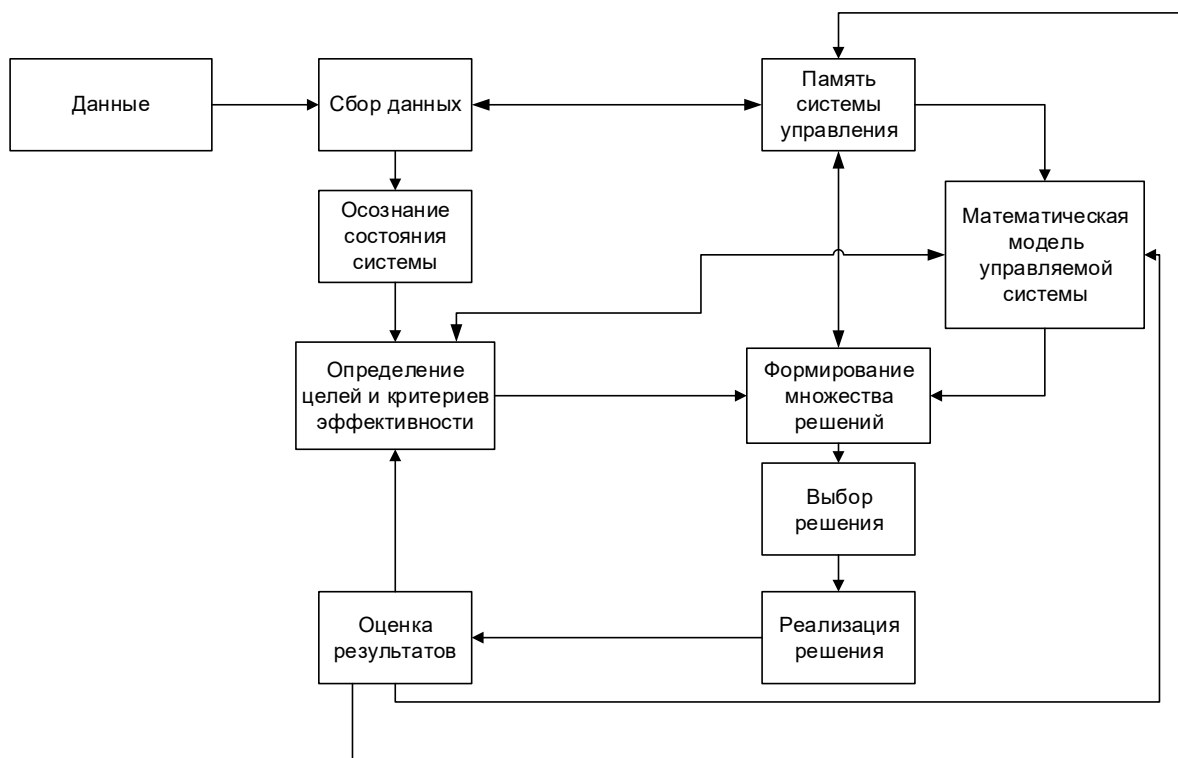


Рисунок 1 – алгоритм принятия решений

Одной из главных предпосылок создания этой группы методов являлась необходимость определять явным образом целевую функцию, описывающей наиболее полно предметную область, в методах исследования операций, что не редко является сложной задачей. Оптимум разработанной целевой функции дает искомое оптимальное решение при выполнении определенных ограничений, но зачастую сложности также возникают при разработке методов решения поставленной задачи оптимизации и нахождения данного оптимума.

Рациональнее подойти к решению с разных сторон и учитывать мнения экспертов из разных областей, а это возможно с применением вычислительных технологий. Тем не менее, на данный момент ЭВМ не в силах самостоятельно принимать решения, либо найденные решения редко будут достигать оптимума. Поэтому пока ЭВМ применяется только вместе с экспертами, которые выдвигают свои взгляды на оптимальное решение и уже на основании их ответов ЭВМ может найти лучшее решение. Необходимо чтобы ЭВМ рекомендовала ЛПР итоговые решения самостоятельно, а человек выступал бы как эксперт, который решает отдельные частные задачи и вносит свои результаты в базу данных ЭВМ. Таким образом, вычислительные технологии должны обеспечивать мониторинг имеющихся знаний и информационных потоков, создание следствий по имеющимся фактам, анализ количественного и качественного влияния факторов на исследуемые явления, прогнозирование.

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ГРАФИЧЕСКИЕ МОДЕЛИ ДОРОЖНЫХ СООРУЖЕНИЙ В ГЕОИНФОРМАЦИОННОЙ СИСТЕМЕ

Аннотация. В этой статье обсуждаются такие вопросы, как организация дорожной информации на полу, способы ввода в нее информации, типы и формы информации, использование векторной модели для описания геообъектов, содержание метаданных, методы и принципы ввода информации и ошибки нумерации карт.

Ключевые слова. объектная ориентация, описание геообъектов, геопространственная модель, ошибка оцифровки карты, графическое кодирование, сегменты.

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GRAPHIC MODELS OF ROAD STRUCTURES IN A GEOINFORMATION SYSTEM

Annotation. This article discusses issues such as the organization of road information on the floor, ways to enter information into it, types and forms of information, the use of a vector model to describe geo objects, the content of metadata, methods and principles of information entry, and map numbering errors.

Keywords. object orientation, description of geo objects, geospatial model, map digitization error, graphic coding, segments.

Введение. Любой географический объект можно представить как семейство геометрических примитивов с определенными координатами, которые можно вычислить в любой системе координат вершин. Геометрические примитивы различаются в разных ГИС, но точка, линия, дуга и многоугольник, которые вы теперь знаете, являются базовыми. Помимо координатной информации об объектах, в географической базе данных может храниться информация о внешнем убранстве этих объектов. Это может быть толщина многоугольного объекта, цвет и тип линий, тип и цвет полосы, толщина, цвет и тип границ.

Современные объектно-ориентированные ГИС работают с целыми классами и семействами объектов, позволяя пользователю получить более полное представление об этих объектах и их законах.

Основная часть. Связь между изображением объекта и его атрибутивной информацией возможна через уникальные идентификаторы. Они доступны в любом ГИС в открытом или закрытом виде.

Во многих ГИС пространственная информация представлена изображениями географических объектов в виде отдельных прозрачных слоев. Размещение объектов по слоям в каждом случае зависит от характеристик конкретного ГИС, а также от характеристик решаемой задачи. В большинстве ГИС данные в одной таблице БД образуют отдельный уровень информации. Бывают также случаи, когда слои состоят из однотипных геометрических примитивов объектов. Это могут быть слои точечных, линейных или пространственных географических объектов. **Ввод информации в ГИС.** Ввод данных - это процедура кодирования данных в машиночитаемую форму и их ввода в базу данных ГИС.

Есть три основных этапа ввода данных:

- сбор данных;
- редактирование и очистка данных;
- графическое кодирование данных.

Последние два шага также называются начальной обработкой данных. В этом процессе собирается новый класс данных - метаданные (данные о данных). Метаданные обычно включают: *olingan sanasi*;

- точность позиционирования;
- точность классификации;
- степень полноты;

метод, используемый для получения и кодирования данных.

Давайте посмотрим, как вводить данные в ГИС. Первый способ - вводить информацию с клавиатуры. Этот тип ввода в основном используется для данных атрибутов. Обычно набор осуществляется с ручной нумерацией.

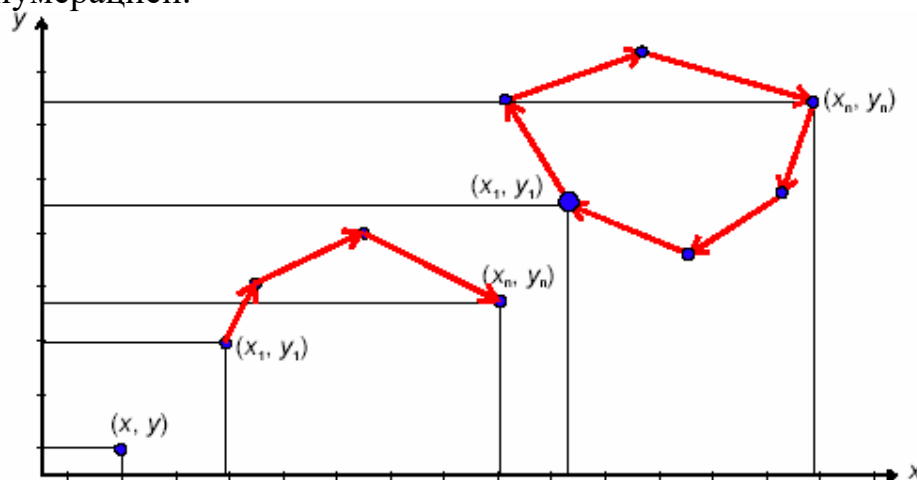


Рисунок 1. Пример использования векторной модели для описания геообъектов.

Второй метод ввода – это ручная нумерация с помощью дигитайзера. Этот метод широко используется для ввода пространственных данных с традиционных карт. Эффективность и качество оцифровки зависит от качества программного обеспечения оцифровки и навыков оператора. Этот метод требует очень много времени и допускает ошибки.

Следующий метод вставки - сканирование карточек, которое позволяет получить цифровое изображение карточек. Современные сканеры высокого разрешения позволяют сканировать карты с точностью около 20 микрон (0,02 мм). Полученное цифровое изображение необходимо обработать и отредактировать, чтобы улучшить его качество.

Результат и выводы. Растровая модель оптимальна для работы с непрерывными свойствами объектов. Растровое изображение - это набор значений для отдельных элементов (растров, ячеек, пикселей). Отдельные координаты раstra характеризуются градацией глубины цвета (в цветном растре), серого (шкала серого), снега или белого (в черно-белых изображениях). Как правило, растровое изображение представляет собой типичную фотографию, сделанную путем сканирования традиционной бумажной карты или аэрофотосъемки и космической съемки местности. Растровое изображение можно описать с точки зрения разрешения, измеряемого в dpi (точек на дюйм) и указывающего количество пикселей на дюйм изображения.



Рис.2. Ошибки цифровации карт.

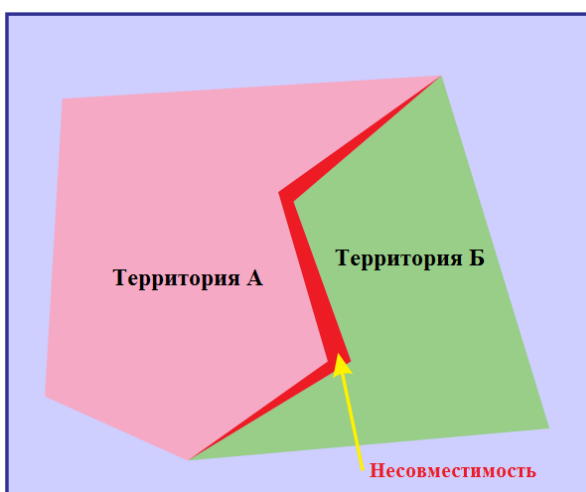


Рис.3. Ошибка дискретной нумерации.

Ошибки цифровации карт. Какими бы последовательными ни были нумерация и сканирование традиционных карточек, ошибки неизбежны. Уровень ошибок в базе данных ГИС напрямую связан с уровнем ошибок в исходных картах. Дело в том, что карты не всегда адекватно отражают информацию и не всегда дают точную информацию о местонахождении объектов. В процессе оцифровки могут быть выявлены следующие ошибки:

- разрывы (два отрезка линии не соединяются);

- прыжки (линия имеет участки «пульсации»);
- петли (леска кое-где заворачивается);
- Пересечения (перекрытие отрезков линий).

Также есть много ошибок, например, не доезжать и не проезжать. Имеются расхождения и несоответствия в нумерации дискретных карт (то есть в отдельных областях, которые затем объединяются в одну карту), рисунок 2.

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ЭКОЛОГИЧЕСКИЕ АСПЕКТЫ ПРОИЗВОДСТВА ЦЕМЕНТА

Аннотация: в статье даны общие сведения о негативном воздействии цементного производства на окружающую среду и меры по их сокращению.

Ключевые слова: цемент, клинкер, рукавный фильтр, циклон, мокрый способ, сухой способ, пыль, вредные вещества.

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ECOLOGICAL ASPECTS OF CEMENT PRODUCTION

Annotation: the article gives general information about the negative impact of cement production on the environment and measures to reduce them.

Key words: cement, clinker, hose filter, cyclone, wet method, dry method, dust, harmful substances.

Увеличение объёмов производства цемента в мире привёл к необходимости решения проблемы охраны окружающей среды, в частности, атмосферы. Поскольку готовый продукт – цемент – это тонкодисперсный неорганический порошок, одной из основных проблем его производства является выбросы в атмосферу не только газообразных вредных веществ, к которым можно отнести диоксид азота (NO₂) и диоксид серы (SO₂), но и пыли неорганической SiO₂ 20-70%. Поскольку, производство цемента процесс энергоёмкий, 40% от его себестоимости

составляют расходы на энергию (газ, твёрдое топливо, электрическая энергия).

Существует несколько способов производства цемента: сухой, полусухой, мокрый, полумокрый. Наиболее энергоёмким является мокрый способ производства, поскольку сырьё измельчают вместе с водой с получением шлама - суспензии, влажность которой составляет приблизительно 40% и без фильтрации подаётся в печь или в сушилку шлама. В значительных количествах в атмосферу выбрасывается и оксид углерода (CO₂), который образуется в процессе обжига клинкера.

При транспортировке, помоле сырья, при приготовлении сырья и обжиге клинкера, при дроблении сырья и складировании топлива, при отгрузке готового цемента происходят выбросы неорганической пыли в атмосферу из неорганизованных и организованных источников выбросов. Для уменьшения выбросов загрязняющих веществ на предприятиях устанавливаются циклоны и рукавные фильтры. Но из-за высокой запылённости (500 г/м³ и выше) аспирационного воздуха одноступенчатая очистка малоэффективна. Для того, чтобы основная масса пыли осела перед циклонами или фильтрами, необходимы аспирационные шахты. Осаждение пыли в аспирационной шахте происходит в основном под действием коагуляционно-седиментационного механизма. В результате турбулентных пульсаций транспортирующего газового потока происходит сближение, столкновение и коагуляция (слипание) частиц цемента. При этом происходит не только укрупнение самих частиц, но и образование достаточно крупных (до 1 мм) рыхлых образований – агрегатов пыли.¹⁵⁰

В Республике Узбекистан функционирует 30 крупных и мелких цементных заводов. Производство цемента растёт с каждым годом: в 2020 г было произведено 12,54 млн. тонн цемента, а в 2021 г было произведено 16,4 млн. тонн (прирост 30 %, что в 2,2 раза превышает прирост предыдущего года)¹⁵¹. На большинстве цементных заводов установлены рукавные или электрофильтры и циклоны. Несмотря на это, проблема загрязнения окружающей среды стоит достаточно остро, поскольку эффективность этого оборудования недостаточна для того, чтобы по нормам ПДК приблизиться к европейским стандартам. Для этого необходимо усовершенствовать систему очистки выбросов цементных заводов таким образом, чтобы не только снизить предельно допустимую концентрацию неорганической пыли, но и обеспечить улавливание вредных газообразных веществ.

Эффективность фильтрации установленного фильтра зависит от степени очистки воздушных потоков. Наилучшие результаты очистки

¹⁵⁰ Р. Р. Шарапов. Моделирование систем осаждения цемента и пылеочистки в помольных агрегатах с шаровыми мельницами. Технические науки. 2008 г. № 6 стр. 99

¹⁵¹ Раззаков Р. И. Возможности пыле и газоочистки выбросов цементного производства в Узбекистане. Технические науки. 2022 г. № 4 с. 20

запыленных выбросов достигаются при использовании картриджей с фильтрующим материалом на основе гофрированного нетканого полиэстера. Наилучшие образцы промышленных фильтров обеспечивают тонкость отсева размерами 5-20 мкм в пределах 98%, однако, даже такие сравнительно неплохие агрегаты дополняются пылеуловителями, пропускающими клубы пыли с частицами крупных фракций.¹⁵²

Цементная пыль воздействует на все компоненты природной среды. Оседая на поверхности почвы и на растительности, она уничтожает почвенно-растительный покров из-за содержания таких губительных компонентов как тяжелые металлы и химические примеси. Эти вещества, накапливаясь, способны уничтожать растения и существенно изменять свойства почв: снижать численность микроорганизмов, интенсивность микробиологических процессов, активность почвенных ферментов, кислотность среды, что приводит к снижению биохимической активности почвенных ферментов, замедляет процессы их самоочищения, и заканчивается частичной или полной утратой биопродуктивности. А это приводит к безвозвратной утрате в земельном и растительном фондах. С воздушными потоками, грунтовыми и поверхностными водами вещества, содержащиеся в цементной пыли, перемещаются на значительные расстояния от источника загрязнения, что в разы увеличивает ущерб, наносимый окружающей среде.¹⁵³

В Узбекистане основным способом производства является мокрый, в то время как в странах Западной Европы цемент производят сухим способом. Переход от мокрого способа производства цемента к сухому в несколько раз сократит выбросы вредных веществ в атмосферу и сократит энергозатраты. Отказ от рукавных фильтров и переход к скрубберам позволит увеличить степень очистки неорганической пыли с 95–97%, до 99,7%.¹⁵⁴

Для улучшения экологической ситуации в нашей стране необходима модернизация цементного производства, внедрение технологий сухого производства цемента, основанных на последних научных достижениях, экономическое стимулирование, применяя такие инструменты, как льготное кредитование, налоговые льготы, корректирование платежей за негативное воздействие на окружающую среду с учетом стоимости природоохранных мероприятий.

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¹⁵³ О. Е. Косорукова, О. К. Крылова Загрязнение окружающей среды цементной промышленностью. Актуальные проблемы авиации и космонавтики. 2019 г. том 2 с. 495

¹⁵⁴ О. С. Коробова, А. С. Ткачёва Экологические аспекты цементного производства. . Горный информационно-аналитический бюллетень. 2016. № 7. С. 42–46

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ЦВЕТУЩАЯ ПРИБЫЛЬ: РАСКРЫТИЕ ЭКОНОМИЧЕСКОЙ ЭФФЕКТИВНОСТИ ПЛОДООВОЩЕВОДСТВА

Аннотация. В данной статье исследуются факторы, способствующие повышению экономической эффективности выращивания овощей и фруктов в Узбекистане. Автор утверждает, что повышение экономической эффективности выращивания фруктов и овощей в Узбекистане требует решения этих проблем путем сочетания технологических инноваций, инвестиций в инфраструктуру и политических реформ.

Ключевые слова: выращивание фруктов и овощей, экономическая эффективность, технологические инновации Узбекистана, инвестиции в инфраструктуру, доступ к финансам и рынкам, логистика и транспорт, устойчивость.

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BLOOMING PROFITS: UNVEILING THE ECONOMIC EFFICIENCY OF HORTICULTURE

Annotation. This article examines the factors that contribute to increasing the economic efficiency of growing vegetables and fruits in Uzbekistan. The author argues that improving the economic efficiency of growing fruits and vegetables in Uzbekistan requires addressing these challenges through a combination of technological innovation, investment in infrastructure, and policy reforms.

Keywords: growing fruits and vegetables, economic efficiency, Uzbekistan's technological innovations, investment in infrastructure, access to finance and markets, logistics and transport, sustainability.

Выращивание фруктов и овощей играет важнейшую роль в сельскохозяйственном секторе Узбекистана. В стране благоприятный

климат и плодородная почва для выращивания самых разных фруктов и овощей, в том числе винограда, абрикосов, персиков, дынь, огурцов и томатов. Этот сектор также создает значительные возможности для трудоустройства и способствует обеспечению продовольственной безопасности и питания населения.

Однако сектор выращивания фруктов и овощей в Узбекистане сталкивается с рядом проблем, которые ограничивают его рост и прибыльность. Неэффективные методы ведения сельского хозяйства, неадекватная инфраструктура и отсутствие доступа к современным технологиям являются одними из основных препятствий на пути повышения экономической эффективности в этом секторе.

В последние годы правительство Узбекистана осознало важность сельскохозяйственного сектора и осуществило ряд политических реформ для поддержки его развития. Страна также привлекла иностранные инвестиции в этот сектор, особенно в области садоводства, для обеспечения устойчивого роста и повышения качества сельскохозяйственной продукции.

Сектор выращивания фруктов и овощей в Узбекистане претерпел значительные изменения за последние несколько десятилетий. Этот сектор сильно пострадал от распада Советского Союза в начале 1990-х годов, что привело к спаду сельскохозяйственного производства и серьезным экономическим проблемам. Однако в последние годы правительство Узбекистана осуществило несколько политических реформ для поддержки развития сельскохозяйственного сектора и содействия устойчивому росту.

Согласно отчету Продовольственной и сельскохозяйственной организации Объединенных Наций [3], сектор выращивания фруктов и овощей в Узбекистане имеет значительный потенциал роста и может внести значительный вклад в экономику страны. В отчете отмечается, что Узбекистан имеет благоприятные климатические условия для выращивания широкого спектра фруктов и овощей, с высоким уровнем солнечного света и водных ресурсов. Тем не менее, этот сектор сталкивается с рядом проблем, которые ограничивают его производительность и прибыльность, включая неэффективные методы ведения сельского хозяйства, неадекватную инфраструктуру и ограниченный доступ к финансам и рынкам.

Одной из основных проблем, стоящих перед сектором выращивания фруктов и овощей в Узбекистане, является использование устаревших и неэффективных методов ведения сельского хозяйства. Многие фермеры по-прежнему используют традиционные методы, в том числе ручной труд и тягловые животные, которые отнимают много времени и сил. Кроме того, использование современных технологий, таких как системы орошения и удобрения, ограничено, что приводит к низким урожаям и некачественной продукции.

Еще одной серьезной проблемой, стоящей перед сектором, является неадекватная инфраструктура, особенно в сельской местности. Многие фермеры не имеют доступа к основным услугам, таким как электричество, вода и транспорт, что ограничивает их способность эффективно производить и продавать свою продукцию. Плохие складские помещения и методы послеуборочной обработки также способствуют значительным потерям сельскохозяйственной продукции.

Доступ к финансам и рынкам – еще одна проблема, стоящая перед сектором выращивания фруктов и овощей в Узбекистане. Многие мелкие фермеры имеют ограниченный доступ к кредитам и часто сталкиваются с серьезными трудностями при доступе к рынкам для своей продукции. Это ограничивает их возможности вкладывать средства в свои фермы и повышать их производительность и прибыльность.

Несмотря на эти проблемы, сектор выращивания фруктов и овощей в Узбекистане имеет значительный потенциал роста и может внести значительный вклад в экономику страны. Этот сектор является важным источником занятости и доходов для сельских общин и может приносить значительные доходы от экспорта. В последние годы правительство Узбекистана осуществило несколько политических реформ для поддержки развития сектора, включая принятие нового законодательства для поощрения инвестиций в сельское хозяйство и создание специального фонда для поддержки мелких фермеров.

Узбекистан является одним из крупнейших производителей фруктов и овощей в Центральной Азии, причем на этот сектор приходится значительная доля сельскохозяйственного производства и занятости в стране. Тем не менее, сектор сталкивается с рядом проблем, которые ограничивают его рост и прибыльность. Неэффективные методы ведения сельского хозяйства, неадекватная инфраструктура и отсутствие доступа к современным технологиям являются одними из основных препятствий для повышения экономической эффективности в этом секторе.

Инфраструктура является еще одним важным фактором, влияющим на экономическую эффективность выращивания фруктов и овощей в Узбекистане. Транспортная и логистическая инфраструктура страны неадекватна, с плохими дорогами, ограниченным доступом к складским помещениям и высокими транспортными расходами. Эти ограничения ограничивают возможности фермеров по доставке своей продукции на рынки, что приводит к высоким послеуборочным потерям и низким ценам на их продукцию.

Доступ к финансированию и рынкам также является серьезной проблемой, стоящей перед сектором выращивания фруктов и овощей в Узбекистане. Мелкие фермеры сталкиваются со значительными препятствиями для доступа к кредитам и другим формам финансирования, что ограничивает их возможности вкладывать средства в современные

методы и технологии ведения сельского хозяйства. Кроме того, отсутствие рыночной информации и связей с покупателями ограничивает их возможности продавать свою продукцию по справедливым ценам.

Несмотря на эти проблемы, существуют значительные возможности для повышения экономической эффективности выращивания фруктов и овощей в Узбекистане. Страна имеет благоприятные агроклиматические условия и сравнительное преимущество в производстве разнообразных фруктов и овощей. Этот сектор также предлагает значительный потенциал для экспорта, особенно в соседние страны региона.

Более того, правительство Узбекистана осознало важность сельскохозяйственного сектора и провело несколько политических реформ для поддержки его развития. К ним относятся меры по улучшению землепользования, расширению доступа к финансам и рынкам, а также содействие внедрению современных методов и технологий ведения сельского хозяйства.

В последние годы этот сектор также привлек иностранные инвестиции, особенно в области садоводства, для обеспечения устойчивого роста и улучшения качества сельскохозяйственной продукции. Эти инвестиции были направлены на улучшение инфраструктуры, такой как ирригационные системы и холодильные камеры, а также на содействие внедрению современных методов и технологий ведения сельского хозяйства.

Результаты исследования дадут представление о ключевых факторах, влияющих на экономическую эффективность выращивания фруктов и овощей в Узбекистане. Анализ качественных данных полевых обследований и интервью позволит определить основные препятствия, с которыми сталкиваются фермеры в этом секторе, включая доступ к кредитам и рынкам, неадекватную инфраструктуру и ограниченное внедрение современных методов и технологий ведения сельского хозяйства.

Количественный анализ данных об урожайности, использовании ресурсов и других показателях производительности позволит выявить факторы, оказывающие наибольшее влияние на экономическую эффективность в отрасли. Они могут включать внедрение современных методов и технологий ведения сельского хозяйства, доступ к кредитам и рынкам, а также улучшение инфраструктуры.

Результаты исследования предоставят ценную информацию для политиков и других заинтересованных сторон в секторе выращивания фруктов и овощей в Узбекистане. Они помогут определить потенциальные стратегии повышения экономической эффективности сектора, такие как улучшение доступа к кредитам и рынкам, содействие внедрению современных методов и технологий ведения сельского хозяйства и улучшение инфраструктуры.

Сектор выращивания фруктов и овощей вносит важный вклад в производство сельскохозяйственной продукции и занятость в Узбекистане. Тем не менее, этот сектор сталкивается с рядом проблем, которые ограничивают его рост и прибыльность, включая неадекватную инфраструктуру, ограниченный доступ к кредитам и рынкам, а также отсутствие внедрения современных методов и технологий ведения сельского хозяйства.

Это исследование направлено на выявление ключевых факторов, влияющих на экономическую эффективность выращивания фруктов и овощей в Узбекистане, с использованием как качественных, так и количественных методов. Результаты исследования предоставят ценную информацию для политиков и других заинтересованных сторон в секторе, помогая определить потенциальные стратегии повышения экономической эффективности сектора.

В целом, повышение экономической эффективности сектора выращивания фруктов и овощей в Узбекистане потребует скоординированных усилий со стороны политиков, экспертов в области сельского хозяйства и частного сектора. Эти усилия должны быть сосредоточены на улучшении доступа к кредитам и рынкам, содействии внедрению современных методов и технологий ведения сельского хозяйства и улучшении инфраструктуры. Решая эти задачи, сектор может добиться устойчивого роста и внести свой вклад в общее развитие экономики Узбекистана.

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ИНФОРМАЦИОННЫЕ И КОММУНИКАТИВНЫЕ ТЕХНОЛОГИИ

УДК 338

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РАЗВИТИЕ ПОДХОДОВ К УПРАВЛЕНИЮ ИННОВАЦИОННЫМИ ПРОЕКТАМИ

Аннотация. В статье рассматриваются направления развития методического инструментария в рамках выбора и формирования подходов в системе управления проектами компании при разработке инновационных продуктов. В качестве совершенствования методического инструментария предлагается алгоритм обоснованного выбора подхода к управлению инновационными проектами, включающий методические рекомендации. Разработанный алгоритм учитывает особенности проекта и необходимость масштабирования.

Ключевые слова: управление инновационными проектами, гибкий подход, классический подход, гибридный подход, система управления проектами.

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DEVELOPMENT OF APPROACHES TO INNOVATIVE PROJECT MANAGEMENT

Abstract. The article discusses the directions of development of methodological tools in the framework of the selection and formation of approaches to the company's project management system in the development of innovative products. As an improvement of the methodological tools, an algorithm for the reasonable choice of an approach to the management of innovative projects, including methodological recommendations, is proposed. The developed algorithm takes into account the specifics of the project and the need for scaling.

Keywords: innovative project management, flexible approach, classical approach, hybrid approach, project management system.

Инновационная деятельность компаний очень динамична и осуществляется в условиях высокой неопределенности и нестабильности внешней и внутренней среды. Можно выделить множество рисков инновационных проектов, которые могут проявиться в ходе реализации тех или иных инновационных проектов, это касается и инновационных проектов «Интернета вещей», к примеру [1].

Это может повлечь за собой отклонение компании от ее стратегических целей и здесь необходимо учитывать подходы, которые используются в системе управления проектами компании. При управлении инновационными проектами необходимо различные подходы к управлению проектами подходы и стратегическое управление компании, делая его гибким и адаптивным гибкости и адаптивности [2]. Система управления проектами должна снимать неопределенность и учитывает изменения внешней и внутренней среды системы проектного управления [3].

В рамках исследования предлагается алгоритм обоснованного выбора подхода к управлению инновационными проектами, включающий методические рекомендации, который учитывает особенности проекта и необходимость масштабирования (рисунок 1).

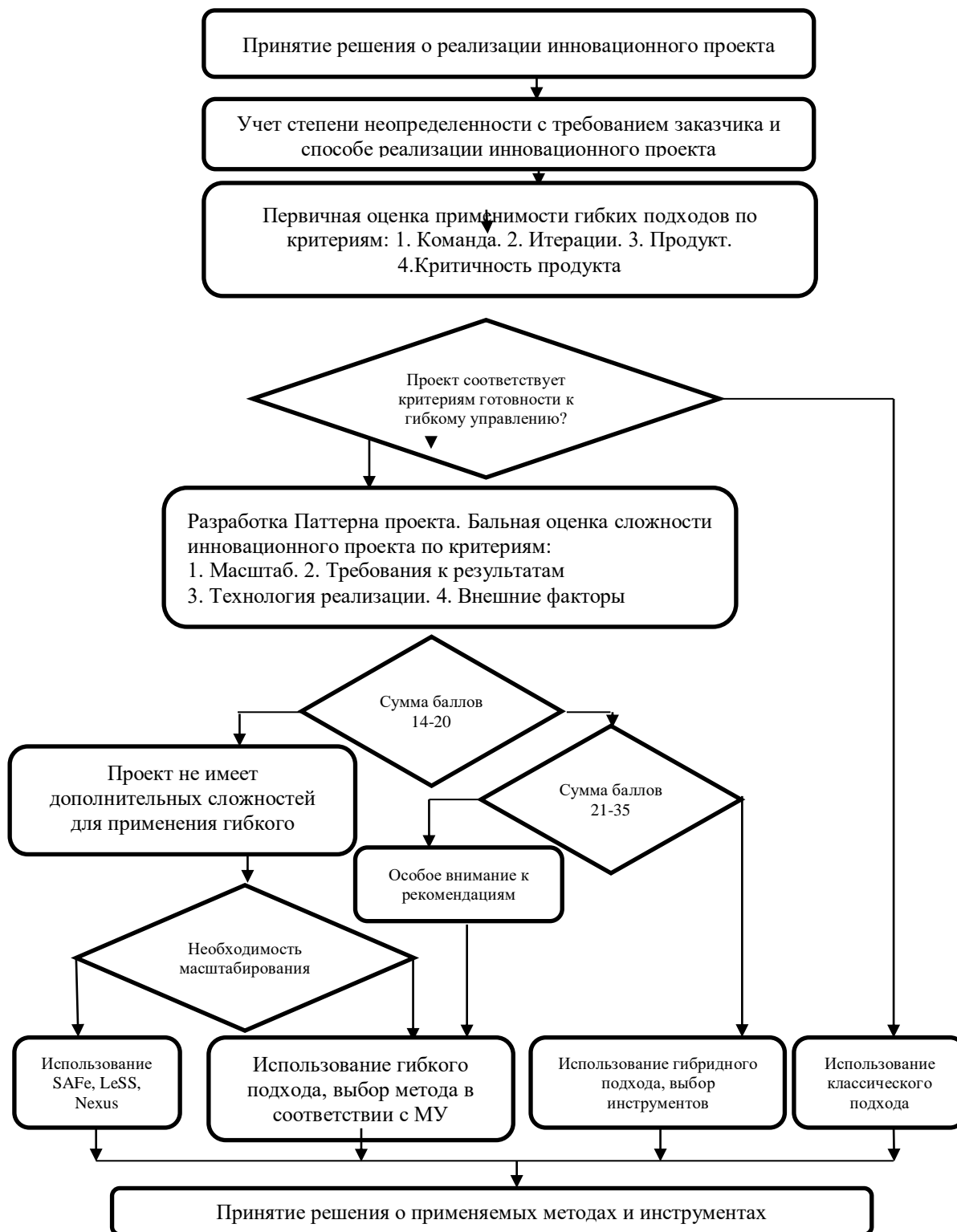


Рис. 1. Алгоритм обоснованного выбора подхода к управлению инновационными проектами

Алгоритм сформирован на основе проведенного выше исследования классического, гибкого и гибридного подходов к управлению инновационными проектами. Выделены группы критериев, которые

помогут учитывать неопределенность инновационного проекта при выборе подходов и инструментов управления проектами.

Далее в рамках применения алгоритма обоснованного выбора подхода к управлению инновационными проектами, предлагаются методические рекомендации формирования Паттерна сложности инновационного проекта, которые помогут провести балльную оценку сложности по указанным критериям. Шкалу можно использовать любую, нами предлагается трёхбалльная. Методические рекомендации предлагаются в виде таблицы (таблица 1).

Таблица 1 – Методические рекомендации с учетом особенностей проекта и необходимостью масштабирования для использования алгоритма обоснованного выбора

Критерий	Факторы
Масштаб проекта	Число организаций, задействованных в проекте
	Продолжительность реализации инновационного проекта
	Количество пользователей разрабатываемого продукта
	Наличие нескольких областей компетенций
Требования к результатам	Уровень формальности требований
	Число сторон, участвующих в определении требований
	Возможны значимые изменения требований
Технологии реализации проекта	Уровень новизны и зрелости применяемых технологий
	Большое количество используемых технологий и необходимость их интеграции
	Навыки исполнителей в использовании технологий
Внешние факторы	Территориальная распределенность (количество площадок)
	Взаимосвязь и взаимозависимость с другими проектами/командами
	Закупочная процедура
	Законодательные барьеры

Подводя итог, можно сказать, что использование разработанных инструментов на этапе выбора подхода к управлению инновационным проектом позволит сделать его обоснованным, снизить дальнейшие временные и стоимостные затраты.

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