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Тематика журнала: актуальные вопросы современной экономики и социологии - от теоретических и экспериментальных исследований до непосредственных результатов управленческой и производственной деятельности. Публикации в журнале учитываются как опубликованные работы при защите диссертаций на соискание ученых степеней России и зарубежья.

РАЗДЕЛЫ НОМЕРА:

- Основной раздел: социально-экономические аспекты развития современного государства;
- Современные технологии управления организацией;
- Актуальные вопросы политики и права;
- Современные науки и образование;
- Информационные и коммуникативные технологии.

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MUHOFAZAGA OLINGAN HUDUDLARINI RIVOJLANTIRISH YO'LLARI (KO'HITANG DAVLAT QO'RIQXONASI MISOLIDA)

Annotatsiya. Mazkur maqolada Surxondaryo viloyatida joylashgan Ko'hitang davlat qo'riqxonasining muhofazaga olingan hududlarini rivojlantirish yo'llari ko'rsatilgan.

Tayanch so'zlar: Qo'riqxonalar, Ko'hitang, Payg'ambarorol, Zarautsoy, O'zbekiston Qizil kitobi, Buxoro bug'usi, muhofaza ostiga olingan o'simliklar, muhofaza ostiga olingan hayvonlar.

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WAYS TO DEVELOP PROTECTED AREAS (EXAMPLE OF KOHITANG STATE SANCTUARY)

Annotation. This article shows ways to develop the protected areas of the Kohitang state reserve located in the Surkhandarya region.

Key words: Reserve, Kohitang, Prophet, Zarautsoy, Red Book of Uzbekistan, Bukhara deer, protected plants, protected animals.

Mamlakatimiz turli sohalarda boy tabiatga ega, yil fasllari to'la ifodalanadigan betakror hududlari sirasiga kirishi ayni haqiqatdir. o'zbekiston tabiati va tabiiy boyliklarni muhofaza qilish hamda o'rganishda

qo'riqxonalarining hamyati juda katta. Qo'riqxonalar ma'lum bir hududdagi ekotizimlar va uni tashkil qiluvchi o'simliklar va hayvonot dunyosini hamda ularning ham irsiy yaxlitligini muhofaza qilish, ilmiy-tadqiqot ishlarini olib borish va yosh avlodni tabiat muhofazasi jonkuyarlari sifatida tarbiyalash ishida faol ishtirok etish maqsadida tashkil etiladi ana shunday qo'riqxonalardan biri Surxondaryo viloyatida tashkil qilingan Surxondavlat qo'riqxonasi hisoblanadi [1].

Surxon davlat qo'riqxonasi O'zbekiston Respublikasi Ministrlar Kabinetining 1986yil 8sentabrdagi №445 sonli buyrug'iga muvofiq tashkil etilgan. o'sha davrda qo'riqxonao'z tarkibiga Amudaryoo'zanida joylashgan Payg'ambaroroli va Ko'hitang bo'limlarini birlashtirgan.

Surxon davlat qo'riqxonasi hududi 10 ta aylanma va 14 kvartallarga ajratilgan bo'lib, umumiy maydoni 23802 gektarni tashkil etadi. Shundan o'rmon bilan qoplangan maydoni 12239,8 gektarni, ya'ni jami hududning 51,4% qismini tashkil qiladi [3].

Surxon davlat qo'riqxonasi Surxondaryo viloyati, Sherobod tumanining shimoliy g'arbiy qismida joylashgan 2 mustaqil maydondan Ko'hitang tog'ining

Sharqiy yonbag'ri va Payg'ambaroroldan iborat qo'riqxonasi. Payg'ambarorol uchastkasi vodiyo'qayekosistemalari va Buxoro bug'usi (Xongul)ni muhofaza qilish maqsadida 1971-yilda tashkil etilgan [2].

Hozirgi kunda qo'riqxonamaqomifaqatgina Ko'hitang bo'limi hududida saqlanib qolgan bo'lib, Payg'ambarorol bo'limi hududi o'zbekiston Respublikasi Davlat chegaralarini qo'riqlash qo'mitasi ixtiyoriga berilgan. Surxon davlat qo'riqxonasi hududi hozirgi kunda Sherobod tumani hududiga to'g'ri keladi.

Surxon davlat qo'riqxonasi g'arbiy chegarasi o'zbekiston Respublikasi va Turkmaniston Respublikasining davlat chegarasiga to'g'ri keladi, sharqiy chegarasi Xatak, Xo'janqonota, Qizilolma, Shalqon, Kampirtepa, Sherjon va Vandob qishloqlari atrofida o'tadi. Shimoliy chegarasi Ko'hitang va Boysuntizma tog'larini tabiiy ravishda ajratib turadigan Tangidevol darasidan oqib o'tuvchi Tangidevolsoy daryosining o'ng qirg'og'i bo'ylab o'tadi.

Ko'hitang davlat buyurtma qo'riqxonasi 1986-yilda Payg'ambarorol qo'riqxonasi bilan birlashtirilib, Surxon davlat qo'riqxonasi aylantirildi. Surxon davlat qo'riqxonasi Ko'hitang tog' tizmasida joylashgan bo'lib, qo'riqxonasi tashkil qilunguncha bu joylar o'rmon xo'jaligi bo'lgan. Qo'riqxonasi tashkil etilgunicha mo'rxo'rlar deyarli qirilib bitgan, Zarafshon archalari yoppasiga kesilgan edi. 1986-yilga kelib esa Surxon davlat qo'riqxonasi tashkil etilgan. Surxon davlat qo'riqxonasi tarkibiga kiruvchi Ko'hitang davlat buyurtma qo'riqxonasi dengiz sathidan 850-3157m yuqorida joylashgan bo'lib, Ko'hitang davlat qo'riqxonasi Turkiston va Zarafshon archalari (8033ga), Turkiston zarangi (104ga), turong'il (512ga), Buxoro bodomi (891ga), jiyda (183ga), shirin bodom, o'rik, yong'oq, xandon pista, saksavul, butalar va boshqalar o'sadi.

o‘simliklarning 810 turi mavjud, ularning 29 turi o‘zbekiston “Qizil kitobi”ga kiritilgan [2].

Tog‘ yonbag‘irlarida Turkiston silovsini, morxo‘r, Osiyo mufloni, bo‘ri, tulki, quyon, bo‘rsiq, har xil zaharli ilonlar va qushlarning 130ga yaqin turi uchraydi.

Qo‘riqxonaning Payg‘ambarorol uchatkasi Amudaryodagi kichik orol-uzunligi 8 km, eni 5 km, umumiy maydoni 3044 gektar o‘rmonzor va to‘qayzorlardan iborat. Shundan 970 gektarni o‘rmonzor, qolgan qismini jiyda, yulg‘un va terak aralash to‘qayzorlar tashkil etadi.

To‘qayzorlarda Buxoro xonguli, yovvoyi tong‘iz, qamish mushugi, qushlardan qirg‘ovul, burgut, tasqara, qirg‘iy, hind jayrasi, sudralib yuvchilardan cho‘l agamasi, toshbaqalar, kaltakesaklar, ilonlar va boshqa ko‘p hayvonlar uchraydi.

Surxon davlat qo‘riqxonasining hozirgi kundagi vazifalari va ular bajaradigan funksiyalar quyidagilar qilib belgilangan:

-o‘ziga xos ekologiktizimlarni o‘z hududlaridagi tabiiy jarayonlar, o‘simliklar, hayvonlarning genetik fondi, boshqa tabiiy obektlarvakomlekslar,ya’ni majmualarnidavlatetaloni sifatidatabiiyjarayonlarningtabiiy kechishiga aralashmasdan daxlsizholatda asrab avaylashdaniborat;

-O‘zbekiston Respublikasi hududidagi muhofaza etiadigan tabiiy hududlartizimida biologik va landshaft xilma-xilligini ta‘minlash, ekologik muvozanatni saqlashda ishtirok etish;

-o‘z hududida barchatabiiy obyektlar vamajmualar, tabiiy jarayonlar va hodisalarnitabiiy sharoitida o‘rganish;

-Qo‘riqxonaning etalon ekotizmlaridagi bioxilma-xillik va tabiiy jarayonlarningtabiiy kechishimonitoringini olib boorish;

Mazkurvazifalarni amalga oshirish uchun qo‘riqxonona quyidagi funksiyalarni bajaradi:

-muhofaza etiladigan tabiiy hududlar tizimida (ekologik tarmoqda) o‘zbekiston Respublikasi hududidagi xususan SharqiyKo‘hitangtog‘idagi biologik va landshaftlar xilma –xilligini ta‘minlash, ekologik muvozanatni saqlab turish sohasidagi ishlar;

-qo‘riqxonasidagi tabiiy obektlar va majmualarni muhafaza etishrejimini ta‘minlaydi;

-ekologik- ma’rifiy faoliyatni amalga oshiradi.

-o‘z hududida barcha tabiiy obyektlar va majmualar, tabiiy jarayonlar va hodisalarnitabiiy sharoitida o‘rganish sohasidagi ishlarni bajaradi;

-ilmiy materialni to‘playdi, qayta ishlaydi, tahlil qiladi va umumlashtiradi;

-ilmiy tadqiqotlar ishlarini, jumladan, mutaxassislarni shartnoma asosida jalb etgan holdaamalga oshiradi;

-qo‘riqxonabioxilma-xilligitog‘risidama’lumotlar bazasini yaratadi;

-tabiatni muhofaza qilish sohasida ilmiy kadrlar va mutaxassislarni tayyorlashga ko'maklashadi;

-monitoring ma'lumotlarini kameral qayta ishlaydi;

-mazkur tabiiy hududda joylashgan muhofaza etiladigan tabiiy hudud monitoringi haqida ma'lumotlarioladi, qayta ishlaydi va umumlashtiradi;

-ushbu ma'lumotlarni o'zbekiston Respublikasi ekologik va atrof-muhitni muhofaza qilish davlatqo'mitasiga va yuqori tashkilotlarga qaytaishlangan va umumlashtirilgan holda taqdim etiladi;

-monitoring ma'lumotlari asosida tabiiy jarayonlar holati, hodisalar va prognozlar to'g'risida tabiiyhududmiqyosidama'ruzalar tayyorlaydi.

Ko'hitang tizmasining geologik tuzilishi adabiyotlarda yetarlicha keltirilgan.

Hududning geologik tuzilishida proterazoy erasi, kembriy ordovik, silur, devon, toshko'mir, perm, trias, yura, bo'r, paleogen neogen davr yotqizlari uchraydi. Mazkur davrlarda hosil bo'lgan tog' hosil bo'lish bosqichi va geologik jarayonlar davrida hosil bo'lgan foydali qazilma konlarinini topish va ularni qazib olishning eng samarali yo'llari konsepsiyalariniishlab chiqish lozim.

Shuningdek ilm-fan ravnaqi va rivoji uchun yosh tadqiqotchi olimlar (botanika, zoologiya, geografiya, gidrologiya, geologiya, mineralogiya, iqlimshunoslik, gidrogeologiya, palentologiya kabi sohalar)ga qo'riqxonahududida maxsus tajriba uchun sharoitlar yaratib berish kerak.

Qo'riqxonahududida mavjud tabiiy landshaftlarni o'z holicha saqlab qolish va ulardan foydalanishda kelajak avlod manfaatini ko'zlagan holatda tadbirlar amalga oshirish orqali hududni yanada rivojlantirish imkoni paydo bo'ladi.

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XORAZM VILOYATI IQTISODIYOTNING O'SISH NUQTALARI VA ULARNING RIVOJLANISHINING IQTISODIY-GEOGRAFIK XUSUSIYATLARI

Anotatsiya: Ushbu maqolada Xorazm viloyati iqtisodiyotining o'sish nuqtalari, ularning shakllanishi va rivojlanishidagi o'ziga xos xususiyatlari haqida fikr yuritiladi. Mintaqada shakllanyotgan o'sish nuqtalarining o'rganishdan asosiy maqsad esa keyingi yillarda mamlakatimizda olib borilayotgan iqtisodiy islohotlar va ularni natijasi sifatida viloyat iqtisodiyotidagi ijobiy o'zgarishlarni ochib berish hisoblanadi.

Oxirgi yillarda Xorazm viloyati makroiqtisodiy ko'rastkichlarining o'sish tendensiyalarni davomiyligini va yaqin yillar uchun mo'jallangan davlat dasturlaridagi ustivor yo'nalishlarni tahlil qilish bilan, mintaqadagi mavjud tabiiy, iqtisodiy-ijtimoiy imkoniyatlardan unumli foydalanish orqali yangii ish o'rinlarni tashkil qilish evaziga iqtisodiy o'sishga erishish masalalari asosiy vazifa qilib belgilandi. Yuqoridagi vazifalar ochib berishda iqtisodiy-geografik tahlil, statistika va kartografik usullar foydalanildi.

Aynan ushbu tadqiqot usullari yordamida Xorazm viloyatidagi o'sish qutblari va o'sish nuqtalarining mintaqa bo'ylab joylashuvi, shakllanishi va rivojlanishidagi o'ziga xos jihatlari hamda kelajakdagi istiqbollari haqidagi taklif va tavsiya ishlab chiqildi.

Kalit so'zlar: diversifikatsiya, drayver sohalar, eksport, erkin iqtisodiy zona, import, investitsiya, kichik sanoat zona, modernizatsiya, texnologik determinizm, o'sish qutblari, o'sish nuqtalari.

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GROWTH POINTS OF THE ECONOMY OF THE KHOREZM REGION AND THE ECONOMIC AND GEOGRAPHICAL CHARACTERISTICS OF THEIR DEVELOPMENT

Abstract. This article discusses the growth points of Khorezm region's economy, their specific features in their formation and development. The main goal of the study of growth points that are forming in the region is to reveal the economic reforms carried out in our country in the following years and the positive changes in the economy of the region as a result of them.

In recent years, by analyzing the continuity of the growth trends of the macroeconomic indicators of the Khorezm region and the priority directions in the state programs planned for the next few years, by making effective use of the existing natural, economic and social opportunities in the region, in exchange for the creation of new jobs, economic issues of achieving growth were defined as the main task. Economic-geographical analysis, statistics and cartographic methods were used to reveal the above tasks.

It was with the help of these research methods that a proposal and recommendation was developed about the location, formation and development of growth poles and growth points in the region, as well as their future prospects.

Key words: diversification, driving sectors, export, free economic zone, import, investment, small industrial zone, modernization, technological determinism, growth poles, growth points.

KIRISH. Iqtisodiyot nuqtayi nazaridan uncha o'zlashtirilmagan, xo'jalik sig'imi past hududlarni rivojlantirish va jonlantirish borasida o'sish qutblari va rivojlanish markazlari to'g'rsidagi nazariya ham katta ahamiyatga ega. Uning asoschisi fransuz olimi Fransua Perrudir. F. Perru "Markaziy o'rinlar" g'oyasidan kelib chiqib, omillarni emas, tarmoqlarni rivojlanish xususiyati, harakatchanligi, atrofga ta'siri bo'yicha tabaqalashtirdi va ularni uch guruhga ajratdi. U eng

avvalo, hududiy iqtisodiy munosabatlarda tengsizlik, nobarobarlikni tan oldi va mutlaq jihatdan tenglikni amalga oshirish mumkin emasligiga to'la ishondi [6. 58-bet].

Xorazm viloyatida iqtisodiyoti shakllanishida ham hududiy iqtisodiy munosabatlarda tengsizligini ko'rishimiz mumkin, buni birgina o'tmishda va hozirda boshqaruv markazlari sanalgan Xiva va Urganch shaharlari misolida ko'rishimiz mumkin. Aynan o'sha shaharlarga Xiva xonligi, sobiq sho'rolar va hatto mamlakatimiz mustaqilligi davrida ham katta e'tibor berilgan.

Perru fikricha, iqtisodiyot tarmoqlari-tez, jadal rivojlanish, rayon hosil qilish salohiyatiga, qobilyatiga ega bo'lib, aynan ana shunday mintaqaviy iqtisodiyotni harakatga keltiruvchi tarmoqlar rivojlanishi o'sish markazlarini tashkil qiladi. Markazlarning mustahkamlanishi, ularda turdosh korxonalarining ko'payishi, atrofga bo'lgan ta'sir doirasining kengayishi natijasida o'sish qutblari vujudga keladi [7].

Yuqoridagi fikrning isboti, hozirgi kunda Xorazm viloyatining Pitnak (oldingi Drujba) shahri sanoat markazi sifatida mintaqadagi asosiy o'sish qutbi sifatida rivojlantirishga e'tibor qaratilganligidir. Mazkur hududda Xorazm viloyatida mustaqillik yillarda yuqori texnologiyali ishlab chiqarish imkoniyatlariga ega bo'lgan "Hazorasp" erkin iqtisodiy zonasi (keyingi o'rinlarda EIZ) tashkil qilinganligi misol bo'la oladi.

MATERIALLAR VA USULLAR. O'sish qutblari haqida yuqorida ta'kidlaganimizdek, fransuz geografiya maktabining yorqin namoyondasi, "O'sish qutblari va markazlari" nazariyasi asoschisi iqtisodchi Fransua Perru o'z ilmiy ishlarida dastlabki qarashlarni bildirgan. Iqtisodiyotdagi o'sish qutblari shakllanishi natijasida mintaqaviy markazlar yoki uzellar paydo bo'ladi.

N.D.Kondratyevning XX asrning 30-yillarda ilmiy-texnika o'zgarishlariga asoslangan «uzun to'lqinlar» va, amerikalik olim R.Vernonning (XX asr o'rtalari) "eksport tovarining hayot sikli" to'g'risidagi g'oyasi ham yangiliklarning diffuziyasi va texnologik determinizm, shuningdek uning vatandoshi U.Rostouning (XX asr, 60-yillar) "iqtisodiy rivojlanishning bosqichlari" bilan bog'liq nazariyalari mavjud [6. 123bet].

Xorazm viloyatining o'sish qutblarining shakllanishi va rivojlanishining iqtisodiy-geografik xususiyatlarini ochib berishda, iqtisodiy-geografik tahlil, statistika va kartografik usullar foydalanildi.

F.Perruning "O'sish qutblari va rivojlanish markazlari" g'oyasi chindan ham, jahon taraqqiyoti, dunyo xo'jalik tizimining rivojlanish tarixi fan-texnika yutuqlari, ilmiy yangiliklar va kashfiyotlar, innovatsiyalar, texnologik determinizm bilan bog'liq. Tarix nuqtai-nazaridan yondashilganda, jahon xo'jaligi rivojlanishida ma'lum sikllarni ajratish mumkin. Bu davr yoki sikllar yangi kashfiyotlarning ixtiro etilishi, tatbiq etilishi, tarqalishi va ularning o'rniga boshqa innovatsiyalarning kelishi bilan belgilanadi [6. 58-bet].

Darhaqiqat, "Hazorasp" EIZsi mintaqa iqtisodiyotining asosiy innovatsiyali ishlab chiqarish markazi yoxud o'sish qutbi sanaladi, negaki Pitnak

shahridagi mazkur sanoat markazida avtomobilsozlik, elektronika, kimyo, qurilish materiallari va to'qimachilik kabi iqtisodiyotning drayver sohasining rivojlanishi bilan ulada ishlab chiqariladigan mahsulotlar evaziga viloyatga kirib keluvchi shu turdagi tayyor mahsulotlar importning qisqatishiga erishiladi va ayni paytda xorijiy davlatlarga eksport qilish imkonini beradi.

NATIJALAR. O'sish qutblari va nuqtalari Xorazm viloyatining asosiy iqtisodiy rivojlanishining markazlari sifatida namayon bo'lmoqda. Keyingi yillarda tashkil qilingan EIZlar, kichik sanoat zona(keyingi o'rinlarda KSZ)lari va sanoat klasterlari o'sish qutblari va nuqtalari mintaqa iqtisodiyotida o'ziga xos o'ringa ega. Ayniqsa viloyat sanoatining rivojida yuqorida ta'kidlaganimizdek, Hazorasp EIZsi va tumanlarda tashkil qilingan KSZlarining ahamiyati salmoqli hisoblanadi.

Jahon tajribasi shuni ko'rsatadiki, EIZlarni afzalliklari xorijiy investorlar uchun yaratilgan bojxona va soliq imtiyozlari orqali ular tomonidan kiritilayotgan mablag'lar evaziga, eksportbop va import o'rnini bosuvchi mahsulotlar ishlab chiqarish va shu maqsadida korxonalarni modernizatsiyalash va ishlab chiqarishni diversifikatsiyalashga erish bilan iqtisodiy o'sishni ta'minlash, pirovard natijada aholini bandligi ta'minlash hissasiga turmush darajasini yuksalishiga zamin bo'ladi [6. 123 bet].

Birgina Pitnak shahridagi EIZ va viloyatdagi KSZlariga xos bir qator imtiyozlar belgilab berilgan, jumladan bojxona va soliq imtiyozlari, shuningdek kiritilayotgan investitsiyalar miqdoriga ko'ra daromad solig'idan ozod qilish muddatni o'zgarishi kabi yana bir qator imkoniyatlar.

Mamlakatimizda ana shunday imkoniyatlarga ega, yuqori fan-texnika yutuqlariga asoslangan sanoatni hududiy tashkil etish shakllaridan EIZ, KSZ, texnopark va sanoat klasterlari milliy va mintaqaviy iqtisodiyotni rivojlantirishda ahamiyatlidir [4].



1-rasm. Xorazm viloyatida tashkil qilingan dastlabki kichik sanoat zonalari (2017 y.) [5]

Yuqoridagi kabi qulay rivojlanish yoki o'sish nuqtalari sifatida viloyatda tashkil qilingan KSZlari nazarda tutiladi, dastlab 5 ta keyinchalik yana 2 ta shunday sanoat hududlarni tashkil qilishda, foydalanilmay kelayotgan bino va inshootlarni "nol foiz" dan tekinga berilishi ularni tezda rivojlanish imkonini berdi (*1-rasmga qarang*).

Keyingi yillarda ularning soni va viloyat hududi bo'ylab tashkil qilinish ko'lami katta arealga yoyilganligini ko'rishimiz mumkin. Misol tariqasida 2017 yilda mintaqning 5 ma'muriy birligi (Urganch shahri va Urganch, Shovot, Xiva va Tuproqqal'a tumanlari) da 7 ta KSZsi bo'lgan bo'lsa, 2021 yilga kelib KSZ soni 11tani hamda ular tashkil qilingan ma'muriy birliklar soni esa 10 taga oshganligini ko'rishimiz mumkin (2- jadval va rasmga qarang).

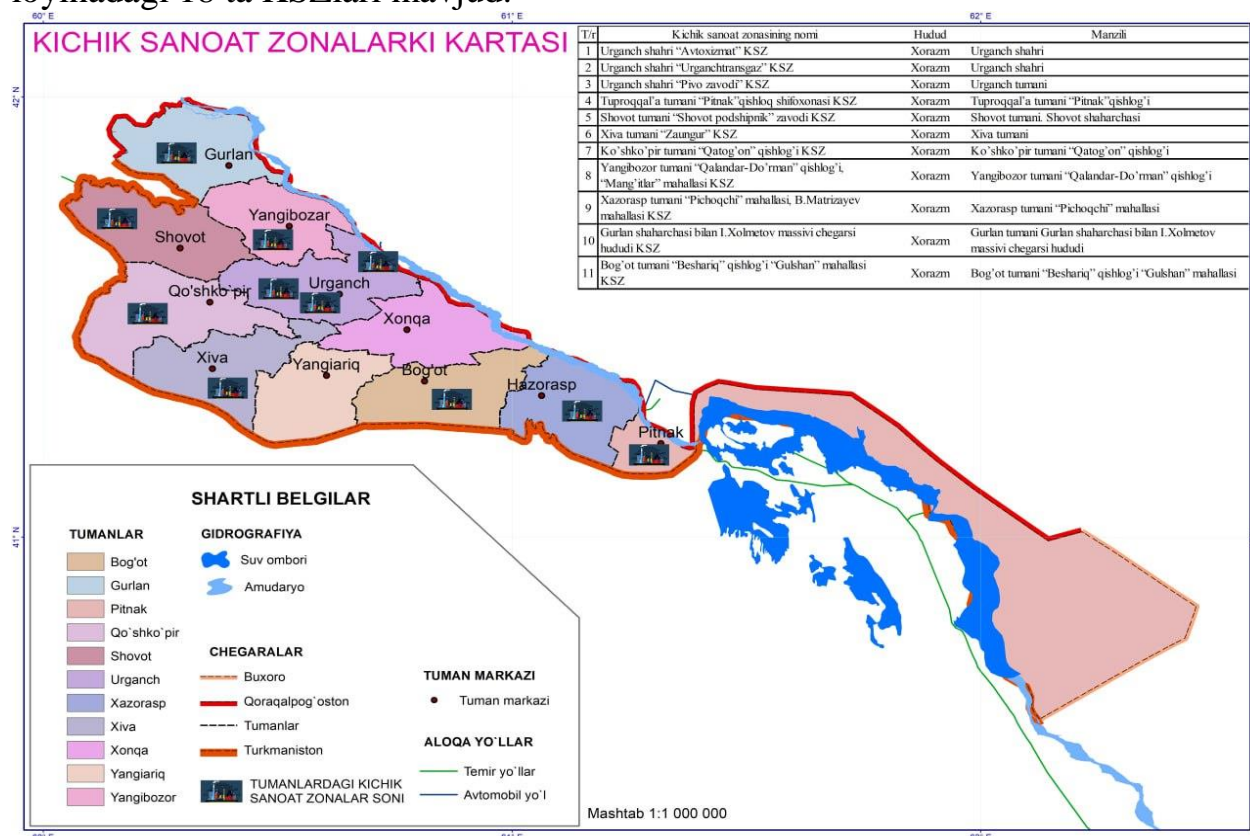
2-jadval

Xorazm viloyatining kichik sanoat zonalari

T/r	Kichik sanoat zonasining nomi	Hudud	Manzili
1	Urganch shahri "Avtoxizmat" KSZ	Xorazm	Urganch shahri
2	Urganch shahri "Urganchtransgaz" KSZ	Xorazm	Urganch shahri
3	Urganch shahri "Pivo zavodi" KSZ	Xorazm	Urganch tumani
4	Tuproqqal'a tumani "Pitnak" qishloq shifoxonasi KSZ	Xorazm	Tuproqqal'a tumani "Pitnak" qishlog'i
5	Shovot tumani "Shovot podshipnik" zavodi KSZ	Xorazm	Shovot tumani. Shovot shaharchasi
6	Xiva tumani "Zaungur" KSZ	Xorazm	Xiva tumani

7	Ko'shko'pir tumani "Qatog'on" qishlog'i KSZ	Xorazm	Ko'shko'pir tumani "Qatog'on" qishlog'i
8	Yangibozor tumani "Qalandar-Do'rman" qishlog'i, "Mang'itlar" mahallasi KSZ	Xorazm	Yangibozor tumani "Qalandar-Do'rman" qishlog'i
9	Xazorasp tumani "Pichoqchi" mahallasi, B.Matrizayev mahallasi KSZ	Xorazm	Xazorasp tumani "Pichoqchi" mahallasi
10	Gurlan shaharchasi bilan I.Xolmetov massivi chegarsi hududi KSZ	Xorazm	Gurlan tumani Gurlan shaharchasi bilan I.Xolmetov massivi chegarsi hududi
11	Bog'ot tumani "Beshariq" qishlog'i "Gulshan" mahallasi KSZ	Xorazm	Bog'ot tumani "Beshariq" qishlog'i "Gulshan" mahallasi

Jadval stat.uz sayt ma'lumotlari asosida mualliflar tomonidan tuzildi.
Hozirda esa Xorazm viloyati hududida jami faoliyat yuritayotgan va loyihadagi 18 ta KSZlari mavjud.



2-rasm. Xorazm viloyatidagi kichik sanoat zonolari xaritasi (2021y). Mualliflar tomonidan ishlab chiqarilgan.

MUNOZARA. O'zbekiston Respublikasi Prezidentining "2022 — 2026-yillarga mo'ljallangan Yangi O'zbekistonning taraqqiyot strategiyasi to'g'risida" 2022-yil 28-yanvardagi PF-60-son Farmoni ijrosini ta'minlash, Xorazm viloyati hududlarida sanoat, qishloq xo'jaligi va xizmatlar sohasining kelgusi besh yildagi

istiqbollarini hamda har bir tuman va shaharning “o’sish nuqtalari”ni belgilash, ijtimoiy sohani rivojlantirish orqali aholi salomatligi hamda turmush darajasini yanada yaxshilash borasida amalga oshirilishi lozim bo’lgan chora tadbirlar dasturi ishlab chiqilgan.

Xorazm viloyati sanoatning kelajakdagi “o’sish nuqtalari”da:

-yengil sanoatni deyarli barcha ma’muriy birliklarda (Yangibozor tumanidan tashqari);

-meva-sabzavotni qayta ishlash Bog‘ot tumanida;

-qurilish materiallari ishlab chiqarish Urganch, Qo‘shko‘pir va Tuproqqal’a tumanlarida;

-oziq-ovqat sanoati Urganch, Xonqa va Shovot tumanlarida;

-mashinasozlik Tuproqqal’a tumanida;

-elektrotexnika sanoati Tuproqqal’a tumanida;

-mebelsozlik Xonqa tumanida;

Xorazm viloyati bir shahar va tuman, mahallalarda mavjud imkoniyatlardan kelib chiqib, «o’sish nuqtalari» belgilandi.

2-jadval

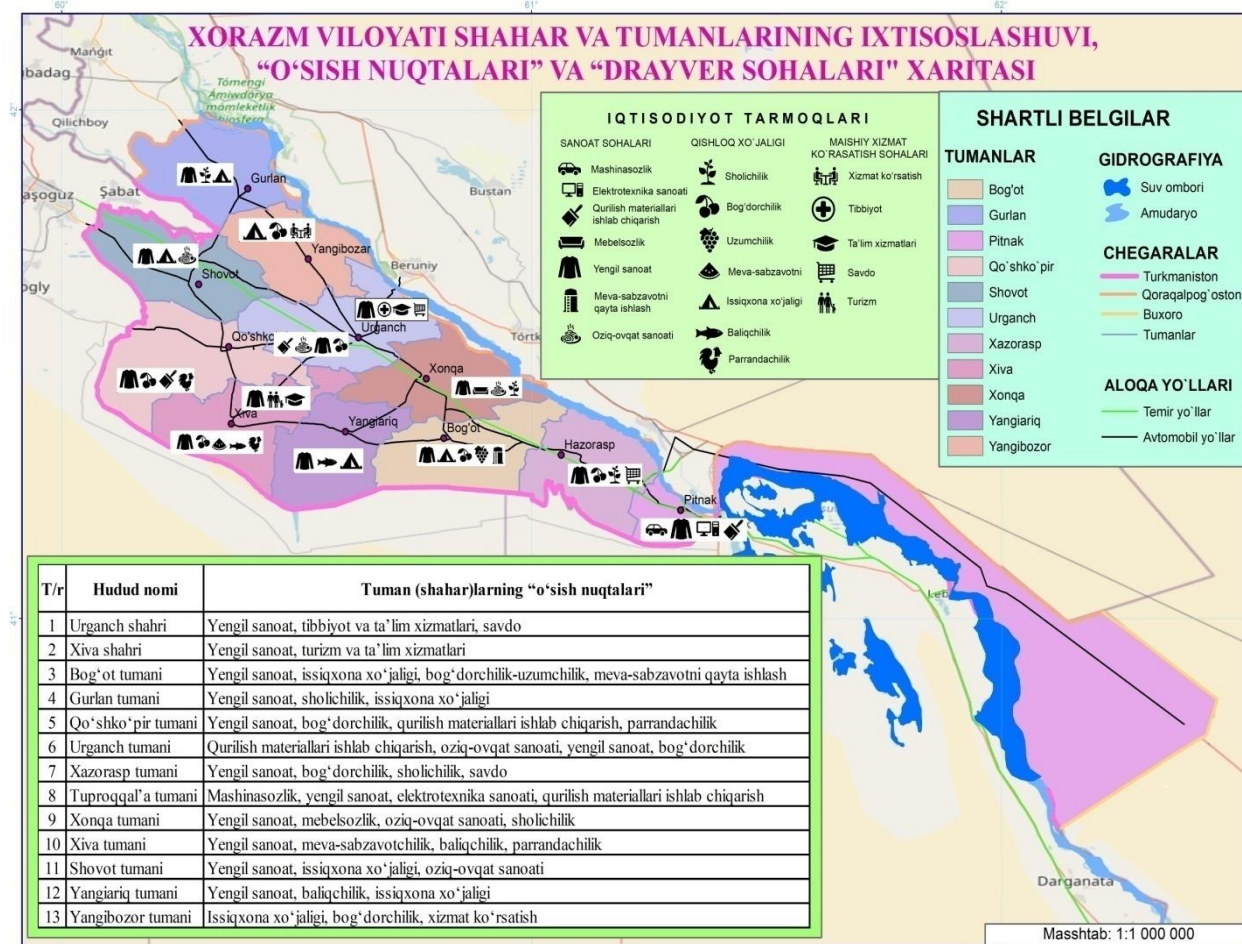
Xorazm viloyati shahar va tumanlarining ixtisoslashuvi, “o’sish nuqtalari” va “drayver sohalari”

T/r	Hudud nomi	Tuman (shahar)larning “o’sish nuqtalari”
1.	Xorazm viloyati	Yengil sanoat, mashinasozlik, issiqxona xo‘jaligi, oziq-ovqat sanoati
2.	Urganch shahri	Yengil sanoat, tibbiyot va ta’lim xizmatlari, savdo
3.	Xiva shahri	Yengil sanoat, turizm va ta’lim xizmatlari
4.	Bog‘ot tumani	Yengil sanoat, issiqxona xo‘jaligi, bog‘dorchilik-uzumchilik, meva-sabzavotni qayta ishlash
5.	Gurlan tumani	Yengil sanoat, sholichilik, issiqxona xo‘jaligi
6.	Qo‘shko‘pir tumani	Yengil sanoat, bog‘dorchilik, qurilish materiallari ishlab chiqarish, parrandachilik
7.	Urganch tumani	Qurilish materiallari ishlab chiqarish, oziq-ovqat sanoati, yengil sanoat, bog‘dorchilik
8.	Xazorasp tumani	Yengil sanoat, bog‘dorchilik, sholichilik, savdo
9.	Tuproqqal’a tumani	Mashinasozlik, yengil sanoat, elektrotexnika sanoati, qurilish materiallari ishlab chiqarish
10.	Xonqa tumani	Yengil sanoat, mebelsozlik, oziq-ovqat sanoati, sholichilik
11.	Xiva tumani	Yengil sanoat, meva-sabzavotchilik, baliqchilik, parrandachilik
12.	Shovot tumani	Yengil sanoat, issiqxona xo‘jaligi, oziq-ovqat sanoati
13.	Yangiariq tumani	Yengil sanoat, baliqchilik, issiqxona xo‘jaligi
14.	Yangibozor tumani	Issiqxona xo‘jaligi, bog‘dorchilik, xizmat ko‘rsatish

Jadval Vazirlar Mahkamasining 2022-yil 4-apreldagi 154-son qaroriga 3- ilovasidan olindi.

Xususan, Urganch shahrida to‘qimachilik va turizm, Xiva shahrida turizm va qurilish materiallari, Gurlan tumanida to‘qimachilik va issiqxona xo‘jaligi,

Yangibozor tumanida issiqxona va meva-sabzavotni qayta ishlash, Tuproqqal'a tumanida mashinasozlik va elektr texnikasi kabi yo'nalishlarni rivojlantirish mumkinligi qayd etildi. Shu yo'nalishlarda ishlab chiqilgan loyihalarni amalga oshirish uchun har bir hududga vazirlik va banklar rahbarlari birlashtirildi. Barcha loyihalar 16 mingdan ziyod ish o'rni tashkil etish imkonini beradi.



3-rasm. Xorazm viloyati shahar va tumanlarining ixtisoslashuvi, "o'sish nuqtalari" va "drayver sohalari" xaritasi. Mualliflar tomonidan ishlab chiqarilgan.

Mintaqa iqtisodiyotining rivojida transport o'rni ham beqiyosdir, bu borada bir qator ishlar amalga oshirilmoqda. Jumladan Amudaryo orqali Xorazmni Qoraqalpog'iston bilan bog'laydigan 413 metrlik ko'priq (Amudaryo tumani hududida), Shovot tumanidan Qora'zak tumanigacha 79 kilometrlik temir yo'l qurilishi va keyingi uch yilda 2 ming 370 kilometr ichki yo'llarni ta'mirlanishi maqsad qilinganligi, hamda bu boradagi ishlarni boshlab yuborilganligi mazkur sohadagi katta yutuqlardan sanaladi.

Xorazm uchun drayver sohalardan biri - turizm. Shu bois viloyatda mehmonxona o'rinlarini ko'paytirish, salohiyatli mamlakatlardan Urganchga doimiy va charter reyslar tashkil etish zarurligi ta'kidlandi. Ichki turizmni rivojlantirish uchun transport xizmatlarini yaxshilash, xususan, Farg'ona vodiysidan avia va temir yo'l qatnovini yo'lga qo'yib, buning dastlabki davrida

30 foizlik chegirma qo'llash bo'yicha ko'rsatma berildi. Keyinchalik bu tajriba Termiz, Samarqand va Buxoro shaharlari bo'yicha ham qo'llaniladi [2].

Darhaqiqat mintaqada turizmni rivojlantirishda, ularni ichki imkoniyatlari, tabiiy sharoit, aholi va ularning urf-odatlarini, shuningdek tarixiy rivojlanganlik nuqtayi nazaridan mutlaq tenglik asosida iqtisodiy o'sishini ta'minlash imkonsiz sanaladi. Jumladan Ko'shko'pir tumanida, garchand Zamaxshariy kompleksni tashkil qilish imkoni bo'lsada, lekin Xiva shahridagi kabi turizm o'sish qutbini yaratishning iloji yo'q.

Yuqoridagi, iqtisodiy tarmoqlarining jadal rivojlantirish orqali turistik rayon hosil qiluvchi o'sish markazlarning, keyinchalik, ushbu markazlarda mazkur tarmoqlarning o'sish qutblarining shakllanish imkonini beradi. Jumladan, Xorazm viloyatining Xazorasp tumanidagi "Sulaymonqal'a" turistik os'ish nuqtasidan Bog'ot tumanidagi "Qalajiqqal'a" turistik sog'lomlashtirish oromgohiga va keyinchalik asosiy turistik qutbi sanalgan tarixiy obidalar markazi Xiva shahrigacha bo'lgan hududda "Janubiy Xorazm" turistik rayonini shakllantirish lozim. Mazkur turistik rayon Yangiariq tumanidagi "Shayx Muxtor Vali" ziyoratgohi, "Kulolchilar shaharchasi" va Ullisho'rko'li, hamda u yerda tashkil qilingan baliqchilik hovuzlarining turistik imkoniyatlari ham unumli foydalanish mumkin.

XULOSA.

Xorazm viloyati iqtisodiy tarmoqlarining jadal rivojlantirishda o'sish qutblari va o'sish nuqtalari shakllanishi orqali mintaqa iqtisodiyotini

- "Hazorasp" EIZ va KSZlarining yanada jozibadorligini oshirish va bu orqali ko'pgina investorlarni jalb qilish;

- mavjud ishlab chiqarish quvvatlarini modernizatsiyalash va diversifikatsiyalash;

- zamonaviy ishlab chiqarish texnologiyalari asosida nanobiologiya va nanokimyo sohalarini rivojlantirish;

- sanoat mahsulotlarini mahalliy xomashyodan foydalanish asosida mahalliy qilgan yangi brend mahsulotlar ishlab chiqarishni joriy etish;

- mahalliy xomashyo va resurslarni chuqur qayta ishlash asosida xorijiy va mahalliy sarmoyadorlar mablag'larini jalb qilgan holda, sanoat va qishloq xo'jaligi sohalarida istiqbolli mintaqaviy loyihalarni amalga oshirish;

- shuningdek Xorazm viloyatining Xazorasp tumanidagi "Sulaymonqal'a" turistik os'ish nuqtasidan Bog'ot tumanidagi "Qalajiqqal'a" turistik sog'lomlashtirish oromgohiga va keyinchalik asosiy turistik qutbi sanalgan tarixiy obidalar markazi Xiva shahrigacha bo'lgan hududda "Janubiy Xorazm" turistik rayonini shakllantirish lozim. Mazkur turistik rayon Yangiariq tumanidagi "Shayx Muxtor Vali" ziyoratgohi, "Kulolchilar shaharchasi" va Ullisho'rko'li, hamda u yerda tashkil qilingan baliqchilik hovuzlarining turistik imkoniyatlari ham unumli foydalanish mumkin.

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ABDULLA ORIPOV - BETAKROR, SERQIRRA IJODKOR SIFATIDA

Annotatsiya. Ushbu maqola Abdulla Oripov - betakror, serqirra ijodkor sifatida o'rganilgan. She'riy ijodi tahlil qilingan. O'zbek adabiyotida tutgan o'rni haqida tushunchalar keltirilgan.

Tayanch so'zlar: shoir mahorati, "Obraz", "aks", "Uchinchi odam", "Noma'lum odam", ona tabiat, "Ko'zlarim yo'lingda", dili orom.

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ABDULLA ORIPOV IS A UNIQUE CREATOR

Annotation. This article examines Abdulla Oripov as a unique, versatile artist. His poetic work is analyzed. Concepts about his place in Uzbek literature are presented.

Key words: poet's skill, "Image", "image", "Third man", "Unknown man", mother nature, "My eyes are on your way", calm language.

Badiiy asarning bosh unsuri so'z, umuman, til ekan, ana shu asarning chinakam san'at darajasiga ko'tarila olishida uning tili muallifning til vositalarini qay dajada qo'llay olishi asosiy omildir. Adabiyotimizda iz qoldirgan har qanday ijodkor asarlarining tilini o'rganish, birinchidan, adibning mahoratini o'rganish, shu bilan birga tilimiz rivojiga uning asarlari tili ta'sirini, tadqiqotning esa tilshunosligimiz taraqqiyotiga qay darajada ta'sir ko'rsatayotganini aniq belgilash ehtiyojidan kelib chiqadi.

Hozirgi o'zbek adabiyoti, xususan, she'riyat jamiyatimizning ma'naviy-ma'rifiy jihatidan yuksalishiga ham sezilarli ta'sir ko'rsatmoqda. Prezidentimiz Sh.M.Mirziyoyev ta'kidlaganlaridek: "Biz ma'naviy qadriyatlarni tiklashni milliy o'zlikni anglashning o'sishidan, xalqning ma'naviy sarchashmalariga, uning ildizlariga qaytishdan iborat uzviy, tabiiy jarayon deb hisoblaymiz"¹ O'zbek she'riyati tarixidan bizga shu narsa ma'lumki, har bir shoir ijodi o'ziga xos mahorat maktabi sanaladi.

Har qanday yozuvchi yoki shoirning ijodiy kamolotga erishuvi, eng avvalo, uning milliy g'oya va qadriyatlarga sadoqati hamda ularni o'z ijodida poetik jihatidan nechog'lik mahorat bilan yuksak darajada ifodalay olish imkoniyatiga bog'liq. O'zbekiston Qahramoni, xalq shoiri, Navoiy mukofoti sovrindori Abdulla Oripovning el qalbiga yo'l topib uning mehru muhabbatiga sazovor bo'lganligining ham sababi shunda. Abdulla Oripov ijodi nafaqat o'zbek

adabiyotida, balki umumturkiy adabiyot kontekstida o'ziga xos mavqega ega. Mazkur tadqiqot ichida ana shu betakrorlikni, o'ziga xoslikni, shoir mahoratini namoyon qiluvchi, yuzaga chiqaruvchi til vositalarining qay dajada qo'llanganligini yuzaga chiqaruvchi til vositalarinih qay darajada tadqiq etishga harakat qilingani uning dolzarbligini ifodalaydi.

Abdulla Oripov ijodi ham o'zbek she'riyati tarixida o'ziga xos o'rin tutibgina qolmay, balki XX asr 60 yillarida adabiyotimiz tarixida yangi bir bosqichni boshlab berdi.

XX asr boshida xalqimiz boshiga inqilob niqobi ostida solingan zo'ravonlik, adabiyotda sinfiylik yondashuvining kuchayishi, ura-urachilik, madhiyabozlikning avj olishi XX asr adabiyotiga tamal toshini qo'yayotgan Cho'lpon, Usmon Nosir, Abdulla Qodiriy, Fitrat singarilar qatag'on qurboning aylanishlarining ma'naviy-ma'rifiy hayotga salbiy ta'siri 60-yillarda hamon sezilib turardi. Turg'unlik davri davom etayotgan bir pallada Erkin Vohidov, Abdulla Oripov, Rauf Parfi, Omon Matjon singari yangi avlod vakillari davr haqiqatlarini o'ziga xos yo'sinda ayta boshladilar. Abdulla Oripov ana shu mas'uliyatli davrda o'zbek adabiyotiga chaqmoqdek yarqirab paydo bo'ldi.

Abdulla Oripov she'riyati jamiyatni tutib turgan barcha qonun-qoidalar, zamondoshlarining muammolari turli obraz va badiiy san'atlar vositasida mohirona aks ettirgan.

"Abdulla Oripov o'zbek adabiyotini yangi bosqichga ko'targan nodir iste'dod sohibi edi. Uning yuksak badiiy, teran falsafiy she'rlari xalqimiz ko'nglidan chuqur joy olgan. Dramatik va publitsistik asarlari, doston va tajribalari adabiyotimiz rivojiga ulkan hissa bo'lib qo'shilgan. Abdulla Oripov O'zbekiston Respublikasi Davlat madhiyasining muallifi sifatida xalqimiz qalbimida mangu yashaydi"¹. Avvalo, A. Oripov ijodiga to'xtalsak, shoir she'rlarini shunchaki o'qib, tahlil qilib bo'lmaydi. Uning she'rlarini dastlab o'qiganimizda oddiy, jo'n ma'no anglasak, qayta o'qish natijasida she'rlardagi falsafiylik va "qog'ozga o'ralgan" achchiq haqiqatlarning badiiy talqinini anglaymiz. Uning she'rlarining aksar qismida badiiy obrazning maromiga yetkizilgan o'rinlarini ko'rishimiz mumkin.

"Obraz" "aks" degan ma'noni ifodalaydi. Lekin badiiy adabiyotda esa, adabiyot va san'atning tafakkur shakli bo'lmish badiiy adabiyotni nazarda tutamiz. "Gegel o'z estetik qarashlarida san'at haqida fikr yuritar ekan, "san'at - obrazlar orqali fikrlash" demakdir, deb ta'kidlagan"². Bu fikrga tayanadigan bo'lsak, biz Abdulla Oripovni chin ma'noda nihoyatda didli va ta'bi nozik san'atkor desak, o'ylaymanki, aslo mubolag'a bo'lmaydi. Lekin shoirning "Uchinchi odam" va "Noma'lum odam" va umuman odam haqida o'ylar, uning badiiy-estetik talqinlari haqida fikr yuritmoqchiman. Dastlab, "Uchinchi odam" haqida so'zlashsak³.

¹ O'z. Resp. Prezidenti Sh. M. Mirziyoyev Odamlar yaxshi yashashi uchun zarur sharoit yaratish - barcha rahbarlarning asosiy vazifasidir. "Xalq so'zi" gazetasi, 2017-yil 28-fevral.

² To'xta Boboyev. "Adabiyotshunoslikka kirish asoslari", 41-bet.

³ Abdulla Oripov. Tanlangan asarlar, Birinchi jild, 319-bet.

Ko'rinib turibdiki, bu she'rni bir o'qishda tahlil qilib, sharhlash mushkul yumush. Bu she'rda shoir har qanday holat Alloh tomonidan bo'lshini ta'kidlamoqchidek, nazarimda. Ya'ni, ikki insonning munosabatlari o'zaro yaxshi va samimiy bo'lishi uchun Uchinchi odamni Allohim ularga yordam qilib yuborishi yoki aksincha, Uchinchi odamni sinov, vaholanki, jazo qilib jo'natilishiham Alloh dandir, degan g'oya singdirilgan. Dunyoga bir inson (chaqaloq) keldimi, u kim uchundir ne'mat, kim uchundir baxt, yana kim uchundir sinov bo'lib keladi.

Endi, "Noma'lum odam" she'ri xususida fikr yuritsak. Shoir she'rlarining ko'pida bo'lgani kabi bu she'rda ham katta falsafa yotibdi. Bunda insonning mol-dunyo, mansab-amal va dunyoning ne'matlariga bo'lgan qiziqishi, ularga intilishi yoritilgan. Birinchi misraga qarasak:

U na shoir edi va na mashhur zot,
Lekin dunyo bilan bir edi dardi⁴.

Ayni haqiqat. Chunki bu dunyoda qaysi kasb yoki sohada faoliyat olib boruvchi inson yo'qki, dunyo dardini o'ylamasa. Har qanday inson ham juda kam miqdorda bo'lsa ham o'z manfaati va dunyo dardini albatta o'ylaydi. Bu she'rdagi noma'lum odam esa, aslida yo'q odam. Bunday insonning o'zi yo'q dunyoda.

O'lim bu - nishonga borib tekkan o'q,

Tug'ilish - shiddat-la tortilgan kamon. Bu baytda shoir umrning naqadar qisqa ekanligini, tug'ilish - tortilgan kamon uchidagi o'q bo'lsa, o'lim - o'sha o'qning nishonga borib tegishidir. Qarang, bu yerda shoir umrning ko'z ochib yumgunchalik fursat ekanligini naqadar chiroyli topilma bilan isbotlab bergan. Endi she'r so'ngidagi 4 misraga e'tibor qaratsak:

Qaydan kelgandi u? Bilmadi kimsa,
Qabrga jimgina kirib ketdi u.
Menimcha, dunyoning ustidan rosa

Miriqib qahqaha urib ketdi u. (Abdulla Oripov, 202-bet) Yuqorida ta'kidlab o'tkanimizdek, aslida, she'rdagi noma'lum odamning o'zi yo'q. Uning kimligi-yu, qayerdan kelganligi hech kimga ma'lum emas. Boshqa dunyodan o'tganlar kabi uning qabri ustida insonlar maqtab, va'zxonlik qilmadi. Aksincha, "u" bu dunyodagi qabihliklar va chirkinliklarni ko'rib, bu dunyodagi "insonlar"ning ustidan kulib ketdi. "Komil inson shaxsini shakllantirish masalasi bugungi she'riyatimizdagi diniy mavzularda yaratilayotgan asarlarning ham mehvarini tashkil etayapti. Shaxsning o'z "men"ini anglab yetishi tiriklikning bebaho qadriyati sifatida baholanadi. Abdulla Oripov she'riyatidagi komil inson konsepsiyasi keying davrda ham izchil rivojlantirilgan"⁵.

Shoir bu she'rlari orqali kitobxonga nimani anglatmoqchi? Chinakam odam (inson) bo'lish, bironing dardini his qila olish hammaga ham emas. Ba'zilar butun boshli hayotida nima uchun dunyoga kelganligi-yu, yashashdan maqsadi nima ekanligini anglamay o'tib ketadi. Shoir esa yuqoridagi she'rlarida odamga turli

⁴ Abdulla Oripov Tanlangan asarlar. 200-bet.

⁵ Раҳимжонов Н. "Муस्ताқиллик даври ўзбек шеърляти". Т.: "Фан". 2007. – 260 б.

nuqtalardan baho berish orqali orqali insonning yashashdan maqsadi nima ekanligini shoirona anglatishga harakat qilgan. Shoir ijodiy konsepsiyasida Odam haqida turli davrda yaratgan she'rlari har safar yangicha ma'no qirralari bilan ajralib turadi hamda milliy o'zbek she'riyatida o'ziga xos yangi sahifa bo'lib qoladi.

Adib ijodida eng ko'p tasvir vositalari bu tabiat tasviridir. Shoir ijodiga nazar tashlasak tabiatga oshuftalik, tabiat bag'rida voyaga yetgan inson ruhiyati, ko'ngli va xayoliy mavjlanishlarga guvoh bo'lamiz. Shoirning she'rlarida tabiat lirikasi shu qadar jonli ifoda etiladiki, o'quvchi o'zini xuddi ana shu tabiat qo'ynidagidek tasavvur eta boshlaydi. Bu xislatlar balki, shoirning tog'lar, keng vodiylar bag'rida tug'lib ulg'aygani uchundir. Uning tabiat haqidagi quyidagi she'rida tabiatga murojaat qilganini ko'ramiz:

Buyuk ona tabiat,
Tilsimlaring juda mo'l.
Bizlarga berib sabot,
Ko'rsatasan to'g'ri yo'l.
Ezson kutmaymiz
Aksincha kashfiyotni,
Yaratamiz o'zimiz!

Shoir ushbu she'rda tabiatga murojaat etib, uning mo'jizalarga boyligi unda turli xil ajoyibotlar yashiringanini aytib o'tagan. Tabiat –onaga qiyoslanishi, ona qanday buyuk va farzandiga to'g'ri yo'l ko'rsatishini tabiatga ko'chirgan. Tabiatda qanday voqealar, hodisalar: yaxshiliklar-u, yomonliklar insoniyat tomonidan yetkazilishi haqida aytib o'tagan. Abdulla oripovning “Bahor shamoli ” she'rida tabiatning eng nafis, nozik kelinchagi bahorning tasviri nihoyatda badiiy mahorat bilan kitobxon ko'z o'ngida jonlantirganini ko'rishimiz mumkin:

Bahor kelayotir, toza, musaffo.
Moviy kengliklarda o'ynaydi shamol.
Daralar qo'ynida zangor bir havo,
Tumanli shaharsa yotmoqlik malol.

Bu muvashshah O'zbekiston xalq qahramoni adabiyotshunos –tanqidchi shoirning ustoz Ozod Sharafiddinovga bag'ishlangan edi. Bu misralardan kelib chiqqan so'z “Ozod akam ” so'zidir. Bu ustozga bo'lgan hurmati va minnatdorchiligidir. Lekin shoirning o'zi bu haqida hech qayerda e'lon qilmaganligi buni Ozod Sharafiddinovning o'zi e'lon qilganligi haqida ustoz shoir aytib o'tganlar. Ustoz shoir “Ko'zlarim yo'lingda ” kitobidagi to'plami haqida “Shoirning o'zi harchand bu to'plamdagi she'rlariga talabchanlik bilan yondashgan bo'lsa-da, ular XX asr she'riyatining eng nafis, eng jo'shqin, eng dilrabo namunalari bo'lib qolgan” deb ta'rif bergan edi. Bugungi kunda xalqimizning sevimli shoiri Abdulla Oripovni XX asr sheriyaatining qaynar bulog'i sifatida yodga olamiz.

Shoir ijodi serqirraligi, mavzularining xilma –xilligi, she'rlardagi mavzularning bugungi kun hayotimizga ham dolzarbligi bilan ahamyatlidir.

Tabiat oshnosi, daralardagidek keng qalb egasi, bahor havosidek musaffo tuyg'ular sohibi Abdulla Avloniy vatanni, muhabbatni kuylagan shoir doim qalbimizda, mangu yashaydi.

Foydalanilgan adabiyotlar ro'yhati:

1. O'z. Resp. Prezidenti Sh. M. Mirziyoyev Odamlar yaxshi yashashi uchun zarur sharoit yaratish - barcha rahbarlarning asosiy vazifasidir. "Xalq so'zi" gazetasi, 2017-yil 28-fevral.
2. To'xta Boboyev. "Adabiyotshunoslikka kirish asoslari", 41-bet.
3. Я.Умарова, Д.Неъматова «Умумтаълим мактабларидаги ўқувчилар тил компетентлигининг жорий ҳолати таҳлили» Илмий хабарнома Педагогик тадқиқотлар Журнал 2020/6 (50).

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IMPROVING THE QUALITY OF BITUMEN USED ON ROADS. LITERATURE REVIEW

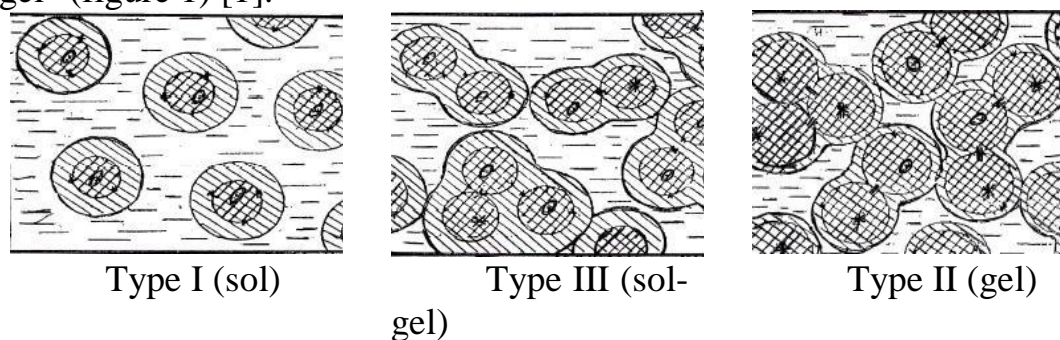
Abstract. In this article, the physical and mechanical properties of bitumen used in roads are considered to be improved by adding various additives.

Keywords: Crushed-stone-mastic asphalt concrete (ShMA), petroleum road bitumen, thermoplastic rubbers, dispersed phase, asphalt, flotation tar, road surfaces, polyethylene bitumen mixtures, Surfactants - surfactants.

INTRODUCTION

Petroleum road bitumen is the main type of binder or adhesive successfully used in the road industry in the construction and repair of road surfaces, plastic, capable of withstanding low temperatures and temperature extremes, as well as applied deformations, without destruction. However, the specific operating conditions of such highly loaded road construction objects as bridges, overpasses, interchanges, etc. necessitate higher requirements for asphalt concrete pavements. Regulated grades of road bitumen are no longer able to fully satisfy these requirements. In addition, the load increases every year due to the increase in traffic intensity.

A.S. Kolbanovskaya And V.V. Mikhailov on basis analysis various representations of structure of oil bitumen and research processes structure formation consider bitumen as a spatial dispersed system, in which the dispersed phase - asphaltenes - swell in hydrocarbon dispersion environment, various degrees of structure with resin. Based on this, bitumen is distinguished according to I, II, III structural types, which can be identified with colloidal systems "gel", "sol" and "sol-gel" (figure 1) [1].



Drawing 1. Structure of bitumen I, II, III type

A great contribution to the study of modified bitumen belongs to such scientists as L.M. Gokhman, V.A. Zakharov, D.A. Rosenthal and others, as well as foreign P.D. Thompson, R.H. Lewis et al. [2].

Diyarov I.N., Kemalov A.F., Fakhrutdinov R.Z., Abdullin A.I. also achieved significant success in the field of bitumen modification. rubbers (polybutadiene, natural, chloroprene, butyl rubber), thermoplastic polymers (polyethylene, polypropylene, polyethylene vinyl acetate), sulfur, crumb rubber, organomanganese compounds, thermoplastic rubbers (polyurethane, olefin copolymers, styrene-butadiene n-styrene block copolymers) are used. The most widely used polymer-bitumen binders (PBBs) are based on styrene-butadiene-styrene block copolymers [3, 4].

METHOD

The most popular polymer additives are thermoplastic polymers, which are able to repeatedly soften when heated and harden when cooled. Thermoplastics have a linear structure of molecules, and have the ability not only to swell in a dispersion medium, but also to dissolve in organic solvents. These include polyethylene, polypropylene, atactic polypropylene, polyvinyl chloride, polystyrene, polyisobutylene, elvaloy-AM (a copolymer of ethylene with butyl acrylate and glycidyl methacrylate), ethylene vinyl acetate, etc. [5, 6]. Rubber-like polymers (elastomers), unlike thermoplastics, consist of huge chain molecules that can unfold when stretched, and when the load is removed, restore their original configuration. [7, 8]. Thermoplastic elastomers (block copolymers of butadiene and styrene SBS) are amorphous granular polymers of a linear or branched structure, the molecules of which contain blocks of butadiene and styrene. Such polymers create a three-dimensional elastic network in bitumen, have a relatively low mass, and dissolve well in a dispersion medium [9, 10]. Walter's studies [11] showed that when the content of polypropylene in bitumen is up to 30% wt. the structure of the composition is finely dispersed, and the degree of dispersion depends only on the method of mixing. Thermogravimetric studies have shown that the degradation of polyethylene occurs at temperatures above 300°C. Up to these temperatures, polyethylene is a chemically resistant material. Since the combination of bitumen with polyethylene occurs at lower (180 ^ 250 ° C) temperatures, it is unlikely that it depolymerizes and forms radicals capable of interacting with bituminous radicals.

RESULT AND DISCUSSION

Polypropylene is very close to polyethylene in properties, therefore, when it is introduced into bitumen, the properties of the mixture are close to those of polyethylene bitumen mixtures.

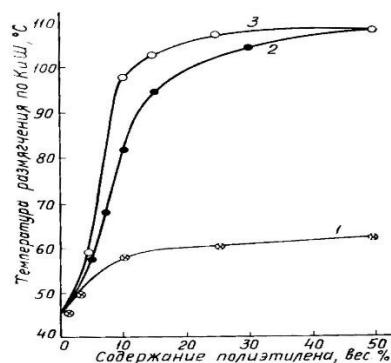


Figure 2. The dependence of the softening temperature of the polyethylene bitumen composition on the content of polyethylene of different molecular weights. 1 -low molecular weight polyethylene; 2 - high molecular weight polyethylene; 3 - polyethylene wax.

In accordance with the hypothesis put forward, further experiments were carried out to study the interaction of the elemental sulfur melt with tar in the temperature range 140⁰-150⁰ C for 20 minutes. and 80 min. After heat treatment of the mixtures, they were kept for 96 hours and the change in the viscosity of the mixture with time was determined. To evenly distribute the additive in the mixture and to avoid clumping of the fibers, it must be fed into the mixer in granular form. The granules must be non-hygroscopic, i.e. not wetted by atmospheric moisture, and must be strong enough. The strength of the granules is of great importance when dosing into the mixer and for "dry" mixing of the mixture components. There is also the possibility of burning cellulose, upon first contact with hot stone material 180-200 ° C, namely, fiber bridges, with which it subsequently binds to bitumen. In order to increase the strength characteristics of the granules and reduce the hygroscopicity of cellulose, tars from an oil and fat plant were used - flotation tar and a fat composition. [12].

CONCLUSION

In conclusion, an alternative measure to increase the strength of asphalt concrete is to improve the quality of bitumen with additional composite material or additives. In this case, several additives can be added to the bitumen. For example: polymer resin, polyethylene, thermoplastic, rubber, rubber, cellulose, flotation plastic, etc. At the same time, the physical and mechanical properties of bitumen are also improved. By adding several substances to bitumen: polyethylene (plastic), pieces of rubber and tire granules, it is possible to increase its strength and the resistance of the road to climate and vehicles. We have also conducted research on adding Topcell RKM-2 Ecotop Chrysopro to increase the strength of the asphalt concrete pavement. and it gave a positive result. In this case, the strength of the coating increased 3-4 times.

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TREATMENT AND PREVENTION OF PAROXYSMAL AND EPILEPTIC DISORDERS IN CHILDREN BORN FROM MARRIAGES BETWEEN CLOSE RELATIVES

Resume/ The problem of paroxysmal and epileptic disorders and diseases in children born from marriages between close relatives is one of the important problems of modern neurology, pediatrics and psychiatry.

The prevalence of convulsive states in children born in a close marriage is 5.0 -10.0%. paroxysmal and epileptic disorders and diseases are the main source of epilepsy in adults, so preventing their occurrence in children is the key to preventing epilepsy. Especially important in this regard is the study of convulsive states in early childhood (up to 3 years).

Keywords: closely related marriage, paroxysmal and epileptic disorders and diseases, epilepsy, risk factors, childhood, prevention.

Relevance. The problem of convulsive states in children born in closely related marriages is one of the important problems of modern neurology, pediatrics and psychiatry [3,7].

The prevalence of convulsive states among children is 5.0 -10.0% [1,4]. Convulsive states are the main source of epilepsy in adults, so preventing their occurrence in children is the key to preventing epilepsy. Especially important in this aspect is the study of convulsive states in early childhood (up to 3 years) [2,5].

In young children, the causes of convulsive states can be studied in more detail than in adults, because parents and relatives of a sick child can tell the doctor accurate information about the course of pregnancy and childbirth in the mother, the postpartum period, about changes in the behavior and character of the child [3,6].

The purpose of the study. The aim of the study is the treatment and prevention of paroxysmal and epileptic disorders in children born from marriages between close relatives

Material and methods of research. To solve the tasks, a clinical and epidemiological examination of 60 young children with convulsive disorders was conducted. Of these, 40 boys (66.7%), 20 girls (33.3%).

The results of the study. The importance of hereditary factors in the occurrence of convulsive states is not denied, but is considered by most authors only as predisposing.

In our patients, hereditary burden was detected in 18.0% of cases, including epilepsy in relatives in 3.4% of cases, in one of the parents – in 7.7% of cases. Other mental illnesses among relatives of the first degree of kinship were noted in 6.9% of cases.

Accurate information about the time of the onset of seizures was obtained for all patients. In the first days after birth, convulsive states first appeared in 8 children (13.5%), (boys -7, girls -1), during the first month – in 6 (10.2%) children, (boys -3, girls -3), up to 6 months of age – in 23 (39.0%) children, (boys -14, girls - 9), up to 1 year – 16 (25.4%) children, (boys - 13, girls – 3), up to 2 years – 4 (6.8%) children, (boys - 2, girls - 2), up to 3 years – 3 (5.1%) children, (boys – 1, girls - 2).

From the data obtained, it can be seen that convulsive states occur more often in young children for the first time up to 6 months.

Many authors note that heredity is a factor that lowers the convulsive threshold of a child's brain. Seizures appear only when epileptic harmfulness joins this predisposing factor.

Among the prenatal hazards that can further provoke the occurrence of convulsive states include chronic fetal hypoxia, gestosis, infections and intoxication of the pregnant mother. Birth trauma, prolonged labor, delivery with obstetric forceps, vacuum extractor, rapid labor, prolonged asphyxia are one of the frequent perinatal causes of convulsive states. In children suffering from convulsive conditions, asphyxia and gestosis in the mother during pregnancy are often detected in the anamnesis.

According to the clinical examination, the presence of prenatal hazards was detected in 43 (73%) cases, perinatal hazards were detected in all the children we examined (100%).

In the postnatal period, convulsive states can cause numerous and diverse factors: brain infections, traumatic brain injuries, various somatic diseases. Acute infections are of great importance in the development of convulsive states. Among the patients studied by us, in 24 (40.6%) cases there are indications of past infections.

We observed a direct connection of infection with convulsive states in 14 (23.7%) patients. In 2 (3.4%) patients, convulsive states appeared for the first time after DPT vaccination.

The most common form of kinship marriage is a marriage union between cousins. In general, rural residents with a lower level of education are more likely to enter into a related marriage.

The frequency of convulsive states among boys is twice as high as among girls, that is, boys are more susceptible to the occurrence of convulsive states.

Convulsive states occur under the influence of the combined effects of endo- and exogenous factors. Among the endogenous factors, the hereditary factor is the most important. Among the exogenous ones, gestosis of pregnancy, birth injuries, and infectious diseases are of the greatest importance.

Conclusion. Thus, the problem of related marriages, despite the existing trends towards a decrease in their frequency in many countries, affects at least 20% of the population and dozens of countries of the planet and today does not lose its relevance.

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METHODS OF TREATMENT AND PREVENTION OF NEGATIVE DISORDERS IN SCHIZOPHRENIA

Resume. Theoretical aspects of the problem of negative disorders in endogenous procedural pathology are an actual research task. If the defect in progressive schizophrenia has been studied to a significant extent, then the structure of deficit disorders in schizophrenic spectrum diseases needs further investigation.

This article presents an opinion on the features of the negative syndrome, its occurrence and rejection, which is considered the main symptomatology in schizophrenia

Key words: negative symptoms, schizophrenia, disorders, progressive form.

Relevance. The proportion of negative disorders in all major types of schizophrenia (fur-like, recurrent, continuous, excluding paranoid) is 29-40% [4].

The problem of negative disorders in schizophrenia and schizophrenic spectrum disorders is insufficiently studied.

Modern psychopathology of negative disorders is based on a long historical experience, laid down in the prenosological period. According to J. Jackson, negative symptoms reflect the "loss" of reflexes at the level of higher cognitive, emotional and psychological functions, while positive ones represent a "phenomenon of release" (i.e. they are secondary to primary — negative disorders — AS) and only distort or hyperbolize normal functioning.

At the same time, negative symptoms are persistent and persist in 20-40% after the first episode of schizophrenia [2,7], and in 16-35% — within a year after its passing [1,3,4] and in 35% — even 2 years after the first hospitalization. Another argument is the incompleteness of the clinical analysis of the schizophrenic defect, despite the understanding of negative symptoms as a "key domain of the psychopathology of schizophrenia" [6,8].

Thus, the conditions that made up the subject of this study can legitimately be attributed to the space of deficit disorders conceptualized in a number of modern publications within the framework of negative schizophrenia.

The purpose of the study. To carry out a conceptual analysis of negative disorders in schizophrenia and schizophrenic spectrum diseases.

The results of the study. The results of the study indicate that this distribution is not accidental, but obeys the dichotomy of the basic symptoms of "common syndromes". Although, according to the psychometric assessment, the structure of each of the general syndromes under consideration presents both a volitional defect — abulia/abulia with the phenomenon of dependence, and an emotional defect, i.e. both components reflecting the dichotomous structure of the schizophrenic defect, the distribution of these patterns of negative disorders in the clinical space of general syndromes is uneven.

The analysis of the casuistry at our disposal allows us (as already mentioned above) to assume that the ranking of psychopath-like disorders in accordance with the dichotomy of the basic defect is possible (and feasible) not only within one single cluster of RL, but acquires a more universal character and is valid for the distribution of all psychopath-like disorders regardless of the cluster of RL to which they belong.

The general structure of deficit changes by the type of volitional defect, extrapolated to all the syndromes of the defensive pole that represent it, is characterized by a gross decrease in psychophysical endurance (when overlapping volitional disorders with asthenic symptoms) and/or volitional regulation of mental activity (apathy-abulia according to SANS — 4.3 ± 0.7 points; volitional disorders according to PANSS — 5.1 ± 0.3 points; asthenia according to MFI-20 — 77 ± 15.3 points), with an increase in passivity, listlessness and indecision, the addition of features of asthenic autism and dependence on a narrow circle of significant others (decreased sociability according to PANSS — 3.5 ± 0.5 points; lack of close friends according to SPQ-A — 5.6 ± 0.4 points; relationships with colleagues and loved ones according to SANS — 3.2 ± 0.2 points; excessive social anxiety according to SPQ-A — 6.2 ± 1.3 points; passive social self—isolation according to PANSS - 5.2 ± 0.4 points; interpersonal anxiety according to SCL-90-R — 1.5 ± 0.3 points; $p \leq 0.01$). Emotional disorders in this group are expressed to a non-negligible degree and reflect the impoverishment of the general level of social activity (associated primarily with asthenic symptoms, sharply pointed reflexive mechanisms, as well as the tendency of patients to form sensitive ideas of attitude) and the narrowing of the range of emotional attachments to the boundaries of symbiotic ties with relatives or spouses (anhedonia—asociality according to SANS - 3.0 ± 0.2 points, flattened affect according to SPQ-A — 3.7 ± 0.4 points).

The structure of deficit changes, which is uniform for all "common syndromes" of the expansive pole (with a picture of an emotional type defect), differs on a statistically significant basis (as opposed to deficit disorders of the volitional type) by maintaining a general psychophysical pressure, in which the phenomena of energy potential reduction are manifested not by a decrease in the

level of mental energy, but by its distortion in the form of chaotic, purposeless and volitional control of activity.

This is especially evident when comparing the characteristics of the labor status of patients with the indicators of the scales of apatoabulic changes (apathy-abulia according to SANS — 3.6 ± 0.3 points; volitional disorders according to PANSS — 2.7 ± 1.2 points; asthenia according to MFI—20-25 — 11.2 points).

Pronounced changes in emotionality proper (anhedonia-asociality according to SANS — 4.3 ± 0.2 points, flattened affect according to SPQ-A — 6.8 ± 0.4 points), manifested by its gross impoverishment with the formation of features of regressive syntonicity, loss of the ability to empathy and the formation of deep emotional attachments, come to the fore for the whole group of negative emotional disorders, pathological sharpening of the features of rationalism, egocentricity and pragmatism (absence of close friends according to SPQ-A — 8.3 ± 0.4 points; decrease in sociability according to PANSS — 5.1 ± 1.2 points; relationships with colleagues and relatives according to SANS — 4.5 ± 0.3 points; eccentric behavior according to SPQ-A — 5.7 ± 1.8 points; excessive social anxiety (SPQ-A) — 0.9 ± 0.2 points; interpersonal anxiety according to SCL-90 — 0.2 ± 0.5 points; hostility according to SCL-90 — 1.9 ± 0.3 points).

It has been established that psychopathological manifestations of the defect in schizophrenic spectrum disorders are represented by deficient symptom complexes of the psychopathic register (psychopath-like disorders), are of a limited (circumscriptional) nature, have a monosyndromic structure, are detected already at the level of prodromal disorders and are associated with premorbid pathoharacterological dimensions.

The trajectory of negative disorders in schizophrenic spectrum disorders characterized by limited progrediency is determined - ending at the prodromal stage with either a prodromal or a phase course.

Aspects of psychopharmacotherapy of negative disorders with drugs of modern generations are also discussed.

Conclusion. Thus, psychopathic symptom complexes acting in the space of "general syndromes" can be qualified as secondary to basic deficiency disorders.

Accordingly, the allocation of a psychopathic defect as a syndromic (ordained by others) form of negative disorders, according to our research, seems unlawful.

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METHODS OF STUDYING THE CLINICAL TYPOLOGY OF ENDOGENOUS ANXIETY-DEPRESSIVE STATES AND THEIR PREVENTION

Resume. Endogenous depressions are understood as autochthonous endogenous mental disorders in the form of states of pathologically reduced affect with manifestation in adolescence, i.e. between 16 and 21 years, lasting more than 2 weeks, often leading to pronounced social and educational maladaptation, having a number of internosological features and characterized by different outcomes depending on nosological affiliation.

The article uses clinical conversation, observation and psychological tests to diagnose endogenous anxiety depressions, the main method of treatment is pharmacotherapy, psychotherapeutic training is additionally conducted, biological methods of therapy are used, etc.

Keywords: depression of endogenous genesis, anxiety disorders, psychopathology, clinical typology.

Relevance. The problem of depression has occupied a significant place in the works of many foreign and domestic clinicians over the past decades [2,4]. This is due to the high prevalence of depressive disorders, which, according to various authors, ranges from 5%-7% to 10% -15% in the general population, as well as significant polymorphism in the clinical picture of depression, which creates difficulties both in diagnosing these conditions and in solving prognosis and treatment issues [1].

To date, despite the ever-increasing number of works devoted to the study of depression, there are many unclear and controversial issues concerning the typology of depression, their classification, nosological affiliation.

Biologically determined endogenous and psycho-socially conditioned reactive depressions are distinguished. Many researchers point out that affective pathology in endogenous depression includes anxiety and the affect of longing. O.P.Vertogradova et al. great importance is attached to apathy, which they consider as the third main component of depression. The structure of depression is determined by different ratios of the components of the triad in the affective,

ideatory and motor spheres. Thus, the types of depression are distinguished by the leading affect: dreary, anxious and apathetic.

In the works devoted to anxiety depressions, there is no unity of views regarding the psychopathological structure of these conditions, the relationship of anxiety disorders with other manifestations of depressive syndrome[3].

Approaches to the treatment of anxiety depressions are also different. Many schemes for the use of pharmacological drugs have been developed, but there is no unambiguous assessment of their effect on the clinical manifestations of certain symptoms in anxiety depression[5].

The object of our study was endogenous anxiety depression. In turn, patients with endogenous anxiety depression are also a rather heterogeneous group, since in addition to anxiety, they have a number of other leading symptoms that significantly affect the clinical picture.

The purpose of the study. The aim of the study was to study the features of the psychopathological structure of endogenous anxiety depressions and to develop optimal treatment regimens for various groups of endogenous anxiety depressions.

Materials and methods of research. To accomplish this task, we selected 80 patients who applied to the AVPND with anxiety depression for examination in order to study their clinical typology.

The results of the study. The clinical picture of anxiety depression, supplemented by a complex of phobic symptoms, was observed in 40.90% of patients. They are characterized by a sense of fear, both of various situations, and the ability to be spontaneous everywhere, the need to avoid many situations., a sense of discomfort among people, a sense of fear. loss of consciousness, feeling insecure about yourself and your actions, fear of a tumor, death as a result of a heart attack, fear of not being able to receive timely medical care.

In both groups selected for examination, the analysis of clinical and psychopathological characteristics of patients with endogenous depression was evaluated not only based on the assessment of complaints and the condition of patients, but was also supplemented with the scale "questionnaire of severity of psychopathological symptoms" (symptom checklist-90-revised-SSL-90-P) [17]. The SSL-90-R scale is a tool for determining the current, currently existing psychopathological symptomatic condition, which allows you to determine the severity of the main clinical and psychopathological symptoms

In the course of our study, it was found that in patients of the main group, the leading depressive symptom complex (the level of depression is 1.60 points) is often combined with anxiety, obsessive-compulsive symptom complexes, a high degree of complication, interpersonal sensitivity. These patients had a high level of anxiety and scored 1.67 points. The symptoms of the Questionnaire were clinically manifested in a high level of irritability, anxiety, tension, as well as panic attacks, a sense of danger, fear and fear for their condition and the condition of loved ones, for the present and for the future.

Obsessive-compulsive symptoms with an intensity of 1.47 points differed in their capabilities, decision-making, the presence of thoughts and experiences of a negative spectrum in relation to self-confidence. These experiences were perceived by patients as permanent and insurmountable.

Among the psychopathological symptoms in patients of the main examined group, the symptoms of somatization are characterized by high indicators (1.39 points). The clinical picture shows complaints from the cardiovascular, gastrointestinal, respiratory and other systems, pain in internal organs and muscle discomfort.

In these patients, the index of interpersonal sensitivity also increased significantly and amounted to 1.38 points, which indicates that patients have a feeling of personal inadequacy and inferiority, especially when comparing themselves with others. The clinical picture of interpersonal sensitivity was characterized by the presence of self-condemnation, a sense of anxiety and significant discomfort in the process of interpersonal interaction. In addition, these patients are characterized by an acute sense of self-awareness and a negative expectation of interpersonal interaction and any communication with other patients.

In our examined patients, we observed that there are three variants of endogenous depression, which are an important component of the state of anxiety depression: anxiety-melancholic, anxiety-hypochondriac, anxiety-adiamic.

The role of anxiety depression in our patients of this group was manifested in its uncertainty in various variants of endogenous anxiety depression: most often it manifests itself in anxiety-hypochondriac depression and less often in anxiety-adiamic depression.

Each clinical variant of endogenous anxiolytic depression has its own characteristics of reducing symptoms during antidepressant therapy. With anxiety-melancholic depression, the manifestation of anxiety decreases first of all, while hypo-thymia and guilt persist the longest.

With anxiety-hypochondriac depression, there is a uniform decrease in symptoms, anxiety is also among the first to decrease, and with hypochondriac fixation on them, somatic sensations last the longest. With anxiety-adiamic depression, disorders of working capacity and activity and daily fluctuations last the longest.

When conducting therapy of endogenous anxiolytic depressions, it is necessary to take into account their syndromic features.

In the absence of contraindications, amitriptyline therapy gives a faster result in the anxiety-melancholic variant of depression.

In the treatment of anxiety-adiamic depression with amitriptyline and mirtazapine, the effectiveness in terms of the degree and degree of symptom reduction does not statistically differ. However, people with a narrower spectrum of side effects prefer to choose mirtazapine with this variant of endogenous anxiety depression.

With the anxio-hypochondriac variant, the best result in terms of reducing and severity of symptoms of depression was obtained with mirtazapine therapy, which, given its better tolerability by patients, prefers to use mirtazapine with this variant of depression.

Conclusion. As a result of the analysis of the data obtained, it was found that in patients with anxiety depression, the overall level of anxiety was 44.13 points. At the same time, the affective component of anxiety prevailed in patients of this category, which amounted to

12.00 points. The somatic component of anxiety was also high in the patients of the main group (32.13 points).

The data obtained objectify the complaints of patients and confirm the presence and severity of affective and somatic components of anxiety.

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**MAKTABGACHA TARBIYA YOSHIDAGI BOLALARGA BADIY
ADABIYOTLAR ORQALI SO'Z VA UNING MA'NOVIY
HUSUSIYATLARINI O'RGATISH**

Annotatsiya. Ushbu maqolada maktabgacha ta'lim tashkilotlarida bolalarga badiiy adabiyotlar orqali so'zlarni o'rgatish hamda ularning ma'noviy xususiyatlari haqida fikr yuritilgan.

Kalit so'zlar: nutq, ravon til, ilm-fan, ta'lim, og'zaki nutq, ijod, ertak, qahramon, xalq og'zaki ijodi.

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**TEACHING THE WORD AND ITS SPIRITUAL CHARACTERISTICS
TO PRE-SCHOOL CHILDREN THROUGH ARTISTIC LITERATURE**

Abstract. This article gives information about teaching children words and their spiritual properties through fiction in preschool educational institutions.

Key words: speech, fluent language, science, education, oral speech, creativity, fairy tale, hero, folklore.

Turli maktabgacha yoshdagi bolalarning so'z boyligini rivojlantirish muammosining nazariy va uslubiy asoslari yaratilgan bo'lib, xususan, katta yoshdagi maktabgacha yoshdagi bolalarning so'z boyligining rivojlanishi tashqi va ichki omillarning kombinatsiyasi bilan bog'liqligi aniqlangan, xususan: ishtirokchilarning shaxsga yo'naltirilgan o'zaro ta'siriga asoslangan nutq muhitini maxsus tashkil etish; tarbiyachining nutqlari, chiroyli va to'g'ri nutq namunasi sifatida; maktabgacha ta'lim muassasalarida ta'lim jarayonini didaktik va uslubiy ta'minlash; lug'atning rivojlanishini ta'minlaydigan maktabgacha yoshdagi bolaning turli bosqichlarida so'z boyligini boyitish texnologiyalari ham joriy etilishi zarur.

Ma'lumki, badiiy asar bolalarning estetik did va tushunchasini shakllantiradi, shoir ijodiga havas hissini oshiradi. Bolalar uchun ravon til bilan

yozilgan badiiy asarlar uning g'oyaviy mazmunini tushunishga yordam berishi bilan birga kitobxonning nutqini o'stiradi, boyitadi, xalq tilining kuchi, boyligi va go'zalligini bilib olishga imkon beradi. Ona tiliga muhabbatini oshiradi. Hozirgi zamon bolalar adabiyotining eng yaxshi asarlari katta badiiy kuchi boy, ravon, obrazli va ifodali tili bilan ajralib turadi. Shu sababli bunday asarlar kitobxonning sevimli do'stiga hamrohiga aylanib qoladi.

Hayotni faol sur'atga o'zgartirayotgan jamiyat taraqqiyotida kurashlarda oldinda borayotgan ilg'or kishilar, mehnatkashlar haqqoniy san'atning bosh qahramonlari hisoblanadi. Ta'lim maqsadlarining muntazam tarzda yangilanib turilishi, uzluksiz boyitilishi ta'lim mazmunining yangi modellarini tanlash uchun asos bo'ladigan ustuvor yo'nalishdir.

Bugungi kunda ta'lim mazmunida shaxs, jamiyat, fan-texnika, ishlab chiqarish ehtiyojlari chambarchas bog'langan holda o'z ifodasini topmog'i lozim. Shunga ko'ra, ta'lim, fan-texnika, texnologiya, ishlab chiqarish yagona tizimni tashkil etishi kerak. O'zbekiston Respublikasida amalga oshirilayotgan ta'lim islohotlarining bosh maqsadi ham asosan shundan iboratdir. Bu tizim istiqbolda O'zbekiston Respublikasining yangi iqtisodiy tarmog'ini taraqqiy etishi uchun xizmat qilishi nazarda tutilmoqda.

Chunki, ta'lim jarayonining natijasi shaxs ma'naviy kamolotini ta'minlashi bilan bir qatorda, davlatning iqtisodiy rivojlanishiga ham xizmat qilishi talab etilmoqda. Bu esa ta'lim mazmunining ishlab chiqarish, fan-texnika, madaniyat, ma'rifatni rivojlantirishga xizmat qiladigan yangi, demokratik, shaxsga yo'naltirilgan modelini belgilab berishni taqozo qilmoqda. Bu model birinchi navbatda o'qitish jarayonining tarbiyaviy imkoniyatlarini va bilim oluvchilarda hosil bo'ladigan muayyan bilim, ko'nikma, malakalardan ijtimoiy hayotda samarali foydalana olish imkoniyatini kengaytiradi. Bu o'z navbatida bola shaxsini bir butun ijtimoiy birlik sifatida shakllantirish jarayonini tezlashtiradi. Ta'lim mazmunining yangi modelini tanlashda jamiyat va shaxs hayotini rivojlantirishning quyidagi asosiy ikki yo'nalishiga tayanish lozim:

1. Global, umummilliy hamda huquqiy muammolarni hal qilish orqali jamiyat a'zolarining hayotiy faoliyatlarini ta'minlash.

2. Tobora rivojlanib borayotgan bozor iqtisodiyoti munosabatlariga faol kirishish huquqini ta'minlaydigan, ilmiy-texnika hamda texnologiyalardan foydalana oladigan yuksak texnologiyalarni yaratish orqali dunyo bozorini zabt etish salohiyatiga ega bo'lgan yosh avlodni, kasb-hunar va ilm-fanning sara vakillarini tayyorlashga erishish. Bu o'z navbatida bolalarga taqdim etiladigan bilimlarni bir butun izchil tizim sifatida ko'rib chiqish imkonini beradi. Bilimlarni yaxlit tizim sifatida taqdim etayotganda, dastlab mazkur tushunchalar fan yoki ishlab chiqarish tarmog'iga xosligini nazarda tutish lozim. Shundagina ta'lim, fan-texnika hamda ishlab chiqarish orasida uzviy aloqadorlik vujudga keladi. Bozor iqtisodiyoti munosabatlari tobora rivojlanayotgan hozirgi sharoitda ta'lim, fan va texnologiya, ishlab chiqarishning uzviy aloqadorligi asosida shakllantirilgan ta'lim mazmunining yangi modelini tanlash davlatning

pedagogika fani oldiga qo'yayotgan ijtimoiy buyurtmasi hisoblanadi. Bu o'rinda bolajonlar o'zlashtirgan bilimlar o'quv jarayonining natijasi sifatida faqat ularning o'zlarini har tomonlama rivojlantirib qolmasdan, balki ilm-fan, texnologiyalar, ishlab chiqarish, bir so'z bilan aytganda, butun jamiyat hayotini ijtimoiy-iqtisodiy, huquqiy-demokratik jihatdan rivojlantira olishi kerak. Shuningdek, ta'lim jarayonida tarbiyalanuvchilarning har tomonlama savodxonligi, ma'lumotliligi, madaniyatligi, bilimdonligi, ijtimoiy hayotga tayyorlik darajasi ta'minlanishi kerak. Bunda avvalambor, O'zbekistonning jahon axborot maydoniga chiqayotganligini e'tiborga olish kerak. Shuning uchun ham ta'lim jarayonida ularga axborot manbalaridan olingan ma'lumotlarga holis, mentalitet hamda milliy manfaatlarimiz nuqtai nazaridan yondashish ko'nikmalarini qaror toptirish lozim. O'quv-biluv jarayonida bolalarni olingan axborotlarni mustaqil tahrir qilish, ularga holis fikr bildirish, zararli odatlar, buzg'unchi g'oyalar, ekstremistik qarashlarga qarshi murosasizlikka odatlantirib borish bugungi kunda juda muhimdir. Buning uchun esa birinchi navbatda ularda vatanparvarlik, milliy g'urur, fidoiylik, safarbarlik kabi tuyg'ularni kuchaytirish lozim. Albatta bunday insoniy fazilatlarni bolajonlarga singdirishda eng asosiy qurollarimizdan biri bu- badiiy adabiyotdir.

S.L.Rubinshteynning so'zlariga ko'ra, so'zdagi asosiy narsa uning ma'nosi, semantik mazmunidir. Psixologlar so'zning ma'nosi, uning turg'un semantikasi shaxsning har bir fikrlash harakati natijasida o'zgarmasligini isbotladilar. Shu bilan birga, u tafakkur faoliyati uchun barqaror asosni tashkil qiladi. Nutq yordamida bolaning muloqoti og'zaki ma'nolarni farqlash va ularni anglash bilan bevosita bog'liq. Dastlab, bola so'zning og'zaki ma'nosini va ob'ektini, ma'nosini va tovush shaklini farqlamaydi. Kelajakda bu differentsiatsiya umumlashtirishning rivojlanishi bilan sodir bo'ladi, shundan so'ng murakkab semantik munosabatlar paydo bo'ladi.

Ma'lumki, xalq og'zaki ijodi namunalari ta'limning hamma bosqichlarida o'rganilgani kabi maktabgacha ta'lim tizimida ham o'rgatiladi. Buning asosiy sababi esa yosh avlodda vatanparvarlik, yurtsevarlik, mehnatkashlik, do'stlik singari xalqimizga xos ezgu fazilatlarni kamol toptirishdan iboratdir. Tatbiyalanuvchilarga mashg'ulotlarda xalq og'zaki ijodining kichik janrlaridan bo'limish maqol va topishmoqlar, shu bilan birga "Susambil", "Uch og'a-ini botirlar" ertaklari o'rgatiladi. Xalq og'zaki ijodi orqali bolalarda kitobxonlik madaniyatini tarbiyalash va takomillashtirish, asarlarning asosiy g'oyasi va yetakchi epik qahramonlar ruhiyatini o'rganish, og'zaki va yozma nutq malakalarini rivojlantirishga ta'sirini aniqlash yuzasidan savol va topshiriqlar ham ishlab chiqish maqsadga muvofiq. Mashg'ulotlardan tashqari ham xalq og'zaki ijodining go'zal namunalari bilan tanishish imkoniyati ham kengayib boradi. Shuningdek, u o'qilgan ertaklar va maxsus mavzular bo'yicha to'plangan maqollar asosida yozgan ijodiy diktanti, inshosi, va bayonlarini o'qib beradi. Xalq og'zaki ijodining kichik janrlariga oid materiallar haqida o'tkaziladigan jamoa suhbatiga ham oldindan puxta tayyorgarlik ko'rish kerak. Bunday suhbatda

bolalar tarbiyachidan eshitgan ertak va maqollar, to'plagan topishmoq va tez aytishlar to'g'risida o'rtoqlari oldida hikoya qilib beradilar. Bunda ular xalq ertaklari va maqollaridan, topishmoq va tez aytishlardan foydalanishlari mumkin. Shunga ko'ra jamoa suhbat tarbiyachidan puxta tayyorgarlikni, keng bilimga ega bo'lishni talab qiladi. Demak, bolalar adabiyotini o'rganishda xalq og'zaki ijodi namunalarining o'rni beqiyos ekan. Bolalar folklori janrlari orasida topishmoqlar bolalar xotirasini rivojlantirish, eslash, xotirlash orqali nutqini o'stirish va ijodiy fikrlashga o'rgatadi. Bolalarda zehn va idroklilik, qo'zatuvchanlik va hozirjavoblikni o'stirish, mantiqiy fikrlashga o'rgatish bilan birga kasb-hunarga, mehnatga, tabiatni sevishtirishga qiziqish uyg'otadi, O'zi ham topishmoq to'qishni mashq qilish orqali ijodiy fikrlaydi. Buning uchun tarbiyachi nutq o'stirish badiiy adabiyot mashg'ulotlarida topishmoq aytishga ahamiyat berishi lozim.

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THE ROLE OF VEGETABLES IN THE SPREAD AND PREVENTION OF TUMOR DISEASES

Annotation. To date, tumor diseases are equally common in children and adults. Dangerous and safe types of tumors are observed as a result of the growth in the body of tissue consisting of cells that have changed and lost their normal shape and function. The medicinal properties of some vegetables, clinical instructions and scientific articles in the prevention and spread of tumor diseases are analyzed.

Key words. Healing, cancer, prevention, vegetable, fight.

Tumors are the forced growth of tissues in the body, consisting of cells that have changed and lost their normal shape and function (degraded quality). Tumor growth begins with the formation of a small group of mutated cells that divide indefinitely into tissues. They develop slowly. There are several stages: 1) uneven growth of tumor cells (hyperplasia); 2) focal proliferation, i.e. proliferation of tissues, 3) preserved tumor-like formation; 4) finally, its dangerous appearance (malignancy). There are benign (mature) and malignant (immature) tumors. In the emergence and development of tumors, the general reaction of the body, born or acquired in life, is of great importance. Tumors usually appear after the age of 40. But it can be found in young people and even in children [12]. Prevention of tumors consists of actions against their occurrence (hygiene prevention) and development (clinical cancer prevention). Hygienic prophylaxis is to eliminate or reduce the number of factors that have a carcinogenic effect on the body; and clinical prevention consists in the timely detection and treatment of precancerous diseases [11]. Of great importance is the conduct of regular (systematic) mass preventive examinations of the population and clinical examination of certain groups of the population. Comprehensive treatment of dangerous tumor diseases. Tumors are treated with gamma and x-rays, drugs depending on the organ, stage of its development, structure, age of the patient, etc.; but the surgical method is widely used [13].

To date, in the treatment and prevention of tumor diseases caused by anthropogenic factors, various radiation and harmful microorganisms, chemical

and expensive drugs are used [1]. These chemicals are useful in treating some stages of the disease, but in some ways they are harmful. Medicines from natural plants are effective for the population, beneficial to their health [2]. After all, cruciferous vegetables are no less than superfoods, because they contain vitamins, minerals, antioxidants and sulfataphan, genistein, melatonin, folic acid, indole-3-carbinol, carotenoids, vitamin C, vitamin E and dietary fiber. The presence of vitamin K, omega-3 fatty acids shows its main properties [3].

Today, vegetables are widely used in the prevention of tumor diseases. The collection of "Medical Laws" by Abu Ali ibn Sina also contains information about the medicinal properties of vegetables. Below are the benefits of some vegetables in the spread and prevention of tumor diseases [4].

Tomatoes reduce the risk of cancer, men who ate two or more pizzas a week had a 23% lower risk of developing prostate cancer [5]. According to scientists, this effect is due to the presence of lycopene in tomatoes, and the risk of cancer of the ovaries, stomach, pancreas and prostate is reduced by eating tomatoes [6].

Cabbage is a very useful product for human health. Cabbage contains sugars, organic acids, vitamins (C, P, B, B2, PP, K, E) and carotene, pantothenic and folic acids, fat, enzymes, phytoncides, potassium, calcium, iodine, manganese, iron and other elements. there are salts [7,8]. Tartronic acid in cabbage has the ability to separate and remove excess carbohydrates and fats from the body. Strengthens the immune system in the body, effectively helps fight various infections and improves metabolism [9,10].

Beets are rich in vitamin A, B, C, E and vitamin K, iron, calcium, magnesium, protein and other minerals and fight heart disease, anemia, white blood cells and lung cancer [11].

Spinach is rich in vitamin K, vitamin A, manganese, iron, magnesium, calcium, phosphorus, zinc, vitamin C, E and B2, folic acid, a protein that fights heart disease, stomach, breast, prostate and skin cancer 12 different vitamins [12].

Bulgarian pepper. This colorful vegetable, rich in vitamin C, boosts the immune system and promotes healthy skin, gums, and eyes [13]. Balances the amount of sugar in the blood; fights diseases associated with old age, asthma, heart disease and cancer [14].

Carrots are our vegetable, rich in nutrients that are not limited to height growth, but are also important for hair, skin and eyes. In addition, the vitamins found in carrots help prevent boils, heart disease, and various types of cancer. In addition to them, you can use several vegetables [1].

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SHASHMAQOM-MUMTOZ MUSIQAMIZ ASOSI

Annotatsiya: Shashmaqom san’at olamida eng mukammal turkum asarlardan sanaladi. Hech bir xalq Shashmaqomdek yirik turkumli asarlarga ega emas, deb ishonch bilan ayta olamiz. Shuni alohida ta’kidlash lozimki, Shashmaqomdagi har bir asar, xoh u cholg’u asar bo’lsin, xoh aytim yo’li bo’lsin, umumiy qonun qoidadan tashqarida yaratilgan emas. Ularning tuzilishini, yaratilishini o’rganar ekanmiz, bunga yana bir bor amin bo’lamiz. Ushbu maqolada Shashmaqomning cholg’u yo’li, ya’ni mushkilot haqida ma’lumotlar keltirilgan bo’lib, uning har bir qismlari batafsil tushuntirilgan. Bundan tashqari Buzruk va Rost maqomlarining cholg’u yo’llari haqida ham batafsil ma’lumotlar berilgan.

Kalit so’zlar: Shashmaqom, Tasnif, Tarje’, Muhammas, Saqil, Gardun, mushkilot, cholg’u asar.

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SHASHMAQOM-THE BASIS OF OUR CLASSIC MUSIC

Abstract. Shashmakom is considered one of the most perfect works in the art world. We can confidently say that no nation has shashmakoms of a large category. It should also be noted that every piece in Shashmakom, whether it is a musical work, whether it is a way of expression, is not created outside the general rules. When we learn their structure, creation, we are once again convinced of this. This article provides information about the instrumental method of creating a Shashmakom, that is, a mushkilot, and explains in detail each of its parts. In addition, detailed information is provided on instrumental methods for determining Buzruk and Rost makomes.

Keywords: Shashmakom, Tasnif, Tarje’, Muhammas, Sakil, Gardun, Mushkilot, instrumental composition.

“Shashmaqom” o‘zbek xalqining eng qimmatbaho va qadimiy boyliklaridandir. Tadqiq etib, o‘rganib borar ekanmiz, “Shashmaqom”ning naqadar mukammal tuzilganligining guvohi bo‘lamiz. Ma’lumki, “Shashmaqom” - Buzruk, Rost, Navo, Dugoh, Segoh, Iroq kabi maqomlaridan iborat bo‘lib, har bir maqom cholg‘u (“mushkilot”) va ashula (“nasr”) bo‘limlaridan tashkil topgan. Har bir maqomning cholg‘u bo‘limida Tasnif, Tarje’, Gardun, Muhammas, Saqil

va boshqa iboralar bilan nomlangan bir necha qismlar mavjud bo‘lib, ular qaysi maqom tarkibida bo‘lsalar, shu maqom nomi bilan qo‘shilib “Tasnifi Buzruk”, “Tarje’i Rost”, “Garduni Navo”, “Muhammas Chorgoh”, “Saqili Iroq” kabi ataladi.

Tasnif - yaratilgan asar ma’nosini, tarje’ - qaytarma, gardun - falak gardishi, muhammas - beshlik, saqil - vazmin ma’nosini bildiradi. Bu qismlar maqomning har birida mustaqil kuy-mavzularga ega bo‘lsa ham, tuzilish jihatidan bir-biridan deyarli farq etmaydi. Ayrim maqomlarning esa o‘ziga hos, boshqa qismlari bilan otdosh bo‘lmagan, cholg‘u yo‘llari ham mavjud. Masalan, bunday qismlar Navo maqomidagi Nag‘mai Oraz Tarje’i Navoning ma’lum varianti bo‘lib, u bilan bir xil doyra usulidadir. Dugoh maqomidagi Peshravi Dugoh (peshrav shaklining bizgacha yetib kelgan tipik namunasi, uning doira usuli tarje’lardagi kabi bo‘ladi). Tasniflar keng diapazonga ega, ba’zan esa ikki oktavadan ham ortiqroqdir. Tasniflar Buzruk maqomida 212, Rost va Nanoda 114, Dugohda 150, Segohda 125, Iroqda esa 326 taktdan iboratdir. Bu ma’lumot Tasnif yo‘llari hajmining ancha katta ekanini ko‘rsatadi.

Maqom cholg‘u qismlaridan Nasrulloi, Vazmin, Oraz, Husayniy, Islim, Hoji Xo‘ja, Ashkullo, Mirzakarim, Kalon kabilar bastakor ustozlarning ham nomlari bo‘lib, shu maqomchilar bastalagan qismlar ekanligidan dalolat beradi. Maqomlarning cholg‘u qismlari, ayniqsa, Navo, Dugoh, Segoh, Iroqlardagi cholg‘ular surnay yo‘llari sifatida mashhur bo‘lib kelganlar.

Maqomlar cholg‘u bo‘limi har bir qismining bo‘laklari “xona” va “bozgo‘y” iboralari bilan belgilangan. Xona va bozgo‘ylar kuyning mavzular majmui rivojida va shakllanishida muhim ahamiyatga ega. Xonalar muhammas va saqillardan boshqa cholg‘u qismlarida dastlab kichikroq bo‘lib, borgan sari kengayib boradi. Bozgo‘ylar esa birdek, o‘zgarib qoladi.

Maqomlar to‘la ijro etiladigan bo‘lsa, avval ularning cholg‘u yo‘llari ketma-ket ijro etiladi va ashula bo‘limining sho‘balariga o‘tiladi. Maqomlarning cholg‘u bo‘limida bir xil nom bilan ataluvchi kuy yo‘llari - Tasnif, Tarje’, Gardun, Muhammas, Saqillardan tashqari, har bir maqomning o‘ziga mansub qismlari ham uchraydi.

Shashmaqomning bu cholg‘u yo‘llari kuy tuzilishi jihatidan juda murakkab va puxta yaratilganligi bilan ajralib turadi. Har bir maqomning kuy va ashula yo‘llari faqatgina o‘sha maqomlar lad asosi, badiiy estetik ta’siri bilangina cheklanmaydi, balki turli qismlarda ular o‘z xususiyati bilan o‘zgarib boyib boradi. Maqomlardagi asosiy kuy mavzusi ko‘pincha ritmik va melodik variatsiyalar vositasi bilan turli shakllarga tushiriladi. Ularga yangi-yangi melodik tuzilmalar kiritish bilan kuy yo‘li, takomillashtiriladi, ularning ta’sir kuchi ortib boradi. Tasnif, Tarje’, Gardun, Muhammas, Saqil yo‘llari birin-ketin ijro etilar ekan, ulardagi lad asosi va kuy mavzusining yaqin bo‘lgani, kuy jumllarining rang-barang, ohangdorligi va yoqimlilik, doyra usullarining turli-tumanligi bilan butunlay sezilmay qoladi, bunda ijodkor bastakorlarning juda ham ustalik bilan yaratgan maqom yo‘llarining originalligi yaqqol ko‘zga tashlanadi.

Maqomlarning cholg‘u bo‘limidagi kuy yo‘llarining doyra usullari ham turli-tuman va juda murakkabdir. Cholg‘u bo‘limidagi kuy yo‘llari ko‘pincha shu doyra usullari nomi bilan ham ataladi. Masalan, Gardun, Muhammas, Saqil, Samoilyar shular jumlasidandir. Musiqachi bastakorlar o‘tmishda doyra usullarini ifodalashda ma’lum qoidaga asoslangan ritmlar uslubini ixtiro etganlar.

Usullar maqomlarning tuzilish xarakterinn belgilovchi omillaridandir. Ularni

ajrata olish maqomlar qiyofasini to‘g‘ri tushunishga imkon beradi. O‘tmishda mashur bo‘lgan Saqil, Hafif, Ramal, Xazaj, Duyak, Ufar, Foxtiy, Turk, Muhammas, Avsat, Chorzarb, Zarbul-Futq, Durafshon, Samoiy, Chanbar, Miatayn kabi ritm o‘lchov baqrlari va doyra-nog‘ora usullari bizning kungacha yetib kelgan. Bu usullar musiqa asarlari, xususan maqom yo‘llarida uchraydi. Ular qachon va kim tomonidan yaratilgani bizga ma’lum emas. Ularni sodda yoki murakkabligiga qarab, avval yoki keyinchalik yaratilganini bilish mumkin. Manbalarda ko‘rsatilishicha, dastlabki usul inson yuragining urishidan olingan. Tomirni barmoq bilan ushlab ko‘rilsa, uning go‘yo “tan-tan”ga o‘xshash bir tekis urayotgani bilinadi. Olimlar buni “Usuli zarbi qadim” (“Qadimiy zarb usuli»), deb ataganlar. So‘nggi davrlarda, shu usul asosida murakkabroq usullar yuzaga kelgan.

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FORMATION OF NATURAL GEOGRAPHICAL CONDITIONS IN THE DRY PART OF THE ARAL SEA

Abstract. The Aral Sea is one of the most significant inland water bodies in Central Asia. The dry part of the Aral Sea, also known as the Aralkum Desert, has been formed due to various natural and anthropogenic factors. This article provides a comprehensive overview of the geological history of the Aral Sea and the climatic conditions that have contributed to the formation of the Aralkum Desert. The study suggests that human activities, such as irrigation and water diversion projects, have played a significant role in exacerbating the degradation of the Aral Sea and the formation of the Aralkum Desert. The findings of this study can be used to inform sustainable development practices in the region.

Key words: Aral sea, natural resources, drought, landscape, ecological hazards, climate changes.

Introduction

The Aral Sea, located in Central Asia, was once a flourishing body of water, with a diverse ecosystem and abundant resources. However, over the past several decades, the sea has experienced dramatic changes that have altered its landscape and environment. The human activities, including intensive irrigation practices and poor water management policies, have played a significant role in the Aral Sea's shrinking. Additionally, natural factors such as climate change, geological history, and hydrological processes have contributed to the formation of the dry part of the Aral Sea. The consequences of these changes have been devastating, affecting the local communities' livelihoods, ecosystems, and health. Thus, understanding the natural and human factors that have led to these changes is essential to developing sustainable and effective management strategies that will restore the Aral Sea's ecological health and improve the living standards of the people living in the region. This dissertation will explore the formation of natural geographical conditions of the dry part of the Aral Sea, including its geological history, climatic conditions, and hydrological processes [1-2].

The Aral Sea region has a rich geological history that dates back millions of years. During the Paleozoic Era, the region was covered by a shallow sea, which gradually filled in with sediment from nearby mountain ranges. This process continued into the Mesozoic Era, resulting in the formation of a thick layer of sedimentary rocks. During the Neogene Period, the Aral Sea was re-established, and it became a significant body of water in the region. This was due to the tectonic uplift of the surrounding mountains, which led to the formation of the Amu Darya and Syr Darya rivers. These rivers provided a steady supply of water to the Aral Sea, creating a diverse and thriving ecosystem [1]. However, the geological processes that created the Aral Sea also made it vulnerable to changes in climate and human activities. In recent years, the Aral Sea has undergone significant changes due to overuse of its water resources and poor management policies. As a result, the dry part of the Aral Sea has emerged, leading to the loss of biodiversity, degradation of soil quality, and increased health risks for local communities. Understanding the geological history of the Aral Sea region is essential to developing effective management strategies that can restore its ecological health and promote sustainable development in the region [3].

Geological History of the Aral Sea

The Aral Sea is located in the region known as the Turan Plain, which is a vast plain located in Central Asia. The Turan Plain is an area of low relief, with elevations ranging from 50 to 300 meters above sea level. The Aral Sea was formed during the Pliocene epoch, which is a geological period that occurred between 5.3 and 2.6 million years ago. The sea was formed as a result of tectonic movements that created a depression in the Earth's crust, which later became filled with water. The sea has gone through several cycles of expansion and contraction over millions of years, primarily driven by climatic changes.

During the Pleistocene epoch, which is a geological period that occurred between 2.6 million and 11,700 years ago, the Aral Sea was much larger than it is today. The sea covered an area of around 350,000 square kilometers, making it one of the world's largest lakes. However, during the Holocene epoch, which is the geological period that began around 11,700 years ago and continues to the present day, the sea began to shrink due to a combination of tectonic movements and changes in the climate.

Today, the Aral Sea is mainly divided into two parts, with the northern part being largely desiccated. The northern part of the sea is now known as the Aralkum Desert, which is a vast desert that covers an area of around 35,000 square kilometers. The Aralkum Desert is mainly composed of fine sand and dust, which are blown by the wind into large sand dunes. The desert is also known for its unique flora and fauna, which have adapted to the extreme arid conditions [4-5].

Climatic Conditions

The Aral Sea basin experiences a continental climate, characterized by hot summers and cold winters. The region receives low levels of precipitation, and the evaporation rate is high due to the hot and dry climate. The Aral Sea plays a

crucial role in regulating the climate in the region, as it acts as a heat sink, which helps to moderate the temperature in the surrounding areas.

However, over the past few decades, the Aral Sea has been shrinking at an alarming rate, primarily due to anthropogenic factors. The diversion of water from the two rivers that feed the Aral Sea, the Amu Darya and the Syr Darya, for irrigation and agricultural purposes has significantly reduced the inflow.

Formation of Natural Geographical Conditions in the Dry Part of the Aral Sea.

The Aral Sea is a once-vast inland sea located in the Central Asian region, between Kazakhstan and Uzbekistan. In the past, the Aral Sea covered an area of around 68,000 square kilometers, making it one of the world's largest lakes. However, over the last few decades, the sea has drastically reduced in size, primarily due to human activities such as irrigation and damming of the rivers that feed the sea. Today, the Aral Sea is mainly divided into two parts, with the northern part being largely desiccated. This article discusses the geological history of the Aral Sea and the climatic conditions of the Aral Sea region, leading to the formation of natural geographical conditions in the dry part of the Aral Sea[6-7].

Geological formation

The Aral Sea basin is situated on a tectonic depression that was formed during the late Cenozoic era. The depression was filled with sedimentary rocks, such as sandstone, shale, and limestone. The thickness of the sedimentary rocks varies from 4,000 to 8,000 meters. The depression was later filled with water, creating the Aral Sea.

Hydrological conditions

The Aral Sea was fed by two main rivers, the Amu Darya and the Syr Darya. These rivers originate in the mountains of Central Asia and flow into the Aral Sea basin. The rivers provide water for irrigation and drinking purposes, as well as for the maintenance of the Aral Sea ecosystem. However, due to irrigation projects, such as the Soviet-era project to divert water from the rivers for cotton production, the water flow to the Aral Sea has decreased significantly. As a result, the sea has shrunk, and its salinity has increased, making it inhospitable to many species.

Geomorphological features

The Aral Sea region is characterized by a variety of geomorphological features, including plains, hills, and plateaus. The Ustyurt Plateau is located to the north of the Aral Sea and is composed of sedimentary rocks. The plateau is an important source of groundwater, which is used for drinking and irrigation. The Kyzylkum Desert is located to the south of the Aral Sea and is one of the largest deserts in the world. The desert is characterized by sand dunes, rocky outcrops, and sparse vegetation. The Aral Sea region has an arid climate with hot summers and cold winters. The annual precipitation ranges from 100 to 300 mm, with most of the precipitation falling in the winter and spring months. The region is characterized by strong winds, which can reach up to 25 m/s, and dust storms are a common occurrence [8-9].

Ecosystems

The Aral Sea region is home to a variety of ecosystems, including wetlands, reed beds, and riparian forests. The wetlands and reed beds are important breeding grounds for fish, birds, and other aquatic species. The riparian forests provide habitat for a variety of bird species and other wildlife. However, due to the shrinking of the sea, many of these ecosystems have been destroyed, and many species have become extinct [10].

Conclusion

In summary, the formation of the natural geographical conditions of the dry part of the Aral Sea has been shaped by a combination of geological, climatic, and hydrological factors. The region's Paleozoic history, combined with its harsh desert climate and the overexploitation of its water resources, has led to significant environmental and social impacts. To ensure the sustainability of the region's water resources and ecosystems, it is essential to implement effective water management policies that balance the competing demands of agriculture, industry, and domestic use while protecting the region's fragile environment and promoting sustainable development. By doing so, it may be possible to reverse some of the damage done to the Aral Sea region and ensure its continued existence for future generations.

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O‘QUVCHILARNI INSONIY SIFATLAR SHAKLLANISHIDA MA’NAVIYAT KOTEGORIYALARI

Annotatsiya. Ushbu maqolada o‘quvchilarni insoniy sifatlar shakllanishida ma’naviyat kotegoriyalari va tushunchalari, ma’naviy-axloqiy tarbiya berishning ahamiyati haqida so‘z boradi.

Tayanch so‘zlar: insoniy sifatlar, ma’naviyat kotegoriyalari, ijtimoiy hamkorlik, ma’naviy-ma’rifiy, sifat, fazilat, odob, axloq.

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CATEGORIES OF SPIRITUALITY IN THE FORMATION OF PUPILS' HUMAN QUALITIES

Annotation. This article talks about the importance of providing students with categories and concepts of spirituality, spiritual and moral education in the formation of human qualities.

Key words: human qualities, categories of spirituality, social cooperation, spiritual-educational, quality, virtue, manners, ethics.

Mustaqillikning so‘nggi yillarida ustuvor yo‘nalishlardan biri jamiyatdaga barqarorlik, tinchlik, millatlararo totuvlikni, mamlakatimiz sarhadlarining dahlsizligini va hududiy yaxlitligini ta‘minlashdan iboratdir.

Mamlaktimizda umuminsoniy qadriyatlarning ustuvorligi e‘tirof qilindi. Milliy qadriyatlar hamda shaxs manfaatlarini umuminsoniy o‘quvchilarga moslashtirish va uyg‘unlashtirish asosiy vazifa bo‘lib qoldi. Ma’naviy –axloqiy jihatdan tarbiyalash - insoniyat tarixi davomida asta-sekin shakllanib kelmoqda. Ularning miqdori va sifatining ortishi insoniyat taraqqiyoti qanchalik ilgarilanganligining ko‘rsatkichidir.

Ma‘lumiki, Prezidentimizning 2019-yil 3-maydagi “Ma’naviy-ma’rifiy ishlar samaradorligini oshirish bo‘yicha qo‘shimcha chora-tadbirlar to‘g‘risida”⁶gi qarori, hamda 2021-yil 26-martdagi “Ma’naviy-ma’rifiy ishlar tizimini tubdan takomillashtirish chora-tadbirlari to‘g‘risida”gi⁷ Qarori bu

⁶ (Qonun hujjatlari ma‘lumotlari milliy bazasi, 04.05.2019-y., 07/19/4307/3079-son; 17.03.2021-y., 06/21/6188/0216-son, 26.03.2021-y., 07/21/5040/0243-son)

⁷ (Qonun hujjatlari ma‘lumotlari milliy bazasi, 26.03.2021-y., 07/21/5040/0243-son; Qonunchilik ma‘lumotlari milliy bazasi, 03.12.2022-y., 06/22/258/1064-son)

ma'naviy-ma'rifiy jarayonlarni tashkil etishda yaxlit tizim mavjud emasligi, xalqimiz, ayniqsa yoshlarni ma'naviy tahdidlardan himoya qilish borasida yetarli darajada tashkiliy-amaliy va ilmiy-tadqiqot ishlari olib borilmayotgani, ushbu yo'nalishda davlat tashkilotlari, fuqarolik jamiyati institutlari, ommaviy axborot vositalari hamda xususiy sektorning ijtimoiy hamkorligi samarali yo'lga qo'yilmagani aytib o'tilgan.

Mavjud muammolarni hal etish, ma'naviy-ma'rifiy ishlarning samarasi va ta'sirchanligini oshirish, ko'lami va miqyosini yanada kengaytirish, mamlakat aholisi, avvalo, yoshlar qalbida amalga oshirilayotgan islohotlarga daxldorlik hissini kuchaytirish, sohadagi ishlarni muvofiqlashtirishning yagona tizimini yaratish bo'yicha tizimli ishlar belgilab berilgan. Bugungi kunda insoniyat jamiyati, shuningdek, mustaqil respublikamiz xalqi oldida turgan ijtimoiy-iqtisodiy, g'oyaviy-siyosiy, ijtimoiy, texnik fanlarni o'zaro aloqadorligi va o'zaro munosabatlariga bog'liq. Chunki, ularning barchasi mohiyati, mazmuni, tabiati, shakli va ko'lamiga ko'ra tizimlilik xarakteriga ega bo'lib, ularga aynan mos yondashuv yordamida tadqiq etilib, yechimi topiladi. Bu o'z navbatida ta'lim-tarbiya ishida xam tizimli yondashuvdan foydalanishni ko'zda tutadi.

Insonning ma'naviyati uning odobi, xulqi, madaniyatidan tashkil topadi. Ma'naviyat esa aqliy, axloqiy, huquqiy, iqtisodiy va siyosiy bilimlar zamirida shakllanadi. Mazkur bilimlar o'z navbatida inson ijobiy sifatlarining kamol topib, boyib borishiga olib keladi. Fazilatlar insonning ijobiy sifatlari majmuidan iborat.

Sifat - aloxida bir shaxsning muayyan bir hislatini ifodalovchi axloqiy kategoriyadir.

Fazilat - aloxida shaxs, el, elat, xalk, ulusga taallukli bo'lgan ijobiy axlokiy sifatlar majmui.

Ta'lim muassasalarida pedagoglar va ota-onalarning burchi o'quvchilarni va Vatanga muxabbatli, iymonli, e'tiqodli, adolatparvar qilib tarbiyalash, shakllantirishdan iboratdir. Inson - tabiatning eng buyuk ne'mati. Unga aql-idrok, ong, farosat kabi buyuk fazilatlar ato etilganki, inson bu fazilatlariga sayqal berib, rivojlantirib, olamni, insoniyatni kamolotga yetaklab boradi. Taniqli shoirimiz E.Voxidov aytganlaridek:

Mulki borlik ichra bir mahal, Mo'jazgina olam yaralgan,

Bermoq uchun dunyoga sayqal, Olam aro odam yaralgan.

Odamning inson sifatida shakllana borishi jarayonida uning kamoloti darajasi odob, axloq, madaniyat, ma'naviyat elementlarining unda kanchalik mujassamlashganligi bilan belgilanadi. Shu o'rinda bu kategoriyalarning moxiyati ustida to'xtalib o'tish joizdir.

Odob – har bir insonning o'zi bir inson yoki jamoa bilan bo'lgan muloqotida hamda yurish-turishida o'zini tuta bilishidir.

Xulq – odobning ichki ko'nikmaga aylangan ko'rinishi.

Axloq – jamiyatda qabul qilingan, jamoatchilik fikri bilan ma'qullangan xulq-odob normalari majmui.

«Ahloq»(lotincha—xulq—atvorma'nosinibildiradi) ijtimoiy ong shakllaridan biri bo'lib, ijtimoiy munosabatlar hamdashaxs xatti—harakatitartibgasoladigan qonun—qoidalar majmuidir.

Madaniyat – “jamiyatning va unda yashovchi fuqarolarning faoliyati jarayonida to'plangan barcha ijobiy yutuqlar majmuasi”.

Ma'naviyat – inson onginini aks ettiruvchi barcha ijobiy, ruxiy, intellektual fazilatlar majmuasi.

Ma'naviy — axlokiy tarbiya vazifalari quyidagilardan iborat:

1.O'quvchilarda ma'naviy — axloqiy ongni shakllantirish.

2.Ularda ma'naviy—axloqiy his—tuyg'ularni tarbiyalash va rivojlantirish.

3.O'quvchilarda ma'naviy—axloqiy xulq—atvor ko'nikma va odatlarini tarkib toptirish.

Ma'naviy — axloqiy tarbiya mohiyatiga ko'ra inson ongingning jamiyat bilan aloqadorligi, jamiyat oldida burchli ekanligi, o'z xulq — atvorini jamiyat taraqqiyoti darajasiga bog'liqligini tushunishi, jamiyat tomonidan tan olingan axloqiy me'yor, ideal hamda talablarni bajarishda mas'uliyatni his etishi, ma'naviy — axloqiy bilimlarning e'tiqodga aylanishi va bu e'tiqodlarning tizimliliigi, mustahkam ma'naviy — axloqiy his—tuyg'u va xislatlarni shakllantirish, o'quvchilar tomonidan ma'naviy—axloqiy xulq—atvor jamiyat a'zolariga bo'lgan hurmat—e'tiborni namoyon etuvchi mezonlardan ekanligining anglab etilishi, ma'naviy — axloqiy odatlarning shakllanishi va boshqalardan iborat.Ma'naviy — axloqiy tarbiyada yana bir eng qimmatli qadriyat erkinlikdir. Ta'limni demokratlashtirish bilan birga shaxs erki va huquqini hurmat qilish rivojlanadi. Mushoxada qilish aqlning peshlanishiga olib keladi. Aql ongni sayqallaydi. Ong esa moddiy va ma'naviy manbaga aylanadi. Shu tarzda inson sekin-asta takomillashib, komillikka erishib boradi.

Demak, yuqoridagi fikrlardan, chizgilardan ko'rinib turibdiki, inson ma'naviyatli bo'lishi uchun juda ko'p insoniylik bilimlari sarchashmasidan baxramand bo'lishi, o'z ustida tinmay izlanishi va xayotni kuzatib, undan saboq chiqarib borishi lozim. Xayotni kuzatar ekanmiz, har bir insonning jismoniy, intellektual va ma'naviy jixatdan yagona bo'lishini, unga har tomonlama aynan bo'lgan ikkinchi bir insonning yo'kligini va tarixda ham bo'lmaganligini ko'ramiz, tabiatning xassosligiga, betakrorligiga tasannolar o'qiymiz. Insonlar bir-birlariga aynan bo'lmasalar-da, ular bir jamiyatda yashab, o'zaro hamkorlikda hamjixatlik bilan bunyodkorlik, yaratuvchilik bilan shugullanmokdalar, ezgulik urugini sochmokdalar, bu uruglarning hosilidan baxramand bo'lib yashamoqdalar. Bunday insonlar ham aqliy, ham axloqiy bilimlarni puxta egallagan, har narsaga qodir, yuzidan nur balqiydigan, tilidan bol tomadigan, xushxulq, xushfe'l insonlardir. Ular jamiyatning, xalqning sevimli farzandlaridir. Shu bois ularga xavas qilsa, taklid kilsa, ulardan namuna olsa arziydi.

Abdulla Avloniy o'zining "Turkiy guliston yoxud axloq"⁸ asarida ana shunday insonlar haqida bunday deydi: "Yaxshi fazilatlarni o'ziga kasb qilib olgan insonlar yaxshi insonlar deyilur". Avloniy yaxshi insonlar deganda odamlarga yaxshilik qila oladigan, kamtar, saxiy, mexnatkash, mexr-shafkatli, bilimdon, o'zgalar uchun kayguradigan, mard insonlarni ko'zda tutsa, "Yomon insonlar deb, yomonlik fazilatlari yaxshi fazilatlaridan ustun turadigan insonlarga aytiladi", deydi. Muallif yomon insonlar deganda xasis, baxil, birovlarining yutugini ko'ra olmaydigan xasadgo'y, faqat o'zim deydigan xudbin kishilarni nazarda tutadi. Avloniy kishilarni o'zida yaxshi fazilatlarni to'plagan, el nazariga tushgan, yaxshilikka intiluvchi, o'zini tarbiyalab borishga o'rgangan insonlar bo'lishga undaydi.

Moziyga bir nazar tashlaylik. Erkaklarimizdan ularga xos mardlik, jasurlik, gurur kabi hislatlar meros bo'lib kelayotgan bo'lsa, momolarimizdan or-nomus, iffatlilik, nazokatlilik, sharm-xayo, shirinzaabonlik kabi hislatlar asrlardan-asrlarga meros bo'lib o'tib kelmoqda.

Demakki, bu xususiyatlar elimiz, yurtimiz, millatimizning qondosh va jondosh ajralmas bir ma'naviy qiyofasidir. Endilikda o'quvchilarni yurish-turishlari, xatti-harakatlari, kiyinishlari bilan o'zlarini qanchalik o'ta taraqqiydashgan shahar fuqarolari kabi ko'rsatmasinlar, baribir ular qalban shu ma'naviy merosning egasidirlar.

Insonlar bir-birlariga aynan bo'lmasalar-da, ular bir jamiyatda yashab, o'zaro hamkorlikda hamjixatlik bilan bunyodkorlik, yaratuvchilik bilan shugullanmokdalar, ezgulik urugini sochmokdalar, bu uruglarning hosilidan baxramand bo'lib yashamoqdalar. Bunday insonlar ham aqliy, ham axloqiy bilimlarni puxta egallagan, har narsaga qodir, yuzidan nur balqiydigan, tilidan bol tomadigan, xushxulq, xushfe'l insonlardir. Ular jamiyatning, xalqning sevimli farzandlaridir.

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⁸ Abdulla Avloniy "Turkiy guliston yoxud axloq" "Yoshlar nashryot uyi" 2018 y.

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PEDAGOGICAL FOUNDATIONS OF TEACHING

Annotation. This article describes the upbringing of the child, the main ideas of the child being a perfect person, the stages of child education, the requirements of modern pedagogy and their significant aspects, the conditions for choosing modern methods of teaching.

Keywords: society, family, pedagogy, teaching methods, education, upbringing, stages of training, national basis of pedagogy, knowledge, qualifications, skills.

On the basis of the development of the human society, the survival of science has long been an institution. To educate a person competently in every possible way, to be a long – standing dream of every people, the ancestors were constantly looking for ways to lead them to perfection, rules and laws, how to teach enlightenment, spirituality and culture to the younger generation. This in turn was the reason for the arrival of pedagogical science in the field. Because the achievement of a person to enlightenment and spiritual perfection was carried out at the forefront of pedagogical science.

Pedagogy is the science of upbringing. Pedagogy is a Greek word meaning "paidogogos" – child Leader. It is this pedagogy that serves as a tool in a person's achievement of perfection. The main essence of this is in showing the methods and means of teaching and educating the child.

Ideas, rules, laws about the upbringing of a person, originally based on stories, pandnomas, written monuments, folk oral creativity, later strengthen their position in an independent way of science. The philosophical thoughts of our ancestors can be used to reveal the fundamental essence of these. Imam al-Bukhari, -ulugholimu ADIBS such as Isa at-Termizny, Berunny, az-Zamakhshari, Navoi, Babur, Ogahi, Abdullah Avlani, Abdurauf Fitrat, Abdulhamid Chulpan, fozilu fuzalo have done a lot of teaching. The works of Forobi, considered the founders of eastern pedagogy, such as "the city of fertile people", "Qutadgü bilig" by Yusuf Khos Hajib, "Mahbub ul-qulub" by Alisher Nawai, "Kabusnoma" by Kaykovusnng, "Futuvvatnomai Sultani" by Voiz Koshfi, can be shown to have an essentially educational significance.

The question of the upbringing of Bakla is considered to be the first place issue of each family. If a child is interested in science from an early age, then their orientation towards future knowledge, that is, their skills in science, are formed.

Looking back on history, it can be seen that all of the past philosopher scientists were engaged in science from an early age.

Looking at the upbringing of a child in the present day, the stages of the educational system:

- preschool institutions;
- primary education;
- education in high school, vocational and academic Lyceum;
- higher education and further education system. The fact that these are based on an exact sequence can serve as the basis for systematic teaching of the child.

In any case, it is important for the educator to be educated when dealing with the upbringing of a child. That is why special attention is required to teach in higher education institutions.

In the case of a pedagogue or engineer studying in higher education, the national foundations of pedagogy are important.

The national basis of pedagogy is the implementation of educational issues in connection with the national heritage of each nation with universal, universal values. National integration of the content, form, method and principles of upbringing issues based on the specific heritage and values of each nation to the younger generation on a national basis. In a word, today's pedagogical science should rightfully find its place in society as a science that teaches the laws of the highest product of nature – the spiritual and educational formation of man, his development as a person, and the development of him as a perfect person with independent thinking. This gives a new approach to the aigation of the human self not only in his attitude to himself, to society, to nature, but also in his activities, making scientific and practical, reformative changes, laying the groundwork for the acquisition of the foundations of new thinking. Every qaiday specialist is obliged to be sufficiently aware of the foundations of pedagogy so that his understanding of his identity is achieved by the citizen as a spiritually-intellectually mature person.

Modern pedagogy presupposes the use of unconventional methods in relation to the traditional method of teaching. On the basis of this, it lies in the orientation of the student towards science, that is, towards thinking on the lesson being taught. First of all, it is permissible to say that the formation of attitudes of young people towards science is important in the fact that their training in thinking in a scientific direction will be a mature frame in the future. For this, of course, it is necessary to use various techniques of new pedagogical technology.

Pedagogical experience has proven that training should not remain purely theoretical. This is also confirmed by the philosophical opinion of the Great Chinese philosopher Confucius, who lived in the sixth century BC – "if you say – I forget, if you show – I remember, if I do it myself – I will achieve its essence." It follows from this that the method of education is the basis of a complex process of cooperation with the educator and educator on the implementation of the

educational goal. Methods: the method of teaching should be chosen, taking into account the fact that when it comes out of this teaching period, the educator will ensure the achievement of the desired results, which he should know, manage and appreciate.

When using the most effective methods of pedagogical technology in organizing each training session on the basis of the child's activity, the teacher himself must have the ability to choose a clear and convenient method in advance. To do this, of course, sufficient knowledge, qualifications and skills should be generated for him in a higher educational institution of the period of study.

The main pedagogical technology of the present day recommends choosing a convenient and reliable method based on the level of knowledge of the student, their description. At this point, it can be said that the choice of the same method in all classes also causes discomfort. Even if the use of Stage-view or game methods of teaching is envisaged, the first lesson of each subject should be explained in the form of a theoretical, that is, a lecture, such as the fascination of science, its essence, current significance, the basis of the involvement of Science in other disciplines in the foundation for mastering science.

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O'ZBEKISTONDA IQTISODIY O'SISHNI TA'MINLASHDA MAKROIQTISODIY KO'RSATKICHLARNING O'RNI

Annotatsiya. Ushbu maqolada O'zbekistonda olib borilayotgan iqtisodiy islohotlar orqali iqtisodiyotning barqaror o'sishi va makroiqtisodiy ko'rsatkichlar bayon etilgan. Bunda iqtisodiy o'sishga ta'sir ko'rsatuvchi omillar tahlili, ya'ni qo'shilgan ulushlarning tarkibi hamda YaIMning o'sishiga qo'shgan hissasini ko'rib chiqilgan.

Kalit so'zlar: iqtisodiy o'sish, makroiqtisodiy ko'rsatkichlar, yalpi ichki mahsulot, bandlik, aholi daromadlari.

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THE ROLE OF MACROECONOMIC INDICATORS IN ENSURING ECONOMIC GROWTH IN UZBEKISTAN

Annotation. This article describes the sustainable growth of the economy and macroeconomic indicators through the economic reforms being carried out in Uzbekistan. An analysis of the factors affecting economic growth, that is, the structure of the added shares and their contribution to the growth of GDP, was considered.

Keywords: economic growth, macroeconomic indicators, gross domestic product, employment, population income.

Jamiyatdagi ijtimoiy, iqtisodiy va boshqa barcha muammolarni hal qilishning asosiy yo'li – bu milliy iqtisodiyotning barqaror rivojlanishi va iqtisodiy o'sishiga erishish hisoblanadi. Bunga uning o'sishiga ta'sir ko'rsatgan omillar tahlili, ya'ni qo'shilgan ulushlarning tarkibi hamda YaIMning o'sishiga qo'shgan hissasini ko'rib chiqish maqsadga muvofiqdir

O'zbekistonda olib borilayotgan iqtisodiy islohotlar orqali iqtisodiyotning barqaror o'sishi ta'minlanmoqda, makroiqtisodiy va moliyaviy barqarorlik mustahkamlanmoqda, iqtisodiyot va uning ayrim sohalari o'rtasidagi mutanosiblik kuchaydi, bozor mexanizmining tarkibiy qismlari qaror topdi va uning infratuzilmalari vujudga keltirilib, rivojlantirilmoqda.

Mamlakatimizda iqtisodiy o'sishning yuqori sur'atlarini ta'minlanish maqsadida quyidagi jarayonlarning amalga oshirilishiga katta e'tibor qaratildi:

- keng ko'lamdagi tizimli bozor isloqotlarini izchil amalga oshirish;
- xorijiy investitsiyalarni jalb qilish chora-tadbirlarini kuchaytirish;
- iqtisodiyotda chuqur tarkibiy o'zgarishlarni amalga oshirish;
- ishlab chiqarishni modernizatsiya qilish va yangilash;
- eksportga ixtisoslashgan yangi tarmoq va korxonalarni barpo etish;
- kichik biznes va xususiy tadbirkorlikni jadal rivojlantirishga qaratilgan,

har tomonlama puxta o'ylangan siyosatni amalga oshirish.

Mamlakatimizda YaIMning nafaqat miqdoran o'sib borishi, balki uning tarkibiy tuzilmasining sifat jihatidan takomillashib borishi ham alohida ahamiyatga ega.

Bunga uning o'sishiga ta'sir ko'rsatgan omillar tahlili, ya'ni qo'shilgan ulushlarning tarkibi hamda YaIMning o'sishiga qo'shgan hissasini ko'rib chiqish maqsadga muvofiqdir

Jadvaldan ko'rinadiki, 2022 yildagi YaIMning tarkibida qo'shilgan ulushi jihatidan xizmat ko'rsatish soha'lari (41,5%), sanoat (26,7%), qishloq, o'rmon va baliqchilik xo'jaligida (25,1%), qurilish (6,7%), tarmoqlari yetakchi o'rin tutmoqda.⁹

1-jadval.

Yalpi ichki mahsulotning o'sishiga ta'sir ko'rsatgan omillar tahlili

	Tarmoqlar	Qo'shilgan ulushlar tarkibi, %		YaIM ning o'sishiga qo'shgan hissasi, %	
		2021 yil	2022 yil	2021 yil	2022 yil
1.	Yalpi ichki mahsulot	100	100	107,4	105,7
2	Sanoat	27,3	26,7	2,2	1,3
3	Qishloq, o'rmon va baliqchilik xo'jaligida	26,5	25,1 %	1,0	0,9 %
4	Qurilish	6,6	6,7	0,4	0,4
5	Xizmatlar:	39,6	41,5	3,5	3,2
	Savdo, yashash va ovqatlanish bo'yicha xizmatlar	6,8	7,0	0,8	0,6
	Tashish va saqlash, axborot va aloqa	7,0	7,0	1,1	1,0
	Boshqa xizmat tarmoqlari	25,8	27,5	1,6	1,6
6	Mahsulotlarga sof soliqlar	7	6,8	0,3	-0,1

Ana shu maqsadlarga yo'naltirilgan tarkibiy o'zgarishlar hamda modernizat-siyalash jarayonlari natijasida o'tgan yilda ham sanoat, qurilish, xizmatlar sohasi qishloq, o'rmon va baliqchilik xo'jaligida o'sish sur'atlarini

⁹ O'zbekiston Respublikasi Prezidenti huzuridagi Statistika agentligi ma'lumotlari.

ko'rishimiz mumkin. Shunisi diqqatga sazovorki, yalpi ichki mahsulotning o'sish sur'atini an'anaviy xom ashyo tarmoqlari hisobidan emas, jahon bozoridagi qulay kon'yunktura va ayrim xom ashyo turlari hamda materiallar narxining yuqoriligi hisobidan emas, balki birinchi navbatda raqobatga bardoshli tayyor mahsulotlar ishlab chiqarish hamda zamonaviy xizmat ko'rsatish sohasini jadal rivojlantirishni belgilab beradigan jiddiy tarkibiy o'zgarishlar va ishlab chiqarish samaradorligini oshirish evaziga ta'minlanishi mumkin.

1-jadval.

2018-2022 yillarda aholi jon boshiga hisoblangan yalpi ichki mahsulot¹⁰

№	Yillar	Aholi jon boshiga YAIM (joriy narxlarda, ming so'm)	Aholi jon boshiga YAIMning o'sish sur'atlari (o'tgan yilga nisbatan % hisobida)
1	2018	12 945,7	103,7
2	2019	15 863,8	104,0
3	2020	17 688,5	100,1
4	2021	21 149,2	105,3
5	2022	24 919,7	103,5

Mamlakatimizda iqtisodiy o'sishni ta'minlash, yangi ish o'rinlarini tashkil qilish, bandlik muammosini hal etish, aholining daromadlari va farovonligini oshirishda tobora muhim o'rin tutadigan kichik biznes va xususiy tadbirkorlikni jadal rivojlantirish, rag'batlantirish va qo'llab-quvvatlashga alohida e'tibor qaratildi.

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¹⁰ O'zbekiston Respublikasi Prezidenti huzuridagi Statistika agentligi ma'lumotlari.

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THEORETICAL AND PRACTICAL ISSUES OF CREATING A MAP OF THE GEOGRAPHIC INFORMATION SYSTEM (GIS)

Annotation. GIS technologies are convenient for collecting spatial data, providing in detail a way to control, analyze and demonstrate them. GIS maps have become an important tool for making optimal decisions in a variety of areas, including urban planning, environmental management, and disaster response. This article presents important methodologies in the creation of the GIS map. The article will also discuss the various GIS programs and their features that are currently available when creating maps.

Keywords: GIS, map, spatial analysis, GPS, spatial data.

Introduction: GIS technology enables meaningful analysis and visualization of complex spatial data. This article provides a comprehensive overview of GIS mapping, an important tool for spatial analysis and optimal decision-making. Also, during the research, scientific works of a number of scientists on creating GIS maps were analyzed. According to him, in the scientific article "Cartography of Geographic Information System (GIS) for Environmental Assessment in Pekalongan Regency, Indonesia" the issues of environmental mapping in the Pekalongan region of Indonesia using GIS technologies were studied. The authors of this article emphasize the advantage of GIS technologies in creating thematic maps, which allow the authors to identify and study the changes occurring in the environment, as well as to identify its weak and needing special attention. The article discusses various GIS technologies used in research, including data collection and processing, spatial analysis, and mapping. The authors also emphasize the importance of considering social and economic factors when developing environmental assessment strategies using GIS [1].

Methodology. Based on GIS technologies, the correct interpretation of data and the creation of a visual map for users is carried out in several stages. There are various sources of data collection, including satellite imagery, aerial photography, GPS data, and government statistical databases. The choice of data source depends on the purpose of the map and the availability of data. After receiving the data, it is necessary to carry out pre-processing steps such as geocoding, cartographic projection and data sorting. Satellite images are important for real-time data analysis, identifying changes and proposing specific solutions [2]. Accurately reading spatial imagery and understanding data from geospatial images requires considerable knowledge and skills. To understand the



Figure 1. Landsat 1 satellite

environment, to collect data, several countries now have their own satellites. Of course, data analysis depends on the level of accuracy of spatial images. Below, we can get more detailed information about the Landsat spacecraft and its images of the Landsat mission, which transmits open satellite images (Figure 1).

The Landsat satellite was first launched for the USGS (United States Geological Survey) in 1972 by NASA at Vandenberg Air Force Base in California. Data collection can be done through aerial photographs taken from unmanned aerial vehicles (UUVs or drones) to obtain high-resolution data for a smaller area. Through this, it is convenient for us to create orthophotoplan, relief maps, 3D model and operational maps [4] (Fig. 2). Data collection via GPS is carried out directly in the field. Data

acquisition Various geodetic instruments are collected by receivers of waves from satellites based on location (Figure 3).

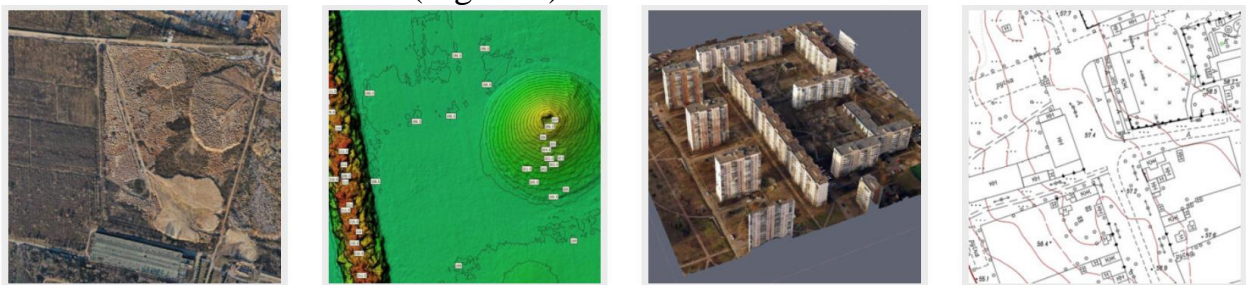


Figure 2. Aerial images taken by drones. Source: <https://aerophoto.com.ua/uslugi-s-pomoshhyu-dronov/aerogeodeziya-i-kartografiya-s-pomoshhyu-dronov/#ortho>

Before using the satellite images, it is necessary to perform some pre-processing steps. The items used in the study were placed in layers and included the study area. Then, the digital numbers (DN) of the 10 bands were converted to

top of atmosphere reflectance (ToA) using Equation (1), and the DNs of the OLI bands needed for the indices were converted to ToA reflectance using Equation (2,3). These conversion formulas can be obtained from the Landsat 8 manual [2].



Figure 3. GPS receivers. Source: <https://geo-teo.ru/stati/gps-priyomnik-geodezicheskij/> va <https://www.trimble.com/en/solutions/technologies/positioning>

$$L_{\lambda} = M_L Q_{cal} + A_L$$

here: (1)

L_{λ} = Spectral radiation. Watts/(m²*srad*μm)

M_L = The multiplicative scaling factor of the radiation for the network (from metadata RADIANCE_MULT_BAND_n).

A_L = The radiation additive scaling factor for the network (from metadata RADIANCE_ADD_BAND_n).

Q_{cal} = Level 1 pixel value in DN.

$$p'_{\lambda} = \frac{M_p Q_{cal} + A_p}{\sin(\theta_{SE})}$$
(2)

here:

p'_{λ} = TOA planetary spectral reflectance, without corrections for sun angle. (Without unity).

M_p = Reflectance multiplicative scaling factor for the network (from metadata REFLECTANCEW_MULT_BAND_n).

A_p = Additional scaling factor that reflects for the ribbon (from metadata REFLECTANCE_ADD_BAND_N).

Q_{cal} = Level 1 pixel value in DN.

Note that TOA Reflectance is invalid because it does not include a correction for solar elevation angle. This correction factor was left out of scale 1 at the request of users. Once the solar elevation angle is selected, the transition to the actual TOA Reflectance is [2]:

$$p_{\lambda} = \frac{p'_{\lambda}}{\cos(\theta_{SZ})} = \frac{p'_{\lambda}}{\sin(\theta_{SE})} \quad (3)$$

here:

p_{λ} = TOA planetary reflectivity.

θ_{SE} = Local solar elevation angle; the solar elevation angle of the scene center in degrees is given in the metadata.

θ_{SZ} = Local solar zenith angle; $\theta_{SZ} = 90^{\circ} - \theta_{SE}$

The formulas of Landsat 8 data indices are given in Table 2 [7].

2-jadval

Normalized Difference Vegetation Index	$NDVI = \frac{NIR - RED}{NIR + RED}$
Relative Vegetation Index	$RVI = \frac{NIR}{RED}$
Infrared Percentage Vegetation Index	$IPVI = \frac{NIR}{NIR + RED} = \frac{NDVI + 1}{2}$
Difference Vegetation Index	$DVI = NIR - RED$

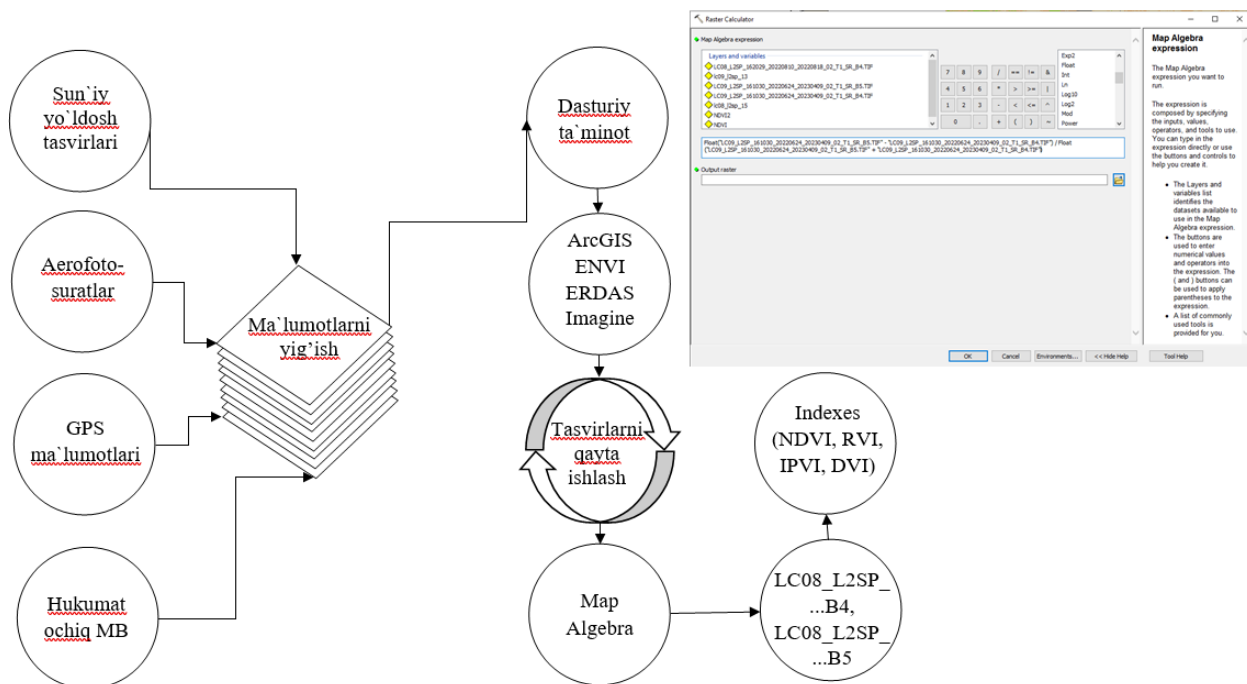


Figure 6. Scheme of map development

Results and discussion. This paper examines some of the main problems encountered in the creation of GIS maps and proposes solutions to solve these problems [7].

One of the most important factors in creating accurate GIS maps is data quality. The quality of the data used to create GIS maps can significantly affect

the accuracy and reliability of the resulting maps. Data used to create GIS maps should be checked to ensure data quality. This can be done by checking the quality of the data, cross-referencing the data with other sources, and verifying the data with fieldwork (Figure 4). In the article, to ensure accuracy, it is necessary to use high-quality data, ensure data compatibility, and select an appropriate scale. It is also important to confirm the accuracy of the obtained maps by comparing them with real data on the ground [9,10]. Overall, the article provides valuable insights into the challenges that arise in creating GIS maps and suggests solutions to overcome these challenges.

The solutions proposed in the paper help provide accurate and reliable GIS maps that can be used for effective spatial data analysis and decision making. At the same time, it was possible to provide more specific examples of the practical application of the solutions proposed to solve the issues discussed in the article. Future research could investigate the effectiveness of these solutions in real-world scenarios.

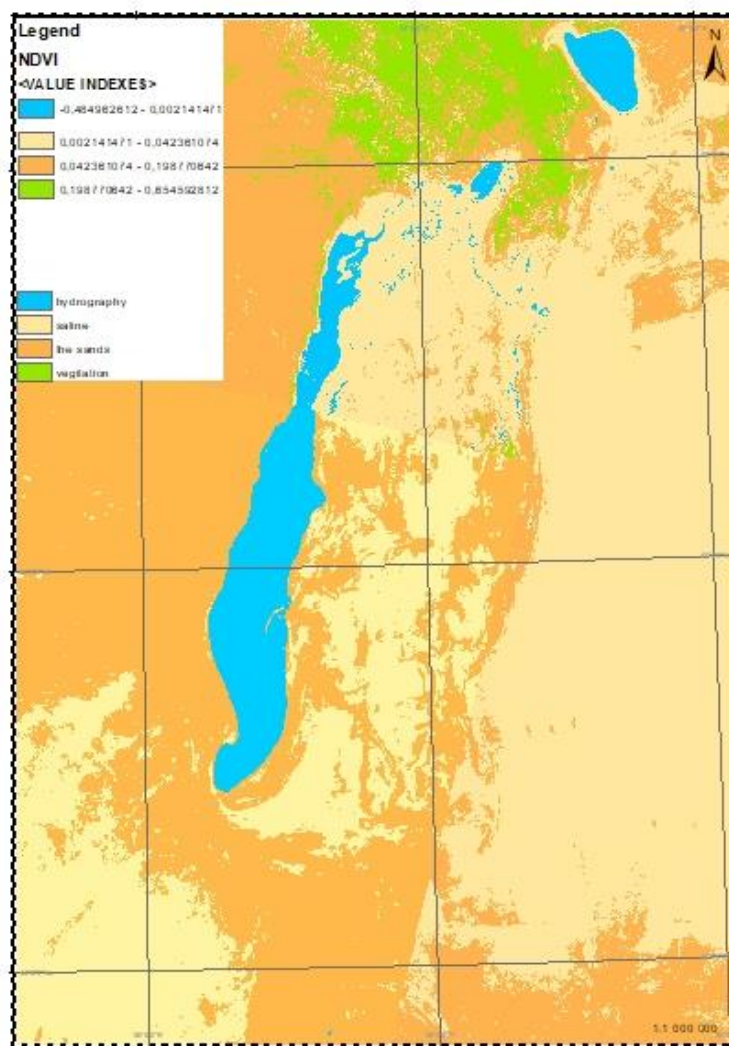


Figure 4. GIS map by the authors

Conclusion: In conclusion, the creation of accurate GIS maps is essential for effective spatial data analysis and decision making. This article has discussed some of the main issues that arise when creating GIS maps and suggested solutions to address these issues.

Ensuring accuracy and reliability in GIS maps requires the use of high-quality data, data validation, and data consistency. By implementing the proposed solutions, accurate and reliable GIS maps can be created that can be used for effective spatial data analysis and decision making.

In addition, the use of emerging technologies such as artificial intelligence to further improve GIS mapping can be explored. In general, GIS mapping is an ongoing process that requires continuous improvement and adaptation to meet the evolving needs of different industries and sectors.

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**“Boshqa tarmoqlarda buxgalteriya
hisobi va audit” kafedrasida o’qituvchisi**

KORXONALARDA TAYYOR MAHSULOTLAR AUDITI

Annotatsiya. Ushbu maqolada tayyor mahsulot ishlab chiqarish sohasidagi korxonalar faoliyatining asosiy elementi bo'lib, amaldagi standartlarga muvofiq yoki tasdiqlangan qayta ishlash bilan to'liq tugallangan mahsulotlar va yarim tayyor mahsulotlar texnik xususiyatlar omborga yoki xaridor tomonidan olib ketilishi yuzasidan doimiy nazoratni amalga oshirish borasida hamda korxonaning kelajakdagi istiqbollari belgilash, samarali faoliyatining uzliksizligini taminlash shuningdek ularning sotish hajmini oshirish, sotish yuzasidan auditorlik tekshiruvini, auditorlik xulosasini va auditorlar maslahatlarini olishlar to'g'risida so'z yuritilgan.

Kalit so'zlar: Tayyor mahsulotlar, xaridorlar, tavarlar, audit, auditorlik xulosasi, mijoz, yuk xati, yengil sanoat, eksport, import, eksport sotish uchun mo'ljallangan maxsulot, tavar, ko'rgazmaga qo'yilgan tayyor maxsulot.

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AUDIT OF FINISHED PRODUCTS IN ENTERPRISES

Abstract. This article is the main element of the activities of enterprises in the field of production of finished products, from the point of view of constant control over the technical specifications of fully finished products and semi-finished products, processing is approved in accordance with current standards. standards or warehouse or accepted by the customer and defining the future prospects of the enterprise, ensuring the continuity of their effective activities, as well as increasing the volume of sales, audit inspection, audit conclusion and audit advice were discussed. on sale.

Key words: Finished product, buyers, goods, audit, auditor's report, customer, bill of lading, light industry, export, import, product intended for sale for export, goods, finished product exhibited.

O'zbekistonda amalga oshirilayotgan iqtisodiy islohotlarning hozirgi bosqichida mamlakat ishlab chiqaruvchilarini davlat tomonidan qo'llab-quvvatlash borasida ko'pgina chora-tadbirlar amalga oshirilmoqda. Bular jumlasiga, O'zbekiston Respublikasi Prezidentining qarori, 22.01.2022 yildagi PQ-98-son "O'zbekiston Respublikasining ijtimoiy va ishlab chiqarish infratuzilmasini rivojlantirish chora-tadbirlari to'g'risida", O'zbekiston

Respublikaning qarori, 21.08.2020 yildagi PQ-4812-son "Mahalliy ishlab chiqaruvchilarni qo'llab-quvvatlashga doir qo'shimcha chora-tadbirlar to'g'risida". Bugungi kunda bozor iqtisodiyoti talablariga moske ladigan va iqtisodiyot tarmoklarining xususiyatlarini e'tiborga olgan holda hisob va tahlilni tashkil etish muhim vazifalardan biridir. Ushbu masalalar, ayniqsa, tayyor mahsulot (ish, xizmat)larning sotilishi hamda moliyaviy natijalarning shakllanishi hisobi va tahlili sohasida dolzarb bo'lib, muddatlarda hal qilinishi kerak bo'lgan vazifalar jumlasiga kiradi.

Tayyor mahsulot deb, korxonadagi barcha ishlov operatsiyalaridan o'tib bo'lgan, tayyor holga keltirilgan, belgilangan davlat standarti va texnikaviy shartlarning barcha talablariga javob beradigan hamda texnika nazorati bo'limi tomonidan qabul qilingan yoki buyurtmachilarga topshirilgan mahsulotga aytiladi. Uning tarkibiga buyurtmachi korxonalar uchun bajarilgan ish, xizmatlar hamda ushbu korxonaga qarashli ishlab chiqarishdan tashqari xo'jaliklar uchun bajarilgan ish va xizmatlar ham kiradi. Korxonada sotish uchun mo'ljallangan mahsulot (ish, xizmat) tovar mahsuloti deb nomlanadi.

Tayyor mahsulotni tekshirish bosqichlari

Tayyor mahsulotlar auditining butun jarayoni an'anaviy ravishda uchta asosiy bosqichga bo'linadi;

1. tanishish
2. asosiy qism
3. xulosa.

Kirish bosqichida auditor taqdim etilgan barcha buxgalteriya hisobotlari va yozuvlarini tekshiradi, hisobotlardagi ma'lumotlarning balans ma'lumotlariga muvofiqligini o'rnatadi. Bundan tashqari, auditor savdo hajmi to'g'risidagi ma'lumotlarning daromadlar to'g'risidagi hisobotda to'liq aks ettirilishini ta'minlashi shart. Shuningdek, ushbu bosqichda analitik protseduralar amalga oshiriladi va tayyor mahsulotni baholash usuli tashkilotning hisob siyosatida qanchalik to'g'ri qayd etilganligi tekshiriladi.

Asosiy bosqichda auditor barcha buxgalteriya yozuvlari to'g'ri tuzilganligi va namoyish etilganligiga ishonch hosil qilishi va barcha operatsiyalarni aks ettirish tartibiga rioya qilinishi kerak. Agar biron bir og'ish bo'lsa, ushbu og'ishlarning yig'indilari sotilgan tovarlar va uning ombordagi qoldiqlari o'rtasida qanchalik to'g'ri taqsimlanganligi tekshiriladi.

Oxirgi bosqichda, barcha tekshiruvlar yakunlangach, auditor tekshiruv natijalari bo'yicha auditorning fikri, auditorlik xulosasi va auditorning tavsiyalarini o'z ichiga olgan hujjatlar to'plamini tuzishi kerak. Ushbu hujjatlarning barchasi tekshirilgan ish hujjatlari bilan birga tekshiruv uchun mas'ul shaxsga topshiriladi.

Hozirgi kunda ishlab chiqaruvchi har bir korxonaga o'z tayyor mahsulotlarini hisobini to'g'ri yuritilishi, ularning bazorda tezda sotilishi va sifat jihatidan eng yaxshi mahsulot ishlab chiqarishga harakat qilishadi. Buning uchun eng avvalo ular auditorlik tekshiruviga muxtoj bo'ladilar. Auditorlar xo'jalik yurituvchi

sub'ektlarining faoliyati to'risida yetarlicha xulosalar, tuzatishlar hamda keyingi istiqbollari uchun maslahatlar ham beradi.

Korxonaning moliyaviy barqarorligi ishlab, chiqarilayotgan mahsuloti bozorda raqobatbardoshligi, uning ichki va tashqi bozorda talabidan, realizatsiya hajmiga bog'liqdir. Tayyor mahsulotni ishlab chiqarish va uni sotish aholini ehtiyojlarini ta'minlashga qaratilgan har bir korxonada ishlab chiqarish faoliyatining yakunlovchi bosqichi hisoblanadi.

Mahsulotni rejadagi hajmi bo'yicha sotish tashkilotga ishlab chiqarish xarajatlarini, qoplash, davlat byudjeti, kredit bo'yicha banklar va boshqa ho'jalik subyektlar oldidagi majburiyatlarni bajarish imkoniyatini bajarad imkoniyatini yaratadi, hamda ishlab chiqarishni takomillashtirish va kelajakda rivojlanish uchun muhim bo'lgan foyda olishga yordam qiladi. Tayyor mahsulotlar harakatining sintetik hisobi 2810 «Ombordagi tayyor mahsulotlar» schyotida yuritilib, u mavjud tayyor mahsulotlar va ularning harakati to'g'risidagi axborotni umumlashtirish uchun tayinlangan. Bu schyotning debetida omborga tushgan mahsulotlar, kreditida esa ombordan jo'natilgan mahsulotlar aks ettiriladi.

Agar mahsulotlar harakatining joriy hisobi reja tannarxida yuritilsa, 2810-schyotning debetida ikkita ko'rsatkich reja tannarxi va reja tannarxidan farq summasi hisobga olinadi. Agar joriy hisobda korxonaning ulgurji baholari qo'llanilsa, 2810 schyotning debetida quyidagi ko'rsatkichlar bo'ladi: ishlab chiqarilgan mahsulot qiymatining korxonada ulgurji bahosi va ulgurji baho qiymati bilan haqiqiy tannarxi orasidagi farqi. Hisoblash usulida mol oluvchilarga mahsulot yuklab jo'natilganda, sotilgan mahsulotning haqiqiy ishlab chiqarish tannarxiga quyidagicha buxgalteriya yozuvi amalga oshiriladi: **Dt 9110** - «Sotilgan tayyor mahsulotlarning tannarxi» schyoti, **Kt 2810** -«Ombordagi tayyor mahsulotlar» schyoti. Yuklab jo'natilgan mahsulotning shartnoma (sotish) qiymatiga, **Dt 4010** «Xaridorlar va buyurtmachilardan olinadigan schyotlar» schyoti, **Kt 9010** «Tayyor mahsulotlarni sotishdan daromadlar» schyoti kabi yozuv amalga oshiriladi

Tayyor mahsulotni hisobga olish shu mahsulotning ishlab chiqarishdan olinishi, uning harakati, sotilishi va xaridorlar bilan olib boriladigan hisob-kitoblarni aks ettiradi. Tayyor mahsulotning turkumlanishi bo'yicha turli iqtisodchi olimlar turlicha fikr bildirganlar. Masalan, S. Qodirxonov fikricha: «Joyalashgan joyiga qarab tayyor mahsulot omborlardagi tayyor mahsulot, jo'natilgan mol (tovar)lar va mas'ul saqlashga qabul qilingan mollarga bo'linishi mumkin».

Ombordagi mahsulot deganda ishlab chiqarishning barcha ishlov operatsiyalaridan o'tib texnika nazorati bo'limi tomonidan omborga benuqson deb qabul qilingan va asosan sotishga mo'ljallangan tovar mahsulot tushuniladi. Jo'natilgan mol (tovar)lar deb, xaridorlarga yoki iste'molchilarga jo'natilgan, lekin uning uchun xaridorlar tomonidan hali puli to'lanmagan yo'ldagi mahsulotga aytiladi. Mas'ul saqlashga qabul qilingan mol (tovar)lar deb, xaridorlarga jo'natilgan tovar mahsulot har xil sabablarga ko'ra (sifatiga ko'ra

xaridorning talabini qondirmaydigan, xaridorlarga adashib borib qolgan, ya'ni bir korxonaning o'rniga ikkinchi korxonaga shartnomadan tashqari borib qolgan tovarlar va shu kabilar) sotib olish uchun qabul qilinmay qolgan bo'lishi mumkin. Bunday mahsulotni tegishli korxonalar o'z javobgarligiga qabul qilib olib, darhol bu mollarni yuboruvchi korxonaga xabar qiladilar. Bunga ko'shimcha ravishda ko'rgazmaga ko'yilgan tayyor mahsulotni ham kiritish mumkin. Chunki ko'rgazmaga ko'yilgan tayyor mahsulot ham korxonada ishlab chiqarilgan va sotilishi kerak bo'lgan mahsulotlaridir.

Xulosa: Xulosa qilib aytganda, hozirgi rivojlanib borayotgan bozor iqtisodiyoti sharoitida ishlab chiqarilayotgan mahsulotlarning sifati, jozibadorligi, qulayligi, foydaliligi bo'yicha muxim ahamiyat kasb etadi. Shu sababli, O'zbekistonda faoliyat yuritayotgan barcha xo'jalik yurituvchi sub'ektlar ham o'z faoliyati samaradorligi uchun ko'proq auditorlik tekshiruvidan o'tishi, malakali auditorlardan ishlab chiqarish faoliyati (xizmatlar va boshqalar uchun) yetarlicha maslahatlar olish hamda kelajakda obro-e'tiborga erishishi uchun auditorlik tekshiruvini o'tazib turishi kerak.

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FACTORS AFFECTING PRODUCT QUALITY AND PRODUCTION EFFICIENCY IN THEIR ENTERPRISES

Abstract. In this article, scientifically based proposals and recommendations have been developed on the factors affecting product quality and production efficiency in enterprises today and ways to determine them.

Key words: management, enterprise, quality management, product quality, production efficiency.

At a time when the economy of our country is developing more and more, light industrial enterprises have their place and potential in the economy of our country. The demand for Uzbekistan's textile products in the global market is increasing day by day. One of the main reasons for this is the high quality of textile products produced in our country, and the fact that the mechanism of product quality management in enterprises is good. Based on this, several light industrial enterprises were established in our country in the following years.

Each of the light industrial enterprises should work with a certain efficiency as an economic entity. Enterprises achieve efficiency only when the product is of high quality, and the product quality is formed based on modern requirements. For this, it is necessary to develop a system of factors affecting all performance indicators and determine their impact. In this case, together with the performance indicators, it is necessary to study their result indicators separately. Because efficiency will be high only if the result indicators are high.

Based on this theoretical conclusion, one of the resulting indicators is the volume of net income from the sale of products, that is, total income. The factors influencing the change of this indicator are hardly published in the economic literature. Taking this into account, we have developed a system of factors affecting these indicators. In our opinion, the following factors influence the change of this indicator:

- ✓ total number of employees in the enterprise;
- ✓ average working days of the company's employees in a year;
- ✓ average working hours of employees in one day;
- ✓ average income per employee, i.e. hourly labor productivity of an employee.

We recommend calculating their relationship with the result indicator using the following formula:

$$U_t = X_s * K_i * I_s * M_u; \quad (2.1)$$

In this: U_t – the volume of net income from the sale of products, that is, total income;

M_j - total number of employees in the enterprise;

K_i – average working days of the company's employees in a year;

I_s – average working hours of employees per day;

M_u – average income per employee, i.e. hourly labor productivity of an employee.

The main task of the analysis is to determine the effect of these factors on the result. For this, first of all, it is necessary to determine their difference. To determine this difference, we recommend the following formula:

$$\Delta U_t = (X_s^h * K_i^h * I_s^h * M_u^h) - (X_s^r * K_i^r * I_s^r * M_u^r); (2.2)$$

In order to determine the effect of the first factor, that is, the number of total employees in the enterprise, on the change of the result indicator, that is, the amount of net income from the sale of products, the result is recalculated with the actual amount of this factor ($X_s^h * K_i^r * I_s^r * M_u^r$) and the planned amount of the result from this amount ($X_s^r * K_i^r * I_s^r * M_u^r$) will be separated. For this, we recommend using the following formula:

$$\Delta U_{tX_s} = (X_s^h * K_i^r * I_s^r * M_u^r) - (X_s^r * K_i^r * I_s^r * M_u^r); (2.3)$$

In order to determine the effect of the second factor, i.e. the average working days of the company's employees in a year, on the change of the net income from the sale of products, that is, the total income, the result is recalculated with the actual amount of this factor ($X_s^h * K_i^h * I_s^r * M_u^r$) and the amount recalculated from this amount by changing the first factor of the result ($X_s^h * K_i^r * I_s^r * M_u^r$) will be separated. For this, we recommend using the following formula:

$$\Delta U_{tK_i} = (X_s^h * K_i^h * I_s^r * M_u^r) - (X_s^h * K_i^r * I_s^r * M_u^r); (2.4)$$

In order to determine the impact of the third factor, i.e. the average number of working hours of employees per day, on the change of the result indicator, that is, the net income from the sale of products, the result is recalculated with the actual amount of this factor ($X_s^h * K_i^h * I_s^h * M_u^r$) and the recalculated amount of the result with the change of the second factor from this amount ($X_s^h * K_i^h * I_s^r * M_u^r$) will be separated. We recommend using the following formula for this:

$$\Delta U_{tI_s} = (X_s^h * K_i^h * I_s^h * M_u^r) - (X_s^h * K_i^h * I_s^r * M_u^r); (2.5)$$

The ratio of the result indicator, that is, the volume of net income from the sale of products, that is, to the change in the total income, of the fourth factor, that is, the average income per one employee, that is, the employee's hourly labor to determine the effect of productivity, the result from the actual amount ($X_s^h * K_i^h * I_s^h * M_u^h$) and the amount recalculated from this amount with the change of the third factor ($X_s^h * K_i^h * I_s^h * M_u^r$) will be separated. We recommend using the following formula for this:

$$\Delta U_{tM_u} = (X_s^h * K_i^h * I_s^h * M_u^h) - (X_s^h * K_i^h * I_s^h * M_u^r); (2.6)$$

The effect of all factors should be equal to the total difference of the result. The following formula is used for this:

$$\Delta U_t = \Delta U_{tX_s} \pm \Delta U_{tK_i} \pm \Delta U_{tI_s} \pm \Delta U_{tM_u}; (2.7)$$

If this formula is solved with the help of practical data, the influence of factors on the change of the result will be determined, as well as the internal possibilities of its improvement will be found.

As a general conclusion, we can calculate that the production efficiency of enterprises is changing in a positive direction using the above formula. But as a result of the factor analysis, it became clear that the effect of the factor of the average number of working days worked by the company's employees in a year caused a decrease in the total income. It is necessary for the managers of the enterprise to draw the correct conclusion from this.

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PUL MABLAG'LARINING EKVIVALENTLARI

Abstract. This article discusses monetary equivalents, their types in our republic and differences in international practice, improving the structure of monetary equivalents in the conditions of Uzbekistan.

Key words: funds, investments, savings, risk, securities, savings and deposit certificates, bonds.

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CASH EQUIVALENTS

Annotatsiya. Ushbu maqolada pul ekvivalentlari, uning turlari respublikamiz hamda xalqaro amaliyotdagi tafovutlari, O'zbekiston sharoitida pul ekvivalentlari tarkibini takomillashtirish borasida fikr yuritilgan.

Kalit so'zlar: pul mablag'lari, investitsiyalar, omonat, risk, qimmatli qog'ozlar, omonat va depozit sertifikatlari, obligatsiyalar.

Prezidentimiz Sh.M. Mirziyoyev tomonidan 2020-yil 24-fevralda Respublikamizda “Moliyaviy hisobotning xalqaro standartlariga o'tishning qo'shimcha chora-tadbirlari to'g'risida”gi 4611-son Qaror imzolandi. Qabul qilingan hujjat tadbirkorlik sub'ektlarini MHXSga o'tishga tayyorgalik ko'rish va muvofiqlashtirish jarayonini tubdan qayta ko'rib chiqishni nazarda tutadi. Shu nuqtai nazardan pul mablag'lari va pul ekvivalentlari tushunchasi va hisobini xalqaro hisob talablariga asosan takomillashtirishni taqazo etadi. Korxonalarining to'lovga layoqatliligini aniqlashda albatta pul mablag'lari ekvivalentlarini to'g'ri turkumlanishi, hisobining to'g'ri yuritilishi muhim ahamiyat kasb etadi. Pul ekvivalentlari to'g'risidagi ma'lumotlar buxgalteriya balansi (moliyaviy holat to'g'risidagi hisobot) hamda pul oqimlari to'g'risidagi hisobotda yuritiladi. Quyidagi jadvalda 9-son BHMS “Pul oqimi to'g'risidagi hisobot”, 7-son BHXS “Pul oqimlari to'g'risidagi hisobot”da pul ekvivalentlari to'g'risidagi ta'riflar keltirilgan:

9-son BHMS “Pul oqimi to’g’risidagi hisobot” ¹¹	7-son BHXS “Pul oqimlari to’g’risidagi hisobot” ¹²
Pul ekvivalentlari — ma’lum pul mablag’iga tez va oson almashtiriladigan hamda qiymatidagi o’zgarishlar tufayli uncha ko’p bo’lgan qisqa muddatli, yuqori likvidli investitsiyalar (moliyaviy qo’yilmalar).	Pul mablag’larining ekvivalentlari — belgilangan summadagi pul mablag’lariga oson aylantiriladigan va qiymatining o’zgarishi jihatidan sezilarsiz darajadagi riskka ega bo’lgan, qisqa muddatli va yuqori likvidli investitsiyalardir.
Pul mablag’i ekvivalentlaridan asosan investitsiyalar va boshqa maqsadlar uchun emas, balki faqat qisqa muddatli majburiyatlar bo’yicha to’lovlar uchun foydalaniladi.	Pul mablag’larining ekvivalentlari investitsiya yoki boshqa maqsadlar uchun emas, balki qisqa muddatli majburiyatlar bo’yicha to’lovlarni amalga oshirish maqsadida ushlab turiladi.
Investitsiyalarni pul ekvivalenti deb hisoblash uchun ular erkin ravishda naqd pulga aylantiriladigan bo’lishi va qiymatining o’zgarishida biroz xavf bo’lishi lozim.	Investitsiyani pul ekvivalenti deb hisoblash uchun, u belgilangan summadagi pul mablag’iga oson aylantiriladigan va qiymatidagi o’zgarishlar riski sezilarsiz darajada bo’lishi lozim.
Investitsiya qisqa muddatda to’lanadigan bo’lsa, ya’ni xarid qilingan paytdan boshlab taxminan uch oy ichida to’lanadigan bo’lsa, uni pul ekvivalenti deb hisoblash mumkin bo’ladi.	Investitsiya odatda uning so’ndirish muddati qisqa bo’lsagina, ya’ni xarid qilingan paytdan boshlab taxminan uch oy yoki undan kam muddat ichida to’lanadigan bo’lsa, pul mablag’larining ekvivalenti deb hisoblanishi mumkin.
	Ulushli investitsiyalar pul ekvivalentlariga kirmaydi, bundan ular, aslini olganda, pul mablag’larining ekvivalentlari bo’lgan holatlari istisno, masalan so’ndirilishiga qisqa muddat qolganda sotib olingan va so’ndirilish muddati aniq belgilangan imtiyozli aksiyalar misolida kabi.

1-jadval. BHXS va BHMS bo’yicha pul ekvivalentlari to’g’risidagi ta’riflar.

Jadval ma’lumotlaridan ko’rinib turibdiki, milliy va xalqaro standartlarda pul ekvivalentlariga berilgan ta’riflar deyarli bir xil. Berilgan ta’riflarda bir-birini inkor etuvchi tushunchalar, atamalar mavjud emas.

Respublikamizda pul mablag’lari ekvivalentlarini xalqaro standartlar asosida alohida o’rganishi lozim. Pul mablag’larining ekvivalenti esa yuqorida keltirilgan ta’riflardan ma’lumki, "qisqa muddatli, belgilangan summadagi pul mablag’lariga oson aylantiriladigan va qiymatining o’zgarishi jihatidan

¹¹ O’zbekiston Respublikasi Adliya vazirligi tomonidan 4.11.1998 yilda qayd etilgan, №519

¹² 1994 yil 1 yanvardan kuchga kiritilgan

ahamiyatsiz darajadagi riskka ega bo'lgan yuqori likvidli investitsiyalar" deb ta'riflangan.

Demak, pul mablag'lari ekvivalentining so'ndirish muddati 3 oydan kam bo'lishi kerak. Bu hisobot kunidan boshlab 3 oy emas, balki shartnoma yoki xarid kunidan boshlab investitsiyaning umumiy muddatidir. Shuning uchun, agar tashkilotning 6 oylik omonatga investitsiyasi bo'lsa, bu pul mablag'larining ekvivalenti sifatida tasniflanmaydi.

21-son BHMS ga asosan pul ekvivalentlari hisobi 5600-“ Pul ekvivalentlari” schotida yuritilishi ko'rsatilgan. Bunga asosan 5610-“ Pul ekvivalentlari (turlari bo'yicha)” schotida markalar, pattalar va boshqa pul ekvivalentlari nominal qiymati bo'yicha hisobga olinadi, deb ko'rsatilgan.¹³

Xalqaro amaliyotda pul mablag'larining ekvivalentlariga quyidagilar kiritilishi ko'rsatilgan:¹⁴

- Veksel (Commercial paper)
- Pul bozori investitsiya fondlari (Money market mutual funds)
- Depozitlari to'g'risidagi bank sertifikatlari (Bank certificate of deposits)
- G'aznachilik qimmatli qog'ozlari (Treasury securities)
- Imtiyozli aksiyalar (Preferred stocks(less than 3 months maturity))

Bizningcha pul mablag'larining ekvivalentlari quyidagilarni o'z ichiga olishi mumkin:

- Bankdagi omonatlar
- Depozit sertifikatlari
- Pul bozorida moliyaviy instrumentlar
- Korporativ obligatsiyalar
- Davlat obligatsiyalari
- Evrobondlar

Bank omonati yoki depozit — bu pul mablag'la va jamg'armalarni bank hisobida saqlash va omonat miqdorini ko'paytirish uchun kiritishdir. Bank mijozi pul mablag'larini qo'yib, bankka o'z mablag'laridan foydalanishga ruxsat beradi va bank, o'z navbatida, omonatchiga qo'yilgan mablag' uchun foiz to'laydi.¹⁵

Depozit sertifikati - bu o'z mijozlariga (yuridik shaxslarga) tijorat banklari tomonidan chiqariladigan va chiqariladigan qimmatli qog'ozlar turlaridan biridir. Ushbu sertifikat bankka qo'yilgan omonat haqiqati va miqdorini va egasining belgilangan muddat oxirida foizlar bilan olish huquqini tasdiqlovchi va tasdiqlovchi hujjatdir. Hujjat omonatchining unda ko'rsatilgan miqdorni olish huquqini tasdiqlaydi. Mablag'larni ushbu sertifikatni bergan bankning istalgan filialidan olish mumkin.¹⁶

¹³ <http://bhms.uz/wp-content/uploads/2017/07/21.doc>

¹⁴ <https://www.wallstreetmojo.com/cash-equivalents/>

¹⁵ <https://kapitalbank.uz/upload/medialibrary/c04/Omonat-bu-nima.pdf>

¹⁶ <https://lawyer-great.ru/uz/sberegatelnye-i-depozitnye-sertifikaty-sberegatelnyi/>

Korporativ obligatsiya xususiy korxonalarni moliyalashtirish uchun chiqariladi. Tijorat banklarining yuqori foizli kreditlarini olish o‘rniga keng aholi uchun daromadli korporativ obligatsiyalarni chiqarish hisobiga xo‘jalik jamiyatining moliyaviy barqarorligini ta‘minlashda ulardan foydalanish samarali hisoblanadi.

Qonunchilikka kiritilgan o‘zgartirishlar bilan ushbu moliyaviy instrument bank kreditining haqiqiy muqobiliga aylanishi uchun korporativ obligatsiyalarni chiqarish shartlari yanada soddalashtirildi.

Ya‘ni:

- korporativ obligatsiyalar summasi jamiyatning o‘z kapitali miqdoridan oshishi mumkin, bunda oshgan qismiga ta‘minot bo‘lishi;

- so‘nggi bir yilda (ilgari so‘nggi uch yilda) rentabellik, to‘lovga qobiliyatlilik, moliyaviy barqarorlik va likvidlilikning ijobiy ko‘rsatkichlariga ega bo‘lishi;

- obligatsiyalar chiqarilishidan oldingi bir yil uchun moliyaviy hisobot bo‘yicha xolis auditorlik xulosasi mavjudligi yetarli bo‘ladi.¹⁷

Davlat obligatsiyalari — davlat tomonidan chiqarilgan qimmatli qog‘oz turi: Davlat obligatsiyalarini sotib oluvchilar — aholi, firmalar, banklar va turli tashkilotlar investorlar hisoblanadi. Obligatsiyalarni sotishdan tushgan pul davlatning daromadini tashkil etadi, ammo u davlatning qarzigina ham aylanadi Davlat obligatsiyalari muayyan muddatlar uchun chiqariladi. Turli mamlakatlarda qisqa muddatli, o‘rtacha muddatli va uzoq muddatli davlat obligatsiyalari mavjud. Muddati kelgach, obligatsiyalarni davlat kaytadan sotib oladi. Davlat obligatsiyalari daromad keltiruvchi qimmatli qog‘ozlar turiga kiradi.¹⁸

Yevroobligatsiyalar moliyaviy “lahja”da yevrobond deyiladi. Bu emitent(qimmatli qog‘ozlar va qog‘oz pul chiqarish huquqiga ega bo‘lgan davlat, bank yoki idora) uchun xorij valyutasida chiqarilgan uzoq muddatli qimmatbaho qog‘ozlardir. Emitentning ishonchliligini reyting agentliklari kuzatib boradi. Yevroobligatsiyalar 1 yildan 40 yilgacha bo‘lgan muddatga mablag‘ resurslarini olishdan manfaatdor bo‘lgan hukumatlar, xalqaro tashkilotlar, mahalliy davlat hokimiyati organlari, yirik korporatsiyalar tomonidan chiqariladi.¹⁹

Demak, pul ekvivalentlarining hisobini yuritishga mo‘ljallangan 5610-“Pul ekvivalentlari (turlari bo‘yicha)” schotning tarkibiy qismini va uning hisobini xalqaro standartlarga asoslanib takomillashtirish, pul ekvivalentlarining turlari bo‘yicha hisobini yuritish uchun subschotlar kiritilishi lozim.

Foydalanilgan adabiyotlar:

1. O‘zbekiston Respublikasining “Buxgalteriya hisobi to‘g‘risida”gi Qonuni 2016 yil 13 aprel.

¹⁷ <https://zarnews.uz/uz/post/korporativ-obligatsiya-nima-va-u-qanday-maqsdadda-chiqariladi>

¹⁸ https://uz.wikipedia.org/wiki/Davlat_obligatsiyalari

¹⁹ <https://xs.uz/uzkr/post/evrobondlar-ozbekistonga-qandaj-fojda-keltiradi>

2. O'zbekiston Respublikasi Prezidenti Sh.M.Mirziyoyev 2020 yil 24 fevraldagi PQ-4611-sonli "Moliyaviy hisobotning xalqaro standartlariga o'tish bo'yicha qo'shimcha chora-tadbirlari to'g'risida"gi Qarori
3. 9-son BHMS "Pul oqimi to'g'risidagi hisobot" O'zbekiston Respublikasi Adliya vazirligi tomonidan 4.11.1998 yilda qayd etilgan, №519
4. 7-son BHXs "Pul oqimlari to'g'risidagi hisobot" 1994 yil 1 yanvardan kuchga kiritilgan.
5. "Moliyaviy hisobot shakllari va ularni to'ldirish bo'yicha qoidalari" O'zbekiston Respublikasi Moliya vazirligining 2002-yil 27-dekabrda 140-son buyrug'i bilan tasdiqlangan.
6. <http://bhms.uz/wp-content/uploads/2017/07/21.doc>
7. <https://www.wallstreetmojo.com/cash-equivalents/>
8. <https://kapitalbank.uz/upload/medialibrary/c04/Omonat-bu-nima.pdf>
9. <https://lawyer-great.ru/uz/sberegatelnye-i-depozitnye-sertifikaty-sberegatelnyi/>
10. <https://zarnews.uz/uz/post/korporativ-obligatsiya-nima-va-u-qanday-maqsadda-chiqariladi>
11. https://uz.wikipedia.org/wiki/Davlat_obligatsiyalari
12. <https://xs.uz/uzkr/post/evrobondlar-ozbekistonga-qandaj-fojda-keltiradi>

INTERNATIONAL STANDARDS OF FINANCIAL REPORTING IN THE FIELD OF AGRICULTURE

Abstract. This article presents conclusions and recommendations based on the study of IFRS No. 2 "Inventories" and IFRS No. 41 "Agriculture", developed by the Committee on International Financial Reporting Standards, the scope of its application and its application in the agricultural sector of the country.

Keywords: biological assets, agriculture, agricultural yield, International Accounting Standard (IAS), International Financial Reporting Standards (IFRS), products obtained as a result of post-harvest processing.

Enter.

In recent times, a number of reforms aimed at liberalizing social and economic aspects have been consistently carried out in our republic. These include the Decision of the President of the Republic of Uzbekistan No. PD-4611 of February 24, 2020 "On additional measures to transition to international standards of financial reporting" and the Decision of the President of the Republic of Uzbekistan "On approval of the concept of socio-economic complex development of the Republic of Uzbekistan until 2030". In the draft decision, increase agricultural products by 1.8 times, It is also envisaged to standardize agricultural products and align national standards with international standards. So, in turn, the accounting and reporting system, which includes reliable information about these numbers, should be perfect at the international level. From this point of view, significant reforms have been started in our republic to transfer the accounting system to international financial reporting standards (IFRS) and to apply it.

It provides opportunities for the flow of foreign investments and foreign trade (export-import) enterprises, including agricultural enterprises. In this regard, the application of the standards developed by the Committee of International Standards of Financial Reporting to the practice of our republic is becoming one of the important issues. One such standard is BHHS No. 41, entitled "Agriculture". This standard has different aspects and unique characteristics than standards applicable to other industries.

The application of this standard in the agricultural sector allows to align accounting in agriculture with world standards.

This standard specifies for the first time that biological assets and agricultural products in the process of collection are recognized as separate units of account.

Therefore, the standard has its own characteristics, and its implementation requires the formation of deep knowledge and practical skills and the study of foreign experience from experts in the field.

Analysis of literature on the topic.

IFRS is modern about the economy of the economic entity is a synthesis of knowledge, summarizes global business experience. They were developed by various economic experts, so it is a symbiosis of management and reporting information. IFRS are not strictly defined guidelines, although they are generally accepted, their priority in the preparation and disclosure of financial statements is not considered mandatory, but rather is focused on voluntary use (Dmitrieva, 2007).

The opinions expressed by V. Getman regarding the coordination of financial reports of economic entities engaged in export and import operations in our republic with the IFRS and their inclusion in the list are fully consistent, including: "The IFRS has a number of advantages: it allows commercial organizations to improve the quality of management information, increase the transparency of financial reports, reduce borrowing costs, facilitate international business, and allow companies to get listed" (Getman, 2012).

Research methodology

In order to study the theoretical and practical problems of the international standards of financial reporting in the field of agriculture, economic-statistical, analysis and synthesis, comparison methods were used.

Analysis and results

The goal of the "Agriculture" standard, developed by the International Financial Reporting Standards Committee, is to define the accounting approach and disclosures related to agricultural activities.

These standard rules apply to land related to agricultural activities (IAS 16

It does not apply to "Fixed assets" and No. 40 IAS "Investment property") and intangible assets related to agricultural activities (No. 38 IAS "Intangible assets").

Therefore, although processing processes are a logical and natural extension of agricultural activities (seed cluster), the processes taking place cannot be included in the scope of agricultural activities of this standard, regardless of the fact that they have some similarities in terms of biological transformation.

If we turn to national practice, the concept of biological assets is interpreted differently in accounting legislation and national standards: among others, in BHMS No. 21 (Instructions for the application of the plan of accounts of financial and economic activities of economic entities, Section 1, Clause 2) "Working and productive animals", "Perennial plants" and "Accounting animals in cultivation and feeding are considered under the name "accounts":

In the "Working and productive animals" account, working animals used as labor force - horses, oxen, camels, mules and donkeys and other working animals

(as well as animals used as a means of transport) and animals that produce products (offspring, milk, wool, etc.) - cows, heifers, sheep, goats, etc. are taken into account. "Perennial plants" account includes landscaping, decoration, fruit trees and plants, green walls, etc. Accounts for breeding and rearing animals"

Young animals belonging to the enterprise;

adult animals in pasture;

poultry; wild animals; rabbits;

families of bees; unfit for sale from the main herd (without being fed);

summarization of information on the presence and movement of cattle received from the population for sale is carried out in the following accounts: "Animals in cultivation" and "Animals in the paddock".

So, biological in our national accounting standards

the concept of "live animals" in relation to "plant" in the composition of assets is more widely expressed. Also, in "vegetation" emphasis is placed on perennial plants.

One-year crops included in the agricultural harvest (cotton, grain, etc.) are not taken into account.

"Agriculture" No. 41 IAS refers to aspects related to biological assets, agricultural harvest and products obtained as a result of post-harvest processing.

Biological assets are usually (physically) attached to the land (eg trees in plantations). There may not be a separate market for biological assets attached to land, but there will be an active market for aggregated assets, i.e. assets that aggregate biological assets, uncultivated land and land improvements. An agricultural entity uses aggregated asset information to determine the fair value of biological assets. The actual value of biological assets is determined by deducting the actual value of uncultivated land and land improvements from the actual value of the aggregated assets.

Determining financial results is important in agriculture.

Based on the principle of reciprocity of income and expenses:

First, the profit or loss resulting from the initial recognition of biological assets at fair value less costs of sale and the change in fair value less costs of sale is required to be included in the profit or loss of the period in which it occurred. A loss may occur on initial recognition of a biological asset because costs to sell are deducted in determining the biological asset's fair value less costs to sell.

Another feature of this calculation is that a profit may arise on the initial recognition of a biological asset, for example, a profit is recognized when a calf is born from a purchased cow.

Second, the cost of selling agricultural produce is deducted

The profit or loss resulting from initial recognition at fair value is included in the profit or loss of the period in which it occurred. In this case, the profit or loss in the initial recognition of the agricultural harvest may arise as a result of their collection.

Determining financial results is important in agriculture.

Based on the principle of reciprocity of income and expenses:

First, the profit or loss resulting from the initial recognition of biological assets at fair value less costs of sale and the change in fair value less costs of sale is required to be included in the profit or loss of the period in which it occurred. A loss may occur on initial recognition of a biological asset because costs to sell are deducted in determining the biological asset's fair value less costs to sell.

Conclusions and suggestions

A biological asset must be valued at its fair value less costs to sell at initial recognition and at the end of each reporting period, except for the case where it is not possible to reliably estimate the fair value specified in paragraph 30.

Agricultural produce collected from biological assets of a business entity should be valued at fair value less costs to sell at the point of collection. Such valuation is the cost at that date applying IAS 2 "Inventories" or another relevant Standard.

Determining the fair value of biological assets or agricultural produce can be facilitated by grouping biological assets or agricultural produce according to their main characteristics; for example in terms of age or quality. A business entity selects aspects from those used as a basis for pricing in the market.

Based on the study and analysis of the provisions cited in the International Standard of Financial Reporting "Agriculture" No. 41, which is currently the only one and specifically related to the agricultural sector, the following conclusions and proposals were made: firstly, based on international experience, it is appropriate to establish a modification system of financial reporting in our republic based on international standards (International Accounting Standards Board (IASB)) (Modified International Standards).

Secondly, on the basis of the modified system, it is envisaged to develop "Agrarian sector accounting" or a similar modified standard for agricultural subjects of our republic on the basis of BHHS No. 41 entitled "Agriculture".

This makes it possible to apply this standard in entities directly engaged in agricultural activities.

Thirdly, the introduction of the changed (modified) standard, created on the basis of international standards, will be an important stage in the international listing (registration from the stock exchanges) for agricultural entities carrying out export and import operations in foreign trade.

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BALIQCILIK KLASTERLARIDA XARAJATLAR VA UNING HISOBINI TAKOMILLASHTIRISH

Annotatsiya. Maqolada baliqchilik fermer xo'jaliklarida ishlab chiqarish xarajatlari hisobi, baliq mahsulotlarini daromadga olish, sotish kanallari bo'yicha realizasiya qilish va moliyaviy natijalarni aniqlash bo'yicha bo'ladigan xo'jalik operatsiyalariga schyotlar bog'lanishi tuzish hamda moliyaviy hisobotda moliyaviy natijalarni aks ettirishni takomillashtirish bo'yicha takliflar berilgan.

Kalit so'zlar: Klasterlar, tabiiy suv havzalari, sun'iy suv havzalari, tayyor mahsulot, sotish kanallari, xo'jalik operatsiyalari, schyotlar bog'lanishi, yalpi tushum, sof tushum, mahsulot tannarxi, moliyaviy natija.

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IMPROVING EXPENDITURES AND ITS ACCOUNTING IN FISHERIES 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, Innovation, Calculation.

Kirish. Mamlakatimiz ijtimoiy - iqtisodiy rivojlantirishning asosiy yo'nalishlari va vazifalari O'zbekiston Respublikasi Prezidentining 2022 yil 28 yanvardagi "2022- 2026 yillarga mo'ljallangan Yangi O'zbekistonning taraqqiyot strategiyasi to'g'risida" PF-60-son Farmonida belgilab berilgan bo'lib, mazkur farmonda 7 bo'limdan iborat 100 ta maqsad belgilab berilgan. Bevosita iqtisodiyotni jadal rivojlantirish vazifasi ushbu qabul qilingan "Taraqqiyot strategiyasi"ning "3-Milliy iqtisodiyotni jadal rivojlantirish va yuqori o'sish sur'atlarini ta'minlash" bo'limida, 21-36 maqsadlarda o'z aksini topgan. Bu maqsadlarning bevosita 32-maqsadi chorvachilik sohasiga tegishli bo'lib, bunda "Chorvachilik ozuqa bazasini kengaytirish va ishlab chiqarish hajmini 1,5-2 baravar ko'paytirish" vazifasi qo'yilgan. 2022 yilda ushbu qo'yilgan maqsadga erishish uchun, baliqchilik sohasida:

□ “Baliqchilikni rivojlantirish va baliq yetishtirish hajmi ko‘paytirish bo‘yicha

chora-tadbirlarni belgilash;

□ hosildorligi past bo‘lgan 31 ming gektar sun‘iy suv havzalarini bosqichma-

bosqich intensivlashtirish va baliq yetishtirish hosildorligini 4-5 barobarga oshirish;

□ baliqchilik klasterlari sonini 15 taga yetkazish va 10 mingta aholi xonadonlarida kooperasiya usulida intensiv baliq yetishtirishni yo‘lga qo‘yish;

□ qimmatbaho sovuq suv baliqlari yetishtiruvchi korxonalar quvvatini 2 barobarga oshirish (hozirda 3,5 ming tn) va yiliga 6 ming tonna sovuq suv (forel,

osyotr, losos) baliqlarini yetishtirish;

□ qayta ishlash korxonalari sonini 84 taga (2 barobarga), omuxta yem korxonalar sonini 84 taga (2,5 barobarga) yetkazish” vazifalar belgilab berilgan.

Ushbu vazifalarni bajarish bilan birga, baliqchilik tarmog‘ini rivojlantirishda

mavjud bo‘lgan kamchilik va muammolar samarali hal etish, tarmoqda ishchanlik

faolligini oshirish, xorijiy va mahalliy investisiyalarni jalb etish, baliq yetishtirishning ilg‘or texnologiyalarni keng joriy qilish asosida samradorlikni oshirish, aholini baliq mahsulotlariga bo‘lgan talabini to‘liq qondirish, baliqchilik bilan shug‘ullanadigan sohada yangi ish o‘rinlarini yaratish bilan birga, mahsulot miqdori va sifatini oshirish, yetishtirilayotgan mahsulotlarni tannarxini pasaytirishda baliqchilik klasterlarida buxgalteriya hisobini to‘g‘ri tashkil etish va yuritish muhim ahamiyatga ega.

Materiallar va metodlar. Baliqchilik sohasini rivojlantirish va ishlab chiqarishni tashkil etishning yangi shakllarini joriy etish bo‘yicha mamlakatimizda keyingi yillarda qabul qilingan me‘yoriy-huquqiy hujjatlarida belgilab berilgan vazifalardan, shu soha bo‘yicha iqtisodchi olimlarning olib borgan ilmiy tadqiqotlaridan, faoliyat yuritayotgan baliqchilik klasterlari va xo‘jaliklarining iqtisodiy ko‘rsatkichlarini aks ettiruvchi buxgalteriya hisobi va hisoboti ma‘lumotlaridan foydalanildi. Shuningdek, ushbu maqolani tayyorlashda, ilmiy-tadqiqot ishlarini olib borishda qo‘llaniladigan kuzatish, guruhlash, tahlil qilish va boshqa usullardan foydalanildi.

Tahlil va natijalar. Mamlakatimizda baliqchilik tarmog‘ini rivojlantirish mamlakatimizda oziq-ovqat xavfsizligini ta‘minlashning strategik yo‘nalishlaridan biri hisoblanadi. Baliqchilik tarmog‘ini yanada rivojlantirish uchun keyingi yillarda ko‘rilayotgan chora-tadbirlar tufayli baliq va baliqchilik mahsulotlari ishlab chiqarish ko‘payib, mamlakat iqtisodiyotining tarkibida baliqchilik ulushi izchil ortib bormoqda. Jumladan, O‘zbekiston Respublikasi

Prezidentning 2022 yil 13- yanvardagi “Baliqchilik tarmog‘ini yanada rivojlantirishning qo‘shimcha chora-tadbirlari to‘g‘risida” PQ-83-sonli qarori baliqchilik sohasida ishlab chiqarish samaradorligini oshirish, baliq yetishtirish va baliq mahsulotlari ishlab chiqarish hajmlarini va eksport imkoniyatini oshirish, respublikada mavjud suv havzalaridan samarali foydalanish, intensiv texnologiyalar asosida baliq yetishtirishni ko‘paytirish hamda baliqchilik xo‘jaliklarining ozuqa bazasini mustahkamlash vazifalari belgilab berildi. Mazkur qarorda baliqchilik klasterlarining aholi xonadonlari bilan kooperasiya asosida ishlashini yo‘lga qo‘yish hamda “2022 yilda:

- respublikada baliq yetishtirish hajmini 700 ming tonnaga yetkazish;
- qo‘shimcha kamida 10 mingta aholi xonadonida intensiv usulda baliq yetishtirishni yo‘lga qo‘yish hamda yangi 15 ta baliqchilik klasterini tashkil etish;

- hosildorligi 25 sentnerdan past bo‘lgan 31 ming gektar sun‘iy suv havzalarida 78 mingta aerator moslamasini o‘rnatish” vazifalari belgilab berildi.

Baliqchilik xo‘jaliklarida ishlab chiqarish xarajatlar hisobi “Mahsulot (ish, xizmat) ishlab chiqarish va sotish xarajatlari tarkibi hamda moliyaviy natijalarni shakllantirish tartibi to‘g‘risida Nizom” asosida olib boriladi. Baliq yetishtirish jarayoni texnologiyasi xususiyatlaridan kelib mazkur Nizom asosida xarajatlar hisobi

va mahsulot tannarxini aniqlash tashkil etiladi. Shu bilan birga, baliqchilikda xarajatlar hisobi va mahsulot tannarxini hisoblashning o‘ziga xos xususiyatlari bo‘lib, ushbu hususiyatlar hozirgi kunda to‘liq o‘z yechimini topmagan.

Ishlab chiqarish xarajatlari hisobi va mahsulot tannarxini kalkulyatsiya qilish

boshqaruv hisobining tarkibiy qismi bo‘lib, xarajatlar hisobini to‘g‘ri tashkil etish va yuritish tannarxni pasaytirishda, baliqchilik klasterlarni moliyaviy barqarorligini

ta‘minlashda muhim rol o‘ynaydi. Shu bilan birga, iqtisodiyotni jadal rivojlantirish

sharoitida ishlab chiqarish xarajatlarini kamaytirish va mahsulot tannarxini pasaytirish o‘z ahamiyatini yo‘qotmaydi. Chunki, resurslardan foydalanish samaradorligi va mulkchilikning barcha shakllarida korxonalarining faoliyatini baholash chog‘ida xarajatlar va mahsulotning tannarxi, ularning tarkibi o‘zgarishi qanday talqin qilinishidan qat‘iy nazar katta ahamiyatga ega.

Baliqchilik klasterlarida ishlab chiqarish xarajatlar hisobini tashkil etishga quyidagi tarmoq va texnologik xususiyatlar bevosita ta‘sir etadi:

- ishlab chiqarish jarayoni mavsumiy xarakterga ega bo‘lib, baliq urug‘ini qo‘yish oylarida (may-iyul oylarida) odatda baliq ovlanmasligi;

- ozuqa sarflashda baliq havzalari bo‘yicha hisob yuritilib, alohida ozuqa sarfini hisobga olish imkoniyatini cheklanganligi.

Bundan tashqari, baliqchilik tarmog‘iga tegishli bo‘lgan ishlab chiqarish xarajatlari hisobini quyidagi xususiyatlari ham mavjud:

-yil davomidagi xarajatlarni ikkiga bo‘linishi: joriy yilda va kelgusi yillarda baliq yetishtirish uchun qilingan xarajatlar;

-umumishlab chiqarish xarajatlarini yetishtirilgan baliq tannarxiga olib borish tartibini o‘ziga xos xususiyati;

-mahsulot tannarxini yil oxirida emas, mavsum tugagandan so‘ng aniqlash imkoni mavjudligi.

Tahlillarning ko‘rsatishicha, baliqchilik tarmog‘i xarajatlarini hisobga olishda fermer xo‘jaliklari buxgalteriya hisobining 2010-«Asosiy ishlab chiqarish» schyotida «Baliqchilik tarmog‘i xarajatlari» analitik schyotni yuritib, uning debet tomonida tarmoq xarajatlarini, kredit tomonida olingan tirik baliqni hisobga olib boradi.

Xarajatlarni bitta analitik schyotda hisobga olib boriladi. «Baliqchilik tarmog‘i xarajatlari» analitik schyotida bevosita baliqchilik tarmog‘idagi xarajatlar hisobga olib borilib, quyidagicha schyotlar bog‘lanishi tuziladi(1-jadval):

1-jadval

Baliq ishlab chiqarish jarayonlarida buxgalteriya hisobi schyotlari bog‘lanishi

T/r	Xo‘jalik muomalalarining mazmuni	Schyotlar korrespondensiyasi	
		Debet	Kredit
1	Baliq urug‘i yetishtiruvchilardan baliq urug‘i sotib olinganda	2010	6010
2	Baliq boqiladigan havzalar xizmat ko‘rsatuchi korxonalar tomonidan ta‘mirlanganda	2010	6010
3	Baliq yetishtirish ishlarida band bo‘lgan ishchilarga ish haqi hisoblanganda	2010	6710
4	Ijtimoiy soliq hisoblanganda	2010	6520
5	Baliq yetishtiruvchilariga foydalanish uchun xo‘jalik buyumlari va inventarlar berilganda	2010	1080
6	Baliq yetishtirish jarayonida band bo‘lgan asosiy vositalarga hamda sun‘iy baliq havzalariga eskirish hisoblanganda	2010	0220-0290
7	Baliq yetishtirishda foydalanish uchun idish va idishbop materiallar berilganda	2010	1060
8	Baliq yetishtirish jarayonida ozuqa sarflanganda	2010	1090
9	Baliq yetishtirish jarayonida elektr energiyasi sarflanganda	2010	6990
10	Baliq yetishtirish jarayonida transport vositalari xizmatidan foydalanilganda	2010	2310
11	Baliq yetishtirishda sun‘iy havzalardagi suv uchun to‘lovlar hisoblanganda	2010	6410
12	Tirik baliq daromadga olinganda	2810	2010

Schyotlar bog'lanishidan ko'rinib turibdiki, baliqchilik xususiyatidan kelib chiqib, xarajatlar hisobi va mahsulot chiqishini hisobga olishda baliqchilik xarajatlari alohida yillar kesimida hisobga olinib, kelgusi yillarga tegishli xarajatlar tugallanmagan ishlab chiqarish hisoblanib, kelgusi yilga o'tkaziladi.

Bundan tashqari, baliqchilikda foydalaniladigan sun'iy baliq havzalari asosiy vosita hisoblanib, ulardan ma'lum bir davr mobaynida foydalaniladi. Shuning uchun, sun'iy baliq havzalaridan foydalanish muddatiga qarab ularga eskirish normasi belgilanishi maqsadga muvofiq bo'ladi.

Xulosa va takliflar. Baliqchilik klasterlari o'zida ishlab chiqarish, qayta ishlash, saqlash va sotish jarayonlarini qamrab oluvchi ishlab chiqarish bo'linmalaridan iborat. Ushbu bo'linmalardagi xarajatlar turlari, ularning xususiyatlaridan kelib chiqib bir-biridan farq qiladi. Shuning uchun baliqchilik klasterlarida xarajatlar hisobini takomillashtirish bo'yicha quyidagilarni taklif qilamiz:

- baliq hovzalarini asosiy vositalar tarkibiga kiritish;
- baliq yetishtirish bilan shug'ullanadigan bo'linmalarda, baliq hovzalari bo'yicha xarajatlarni hisobga olib borish;
- xarajat moddalari tarkibiga baliq hovzalari eskirishi (amartizatsiyasi) xarajat

maddasini kiritish;

- ochiq maydonlardagi va tabiiy suv havzalarida yetishtiriladigan baliqchilik xarajatlari moddasi tarkibiga "qo'riqlash xarajatlari" xarajat moddasi kiritish;

- schyotlar bog'lanishida, tugallanmagan ishlab chiqarish xarajatlari mavjudligi hisobga olgan holda, analitik schyotlar Takliflarimizni amaliyotda qo'llanilishi, qishloq xo'jaligining muhim sohalaridan biri bo'lgan baliqchilikda ishlab chiqarish xarajatlari hisobini to'g'ri tashkil etilishi va yuritilishini ta'minlab, tirik baliq tannarxini pasaytirish bilan birga tannarxni iqtisodiy asoslangan holda aniqlanishiga olib keladi. Bu o'z navbatida, baliqchilik tarmog'ini yanada rivojlantirish, modernizatsiya qilish va yangi ishlab chiqarishlarni vujudga keltirish uchun xorijiy investitsiyalarni jalb etish bo'yicha qulay shart-sharoitlar yaratadi, mamlakatimiz aholisini arzon va sifatli baliq mahsulotlariga bo'lgan talabini qondirishga olib keladi.

Foydalanilgan adabiyotlar:

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PF-60-son farmoni. www.Lex.uz

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PQ-83-sonli qarori. www.Lex.uz

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CLASSIFICATION OF BIOLOGICAL ASSETS ACCORDING TO INTERNATIONAL STANDARDS

Abstract. In this article biological assets, its classification, description. The calculation of products derived from biological assets and their transformation according to international standards are studied.

Keywords: biological assets, agriculture, agricultural yield, International Accounting Standard (IAS), International Financial Reporting Standards (IFRS), products obtained as a result of post-harvest processing.

Enter. The acceleration of the processes of globalization and integration in the world directly creates the need for the transition to international norms and standards and the strengthening of requirements for their adherence. These factors are directly related to generally accepted accounting and reporting. Taking these factors into account, regulatory legal frameworks are being created in our country. In particular, the President of the Republic of Uzbekistan dated February 24, 2020 "On additional measures for the transition to international standards of financial reporting" Resolution No. PD-4611 and the draft resolution of the President of the Republic of Uzbekistan "On approving the concept of socio-economic complex development of the Republic of Uzbekistan until 2030" include doubling of GDP per capita in 2030, economic growth rates of 6.4% on average per annum, capital investments 9.9 percent, export is 9.6 percent, and it is planned to increase agricultural products by 1.8 times, as well as implement standardization of agricultural products and align national standards with international standards. In particular, one of the most important factors is to adjust the accounting of biological assets and products derived from them to international standards.

Analysis of literature on the topic. International financial reporting standards are a system of international principles for the preparation of financial statements. They are widely used and accepted as a basis for preparing financial statements in many countries.

International standards of financial reporting reflects a collection of the following documents: introduction to International standards of financial reporting rules, principles of preparation and presentation of financial statements, standards and explanations to them. These documents are interrelated and form a single system and cannot be used separately, although each of them has its own meaning (Babaev, 2012).

Research methodology. During the research, economic-statistical, analysis and synthesis, comparison methods were used in order to study the methodology of accounting of biological assets and products obtained from them.

Analysis and results. International Accounting Standard No. 41 is entitled "Agriculture" and the purpose of the Standard is to define the accounting approach and disclosures related to agricultural activities.

In this standard, agricultural activity is defined as the management of the biological transformation and harvesting of biological assets for sale or conversion into agricultural crops or additional biological assets by an economic entity. Below, we will focus on the definition of the main terms given in the standard, including:

Agricultural produce is biological by the economic entity is the cumulative product of assets.

A biological asset is a living animal or plant.

Biological transformation includes the processes of growth, reproduction, production, and reproduction that cause qualitative and quantitative changes in biological assets.

Selling costs are additional direct costs associated with writing off an asset, excluding financing costs and income taxes.

A group of biological assets are similar living animals or plants is a generalization.

Harvesting is the separation of a product from a biological asset or the end of the life cycle of a biological asset. The standard was applied to account for the following related to agricultural activities.

The table below provides examples of biological assets, agricultural produce and post-harvest processing products:

Biological assets	Agricultural harvest	Products obtained as a result of processing after harvesting
Sheep	Wool gauze	Spinned thread, carpet
Trees in an arboretum	Cut down trees	Timber, sawn boards
Plants	Cotton	Thread, clothes
	Collected cane	Sugar
Livestock	Milk	Cheese
Pigs	Meat	sausage products, Canned meats
Shrub plants	Leaf	Tea, dried tobacco
Grape trees	Grapes	Wine
Fruit trees	Picked fruits	Processed fruits

Biological assets are usually (physically) attached to the land (eg trees in plantations). There may not be a separate market for biological assets attached to land, but there will be an active market for aggregated assets, i.e. assets that aggregate biological assets, uncultivated land and land improvements. An agricultural entity uses aggregated asset information to determine the fair value of biological assets. The actual value of biological assets is determined by deducting the actual value of uncultivated land and land improvements from the actual value of the aggregated assets.

Cost estimation methods.

To estimate the cost of CMRs, for convenience, methods such as the standard costing method or the retail method can be used, if the results of their application are approximately equal to the cost. Standard costs take into account the normal level of raw materials and materials, labor, efficiency and capacity utilization. The norms are constantly analyzed and, if necessary, revised according to the current conditions.

The retail method is often used in the retail industry to value such CMRs that have a large number of frequently changing and similar benefits that make it impractical to use other methods for costing them. The cost of inventory is determined by reducing the cost of sales of that CMR by the appropriate percentage of gross profit. In determining the applicable percentage, the cost of inventory less the original selling price is taken into account. Often, the average percentage across all retail departments is used.

Conclusions and suggestions

An entity shall recognize a biological asset or agricultural product only when:

- (a) the entity controls the asset as a result of past events;
- (b) it is probable that future economic benefits related to the asset will flow to the entity; and
- (v) the fair value or cost of the asset can be reliably estimated.

In agricultural operations, the presence of control can be demonstrated, for example, through legal ownership of cattle and by branding or otherwise identifying cattle at purchase, birth or weaning. Future benefits can usually be assessed by measuring significant physical aspects.

A biological asset must be valued at its fair value less costs to sell at initial recognition and at the end of each reporting period, except for the case where it is not possible to reliably estimate the fair value specified in paragraph 30.

Agricultural produce collected from biological assets of a business entity should be valued at fair value less costs to sell at the point of collection. Such valuation is the cost at that date applying IAS 2 "Inventories" or another relevant Standard.

Determining the fair value of biological assets or agricultural produce can be facilitated by grouping biological assets or agricultural produce according to

their main characteristics; for example in terms of age or quality. A business entity selects aspects from those used as a basis for pricing in the market.

Business entities often contract to sell biological assets or agricultural crops at a future date. Contract prices are not necessarily relevant in determining fair value, as fair value reflects current market conditions under which transactions may be conducted by buyers and sellers.

As a result, the fair value of the biological asset or agricultural crop is not adjusted due to the existence of the contract. In some cases, a contract for the sale of a biological asset or an agricultural product may be an encumbered contract as defined in IAS 37 Provisions, Contingent Liabilities and Contingent Assets. IAS 37 applies to burdensome contracts.

An entity does not account for asset financing, taxes, or cash flows for restoring a biological asset after harvest (eg, the cost of replanting trees in a forest after harvest).

Cost may sometimes be closer to fair value, particularly when:

(a) when a small biological transformation has occurred since the initial costs were incurred (for example, when fruit tree seedlings are planted immediately before the end of the reporting period); or

(b) Where the effect of biological transformation on price is not expected to be significant (eg initial growth during the yield period of a 30-year pine plantation).

Biological assets are usually physically attached to the land (eg trees in a forest plantation). There may not be a separate market for biological assets attached to land, but there may be an active market for aggregated assets, i.e. assets that aggregate biological assets, uncultivated land and land improvements. A business entity can use aggregated asset information to determine the fair value of biological assets.

For example, the fair value of biological assets can be determined by deducting the fair value of uncultivated land and land improvements from the fair value of the aggregated assets.

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STEPS OF TRANSITION TO INTERNATIONAL STANDARDS OF FINANCIAL REPORTING IN UZBEKISTAN AND ITS PRACTICAL RESULTS

Abstract. In this article, the transition to international standards of financial reporting, its transformation. Problems in the transition to International Financial Reporting Standards. Methods and sequence of preparation of financial statements are studied.

Keywords: reporting, financial reporting, International Financial Reporting Standards (IFRS), balance sheet, financial results, transformation, profit and loss statement.

Enter. The acceleration of the processes of globalization and integration in the world directly creates the need for the transition to international norms and standards and the strengthening of requirements for their adherence. These factors are directly related to generally accepted accounting and reporting. Joint-stock companies, multinational corporations and large companies operating in various fields of the world prepare financial reports in accordance with international financial reporting standards (IFRS) on a voluntary basis.

In the Decree 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" No. PD-4947 "Introduction of modern standards and methods of corporate management, strengthening the role of shareholders in the strategic management of enterprises, the procedure for connecting business entities to engineering networks" and improvement and simplification of mechanisms" are mentioned. It can be seen that transparent and reliable delivery of information to information users, including financial reporting data, is one of the important factors in economic development. In addition, one of the other advantages for us of the transition to international financial reporting standards is the opportunity for large enterprises in our country to participate in international financial markets.

For example, foreign citizens or legal entities of large enterprises in our republic, investing in these enterprises in exchange for their shares and bonds, will ultimately lead to an increase in income to the State budget as a result of the development of the enterprise.

Analysis of literature on the topic. Financial statements are prepared and presented by many business entities to external users around the world. Although such financial statements may seem similar in different countries, there are differences between them that may arise due to different social, economic and

legal conditions and the requirements of different users of financial statements when national requirements are established in different countries.

Such different conditions have led to the use of different definitions of financial statement elements: for example, assets, liabilities, capital, income and expenses. They also led to the adoption of different criteria for recognizing financial statement items and different bases for evaluating these items. This also affected the scope of application of financial statements and the information disclosed in them.

"If the company reports internationally, it must prepare in accordance with the International Financial Reporting Standards (IFRS) guidelines of the International Reporting Standards Council."

Economist S.N. Tashnazarov said that the need to transform financial statements according to International Financial Reporting Standards (IFRS) is increasing.

Research methodology. During the research, methods such as analysis, synthesis, and comparison were used in order to methodologically study the transition and transformation of financial reporting to international standards.

Analysis and results. What do we mean by International Financial Reporting Standards? International standards of financial reporting are a set of documents for the preparation of financial reports, a regulation regulating the structure of financial reports, which are used by external users to make economic decisions about an organization.

That is, to give a simple example, it will be possible to provide these foreign investors with the necessary information to analyze the future growth or decline of shares, securities and other types of material assets of organizations operating in our country (companies, corporations, joint-stock companies) that may attract investment.

According to the Resolution of the President of the Republic of Uzbekistan dated February 24, 2020 "On additional measures for the transition to international standards of financial reporting" No. PD-4611, from January 1, 2021, legal entities included in the category of joint-stock companies, commercial banks, insurance organizations and large taxpayers transition to accounting management based on international standards of financial statements is defined.

In the draft decision, the following norms are proposed, which provide for the gradual implementation of the IFRS:

- 1) January 1, 2021, the date of transition to the IFRS, as well as approval of the list of organizations that prepare financial statements based on the IFRS;
- 2) Preparation of financial reports in the following volumes by organizations whose date of transition to IFRS is set as January 1, 2021:

In order to form the available data for the first year of the transition period to IFRS by the end of 2021, to prepare a preliminary financial report, where comparative data on the transition date (January 1, 2021) will be presented only in the financial statement;

By the end of 2022, to compile the first annual financial report based on the IFRS and a complete set of financial reports based on the IFRS in subsequent years; Organizations with earlier dates of transition to the IFRS (up to 2021) should prepare a complete set of financial reports based on the IFRS by the end of 2021.

3) To have the right to prepare financial statements for at least two calendar years by business entities that voluntarily prepare financial statements in accordance with the National Accounting Standards, and only after the expiration of this specified period to prepare financial statements in accordance with national accounting standards.

4) Determining that the requirement to prepare a financial statement based on the IFRS does not apply to organizations included in the consolidated financial statement, except for organizations on the list approved by this decision.

5) Establish the following procedure, according to which:

a) Organizations preparing financial statements based on the IFRS, send a notification about the transition to the IFRS to the state tax authorities through the personal office of the taxpayer by March 1 of the reporting year (indicating the date of transition to the IFRS);

b) Submission of financial reports based on the IFRS to the state tax authorities and other bodies in accordance with the legislation in the following terms: for a quarterly report within forty days after the end of the reporting quarter - from the end of the first quarter of 2023;

for the annual report, no later than March 1 of the year following the reporting year, small enterprises and micro-firms submit only the annual financial report.

v) publication of the annual financial report based on IFRS in accordance with the procedure established by law.

6) The Ministry of Finance of the Republic of Uzbekistan will organize a free educational platform for the special course "Financial reporting in accordance with the IFRS" that will be updated annually until 2025 using distance learning technologies.

Of course, the correct and timely implementation of any reform depends on the issue of personnel and their quality. Therefore, in the decision of the head of our state, special attention is paid to the issue of personnel training on the IFRS.

In fact, the most important thing in this regard is to require joint-stock companies, commercial banks, insurance organizations and large tax payers to submit a document stating that they have successfully passed the subject of "Financial reporting on IFRS" within the framework of the international certification of accountants by the end of 2021, or "Certified International Professional Accountant (CIPA)". It is a matter of providing accounting service personnel sufficient for the quality application of IFRS in the amount of at least three specialists with one of the certificates of Certified Public Accountant

(ASSA), "Certified Public Accountant (SRA)" and "Diploma in International Financial Reporting (DipIFR)".

If this extremely difficult and decisive issue is resolved, the task will be accomplished in a qualitative manner. It is also important that business entities that voluntarily prepare financial statements in accordance with international standards of financial statements are exempted from submitting financial statements according to national accounting standards.

In addition, it is considered as a priority task to popularize the world's successful experiences of training specialists in the field of international standards of financial reporting and to expand cooperation with international organizations in the field of accounting in connection with the gradual international accreditation of the educational programs of higher education institutions related to the field.

In order to include our country among the developed countries, achieving stable growth rates of the gross domestic product, ensuring budget stability, competitiveness of production products, and for this, more foreign investments play an important role.

Conclusions and suggestions. In conclusion, it should be noted that the preparation of financial statements based on national standards causes some defects. This, in turn, causes the loss of transparency and reliability of information. For this reason, it is appropriate to draw up financial reports based on international standards and use international experiences.

In conclusion, it can be said that the decision of the head of state PD-4611 dated February 24, 2020 "On additional measures for the transition to international standards of financial reporting" creates a solid foundation for our enterprises to gain a place in the world markets. For this, it is more appropriate to adapt the financial reporting to international standards by transforming it without completely abandoning our national accounting system.

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IMPROVING ACCOUNTING AND AUDITING IN LIVESTOCK ENTERPRISES

Abstract. The article covered organizational and methodological issues of auditing of animals on the growing. Formed conclusions and prepared the organization and recommendation on the accounting and auditing of the animals on the growing.

Keywords: breeding animals, accounting, auditing, internal control system, evaluation.

Enter. Agriculture, including animal husbandry, plays an important role in ensuring food security. The President and our government pay great attention to the issues of satisfying the needs of the population of our republic for livestock products and the development of the industry.

The President of the Republic of Uzbekistan, Sh. Mirziyoev, in his address to the Oliy Majlis, touched on the issue of creating sufficient conditions for the development of livestock breeding and emphasized that "If we touch on the livestock sector, we need to create sufficient conditions to increase the number of cattle and poultry, to achieve quality and productivity in this regard."

In animal husbandry, working and productive animals are taken into account as fixed assets in long-term assets, and breeding animals in current assets. One of the urgent issues is the correct organization of accounting and auditing of farmed animals.

Analysis of literature on the topic.

Economist Yu.I. Zyuzin [4] draws attention to the fact that farmed animals are part of biological assets and touches on the purpose of their audit: "The purpose of the audit of transactions related to biological assets during a mandatory audit is to ensure that the accounting reports of transactions related to biological assets and its explanatory part are reliable is to form an opinion about its reflection".

Research methodology

In order to study the methodology of accounting and auditing of biological assets and products derived from them, economic-statistical, analysis and synthesis, comparison methods of conducting scientific research activities were used during the research.

Analysis and results

The purpose of the audit of farmed animals is to provide a conclusion on the reliability of the information of the accounting report of the enterprise and the compliance of the audited operations with the regulatory documents on the

procedure for maintaining the current accounting. Therefore, in accordance with AFMS No. 50 "Audit evidence", it is necessary to form special audit tasks, which include the collection of audit evidence necessary to confirm all the bases for the preparation of financial statements.

In our opinion, these audit tasks include:

- in the cultivation reflected in the accounts and reports of the exact date verification of the real existence of animals and the documentation of rights to them;

- to determine whether the operations on the movement of animals in breeding during the audited period actually took place;

- in the accounting and reports of this type of assets checking the correctness of the value assessment in accordance with the requirements of regulatory documents;

Scientific electronic magazine "Economy and innovative technologies".

- control over accurate reflection of operations related to animals in breeding in account registers and reports;

- classification of studied operations in accounting reports, to confirm that it is presented and stated correctly.

Auditing operations on farmed animals differs from the audit of other assets in that it essentially differs in the composition and content of the audit procedures used in the audit.

Operations on the movement of animals in cultivation, as a rule, are carried out regularly and are distinguished by the following diverse and specific features, which are characteristic of the processes of biotransformation of biological assets:

- entry of offspring and added weight;
- transfer of breeding animals from group to group according to age
- sale, slaughter and unclean death of farmed animals;
- purchase of breeding animals from the population.

The auditor checking this object of the account must also have some knowledge in the field of animal husbandry. In particular, the daily average growth and average weight of one head of offspring obtained by the species of animals in cultivation, knowing the average live weight of the animal in cultivation and so on. In some cases, regulatory references and zootechnical advice may be required.

The methodology of audit of operations on account of farmed animals is also based on the general principles of audit defined in the national standards of audit activity and includes three stages: planning, collection of audit evidence, summarizing and formalizing inspection results.

No. 3 "Audit planning, No. 9 "Importance and auditing

to the audit of farmed animals in accordance with the standards No. 31 "Acquaintance with the activities of the economic entity" in order to develop an effective approach, the auditor should study the effectiveness of the internal control system in the client's enterprise at the planning stage and assess its

reliability. This assessment may be confirmed or revised during the review process. To assess the internal control system, the auditor prepares a questionnaire in advance, conducts a survey of employees, it is desirable to see the information in the systematic, preliminary accounts and other documents, to conduct tests in the enterprise where the audit is being conducted.

In our opinion, in order to assess the effectiveness of the internal control system and audit risk, the following can be included in the questionnaire for this object.

Conclusions and suggestions

In conclusion, the following objects should be thoroughly checked by the auditor during the audit of farmed animals:

- transactions of a significantly large amount for the accounting of farmed animals;

- "risk", "risk-prone" operations (acquiring farmed animals on lease, exchange contract);

Availability of farmed animals, input, group by group

it is necessary to check in detail by the auditor in accordance with the audit program whether it was carried out and the output was reflected in the account in a timely manner.

At the end of the audited period, it is recommended to carry out an inventory of farmed animals in order to confirm the actual presence of farmed animals in terms of head count, weight and value, reflected in the accounting and reporting. The inventory should be carried out comprehensively or in a selective manner according to individual species and sexes and age groups of farmed animals. During the audit, the time of taking the inventory may not coincide with the date of the report.

In this case, it is recommended to implement the "reverse calculation" method, which provides for the creation of a circular account for the period from the period when the inventory was carried out to the date of the report, in order to confirm the correspondence of the balance on account 1110 "Animals in cultivation" to the reporting date (December 31). In cases where there are differences in the number and mass of animals in cultivation, their reasons should be determined.

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PREPARATION OF CONSOLIDATED FINANCIAL REPORTING AND ITS METHODOLOGICAL BASIS

Abstract. In this article, the consolidated report, its order, analyzes the compliance of the report with the principles of accounting and the methods used in it. The methods and sequence of drawing up a consolidated report have been studied.

Keywords: reporting, consolidated reporting, financial reporting, International Financial Reporting Standards (IFRS), balance sheet, financial results, parent company, subsidiary.

Enter

The acceleration of globalization and integration processes in the world directly causes the number of large companies on a global scale, as well as their subsidiaries, to increase year by year. This, in turn, means that there is an increasing need to summarize the reports of parent companies and subsidiary companies, that is, to prepare consolidated reports. So, how to prepare a consolidated report?

What are the theoretical and methodological foundations of a consolidated report? We will discuss these questions in detail in the article. In our republic, the preparation of a consolidated report and its accounting are not sufficiently covered by legal frameworks and national standards.

In the Decree 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" No. PF-4947 "Introduction of modern standards and methods of corporate management, strengthening the role of shareholders in the strategic management of enterprises, the procedure for connecting business entities to engineering networks" and improvement and simplification of mechanisms"[4] sentences are cited.

It can be seen that transparent and reliable delivery of information to information users, including financial reporting data, is one of the important factors in economic development.

Analysis of literature on the topic.

The theoretical and methodological foundations of the preparation of the consolidated report have been studied by many economists.

A. Ibragimov, I. Ochilov, I. Ko'ziev and N. Rizaev noted that "enterprises with subsidiaries, branches and representative offices prepare consolidated financial statements" [5].

Economist S.N. Tashnazarov said that the need to transform financial statements, especially consolidated financial statements, according to International Financial Reporting Standards (IFRS) is increasing [6].

Research methodology

During the research, in order to study the methodology of making a consolidated report, economic-statistical, analysis and synthesis, comparison methods of scientific research activities were used.

Analysis and results

In the era of developing economic diversification processes, ensuring the economic stability of companies through strategic relations and achieving the presence of competitive products production is one of the urgent issues. The main factor that creates the need for the preparation of consolidated financial statements prepared by companies is the expansion of economic sectors, that is, the increase in the number of large companies. Currently, one of the important issues is the preparation of consolidated financial statements by companies and ensuring its transparency.

First, let's look at the definition of consolidated financial statements.

National accounting standard of the Republic of Uzbekistan

In BHMS No. 8 "Accounting of Investments in Subsidiary Companies and Consolidated Financial Statements" [2], the tariffs are mentioned as follows:

Subsidiary company is an economic entity controlled by the parent company.

Parent company is an economic entity that has one or more small companies.

Group is a parent company and all its subsidiary companies.

Consolidated financial statements are a system of indicators that reflect the financial position as of the reporting date and the financial results of a group of economic entities for the reporting period.

Separate financial statements are reports of each member of the group that must be consolidated.

Step-by-step consolidation of information from parent and subsidiary reports, solved using their own established method, regardless of the type of company, each method consists of special accounting procedures - a consolidation procedure that helps to achieve the goal of presenting the group of parent and subsidiary companies as a whole.

- 1) Summarization of capital;
- 2) Generalization of obligations;
- 3) Exclusion of intermediate obligations;
- 4) Summary of income and expenses;
- 5) Summarize some properties that are related to compliance with the unity theory and do not have a specific name.

In capital aggregation, capitals available in parent and subsidiary companies are aggregated among themselves.

In the process of summarizing liabilities, external debts of companies are added. Mutual obligations are deducted during the generalization process.

In summarizing income and expenses, mutual income and expenses of parent and subsidiary companies are not taken into account. This is the sequence in which the transition report is prepared.

When preparing a consolidated financial statement, the first step is to determine how many components the report can be divided into. During this separation period there should be changes in sheep:

- on financial results in the structure of the balance sheet and report;
- in the report items;
- in evaluating report items;
- when recalculating report items from one currency to another. [6]

In the 2nd stage, the process of horizontal consolidation of the consolidated balance sheet and the statement of financial results is carried out.

At the last stage, the process of directly summarizing the financial statements of the parent and subsidiary companies is completed and the final consolidated financial statement is prepared.

Assets and liabilities within the group, between enterprises capital, income, expenses and cash flows related to operations are completely written off.

Conclusions and suggestions

In conclusion, it should be noted that the consolidated financial Compilation of the report based on national standards causes some defects. This, in turn, causes the loss of transparency and reliability of information. For this reason, it is appropriate to prepare consolidated financial statements based on international standards and use international experiences.

Consolidated financial statements in the accounting policy of the enterprise

A unified approach to recognizing the assets, liabilities and financial operations of the adopted enterprise should be focused on the preparation of financial statements prepared by subsidiary companies located in the territory of the republic and the consolidated financial statements of the parent company. That is, the accounting policy of subsidiary companies must be made in accordance with the accounting policy of the parent company.

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BALIQCCHILIK KORXONALARIDA MAHSULOT TANNARXI VA SOTISH HISOBINI TAKOMILLASHTIRISH

Annotatsiya. Maqolada baliqchilik fermer xo'jaliklarida ishlab chiqarish xarajatlari hisobi, baliq mahsulotlarini daromadga olish, sotish kanallari bo'yicha realizasiya qilish va moliyaviy natijalarni aniqlash bo'yicha bo'ladigan xo'jalik operatsiyalariga schyotlar bog'lanishi tuzish hamda moliyaviy hisobotda moliyaviy natijalarni aks ettirishni takomillashtirish bo'yicha takliflar berilgan.

Kalit so'zlar. Fermer xo'jaliklari, tabiiy suv havzalari, sun'iy suv havzalari, tayyor mahsulot, sotish kanallari, xo'jalik operatsiyalari, schyotlar bog'lanishi, yalpi tushum, sof tushum, mahsulot tannarxi, moliyaviy natija.

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IMPROVEMENT OF PRODUCT COST AND SALES ACCOUNT IN FISHERIES

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, Innovation, Calculation.

Kirish. Respublikamizda aholining oziq-ovqat xavfsizligini ta'minlash, shu jumladan, sifatli baliq mahsulotlari ishlab chiqarish hajmlarini ko'paytirish, aholini baliq mahsulotlariga bo'lgan talabini qondirish bo'yicha bir qancha dasturiy chora-tadbirlar qabul qilinmoqda. O'zbekiston Respublikasi Prezidentining 2020-yil 29-dekabrda Oliy Majlisga Murojaatnomasida [1] ham kambag'allikni qisqartirish va qishloq aholisi daromadlarini ko'paytirishda eng tez natija beradigan omil qishloq xo'jaligida hosildorlik va samaradorlikni keskin oshirish, bunda har gektar yerdan olinadigan daromadni hozirgi o'rtacha 2 ming dollardan kamida 5 ming dollargacha yetkazish ustuvor vazifa qilib qo'yildi. Buning uchun qishloq xo'jaligiga eng ilg'or texnologiyalar, suv tejaydigan va biotexnologiyalarni, urug'chilik, ilm-fan va innovatsiyalar sohasidagi yutuqlarni keng joriy etish lozimligi alohida ta'kidlandi.

O‘zbekiston Respublikasi Prezidentining 2020-yil 29-avgustdagi “Baliqchilik tarmog‘ini qo‘llab-quvvatlash va uning samaradorligini oshirish chora-tadbirlari to‘g‘risida”[2]gi qaroriga ko‘ra 2020-yildan boshlab sun‘iy suv havzalarida baliq yetishtiradigan baliqchilik xo‘jaliklariga suv resurslaridan foydalanganlik uchun soliq suv obyektidan olingan va qaytarib chiqarilgan suv hajmi o‘rtasidagi farqidan kelib chiqib, qishloq xo‘jaligi yerlarini sug‘orish uchun belgilangan stavkalarda hisoblanadi. Baliqchilik xo‘jaliklari va qishloq xo‘jaligi korxonalariga suv resurslaridan foydalanganlik uchun soliqni hisoblash uchun foydalanilgan suvning hajmi haqiqatda iste‘mol qilingan hajmdan kelib chiqqan holda Suv xo‘jaligi vazirligi tarkibiga kiruvchi tashkilotlar tomonidan aniqlanadi. Bu esa baliqchilik xo‘jaliklariga haqiqatda foydalanilgan suv uchun soliq to‘lovini amalga oshirish imkoniyatini yaratadi va o‘z navbatida, suvdan unumli foydalanish vazifasini ham yuklaydi.

Baliqchilik xo‘jaliklarida ishlab chiqarish xarajatlari mahsulot yetishtirish uchun sarf bo‘lgan barcha moddiy va mehnat xarajatlari yig‘indisi hisoblanadi. Baliqchilik xo‘jaliklarida ishlab chiqarish xarajatlarning pul shaklida ifodalanishi tayyor mahsulot tannarxini tashkil qiladi. Baliqchilik xo‘jaliklarida ishlab chiqarish xarajatlari hajmini kamaytirish va mahsulot tannarxi darajasini pasaytirish, samaradorlikni oshirishning asosiy imkoniyatlaridan bo‘lib hisoblanadi. Tannarxning pasayishi foydaning ko‘payishi va rentabellikning oshishiga olib keladi. Shuning uchun ham baliqchilik xo‘jaliklarida ishlab chiqarish xarajatlari hajmi dinamikasini hamda baliq mahsulotlari tannarxi darajasi dinamikasini uzluksiz ravishda tahlil qilish muhim ahamiyatga egadir, chunki tahlil tufayli xarajatlarni kamaytirish va tannarxni pasaytirish imkoniyatlari aniqlanadi, natijada ulardan foydalanish bo‘yicha chora-tadbirlar ishlab chiqiladi.

Baliqchilik tarmog‘ida, boshqa xo‘jalik yurituvchi subyektlardagi kabi, ishlab chiqarish xarajatlarning tarkibiy moddalari O‘zbekiston Respublikasi Vazirlar Mahkamasining 1999 yil 5 fevraldagi 54-son qarori bilan tasdiqlangan «Mahsulot (ish, xizmat)larni ishlab chiqarish va sotish xarajatlarning tarkibi hamda moliyaviy natijalarni shakllantirish to‘g‘risida Nizom» [3] ga asosan tartibga solinadi.

Mavzuga oid adabiyotlarning tahlili. Qishloq xo‘jaligida, jumladan baliqchilik tarmog‘ida ishlab chiqarish xarajatlari hisobi va tahlilining nazariy va amaliy jihatlarini xorijlik iqtisodchi olimlar K.Druri, N.D.Vrublevskiy, T.P.Karpova[4], shuningdek, Respublikamiz iqtisodchi olimlari A.V.Vahobov, M.Q.Pardayev, A.X.Pardayev, B.A.Xasanov, K.B.Urazov va boshqalarning ilmiy va o‘quv-uslubiy ishlarida o‘z aksini topgan. Baliqchilik tarmog‘i xarajatlari hisobi va tahlilida mavjudligi va tarkibiy o‘zgartirishlarni chuqurlashtirish hamda qishloq xo‘jaligi ishlab chiqarishini izchil rivojlantirish sharoitida xo‘jalik yuritish talablaridan kelib chiqib, ularning yechimlarini hal etishning zarurligi muammoning dolzarbligini ko‘rsatib turibdi va ushbu mavzuda ilmiy tadqiqotlar olib borishning zarurligini belgilab beradi.

Materiallar va metodlar. Samarqand viloyatida faoliyat yuritayotgan baliqchilikka ixtisoslashgan fermer xo‘jaliklari bo‘yicha ilmiy-tadqiqot ishlari olib borilib, baliq havzalarida tutilgan baliqlarni buxgalteriya hisobida daromadga olish, dehqon bozorlarida va qayta ishlovchi korxonalariga sotish, baliq sotish va moliyaviy natijalarni aniqlash bo‘yicha xo‘jalik operatsiyalariga tuziladigan schyotlar bog‘lanishi atroflicha tahlil qilindi.

Tadqiqot davomida ilmiy-tadqiqotlarni olib borishda kuzatish, guruhlash, solishtirish va boshqa usullardan foydalanildi.

Natijalar va ularni tahlili. Samarqand viloyati bo‘yicha 2020 yilda 4 006,1 tonna baliq yetishtirilib, uning 3643 tonnasi fermer xo‘jaliklari hissasiga to‘g‘ri kelgan. 2021 yilda ushbu ko‘rsatkich 8 974,1 tonnani tashkil etgan. 2020 yilda baliq yetishtirish 12 725,1 tonnani tashkil etgan. Viloyatda baliq yetishtirishni tumanlar kesimida o‘rganganimizda, Payariq, Samarqand, Kattaqo‘rg‘on va Ishtixon tumanlarining fermer xo‘jaliklari ulushi 60-65 foiz tashkil etgan[15].

Tadqiqot obyekti bo‘lgan Samarqand viloyati baliqchilikka ixtisoslashgan fermer xo‘jaliklari bo‘yicha baliq havzalarida tutilgan baliqlarni buxgalteriya hisobida daromadga olish, dehqon bozorlarida va qayta ishlovchi korxonalariga sotish, baliq sotish va moliyaviy natijalarni aniqlash bo‘yicha xo‘jalik operatsiyalariga tuziladigan schyotlar bog‘lanishi atroflicha tahlil qilindi.

Tahlillar shuni ko‘rsatadiki, baliq chavoqlari ishlab chiqarish hamda tabiiy suv havzalari va sun‘iy ko‘llardan samarasiz foydalanish baliqchilik tarmog‘ining eng zaif bo‘g‘ini hisoblanadi. Natijada baliqchilik xo‘jaliklarining ishlab chiqarish xarajatlari ko‘payishi va sun‘iy ko‘llarning hosildorligi bir gektarda 20 sentnerdan oshmasligiga olib keladi. Bu jahondagi o‘rtacha ko‘rsatkichlardan ancha pastdir. Baliqchilik sohasidagi ilg‘or xorijiy tajribalarni o‘rganish, intensiv texnologiyalarni keng joriy etish va baliq yetishtirishning yuqori texnologik usullaridan foydalanish alohida e‘tiborni talab qiladi.

Fermer xo‘jaliklarida baliqchilik tarmog‘ining ishlab chiqarish xarajatlari, olingan mahsulot va uni sotish jarayoni, moliyaviy natijalarni aniqlash bo‘yicha xo‘jalik operatsiyalariga tuzilgan schyotlar bog‘lanishi quyidagi buxgalteriya schyotlarida olib boriladi:

№ 2010 – “Asosiy ishlab chiqarish”;

№2810 – “Ombordagi tayyor mahsulotlar”;

№4010 – “Xaridorlar va buyurtmachilardan olinadigan schyotlar”;

№5010 – “Milliy valyutadagi pul mablag‘lari”;

№5110 – “Hisob-kitob schyoti”;

№6310 – “Xaridorlar va buyurtmachilardan olingan bo‘naklar”;

№9010 – “Tayyor mahsulotlarni sotishdan daromadlar”;

№9110 – “Sotilgan tayyor mahsulotlarning tannarxi”;

№9910 – “Yakuniy moliyaviy natija”.

Fermer xo‘jaliklarida tuzilgan schyotlar tahlili shuni ko‘rsatadiki, tuzilgan schyotlar bog‘lanishi faqat naqd pulsiz hisob-kitoblar shaklida xaridorlarga

sotilgan yoki dehqon bozorida sotilgan baliqlar daromadga olinib, ularni sotish, moliyaviy natijalari bo'yicha schyotlar bog'lanishi tuzilgan bo'lib, aholiga hovuzdan tutilib naqd pulga sotilgan baliqlar daromadga olinmay qolingan, natijada moliyaviy natijalarda naqd pulga aholiga sotilgan baliqlar bo'yicha xo'jalik operatsiyalari o'z aksini topmay qolgan.

Hovuzdan tutilib, aholiga sotilgan baliqlarni daromadga olish, sotish va moliyaviy natijalarini aniqlash bo'yicha xo'jalik operatsiyalariga quyidagicha buxgalteriya schyotlari bog'lanishi tuzish lozim:

1. Debet schyot № 2810 – “Ombordagi tayyor mahsulotlar”

Kredit schyot № 2010 – “Asosiy ishlab chiqarish” – hovuzdan tutilgan baliq tannarxiga.

2. Debet schyot № 9110 – “Sotilgan tayyor mahsulotlarning tannarxi”

Kredit schyot № 2810 – “Ombordagi tayyor mahsulotlar” - hovuzdan tutilgan baliq sotilganda, uning tannarxiga.

3. Debet schyot № 5010 – “Milliy valyutadagi pul mablag'lari”

Kredit schyot № 9010 – “Tayyor mahsulotlarni sotishdan daromadlar” – hovuzdan tutilgan baliq sotilganda, uning sotish bahosiga, ya'ni naqd pul kassaga kirim qilinganda.

4. Debet schyot № 9010 – “Tayyor mahsulotlarni sotishdan daromadlar”

Kredit schyot № 9910 – “Yakuniy moliyaviy natija” - hovuzdan tutilgan baliq sotishdan olingan foyda summasiga.

yoki,

Debet schyot № 9910 – “Yakuniy moliyaviy natija”

Kredit schyot № 9110 – “Sotilgan tayyor mahsulotlarning tannarxi” - hovuzdan tutilgan baliq sotishdan ko'rilgan zarar summasiga.

Baliqchilik ishlab chiqarish xarajatlari har bir moddasini hisobga olishning o'ziga xos xususiyatlari mavjud. Ularning asosiylariga quyidagilar kiradi:

- baliq mahsulotlarini sotib olish xarajatlari;
- ozuqa mahsulotlarini sotib olish xarajatlari;
- mehnatga haq to'lash va ijtimoiy ajratmalar;
- kommunal to'lovlar;
- marketing xarajatlari;
- veterinariya xizmatlari;
- transport xarajatlari;

boshqa xarajatlar.

Xulosa va takliflar. Fermer xo'jaliklarida olib borilgan tadqiqotlar natijasida taklif etilgan schyotlar bog'lanishini tuzish, hovuzdan tutilib, aholiga naqd pulga sotiladigan baliqlarni hisobga olish bo'yicha tegishli buxgalteriya hujjatlari tuzish zarurligini belgilab, yetishtirilgan baliqlarni to'la daromadga olinishini, xo'jalik daromadlari va moliyaviy natijalarni iqtisodiy asoslangan holda aniqlanishini ta'minlaydi. Natijada fermer xo'jaliklarida mahsulot yetishtirish bo'yicha statistik ma'lumotlarni, moliyaviy hisobotni aniq va ishonchli bo'lishiga olib kelib, boshqaruv qarorlari samaradorligini ta'minlaydi.

Yuqoridagi takliflarimizni fermer xo‘jaliklarida qo‘llanilishi buxgalteriya hisobini tashkil etish va yuritishni takomillashtirish bilan birga, moliyaviy natijalarini iqtisodiy asoslangan holda aniqlash, olingan jami foyda buxgalteriya hisobini yuritish tamoyillariga mos holda aniqlashga olib kelib, ishlab chiqarish samaradorligini oshirish va barqaror rivojlanishni ta‘minlaydi.

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**XORAZM VILOYATI AHOLI PUNKTLARIDA, AHOLI
SALOMATLIGI VA TIBBIY XIZMAT KO'RSATISH TIZIMINI
YAXSHILASH MASALALARI**

Annotatsiya. Ushbu maqolada Xorazm viloyati aholisi salomatligini yaxshilash va tibbiy xizmat ko'rsatish sifatini yaxshilash borasida amaliy takliflar muhokama qilingan. Aholi salomatligiga ta'sir ko'rsatuvchi omillarni tahlil qilish asosida muammoni yechimi bo'yicha konstruktiv yondashuvlar taklif qilingan.

Kalit so'zlar: aholi salomatligi, tibbiy xizmat, tabiiy-ekologik sharoit, kasalliklar, Xorazm viloyati, ekologik inqiroz.

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**ISSUES OF IMPROVING THE HEALTH OF THE POPULATION AND
THE SYSTEM OF MEDICAL CARE FOR SETTLEMENTS IN THE
KHOREZM REGION**

Annotation. This article discusses practical proposals for improving the quality of health and medical care for residents of the Khorezm region. Based on the analysis of factors affecting the health of the population, constructive approaches to solving the problem are proposed.

Key words: public health, medical care, natural and environmental conditions, diseases, Khorezm region, ecological crisis.

Kirish. Xorazm vohasi ijtimoiy-tarixiy rivojlanishi bevosta Amudaryo va uning suv rejimiga bog'liq bo'lib kelgan. Shu sabadan ham aholi qadimdan asosan, sug'orma dehqonchilik uchun qulay hududlarda joylashgan. Amudaryo aholining nafaqat ijtimoiy-iqtisodiy rivojlanishiga balki uning salomatligiga ham o'z ta'sirini o'tkazgan. Daryoning yuqori va o'rta oqimida suvning qishloq xo'jalik va maishiy tashlanmalar bilan ifloslanishi uning kimyoviy va bakteriologik tarkibini buzilishiga olib kelgan. Viloyatda markaziy suv ta'minotining bevosita Amudaryodan boshlanishi hamda tizimda suvni tozalashning eski texnologiyasidan foydalanilishi aholini toza ichimlik suvi bilan ta'minlash sifatidagi asosiy muammolardan biri bo'lib kelmoqda.

Keyingi yillarda mintaqa iqlimida ham qisman o'zgarishlar kuzatilmoqda. Ma'lumki, Orol dengizi quriy boshlashidan oldin o'ziga xos iqlimni yumshatuvchi vazifani o'tagan, dengiz qish oylari mintaqa ob-havosini sovub ketishidan, yoz oylari uni isib ketishidan asrab turgan va, ayni vaqtda, mintaqa miqyosdagi kichik suv aylanmasini ta'minlagan. Hozirda esa Orol dengizi oldingi «yumshatuvchilik» funksiyasini yo'qotib, chang-tuz bo'ronlarini tarqatuvchi manbaga aylangan.

Ushbu ilmiy ishda tadqiqot obyekti sifatida Xorazm viloyati olingan bo'lib, ishning predmeti esa turli statistik manabalar va adabiyotlar tahlili asosida viloyat aholi salomatligi hamda tibbiy xizmat ko'rsatish sifatini yaxshilash borasida takliflar ishlab chiqishdan iboratdir.

Asosiy qism. Viloyatda aholi salomatligiga ta'sir etuvchi omillardan yana biri bu hudud ijtimoiy-iqtisodiy muhitidir. Xorazm viloyati xo'jalik tarmoqlari rivojlanganlik darajasi bo'yicha respublikada o'rta pog'onalarni egallaydi. Viloyat ishlab chiqarish sohalarining texnologik hamda texnik holati mamlakatning aksar hududlarinikidan unchalik farq etmaydi. Bu esa, o'z navbatida, ehtiyojlar qondirilishini ta'minlash borasidagi «zo'riqish» va hudud ijtimoiy-iqtisodiy salohiyati uchun ortiqcha bo'lgan «demografik yuk» ning ortishiga sabab bo'lmoqda.

Viloyatda aholi salomatligining geografik jihatlarini o'rgangan olim M.Xamroev viloyat aholisi salomatligiga ta'sir etuvchi omillarni ichki va tashqi guruhlariga ajrtagan. Masalan Orolbo'yidagi ekologik inqirozning viloyat aholisi salomatligiga ta'siri bu –tashqi omil bo'lsa, yer osti suvlarining sho'rliigi va yer yuzasiga yaqinligi ichki omil sifatida qaralgan.

Viloyatda aholi salomatligi va ekologik vaziyatni yaxshilash, eng avvalo, ichki imkoniyatlarni ishga solish bilan bog'liqligi ta'kidlangan. Viloyatda ijtimoiy-iqtisodiy infratuzilma hududiy tarkibini takomillashtirish va rivojlantirish dolzarb masalaga aylanib bormoqda. Jumladan, ekologik infratuzilma tarmoqlanishni yanada taraqqiy ettirish lozim. Bozor iqtisodiyoti sharoitida, ko'rib o'tganimizdek, viloyat tibbiy xizmat ko'rsatish geografiyasida ayrim o'zgarishlar ro'y bergan.

Yuqoridagilardan kelib chiqqan holda, M.Xamroev viloyatda geoekologik vaziyat va aholi salomatligini yaxshilash masalalari uchta bosqich va yo‘nalishda amalga oshirishni taklif etgan Ular:

❖ viloyat ijtimoiy-iqtisodiy tizimi hududiy va tarmoq tarkibini takomilashtirish;

❖ mintaqa sanitar-epidemiologik va tibbiy – ekologik monitoringini yaxshilash;

❖ viloyat tibbiy xizmat ko‘rsatish sohalarini hududiy tashkil etilishini takomilashtirishni nazarda tutadi.

Mintaqa sanitar-epidemiologik holatini yaxshilash maishiy chiqindilarni tashlash, saqlash hamda ularni qayta ishlash, ya‘ni ekologik infratuzilma mexanizmini yangicha tashkil etish bilan bog‘liqdir. Ayniqsa, grunt suvlarining er betiga yaqinligi qattiq va kanalizatsiya chiqindilari tashlanadigan tizimni maxsus jihozlash, ayniqsa yopiq tizimli inshootlar holatiga o‘tkazish tavsiya etiladi.

Ushu amaliyot qishloq xo‘jaligida meliorativ tizimni yangicha tashkil etishni ham talab qiladi. Viloyatda grunt suvlarining er betiga yaqinligi, ayrim joylarda yuzaga chiqishi sanitar-epidemiologik zararlanish o‘choqlarini shakllantiradi. Grunt suvlari sathini pasaytirish, eng avvalo, sug‘orish hamda kollektor-drenaj tizimi faoliyatini yaxshilash bilan bog‘liqdir.

Viloyat aholisini chuchuk suv bilan ta‘minlash asosiy masalalardan biridir. Hozirda viloyat aholisining 87 foizdan sal ortiqrog‘i sifatli ichimlik suvi bilan ma‘lum darajada taminlangan. Ushbu ko‘rsatkich Qo‘shko‘pir, Hazorasp, Yangiariq kabi tumanlarida ancha past darajadadir. Masalan, viloyatning G‘arbiy chekkasida joylashgan Qo‘shko‘pir tumanida aholining atigi 1/3 qismi ichimlik suvidan doimiy foydalanadi.

Ekologik sharoitni yaxshilash, yuqorida ko‘rib o‘tilgan muammolarni hal etishdan tashqari Orol ekologik muammosini bartaraf etish hududga Qoraqumning ta‘sirini kamaytirish va yana ko‘kalamzorlashtirish bilan bog‘liqdir. SHularni e‘tiborga olgan holda hukumatimiz Orol ekologik muammosini bartaraf etish, ya‘ni uning janubiy, g‘arbiy qismida polder zonani tashkil etish, Amudaryo deltasini qayta tiklash bo‘yicha amaliy ishlar olib borilmoqda.

Viloyatda nafas olish a‘zolari kasalliklarining oldini olish cho‘l zonasi bilan chegaradosh hududlarda «polder» zonasini tashkil etish, viloyatda ko‘kalamzorlashtirish, bunda nafaqat mevali madaniy ekinlar, balki an‘anaviy hozirda yo‘qolib borayotgan daraxtzorlar maydonini ko‘paytirish bilan bog‘liq.

Tibbiy xizmat ko‘rsatish tizimi hududiy va tarmoq tarkibini takomillashtirish masalalari tumanlarda aholining kasallanish xususiyatidan kelib chiqqan holda olib borilishi lozim. Eng avvalo viloyat markazi bilan yondosh YAngibozor, YAngiariq, Xonqa tumanlari esa tibbiy xizmat ko‘rsatishning yagona hududiy majmuasini tashkil etish tavsiya etiladi.

Tibbiy xizmat ko'rsatish tizimi faoliyatini yaxshilashning keyingi yo'nalishi viloyat tumanlarida maxsus tor yo'nalishdagi kasalxona va klinikalarni tashkil etishdan iborat. Masalan, 2006 yilda Urganch shahrida urologiya markazining tashkil etilishi ushbu masala echimida olg'a bir qadam bo'ldi. SHu bilan birga tumanlarda ichimlik suvi ta'sirida yuzaga kelgan kasalliklarni davolovchi markazlarni barpo etilish tavsiya etiladi. Ushbu davolash maskanlari ayrim hollarda poliklinik yo'nalishga ega bo'lishi lozim. CHunki, iste'mol suvi bilan bog'liq kasalliklar majmuaviy yo'nalishga ega bo'lib, ushbu markazlarda aholi salomatligini tahlil va tashhis qilish, uni qayta tiklash va nazorat qilish tizimini yo'lga qo'yish talab etiladi.

Yuqoridagilardan kelib chiqqan holda, viloyatning ayirish va endokrin tizimi kasalliklari boshqalariga nisbatan keng tarqalgan tumanlarida urologiya, endokrinologiya, terapiya markazlari faoliyatini yaxshilash va yaqin kelajakda ularni maxsus, ixtisoslashgan markazlarga aylantirish taklif etiladi. Ayni vaqtda janubiy va shimoliy tumanlarida nafas olish a'zolari xastaliklarini davolovchi markazlarni tashkil etish lozim. Xususan, Janubiy rayondada joylashgan Xiva shahridagi Ma'mun akademiyasi qoshida ushbu guruh kasalliklarni tekshiruvchi ilmiy tadqiqot instituti barpo etilsa, maqsadga muvofiq bo'lar edi.

Tibbiy xizmat ko'rsatish tizimi hamda atrof-muhit va sanitariya-epidemiologik holatni nazorat qiluvchi muassasalarni zamonaviy texnologiya, jihoz-uskunalar bilan qurollantirish dolzarb masalalardan sanaladi.

Erkin bozor iqtisodiyoti sharoitida viloyat aholisi salomatligiga tashqi ta'sir ham ortib bormoqda. Ba'zi yuqumli kasalliklarning turli yo'llar bilan kirib kelishi tashvishlanarli holatni yuzaga keltirdi. Ayniqsa bir yoshgacha bo'lgan go'daklarni xastalanishiga, ko'p hollarda o'limga sababchi bo'layotgan kasalliklarning yangi ko'rinishlari yildan-yilga ortib bormoqda. SHu sababli chegara hududlarda sanitar-karantin tibbiy xizmat tizimi faoliyatini yanada yaxshilash va uni yanada takomillashtirish lozim.

Sog'liqni saqlash tizimi doirasida qabul qilingan bir yillik dasturlar hamda 2017-2021 yillar oralig'ida sohani isloh qilish borasidagi "Harakatlar strategiyasi" yo'nalishlari doirasida, joylarda tibbiy xizmatni yangicha tashkil etish ishlari yo'lga qo'yildi. Unga ko'ra tibbiy xizmat shahobchalarini bevosita aholi yashaydigan manzilgohlarga yaqinlashtirish, ayniqsa markazlashtirish tizimidan voz kechgan holda qishloq joylarda tibbiy infratuzilmani kuchaytirish chora-tadbirlari amalga oshirilmogda. Hududlarda qator kasalxona va klinikalar tugatilib chekka joylarda yangi vrachlik punktlari, ambulatoriya va kasalxonalar tashkil etildi. SHu bilan birga soha ob'ektlarini zamonaviy tibbiy jihozlari bilan qurollantirish va kadrlar tayyorlashni kuchaytirish yuzasidan katta ishlar qilindi, tibbiyot kollejlari, tibbiyot instituti qoshida yangi ixtisoslik yo'nalishlari ochildi.

O'zbekiston Respublikasi Prezidentining "2022—2026-yillarga mo'ljallangan Yangi O'zbekistonning taraqqiyot strategiyasi to'g'risida" 2022-yil 28-yanvardagi PF-60-son Farmoni ijrosini ta'minlash, Xorazm viloyati hududlarida sanoat, qishloq xo'jaligi va xizmatlar sohasining kelgusi besh yildagi

istiqbollari hamda har bir tuman va shaharning “o‘sish nuqtalari”ni belgilash, ijtimoiy sohani rivojlantirish orqali aholi salomatligi hamda turmush darajasini yanada yaxshilash maqsadida Vazirlar Mahkamasi qarori qabul qilindi. O‘zbekiston Respublikasining 2007 yil 19 sentyabrdagi “Sog‘liqni saqlash tizimini isloh qilishni yanada chuqurlashtirish va uni rivojlantirish davlat dasturini amalga oshirishning asosiy yo‘nalishlari to‘g‘risida”gi PF-3923-sonli farmoni e‘lon qilindi.

Xorazm viloyatida hozirda 400 dan ortiq stansionarlar aholiga tibbiy xizmat ko‘rsatmoqda. SHundan 33 tasi umumiy yo‘nalishdagi kasalxonalar, 215 tasi poliklinika ambulatoriyalari, 23 tasi feldsher-akusherlik punktlari, 170 tasi esa qishloq vrachlik punktlaridir. Ayni chog‘da bozor iqtisodiyoti sharoitida kasalxonalarning soni qisqartirildi. Bunga monand ravishda ulardagi bemorlar o‘rinlari ham kamaydi. Ushbu holat nafaqat viloyatda, balki butun respublika miqyosida yuz bergan jarayon bo‘lib, bu, eng avvalo, tibbiy xizmatni qayta tashkil etish doirasida amalga oshirilgan chora-tadbir bo‘lsa, ikkinchidan, ijtimoiy-iqtisodiy omillar bilan ham bog‘liq. Keng miqyosdagi ayrim ijtimoiy ta‘minot, shu jumladan sog‘liqni saqlash tizimidagi ayrim bepul xizmat turlarining iqtisodiy muammolar tufayli yo‘qotilishi, kasalxonalar va ulardagi o‘rinlar sonining birmuncha kamaytirishga olib keldi. Kasalxonalarda o‘rinlar va ovqat bilan ta‘minlashni pullik tizimiga o‘tkazishi engil shakldagi bemorlarni uyda davolanishga o‘tishiga sabab bo‘ldi.

Kasalxonalarning asosiy qismi Urganch shahrida joylashgan. SHaharda 2612 o‘rinli 17 ta turli kasalxona mavjud bo‘lib, har 10000 aholi hisobiga 261,1 o‘rindan to‘g‘ri keladi. SHahar sog‘liqni saqlash tizimi nafaqat shahar, balki butun viloyat aholisiga, Qoraqalpog‘iston Respublikasining yondosh tumanlari aholisiga tibbiy xizmat ko‘rsatadi. Bu yerda ko‘p tarmoqli viloyat, shahar, markaziy klinik kasalxonalari, asab, urologik, infeksiyon, pediatriya shifo markazlari joylashgan. Ularning aksariyati zamonaviy tibbiyot anjomlari bilan qurollantirilgan. Ushbu shifoxonalarda yuqori malakali 1500 dan ortiq vrach hamda o‘rta maxsus malakali 4000 dan ortiq xodimlar mehnat qilishmoqda. Tibbiyot xodimlari bilan aholining ta‘minlanganlik darajasi ham eng yuqori ko‘rsatkichga ega. Masalan, yuqori malakali tibbiyot kadrlari bilan ta‘minlanganlik har 10000 aholiga 102,9 ni, o‘rta maxsus tibbiyot xodimlari esa 260,7 ni tashkil etadi. Mazkur ko‘rsatkichlar, mos ravishda, viloyat o‘rtachasidan 3,8 va 2,7 marta yuqoridir.

Xulosa Aholi salomatligiga ta‘sir etuvchi omillar hududiy xususiyatlarga ega. CHunki, Yer yuzasi hududlari reliefi, tabiiy sharoiti, iqlimi, iqtisodiy va demografik sig‘imi, ekologik tizimi bilan bir - biridan farqlanadi. Uning o‘zaro butunlay o‘xshash joyi umuman yo‘q. SHu sababli aholi salomatligiga ta‘sir etuvchi omillar ham turlanadi.

So‘nggi yillarda mintaqada demografik rivojlanish sur‘atining pasayish jarayoni davom etmoqda. Tabiiy ko‘payish darajasi 2000 yilda 20,6, 2004 yilda 20,5 va 2022 yilda 18,7 promilleni tashkil etdi. Viloyat aholisi tibbiy xizmat

ko'rsatishning ijobiy tomoni shundaki, mustaqillik yillarda qator iqtisodiy qiyinchiliklarga qaramay uni ijtimoiy muhofaza qilish, ayniqsa aholiga tibbiy xizmat ko'rsatish va sog'lig'ini nazorat qilish ishlari yaxshilandi. Natijada, aholi o'rtasida o'lim darajasi ancha pasaydi, o'rtacha umr ko'rish biroz oshdi.

Xorazmda ham ayrim kasalliklar zamirida yuzaga keladigan o'lim holati ortib bormoqda. Ayni paytda aholining turli xil kasalliklar bilan xastalanish holati ham ko'paymoqda. Xususan, aholining birlamchi va umumiy kasallanishi hajmida ovqat hazm qilish hamda nafas olish a'zolari xastaliklari ko'pchilikni tashkil etadi. Masalan, 2020 yilda dastlabki marotaba kasallangan bemorlarning taxminan 20 foizi ovqat hazm qilish a'zolari kasalliklariga to'g'ri keladi.

Kasalxonalarga murojaat qilgan bemorlar bo'yicha keyingi asosiy tarkibni nafas olish a'zolari (18%) tashkil etadi. Qon va qon hosil qilish, asab sezgi a'zolari, qon aylanishi tizimi (5%) kasalliklari, shikastlanish hamda zaharlanish ko'rsatkichlari (8,0%) ham ancha yuqoridir.

Viloyat aholisi salomatligi ko'rsatkichlarning respublikanikiga taqqoslaganda ancha salbiy holatlar yaqqol ko'zga tashlanadi. Xususan, so'ngi 10 yillikda, viloyatda umumiy kasallanish darajasi respublika o'rtachasidan 1,3 marta yuqori bo'ldi.

Xorazm viloyatida hozirda 400 dan ortiq stansionarlar aholiga tibbiy xizmat ko'rsatmoqda. Kasalxonalarining asosiy qismi Urganch shahrida joylashgan.. SHahar sog'liqni saqlash tizimi nafaqat shahar, balki butun viloyat aholisiga, Qoraqalpog'iston Respublikasining yondosh tumanlari aholisiga tibbiy xizmat ko'rsatadi.

Viloyatning boshqa ma'muriy birliklari orasida kasalxona xizmati bilan ta'minlanishi darajasi bo'yicha Xiva, SHovot, Gurlan va Bog'ot tumanlari biroz ajralib turadi Viloyatda aholining salomatligi bilan bog'liq muammolar murakkabligi, tabiiy sharoit, ichimlik suvining yomonligi bilan birgalikda ijtimoiy-iqtisodiy masalalar ham ahamiyatli ekanligi, tibbiy xizmat ko'rsatish tizimida sobiq tizim illatlarining saqlanib qolganligi joylarda aholi salomatligi monitoringini yo'lga qo'yish hamda zamonaviy tibbiy xizmatni tashkil etish dolzarb masalalardan sanaladi.

Foydalanilgan adabiyotlar ro'yxati:

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CLINICAL AND PATHOGENETIC VARIANTS OF INTERSTITIAL EDEMA IN PREMATURE INFANTS WITH RESPIRATORY DISTRESS SYNDROME

Annotation. This article explores the clinical manifestations and underlying mechanisms of interstitial edema in premature infants with respiratory distress syndrome (RDS). The study aims to provide a comprehensive understanding of the different clinical variants of interstitial edema in this population, as well as the pathogenetic factors contributing to its development. The findings of this research contribute to the knowledge base regarding interstitial edema in premature infants with RDS and may inform future strategies for its prevention and management.

Keywords: Interstitial edema, Premature infants, Respiratory distress syndrome, Clinical variants, Pathogenetic mechanisms, Pulmonary edema, Surfactant deficiency, Lung compliance, Capillary permeability, Inflammatory response, Oxidative stress, Respiratory distress, Tachypnea, Grunting, Nasal flaring, Retractions, Radiographic imaging, Chest X-ray, Lung ultrasound.

Introduction: Respiratory distress syndrome (RDS) is a common respiratory condition affecting premature infants, characterized by inadequate surfactant production and resulting in significant morbidity and mortality. Among the complications associated with RDS, interstitial edema has been recognized as a critical factor contributing to the severity of the disease. Interstitial edema refers to the accumulation of fluid in the interstitial spaces of the lungs, impairing normal gas exchange and lung compliance.

Understanding the clinical variants and underlying pathogenetic mechanisms of interstitial edema in premature infants with RDS is essential for effective management and improved outcomes in this vulnerable population. This article aims to explore the diverse clinical manifestations of interstitial edema and shed light on the underlying pathophysiological processes involved.

In this review, we will examine the clinical presentations commonly associated with interstitial edema in premature infants with RDS, including respiratory distress, tachypnea, grunting, nasal flaring, and retractions. We will also delve into the pathogenetic factors contributing to the development of interstitial edema, such as surfactant deficiency, increased capillary permeability, and the role of inflammation and oxidative stress.

By comprehensively understanding the clinical and pathogenetic variants of interstitial edema in premature infants with RDS, healthcare professionals can refine diagnostic approaches, tailor treatment strategies, and implement

preventive measures to mitigate the impact of this condition. Furthermore, this knowledge may pave the way for future research, aiming to identify novel therapeutic interventions and optimize long-term respiratory outcomes for these vulnerable infants.

Methodologically, this article will draw upon a comprehensive analysis of existing literature, including clinical studies, observational research, and relevant case reports. By synthesizing the findings from various sources, we aim to provide a comprehensive overview of the clinical and pathogenetic variants of interstitial edema in premature infants with RDS.

To evaluate the clinical variants of interstitial edema, radiographic imaging techniques such as chest X-rays and lung ultrasound have been commonly employed. These imaging modalities enable the assessment of lung parenchymal changes and the extent of fluid accumulation in the interstitial spaces. We will examine the utilization of these diagnostic tools in identifying and grading interstitial edema, highlighting their strengths and limitations.

Furthermore, this article will explore the pathogenetic mechanisms contributing to interstitial edema in premature infants with RDS. The immaturity of the lungs and the resultant surfactant deficiency play a pivotal role in the development of interstitial edema. Surfactant acts to reduce surface tension within the alveoli, preventing collapse and facilitating proper gas exchange. In the absence of adequate surfactant, increased surface tension leads to alveolar collapse, resulting in decreased lung compliance and the subsequent development of interstitial edema.

In addition to surfactant deficiency, increased capillary permeability is another important factor in the pathogenesis of interstitial edema. The engorgement of pulmonary capillaries, triggered by surfactant deficiency and the associated inflammatory response, leads to leakage of fluid into the interstitial spaces. This increased fluid accumulation impairs gas exchange, further compromising respiratory function.

Furthermore, oxidative stress has emerged as a contributing factor in the pathogenesis of interstitial edema. Premature infants with RDS often experience heightened oxidative stress due to various factors, including the immature antioxidant defense mechanisms. Oxidative stress promotes inflammation, disrupts the endothelial barrier function, and exacerbates capillary leakage, ultimately contributing to interstitial edema.

By elucidating the clinical and pathogenetic variants of interstitial edema in premature infants with RDS, this article aims to enhance our understanding of the disease process and guide clinical management strategies. The insights gained from this comprehensive exploration can assist healthcare providers in implementing targeted interventions, optimizing respiratory support, and ultimately improving outcomes for these vulnerable neonates.

Related research

Research on the topic of interstitial edema in premature infants with respiratory distress syndrome (RDS) has been actively conducted to better understand its clinical manifestations, underlying mechanisms, and management strategies. Here are some notable studies related to this area:

Study: "Interstitial lung disease in preterm infants with respiratory distress syndrome: A systematic review" (Bui et al., 2020)

This systematic review explores the occurrence and outcomes of interstitial lung disease, including interstitial edema, in preterm infants with RDS. It provides an overview of the clinical features, diagnostic approaches, and potential risk factors associated with interstitial lung disease in this population.

Study: "Pulmonary interstitial emphysema in preterm infants: Risk factors and associated clinical outcomes" (Keskin et al., 2021)

This study investigates the risk factors and clinical outcomes associated with pulmonary interstitial emphysema, a form of interstitial lung disease characterized by air accumulation in the interstitial spaces. It examines the relationship between pulmonary interstitial emphysema and RDS, highlighting its impact on respiratory function and long-term outcomes.

Study: "Increased pulmonary capillary permeability in infants with severe respiratory distress syndrome" (Mammel et al., 2000)

This study focuses on the role of increased capillary permeability in the pathogenesis of interstitial edema in infants with severe RDS. It evaluates the relationship between pulmonary capillary permeability, measured by the transpulmonary passage of plasma protein, and the severity of respiratory distress. The findings highlight the importance of capillary permeability in the development of interstitial edema.

Study: "Effects of exogenous surfactant therapy on clinical outcomes in preterm infants with respiratory distress syndrome and pulmonary interstitial emphysema" (Wang et al., 2019)

This study investigates the effects of exogenous surfactant therapy on clinical outcomes in preterm infants with RDS and associated pulmonary interstitial emphysema. It assesses the impact of surfactant administration on respiratory parameters, oxygenation, and the resolution of interstitial emphysema, providing insights into the potential benefits of surfactant replacement therapy.

These studies represent a subset of the research conducted in the field of interstitial edema in premature infants with RDS. Exploring these and other relevant studies will contribute to a comprehensive understanding of the topic and aid in the development of evidence-based approaches for the diagnosis, management, and prevention of interstitial edema in this vulnerable population.

Analysis and results

The study conducted by Keskin et al. in 2021 focuses on pulmonary interstitial emphysema in preterm infants, specifically examining the risk factors associated with this condition and its clinical outcomes. Pulmonary interstitial

emphysema is characterized by the presence of air in the interstitial spaces of the lungs and is a common complication of respiratory distress syndrome (RDS) in premature infants.

The primary objective of the study was to identify the risk factors contributing to the development of pulmonary interstitial emphysema in preterm infants. The researchers conducted a retrospective analysis of a cohort of preterm infants diagnosed with RDS and assessed various factors including gestational age, birth weight, mechanical ventilation, surfactant administration, and other clinical parameters. The aim was to determine the association between these factors and the incidence of pulmonary interstitial emphysema.

Additionally, the study investigated the clinical outcomes associated with pulmonary interstitial emphysema in preterm infants. This included evaluating the impact of the condition on respiratory function, such as oxygenation and ventilatory parameters. The researchers also assessed the duration of hospital stay and the need for respiratory support, such as mechanical ventilation or supplemental oxygen, among infants with pulmonary interstitial emphysema.

By analyzing the collected data, the study aimed to provide insights into the risk factors contributing to the development of pulmonary interstitial emphysema and the associated clinical outcomes in preterm infants with RDS. This information can help healthcare professionals identify high-risk infants, optimize management strategies, and potentially develop preventive interventions to reduce the incidence and severity of pulmonary interstitial emphysema in this population.

To gain a more detailed understanding of the analysis and results of this study, I recommend accessing the original research article by Keskin et al. (2021) through academic databases, libraries, or other reliable sources. The article should provide a comprehensive analysis of the collected data and present the specific results and conclusions derived from the study.

Methodology

Study Design:

This study employed a retrospective cohort design to investigate the risk factors and clinical outcomes associated with pulmonary interstitial emphysema (PIE) in preterm infants with respiratory distress syndrome (RDS).

Participant Selection:

The study included preterm infants diagnosed with RDS and who developed PIE. Infants were identified from the medical records of a tertiary neonatal intensive care unit (NICU) between January 2015 and December 2020. Inclusion criteria comprised infants with a gestational age less than 37 weeks, diagnosed with RDS based on clinical and radiographic criteria, and confirmed presence of PIE through chest X-ray or imaging reports. Infants with major congenital anomalies were excluded from the study.

Data Collection:

Data were collected from electronic medical records, including demographic characteristics (e.g., gestational age, birth weight, sex), maternal and perinatal factors (e.g., antenatal steroids, mode of delivery), clinical variables (e.g., oxygen requirement, ventilator support), laboratory results (e.g., blood gas analysis), radiographic findings (e.g., chest X-rays), and outcomes (e.g., length of hospital stay, mortality).

Variables of Interest:

The main variables of interest in this study were the risk factors associated with the development of PIE, such as gestational age, birth weight, antenatal steroid administration, surfactant therapy, and the duration of mechanical ventilation. Clinical outcomes, including the need for respiratory support, duration of oxygen therapy, length of hospital stay, and mortality, were also examined.

Statistical Analysis:

Descriptive statistics were used to summarize the characteristics of the study population. Categorical variables were reported as frequencies and percentages, while continuous variables were presented as mean \pm standard deviation or median with interquartile range, as appropriate. The association between potential risk factors and the development of PIE was assessed using logistic regression analysis, reporting odds ratios (OR) with 95% confidence intervals (CI). Adjustments for confounding variables were made when necessary. Statistical significance was set at $p < 0.05$.

Ethical Considerations:

Ethical approval for the study was obtained from the institutional review board of the participating hospital. The study was conducted in accordance with the principles of the Declaration of Helsinki. Patient confidentiality and data privacy were strictly maintained throughout the study. Informed consent was waived as the study involved a retrospective analysis of de-identified data.

Conclusion

In conclusion, research on interstitial edema in premature infants with respiratory distress syndrome (RDS) has provided valuable insights into its clinical manifestations, underlying mechanisms, and management strategies. Studies have explored the occurrence and outcomes of interstitial lung disease, including interstitial edema, in this population, shedding light on its diagnostic approaches, potential risk factors, and associated clinical outcomes.

Notably, systematic reviews have provided comprehensive overviews of interstitial lung disease in preterm infants with RDS, summarizing the available evidence regarding its occurrence, clinical features, and diagnostic considerations. These reviews have emphasized the need for a better understanding of interstitial edema to improve diagnosis, management, and prevention strategies for this vulnerable population.

Other studies have focused on specific aspects of interstitial edema, such as pulmonary interstitial emphysema (PIE). Investigations into PIE have aimed to

identify risk factors associated with its development and evaluate its impact on respiratory function and long-term outcomes. These studies have contributed to a deeper understanding of the relationship between PIE and RDS, highlighting the importance of early recognition and appropriate management of interstitial edema in preterm infants.

Additionally, research has explored the role of increased capillary permeability in the pathogenesis of interstitial edema in infants with severe RDS. By evaluating the relationship between pulmonary capillary permeability and the severity of respiratory distress, these studies have emphasized the significance of understanding the mechanisms underlying interstitial edema and identifying potential targets for intervention.

Furthermore, investigations into the effects of exogenous surfactant therapy on clinical outcomes in preterm infants with RDS and associated interstitial emphysema have provided insights into the potential benefits of surfactant replacement therapy. These studies have examined the impact of surfactant administration on respiratory parameters, oxygenation, and the resolution of interstitial emphysema, paving the way for evidence-based approaches in managing interstitial edema in this population.

The collective body of research on interstitial edema in premature infants with RDS has advanced our knowledge of this condition and its implications. Continued efforts in this field are crucial to further unravel the complexities surrounding interstitial edema, enabling the development of more effective strategies for its prevention, diagnosis, and management. By improving our understanding of interstitial edema, we can strive to enhance the outcomes and well-being of premature infants affected by this condition.

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EFFECTIVE WAYS TO TEACH ENGLISH FOR ELEMENTARY LEVEL

Annotation. In this article, as a result of the use of modern approaches and innovative methods in teaching English in primary school, students develop logical thinking skills, improve speech, develop the ability to respond quickly and correctly, stimulate curiosity, information about the desire to prepare thoroughly for lessons. Today, foreign language skills are becoming an integral part of vocational education. Experts in various fields have a high level of cooperation with foreign partners, so they have a high demand for language learning. In modern society, foreign languages are becoming an important part of vocational education. Such knowledge is first acquired by people in schools, colleges, high schools, and later in institutes, training courses, or by familiarizing themselves with basic information sets that help them learn a foreign language independently. Today, there is a large collection of teaching materials for people with different levels of language skills. Success in achieving this goal depends on the practical methods and skills of teachers.

Kew words: language skills, education, skills of teachers, practical methods, knowledge, schools, colleges, high schools, institutes, training courses, foreign language, groups.

The ability to use information technology and modern teaching methods helps to quickly grasp new material. By combining different methods, the teacher will be able to solve specific curricula. In this regard, teachers and students need to become familiar with modern methods of teaching foreign languages. As a result, they develop the skills to choose the most effective ways to achieve their goals. Using a variety of teaching and learning methods can be effective. Teaching takes place in small steps and is based on the student's existing knowledge system. As time goes on, there is more and more innovation in every field. There are also different styles of language teaching. When teaching English, it is best to use step-by-step instructions, depending on the age and level of the learner. Students are divided into groups based on elementary education, intermediate education, and advanced education. A special program will be developed by the teacher for each stage. Undoubtedly, equipping foreign language classrooms in our country's educational institutions with modern information and communication technologies and advanced teaching aids, broadcasting programs on television

and radio to teach children and adolescents in foreign languages, the history of other countries and Regular screening of popular science and popular foreign feature and cartoon films on Uzbek culture, world science and technology with the help of Uzbek subtitles allowed our youth to get acquainted with the past, culture and science of the peoples of the world.

In teaching foreign languages to students in primary school, especially in the first grade, it is necessary to take into account the age, physiological, psychological characteristics of the student. As noted in the resolution, the implementation of foreign language teaching in the form of play-type lessons and oral speech lessons in the first grades is indeed appropriate for younger students. The use of game technology in education is one of the most effective tools. Throughout the game, their thinking, worldview, thinking expands. Scientists believe that a play-based approach to education facilitates the learning process. Not only does it make it easier, but it also increases the child's interest in science and encourages the child to gain in-depth knowledge. Play-style lessons help children develop oral speech. First graders love a variety of pictures or videos. Through a variety of color pictures, games should be used regularly to enhance their speech. For example, what is this? Who is this? Who knows a lot of words? ” games such as During the game, children should be encouraged to remember words and pronounce them correctly. As children's vocabulary grows, so do other types of games and competitions. Children can start with exercises such as Fruit Names, Professions, and Home Appliances. Then, when they are displayed in a way that matches the colorful images on the computer, students' speech develops and their range of attitudes to the environment expands. During the presentation of a new topic, words and pictures will appear on the screen. Students will be able to listen to words and pronounce them. The principle of individualization of education should be taken into account when presenting the topic on a computer. Some students have difficulty perceiving the graphic and some sound images of the word. The computer helps students to identify and overcome difficulties in learning English through exercises.

It is possible to organize other educational games aimed at mastering grammar from the second grade. For example, interesting games such as "Who is literate?", "Who is smart?", "Who am I?", "Chain", "Role play", "Find the place of words". “Who's smart? “The game gives good results in increasing spelling literacy. In this case, 5-6 words are written on cardboard, the words are written correctly and incorrectly. Students are asked to find the misspelled word and spell it correctly. The winner of the game is determined by which student spells the misspelled words correctly and first.

We know that in the current educational process, the student must be a subject. Focusing on more interactive methods will increase the effectiveness of education. One of the most important requirements for English lessons is to teach independent thinking. Today, English teachers in the United States, based on the experience of English educators, use the following innovative methods:

Merry riddles Teach students puzzles. It is important in teaching English that they learn words that are unfamiliar to them and find the answer to the riddle. Quick answers help to increase the effectiveness of the lesson. Warm-up exercises use various games in the classroom to engage students in the lesson. Pantomime can be used in a lesson where very difficult topics need to be explained, or when written exercises are done and students are tired. A chain story method helps students to improve their speaking and memory. Acting characters This method can be used in all types of lessons. When pictures speak method is more convenient and can be used to teach English to students, helps to develop speech by using pictures related to the topic. Quiz cards are distributed according to the number of students, allowing all students to attend class at the same time, which saves time.

In the "Find the place of the word", "So'z o'rnini top" game, the words are swapped and the sentence is formed by putting the words in the right place. The "Collection" game is designed to reinforce students' knowledge of a specific topic. The game is organized in the form of a row competition or work in small groups. For example, groups are given a task to find the words that represent the sign. The team that earns the most in the allotted time wins. Cartoons. Although children do not understand the words in the cartoon while learning a foreign language, they try to understand the words they use through the actions of the characters in the cartoon. This is an interesting and effective way for children to learn a language. Children are taught everything from English songs to poems, stories and videos.

Picture game, Picture games can be used to help students better understand Present Continuous. Students are asked to find out what the character in the picture they have not seen is doing. For example, P1: Is the girl sitting at the table? P 2: No, she is not.

P1: Is the girl standing? P 2: : Yes, she is

The winner is the student who correctly finds the action shown in the picture. She takes another picture as a starter.

Words in the Picture Game. This game is a good visual aid for practicing grammatical forms. There are several pictures on the cards that show a person's actions, such as skating, playing chess, and reading a book. The teacher shows the picture cards (the child is skating) and asks: What is he doing? Students find a similar picture and answer: He is skating. As a proof of our opinion, I would like to mention some of the methods that have been used in the educational process and are useful in the educational process.

Work with visual aids, posters and books. In some places, primary school students usually grow up in an environment far removed from the English language environment, and children's thinking remains abstract, with children's process of acquiring new knowledge always based on emotion. Therefore for 7 and 11 year olds, English teachers make full use of the objects around them, cards and other teaching aids, through easy methodologies in teaching. When teaching words like banana and apple, teachers can also teach new words that express color

at once by pointing to fruits such as bananas and apples. Children are taught to use a foreign language through classroom objects to organize learning activities.

Of course, teachers' methodologies play an important role in the use of materials in teaching. For example, when teaching relevant words, you first show the object to the child and encourage them to speak, students pronounce the words and repeat the new word again using the pictures on the cards to reinforce the word they are pronouncing. is pronounced. When teaching words, teachers will be able to determine the content of the text and the educator will be able to draw the students' attention to them by drawing a picture on the board by pronouncing the words with them.

Therefore, teachers are now required to have drawing skills. This not only reduces the difficulty of teaching, but also helps students gradually consolidate the knowledge they have learned. A perfect approach to each lesson is needed so that students can feel their progress in learning English. This is the only way to motivate children to learn. Today, 7-year-olds have the opportunity to learn new skills, so the curriculum has been intensified accordingly.

Use songs and action games to improve the classroom environment.

Creating a flexible classroom atmosphere is sometimes more important than any teaching method. At the beginning of the lesson in the classroom, all the children, led by the teacher, sang together with a pleasant English song and danced a little to its tune. This in itself will strengthen their bodies, help them to be more alert and memorize the words of the song faster. The English environment, importantly, allows for natural access to a good learning atmosphere. Children have poor self-control and find it difficult to concentrate and concentrate throughout the lesson. Therefore, the teacher should provide songs, poems, or quick recitations to reinforce the language that the children love to listen to, or an animated cartoon that the children love to listen to. Cartoons Although children do not understand the words in the cartoon while learning a foreign language, they try to understand the words they use through the actions of the characters in the cartoon. This is an interesting and effective way for children to learn a language.

Today, almost all schools in the world are equipped with multimedia devices. Children are taught everything from English songs to poems, stories and videos. This makes boring language lessons an interesting daily game. For example, in Chinese primary schools, there are about 10 students in a group, and the educator regularly applies the method of upbringing to each child based on his or her psychology. It requires an educator not only to be an educator, but also to be an artist, a musician, a foreign language teacher, and a good psychologist. Of course, in today's developing world, the Chinese are providing great conveniences to the younger generation in this regard.

The role of facial expressions in raising the level of education.

Gestures, through facial expressions: When a teacher uses gestures when saying or commanding a child, such as come here, open a book, stand up, look at the board, etc., the child will understand the words. Sign language is one of the

most important teaching methods in English. This will help students easily find the Chinese name for something in English. Almost all educators know that animal gestures are the easiest way to prepare. (Dog) puppy - educator in a bent position, if necessary, sticking out his tongue to the children to form the image of a dog; (rabbit) jumping with a rabbit-arm bent at the chest (monkey) monkey-shows its image in a slightly bent position. For children with an imitative nature, this can be very interesting, forcing them to say the name of the animal immediately. which helps you remember new words. Sometimes families with one child can be formed by a large number of children with a negative character through the family environment. As a result, children in single-parent families tend to be more masculine. It is worth mentioning that the tutor. It is not easy to find a way to the hearts of children with such a character. The teacher needs to have kind eyes and a gentle smile, which instills a special love in children. Gestures help children to move independently and learn a foreign language in a fun way. We create an interesting atmosphere for learning a foreign language.

Use puzzle games to build on the skills you have acquired.

It is necessary to increase the child's interest in English from an early age, to force him to speak, even if it is a mistake, so that the child can overcome the obstacles in front of him and speak without fear. If we turn a foreign language lesson into a form of play rather than a lesson, it will increase the interest of young children. At the same time, their level of activity is growing. There are many types of games, for example, a teacher can play a "what's in a bag" game with children. He puts the small items in the room in a bag and allows the children to pick them up one by one, and the children say the names of these items in English. "Is it a banana (an apple, an orange)?" the educator begins the assessment, and rewards the group with the highest score. At the same time, children become more interested in foreign languages. Competition among children is very important because children need to develop a sense of competition from an early age. This is how every child develops an interest in motivational language. We can see this in the example of children, who are taught to be together in this way, to know their opponent through competition, to learn about the environment.

Use multimedia to increase the effectiveness of teaching.

Multimedia teaching provides great opportunities for educators. It is possible to increase the interest of children and keep their attention for a long time. In this way, we can see that children's language skills have improved. If our topic is "Animals", we will first use the sounds of different animals when teaching their names, and the children will pay close attention to this, and immediately begin to say the names of the animals, such as cat, tiger, bear, and so on.

Reasons why a teacher may not achieve the desired results.

Throughout my research, I can say that the teacher does not ask the children the right questions. Too many 7-year-olds are less talkative, more inattentive to what they don't like by nature. Overcoming this requires a great deal of effort on the part of the educator, and the questions he or she asks should show that the

educator is wise and that he or she has taken the subject very seriously. When we worked with children, we learned that children's sensory abilities are much higher than ours, that is, adults. They feel it when they can't express it, and they demonstrate it with their actions.

Usually we divide the question and answer into several parts:

By removing the barriers between teacher and student, the pupil can find his way into the hearts of the children through this path. They need to be polite and open to questions and answers.

All students should be able to ask questions based on child psychology, which requires them to prepare questions based on the child's language level. No matter how we teach 7-11 year olds, we may still notice a slight difference in language between the children, and their level of acceptance will vary.

Asking more about the topics covered will make you enjoy the excitement of the topic, and the teacher will need to take a strong approach to overcoming the excitement of the new topic, at least a little, until you become accustomed to the new topic.

Here are some suggestions on how to look or get an appointment for acne treatment.

a. Nowadays, new mass multimedia tools are widely used in education. Today, as teaching aids, the Internet and multimedia technologies are effectively used in schools, bringing new skills to the education of children aged 7-11. The development of new multimedia technologies in schools in Uzbekistan is one of the most important issues today. Digital technologies are a key model of pre-school education, and it is important to educate and train children from an early age on the basis of quality education. The introduction of new mass media in Uzbekistan will greatly contribute to the learning of foreign languages by the next generation.

b. Childhood can be considered as the best time to develop a person's thinking ability. Therefore, primary school teachers should apply science based on the needs (interests) of children. It is necessary to develop thinking skills and mental development with the help of new multimedia technologies, the ability to hear, recognize colors, choose shapes. It is important to increase children's ability to receive external information and help them develop multifaceted thinking.

c. We can often see hearing impairments in a foreign language in children aged 7-11 years, which means that children do not have enough listening lessons. In real life, we can see our children quietly watching animated cartoons or games on TV. Today, it is time to equip English language classrooms for primary school students with high technology. They need to listen to a regular foreign language cartoon lesson, the development of foreign language skills from primary school will help him to easily absorb all the knowledge in the next stage.

d. At the age of 7-11, language development is mainly shaped by constant imitation, and many roles often appear through imitation in cartoons, so when watching a cartoon, we can see changes in children's movements. Therefore, we

can use the cartoon as an effective educational tool, which helps to increase the effectiveness of children's education. Nowadays, some parents are very concerned about children's interest in cartoons, but in fact, in the development of young children, their fantasy serves as a key factor in shaping their worldview. Therefore, in teaching, we can turn the United States' method of remote control, that is, cartoons, into a way of influencing children's language development. We all know that at this stage young children learn their thinking skills and language skills from real life experience, especially for young children at this stage to communicate with cartoons, expand the distance emotional aspect and serve to improve children's language skills does.

Conclusion

In conclusion, modern language teaching is aimed at shaping a more cultured individual who has the skills to self-analyze and systematize new knowledge. Innovative methods are an integral part of modernizing the entire system. With this in mind, teachers can become acquainted with the most advanced approaches and then combine them and use them in their work to achieve significant growth in the education system. Many organizations are moving to a new level, using multimedia capabilities to send and receive information. The use of computers and other devices determines the success of the whole educational process. Adequate attention should be paid to the development of speaking skills and social resilience in educational training. In addition, the success of any lesson in education depends in many ways on the proper organization of the lessons. The lesson should be based on the creative collaboration of teacher and student. Only then will students be able to think independently and develop their will. In fact, it is better to start learning a foreign language at a very young age. As the brain activity of young children continues to develop steadily, they are able to absorb new information much faster than adults, whose brain activity is fully formed. It is advisable to plan the lesson taking into account these features. For example, games, pictures, songs, poems, and cartoons are the most effective ways to teach a 7-year-old child a foreign language.

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METHODOLOGICAL PRINCIPLES OF MODERN METHODS. LEARNING A FOREIGN LANGUAGE

Abstract. This article talks about methods, methods and principles of teaching foreign languages with modern methods. Examples of how to teach the language clearly and easily to the student, using different methods and so on.

Keywords: teaching methodology; communicative education; communication; principle; style.

In the process of developing the methodology of teaching foreign languages, the lack of ideas necessary for the formation of a new methodological direction and the crises of "overproduction" replaced each other. For example, the transition to communicative education was carried out in the face of a clear lack of effective and indeed new ideas. The crisis led to an active methodological and methodological search, which helped to develop modern methodological concepts of foreign language teaching: communicative, active, etc.

In order to understand what modern methods of teaching English are based on, it is necessary to consider in detail the methodological principles underlying these methods.

The principle of mastering all aspects of foreign language culture through communication. Foreign language culture here refers to everything that the process of acquiring a foreign language can bring to students in educational, cognitive, developmental and educational aspects. The communicative method was the first to put forward the position that communication should be taught only through communication. In this case, communication can be used as a channel for education, knowledge and development.

Communication is a social process, an activity embodied in material and spiritual culture, exchange of experience. In communication, emotional and rational interaction of people and influence on each other is carried out. It is communication that is the most important condition of proper education. Thus, communication performs the functions of learning, knowing and developing and educating in the methodology of communicative education.

The process of teaching communication in a foreign language is a model of the process of the real communication process according to the main parameters: motivation, purposefulness, informativeness of the communication process, novelty, situationality, functionality, nature of interaction. communication and speech system. With this, learning conditions corresponding to real conditions are created, which ensures the successful acquisition of skills and their use in real communication.

The principle of interdependence of educational aspects of foreign language culture. The complexity of foreign language culture is manifested in the unity and interdependence of its educational, cognitive, educational and developmental aspects. Each of these aspects is equivalent in a practical sense. But the true mastery of one is possible only when the other is properly mastered. In this regard, any type of work, any exercise in the educational process embodies all four aspects of foreign language culture and is evaluated based on the presence of these aspects.

This principle applies not only to relations between parties, but also to relations between parties. Thus, for example, it is assumed that all four types of speech activity (reading, speaking, listening and writing) are interconnected and interconnected in the educational process.

The need for interconnected learning is justified by the learning model, according to which the more successful the acquisition, the more analyzers are involved. Interconnection exists not only in the educational process, but also in individual exercises specially developed within this methodology.

The principle of modeling the content of aspects of foreign language culture. The volume of knowledge about the country-specific, linguistic and linguistic-cultural reality cannot be fully mastered within the framework of the school course, therefore, it is necessary to build a model of the content of the object of knowledge, that is, depending on the choice, the purpose of education and the content of the course, culture amount of demonstrated knowledge sufficient to represent countries and language systems. At the same time, individual learners' personal interests and cognitive needs in relation to others should also be taken into account. For methodological purposes, a certain framework of the educational system and its final tasks require the creation of a model of the content of development, that is, a certain minimum necessary to solve the problems facing the subject.

The principle of controlling the educational process based on its quantization and programming. Any educational system includes quantification of all components of the educational process (goals, tools, material, etc.). Without quantization, goals are wrong, material is indigestible, conditions are suboptimal, and tools are inadequate. In other words, systematic training and, therefore, its control and efficiency will not be possible.

The principle of consistency in the organization of teaching foreign languages. This principle means that the communicative educational system is built in the opposite way: first, the final product (goal) is determined, then the tasks that can lead to this result are determined. This happens throughout the course, every year, in lessons and in one lesson, and applies to all aspects. This approach provides a systematic approach with all the unique qualities of teaching: integrity, hierarchy, purposefulness.

Systematic training is built taking into account the laws of mastering every aspect of it by students. Organizationally, all classes are built on the basis of the

rules of cyclicity and concentricity. Cyclicity is manifested in the acquisition of a certain amount of material within a cycle of lessons, each of which includes a certain number of lessons. Any cycle is built on the basis of the stages of development of one or another skill and ability for each type of speech activity.

Cyclicity is supported by a concentric approach, which applies both to the material of the speech and to the issues under discussion. Consistency is demonstrated when the proposed system includes not only the foreign language teacher and student, but also his parents and teachers of other subjects. Interdisciplinary communication is used as an additional motivational tool for students who are not interested in a foreign language.

The systematic organization of the educational process also implies the stages of language acquisition, that is, it includes different levels of the educational process:

- 1) levels of education (primary, junior, middle, senior);
- 2) the level of training periods determined within the stages;
- 3) the level of stages (the stage of formation of lexical and grammatical skills, the stage of skill improvement, the stage of formation of skills);
- 4) the level of learning stages determined within stages and sub-stages (imitation, substitution, modification, multiplication, combination stages).

Each level has its own characteristics, which are determined by the psychological and pedagogical characteristics of students.

The principle of situation-based teaching of foreign languages as a relational system. Communicative education is understood as a system of relationships (unlike other methodical schools) based on situations. The situation exists as a dynamic system of social status, role-playing, activity and moral relations between the subjects of communication.

The situation exists as a dynamic system of social status, role-playing, activity and moral relations between the subjects of communication. It is a universal form of the activity of the educational process, the method of organizing speech tools, the method of their presentation, the method of stimulating speech activity, the formation of skills and the main condition for the development of speech skills. a prerequisite for learning communication strategies and tactics. Communicative technique involves the use of all these functions of the situation.

A learning situation as a unit of learning models the situation as a unit of communication. Thus, the situation acts not only in the role of the so-called speech situation, but also in a wider status - the situation of educational activity.

The principle of individualization in learning a foreign language. In the communicative method, the student is perceived as a person. Each student as a person has certain general and partial abilities. Communicative education is aimed at determining their initial level and their further development. For this purpose, special tools are used to determine abilities - special tests, and exercises and supports are used for development. Taking into account and developing abilities constitutes individual individualization. Human development depends on many

factors, the leader of which is the joint activity of students in teaching communication. It is planned to develop personal characteristics necessary for effective cooperation in the organization of joint student activities.

Joint training is organized in such a way that students understand that the success of the common work depends on each of them. The combination of communication with other activities allows learning to be brought closer to real communication, which is not only done for communication, but also serves other activities that are carried out simultaneously with it.

A system of tools (notes and special exercises) is provided for the formation of the necessary skills and competencies in students for more effective mastery of all aspects of a foreign language, and for the formation of learning ability. subjective individualization.

The third leading component of the principle of individualization is what is called personal individualization. It involves taking into account and using parameters specific to the individual: personal experience, context of activity, interests and inclinations, feelings and emotions, worldview, status in the community. All this makes it possible to arouse real communicative and situational motivation in students. To prove this, it is enough to consider two facts:

- 1) communication in this way is a means of saving life in society and
- 2) independent learning, taking into account the concept, there is a model of the communication process.

The system of communicative methodology provides a number of measures to maintain motivation in learning. The principle of development of speech and thinking activity and independence of students in learning a foreign language. This is because all tasks at all levels of education are verbal thinking tasks of varying degrees of difficulty and complexity.

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IMPROVING THE OUTSOURCING SERVICE

Abstract. The article reveals the positive and negative aspects of using accounting outsourcing services for small enterprises.

Keywords: outsourcing services, accounting, accounting forms, small enterprises.

Nowadays, the attention to the development of entrepreneurial activity has increased more than ever. Therefore, improving the quality of the business environment, providing comprehensive support to small businesses, providing additional benefits to industry representatives, sharply reducing the interference of state bodies in the activities of entrepreneurs, and increasing the efficiency of crime prevention have become the first level tasks of state bodies.

According to statistics, entities providing accounting services increased by 163% in 2021 compared to 2018, i.e. from 923 to 1512.

Table 1

The number of entities providing accounting services in our country

Areas	2018 year	2019 year	2020 year	2021 year January-November
Uzbekistan Republic	923	1093	1297	1512
Karakalpakstan Republic	51	59	65	70
Andijan province	59	62	73	86
Bukhara region	93	92	100	98
Jizzakh province	32	37	44	50
Kashkadarya province	27	25	34	45
Navoi province	20	33	28	35
Namangan region	36	42	48	51
Samarkand province	42	59	78	119
Surkhandarya province	27	28	33	38
Syr Darya province	25	28	29	22
Tashkent province	98	116	133	142
Ferghana province	65	71	77	85
Khorezm province	30	35	53	55
Tashkent city	318	406	502	616

As can be seen from the table, in 2018, the number of entities providing accounting services in our region was 42, and by 2021, this figure will be 119, that is, it has increased by 3 times.

When we studied the statistical data of Samarkand region, the number of enterprises providing accounting services in the region is as follows.

Table 2

Number of entities providing accounting services in Samarkand region

Areas	2018 year	2019 year	2020 year	2021 year January- November
Samarkand province	42	59	78	119
Akdarya district	1	2	2	3
Bulungur district	2	3	3	4
Jomboi district	1	1	1	1
Istikhan district	4	2	3	4
Kattakurgan district				1
Kushrabort district				1
Narpay district	1	1	1	7
Payarik district	1	1	1	3
Pastdargom district	2	3	4	4
Paxtachi district				1
Samarkand district	2	4	5	6
Nurabad district				1
Urgut district	7	9	12	13
Taylaq district	1	1	1	1
Samarkand	20	32	45	67
Kattakurgan				2

From the data in the table, we can see that most of the enterprises in our region belong to the city of Samarkand, that is, 67 out of 119 are operating in the territory of the city of Samarkand.

It is not so effective for large enterprises to completely switch to the use of Outsourced accounting services, because in this case there is a possibility of a decrease in the efficiency of accounting due to remote work. To avoid this, accounting can be outsourced not completely, but partially, for example, monthly salary calculations, submission of reports, etc.

For micro and small enterprises, outsourcing accounting services is the most optimal way of keeping accounts. In this case, the enterprise will have the opportunity to receive highly qualified, responsible advice not only in accounting, but also in personnel, legal and tax matters.

- ❖ It is possible to reduce the costs of organizing accounting by outsourcing the accounting of the enterprise.
- ❖ Leakage of confidential information through accountants is prevented.
- ❖ By using the service, it is possible to have not one, but several groups of highly qualified accountants;

❖ It frees from mistakes and shortcomings in accounting, and unnecessary distractions;

❖ Outsourcers offer additional services in addition to accounting and tax, such as HR and legal services. Highlight preferably in the state accountants not always – such addition issues solution to reach own responsibilities they don't take it, extra experts hiring while enterprise expenses increases;

❖ It is possible to transfer accounting to outsourcing companies at any stage. If the accounting of the enterprise was maintained without using special programs with errors and shortcomings, outsourcing accounting enterprises will restore the accounting that does not meet such requirements to a correct and accurate state.

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IMPROVING LIABILITY AUDIT

Annotation. The purpose and necessity of the audit of obligations, the work on the stages of planning and carrying out the audit, the content and essence of audit activities, methods and procedures are revealed in the article.

Key words: engagement audit, audit sequence, audit plan, audit program.

Improving the process of accounting and financial reporting in the Republic of Uzbekistan on a global scale requires the study and implementation of best practices in the field of accounting and auditing in the mature developed countries of the world, as well as the International Standards of Financial Reporting (IFRS). In addition, despite the measures taken to introduce modern corporate management methods, a number of systemic problems remain that prevent the widespread introduction of international financial reporting standards (IFRS), providing foreign investors with the necessary information environment, and increasing access to international financial markets.. Reducing the amount of obligations of economic entities is important in the development and growth of the economy of our country.

It should be noted that in the accounting system liabilities are classified into two types: current and long-term liabilities. Such a classification represents only their duration, but does not fully reveal the economic essence of obligations. This situation, in turn, does not allow a full understanding of obligations in accounting and its reflection in the account. Also, in some cases, there are problems with how to reflect past due obligations. The solution to such problems, of course, means that they should be classified according to their economic nature and reasons of origin. In other words, theoretically, obligations can be real or conditional, because the essence of the "category of obligations" is determined not by its level (measure), but by its function, the performance of a certain action or its refusal.

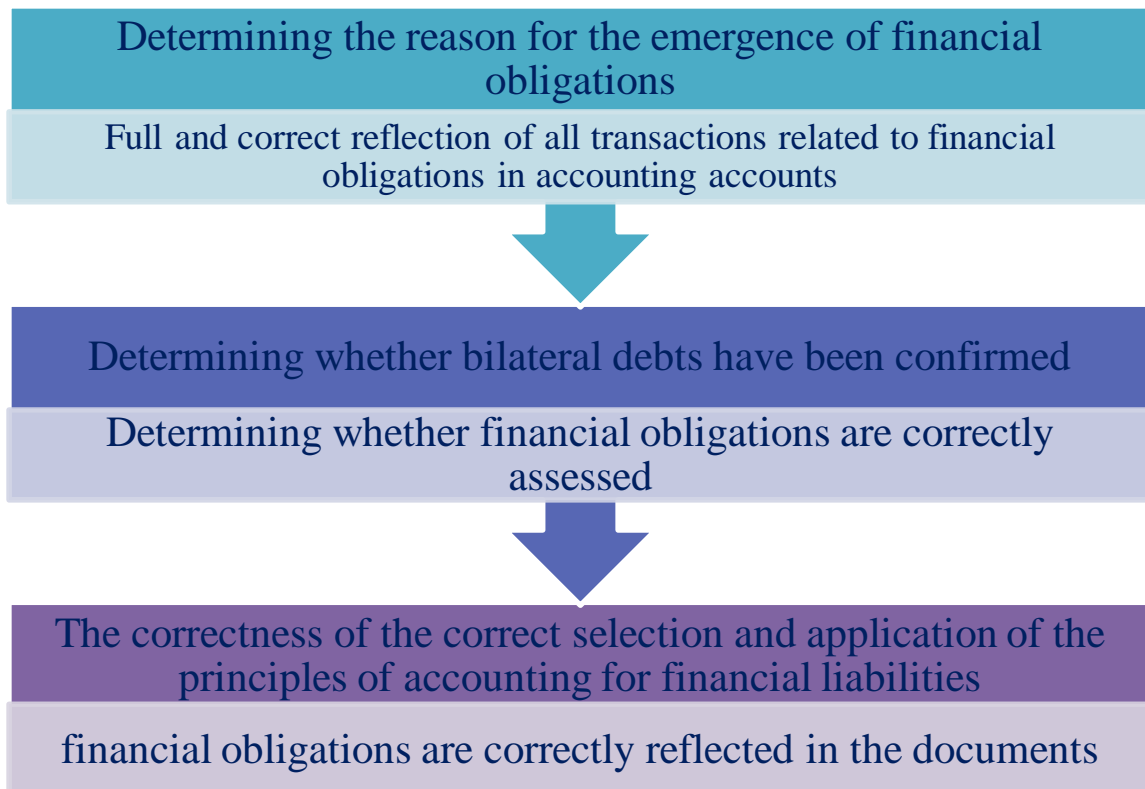
Nowadays, when studying the account of obligations, it is appropriate to study their characteristics first. Obligations have three main characteristics:

- the event giving rise to the obligation must be relevant;
- obligations can be satisfied only by transferring assets or providing services to another entity;
- commitments should not be controversial.

Since the obligations presented in the balance sheet are also related to the income and expense elements presented in the financial results, the auditor also examines the financial results statement during the audit of accounts payable accounts. For this reason, the main sources of the audit of accounting operations

are the balance sheet and reports on financial results and the primary documents confirming the accuracy of the information in these reports.

During the inspection, the auditor should determine the following:



Drawing 1. Information to be determined during the audit process.

The purpose of the audit of corporate liabilities is to evaluate the reality of information about debts on liabilities in the financial statements of economic entities and to determine whether they are correctly reflected. To achieve the above goal, the following tasks are set before the auditor (Chart 2).

A financial obligation is an obligation to deliver cash or another financial asset to another business entity or to exchange financial assets or liabilities with another business entity on terms potentially unfavorable to the business entity.

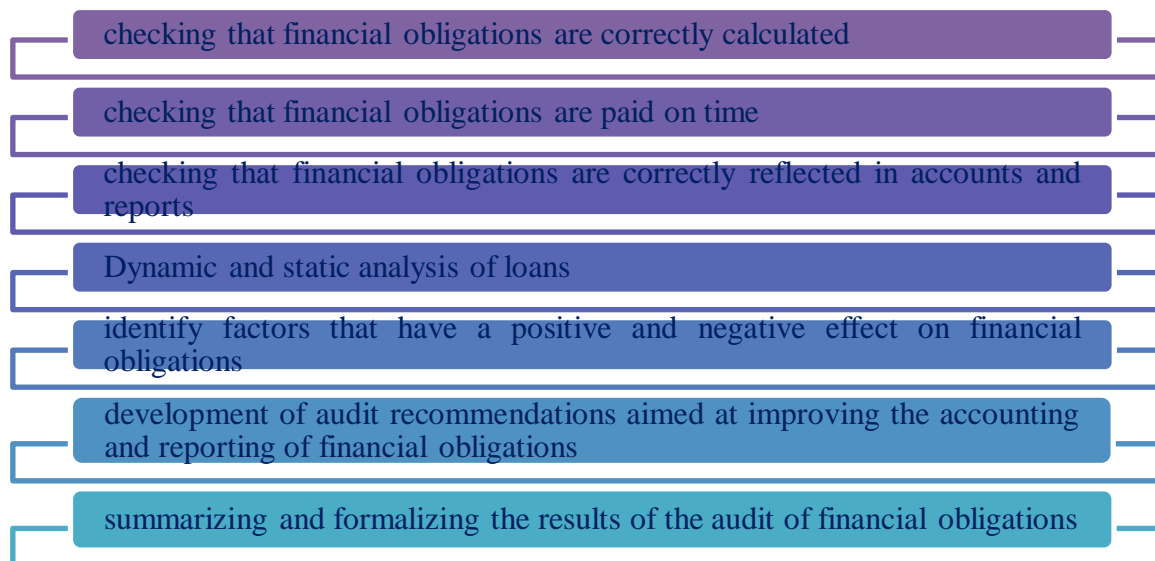


Figure 2. Enterprise obligations tasks of the audit.

As a result of our research, we have developed sample forms of audit working documents that will be presented in the report of the audit of obligations.

The suggestions and recommendations for the audit of obligations developed by us above will effectively contribute to the accounting and auditing of financial obligations in enterprises.

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CURRENT PROBLEMS OF ORGANIZING ACCOUNTING

Abstract. The article reveals the issues of proper organization of accounting in outsourcing enterprises in the conditions of today's digital economy.

Key words: accounting, outsourcing services, accounting forms, service enterprises.

In the conditions of today's rapidly developing economic relations, the role of the audit service in the legal and reasonable organization of free market relations is incomparable. The most important tasks of the audit service are the reliability of the accounting information of the economic entities, primarily the balance sheet, the financial results report, as well as the reliability of other reports and by confirming the truthfulness of the information contained therein, they help the legal organization of the activities of the entities being audited. In the implementation of these tasks, it is important to organize an audit in enterprises.. Such conditions created for doing business, in turn, require businessmen to approach their activities from the point of view of market relations, to use modern methods. In particular, it requires the application of marketing, accounting service and management achievements to the management system. Accounting service outsourcing management system is the most important among them.

Article 11 of the Law of the Republic of Uzbekistan "On Accounting" establishes the procedure for organizing accounting and reporting by economic entities. According to the law, it is determined that the head of the accounting entity shall organize accounting and reporting. Enterprises can organize accounting through the following forms.

In the Law on Accounting, the contractual assignment of accounting to a specialized organization (auditing organizations, tax consulting organizations, and other organizations whose charter provides accounting services) created the basis for the creation of outsourcing services today.

Outsourcing is an English word with "out" meaning "outside" and "sourcing" meaning "source", meaning the connection of two different directions. That is something enterprise known a functional process another "upgrade" to organizations mean holds _ Simple by doing In other words, outsourcing is external resources, including intellectual property, workforce, production release tools and technology _ efficient means to use. For example, accounting, personnel choose and placement, technical service show like of the enterprise main from the field long has been functions thus - specialized to the company to give can _

Outsourced accounting is accounting carried out remotely by qualified specialists. Outsourcing accounting, unlike contract accounting, involves long-term contractual cooperation, not partial or temporary transfer of accounting. Outsourced accounting service providers are outsourcers. Outsourcing services, and especially outsourcing accounting services, are now widely used overseas rather than in-house staffing. For example, in Belarus - 30%, in Europe - 86%, in the USA - 92%, and the highest indicator is in Israel, which is 96%.

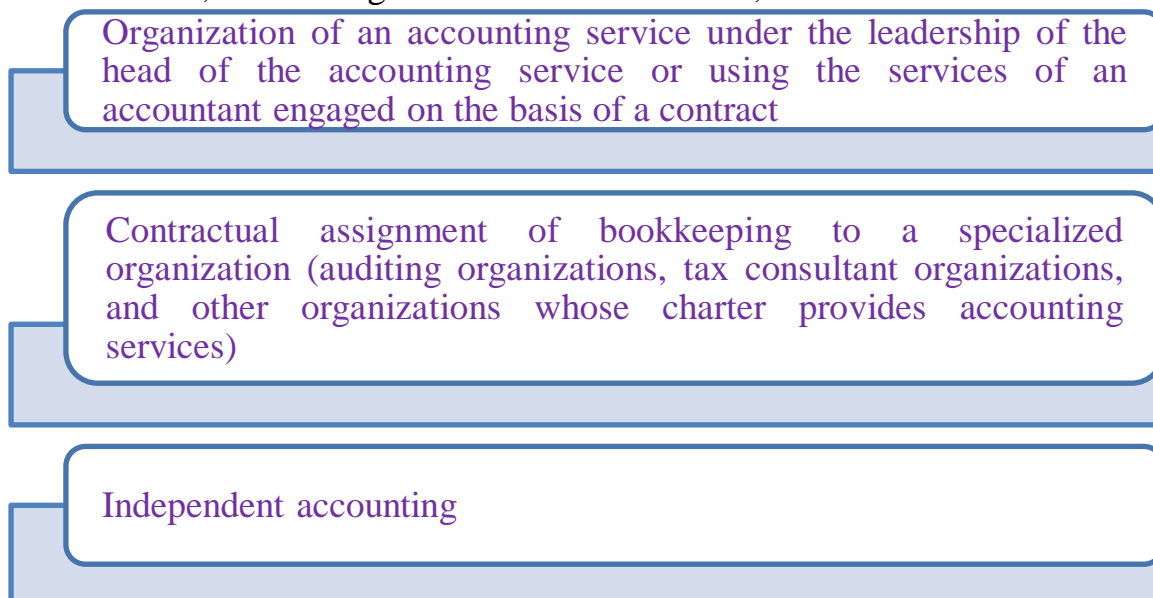


Figure 1. Forms of accounting.²⁰

Cooperation with an outsourcing accounting service provider provides a number of conveniences for entrepreneurs:

are exempted from monthly salary taxes, office equipment, material and technical support, rent, communication and internet expenses, as the outsourcers are not in their state. This expenses optimization through financial improve results by 20-30% enable gives _

- From outsourcing accounting services when using confidential information _ _ _ disclosed to be took is taken;
- From service use through one not one _ how many high qualified accountant expert to the group have to be possible;
- Accounting in management error and from disadvantages, surplus from distractions free does;
- Outsourcers accounting and tax account from running except another addition services, for example, personnel on this and legal services too offer is enough Highlight preferably in the state accountants not always _ such addition issues solution to reach own responsibilities they don't take it, extra experts hiring while enterprise expenses increases;

²⁰ <https://lex.uz/acts/2931253> , Law of the Republic of Uzbekistan "On Accounting " . April 13, 2016, No. O'RQ-404. Article 11.

- It is possible to transfer accounting to outsourcing companies at any stage. If the accounting of the enterprise was maintained without using special programs with errors and shortcomings, outsourcing accounting enterprises will restore the accounting that does not meet such requirements to a correct and accurate state.

All the listed advantages and disadvantages cannot be specific to any outsourcing company and accountant in any state, of course. Each situation is unique. Therefore, before making a decision, it is necessary to independently evaluate all its positive and negative aspects, calculate how much each accounting method requires, and guess which one is more useful for the business, and make a decision.

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METHODOLOGICAL BASIS OF LIABILITY AUDIT

Abstract. The article describes the classification and description of obligations as an audit object, as well as the necessity of their audit.

Key words: audit of obligations, accounting, financial accounting, audit plan, audit program.

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 international accounting practice, 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.

K. B. Urazov, one of the economists of our country, defines obligations as follows: **Obligations are** debts of the enterprise to other legal entities and individuals.²¹

"Liability is the current indebtedness of the company arising from the events of the past period, the termination of which will lead to the outflow of the resources of the company, which embodies the economic name"²²

In the conceptual basis of national accounting standards (BHMS), as the main description of liabilities, it is indicated that business entities have current responsibility to other legal entities and individuals. For example, amounts paid for goods and services received. This document states that liabilities arise as a result of past events and processes, when an asset is received or when an entity enters into a transaction to purchase an asset.

International standards state that contractual obligations that are not fulfilled on a proportionate basis (for example, for supplies ordered but not yet received) are generally not recognized as liabilities in financial statements.

In international financial reporting standards, the term "contingent" is used to define liabilities that cannot be recognized because their existence is confirmed only by the occurrence or non-occurrence of one or more future events, and the

²¹ Urazov K.B., Polatov M.E. Accounting . _ Textbook . - T.: "Innovative Development Publishing House", 2020, 564 pages .

²² http://iqtisodiyot.tsue.uz/sites/default/files/maqolalar/17-S_N_Tashnazarov.pdf

origin of these events is uncertain and the entity is not fully controlled. In addition, the term "contingent liabilities" is used for liabilities that meet such descriptions but do not meet the recognition criteria.

During the audit of obligations, among the tasks of the auditor, in addition to making sure that the amount of accounts payable and the amount of calculations on them are correct, as well as checking the quality of the internal control system, which should ensure that these elements of the balance sheet are reliable and are correctly reflected in the financial statement, and assessment is also included. Because the organization of reasonable internal control over calculations is based on the strengthening of calculation and contractual discipline, timely implementation of accounts payable accounts, ensuring high turnover of current assets owned by the enterprise, mutual trust with buyers and suppliers, provides an opportunity to establish long-term relations and thereby improve the financial condition of the enterprise.

The engagement audit process generally consists of the following six steps:

- ✚ verifying the establishment of an effective internal control system and assessing its quality in relation to obligations and their calculations;
- ✚ to make sure that the obligations reflected in the accounting system data and financial statements really exist and that the calculations on them have actually taken place;
- ✚ check that all obligations are fully accounted for;
- ✚ Learning whether arithmetical operations are performed correctly in relation to obligations and account-book transactions;
- ✚ assessment of whether liabilities are reflected in the balance sheet at their true value;
- ✚ making sure that the liabilities are correctly grouped in the balance sheet and, if necessary, that the necessary additional information on them is fully and correctly presented in the appendices.

The purpose of an audit of liabilities is to determine the correct organization of their accounting. Also, it is necessary to determine the reliability of the reporting indicators and compliance of the accounts of transactions related to obligations 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. Checking long and short-term debts is considered the main part of the audit of any business entity. Because failure to pay the company's debts correctly and on time may cause certain fines and penalties later.

Conduct audit of obligations based on international standards *the essence of the content, its purpose and tasks have not been sufficiently disclosed by the scientists of our country;*

The liability audit is to assess the compliance of the books of account with the obligations implemented in this enterprise with the regulatory documents, the tax code and other tax legislation in force in our republic, by checking whether

they are correctly reflected in the financial statements, and to give objective conclusions.

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OCCURRENCE AND COURSE OF HYPERSPLENISM IN PATIENTS WITH CIRRHOSIS OF THE LIVER

Resume. Diffuse liver disease (DLD) is a lesion of an organ, the morphological substrate of which is necrosis of hepatocytes, fibrosis and further transformation into cirrhosis. Cirrhosis of the liver is characterized by a violation of its lobular structure as a result of progressive fibrosis and the formation of regeneration nodes. In economically developed countries, cirrhosis of the liver is among the six main causes of death of patients aged 35 to 60 years, accounting for 14-30 cases per 100 thousand population. In the USA, mortality from cirrhosis of the liver is 9.1 cases per 100 thousand population. In Russia, due to the increase in the number of patients with viral and metabolic liver lesions, the number of patients with cirrhosis has increased significantly and reaches 14 cases per 100 thousand population. Cirrhotic transformation of liver tissue will irreversibly lead to the development of complications contributing to early disability, disability and death of patients with cirrhosis. In Russia, 47.2 thousand people die from complications of this disease, which is 2% of patients per year.

Keywords: Diffuse liver diseases, liver cirrhosis, liver cirrhosis, hepatocyte, regeneration, decompensation.

Relevance. The problem of treating patients with cirrhosis of the liver remains urgent and unresolved. Cirrhosis of the liver (CP) is an inflammatory process of hepatic tissue characterized by the death of hepatocytes and the proliferation of connective tissue, the formation of fibrosis and regeneration nodes, which progresses, despite the cessation of etiological factors, the number of patients with cirrhosis of the liver is constantly increasing. The incidence is currently 20-40 cases per 100 thousand population and is continuously growing. According to WHO, in 2007, chronic liver diseases were the cause of 1.382 million deaths worldwide, including 772 thousand cases of cirrhosis of the liver. In the compensation stage, patients with cirrhosis of the liver have a five-year survival rate of 50-62%, in the decompensation stage - 11-40%, organ transplantation is a radical method of treating patients with cirrhosis of the liver. The five-year survival rate after liver transplantation is 80-85%. However, the complexity of the operation, lifelong immunosuppressive therapy, severe complications of the postoperative period, the high cost of the method, strict selection of patients and recipients, lack of donor organs do not allow this method

of treatment to be widely used. It should be noted that surgical interventions in patients with cirrhosis of the liver aimed at reducing portal hypertension (TIPS, bypass and devascularization operations, ligation of varicose veins of the esophagus, etc.), organ transplantation are accompanied by a high risk of complications and mortality. Operational mortality in cirrhosis of the liver of class A according to Child-Pugh is 10%, in group B - 31%, in group C - 76%. It is known that the liver has the ability for reparative regeneration, which is not equal in any organ. The mechanisms of the relationship between regenerative processes and resorption of scar tissue in the liver have not yet been fully studied. This continues to attract the attention of researchers to the search for the most effective and low-traumatic methods of stimulating physiologically balanced regeneration of the organ, which will contribute to leveling the adverse manifestations of cirrhotic liver damage and related portal hypertension phenomena. Experiments accumulated on animals by numerous researchers prove the effectiveness of local exposure to drugs, blood components, and thermal effects on stimulating the regeneration of a cirrhotically altered liver. In patients with cirrhosis of the liver, diathermocoagulation of the liver surface, the introduction of fetal cells and an alloplant into the liver tissue, stem cells into the portal system are used. Restoration of the liver structure and clinical and laboratory parameters, after carrying out these methods, the authors note in 3-5 years in patients with compensated cirrhosis of the liver of class A and B according to Child-Pugh. For patients in the decompensation stage (class C according to Child-Pugh), with disorders in the homeostasis system (hypocoagulation, thrombocytopenia) that prevent surgical interventions, the authors conduct basic therapy.

Most of these invasive methods of stimulating regeneration are quite traumatic for a cirrhotically altered liver, and their stimulating effect is short-term. It is believed that the stimulators of regeneration are substances formed at the time of death of liver cells at the site of one of the types of surgical or thermal effects

The advantages of minimally invasive operations under ultrasound control are obvious. These methods are cost-effective, widely available, and do not require the use of endotracheal anesthesia, since the intervention is performed under local anesthesia or intravenous anesthesia. Ultrasound examination during surgery allows you to study in detail the structure, vascular pattern of the liver, the system of portal veins, to determine the safe path to the affected area of the organ. The failure of conservative therapy, the difficulties of surgical treatment due to hypocoagulation and severe thrombocytopenia, the lack of radical methods of treating patients with cirrhosis of the liver, especially in the decompensation stage (class C to Child-Pugh), were the reason for the use of minimally invasive methods under the control of ultrasound for the introduction of drugs into the liver tissue. Biologically active substances containing a set of growth factors, in particular a highly concentrated fibrinogen solution - cryoprecipitate and alloplant, turned out to be promising stimulators of cirrhotic liver regeneration. In the experiment and in the clinic, it was proved that the application of

cryoprecipitate to a traumatically damaged liver can reduce the activity of the inflammatory process in the organ, stimulate the regeneration of hepatocytes without the proliferation of connective tissue.

Objective: to improve the results of treatment of patients with cirrhosis of the liver using minimally invasive surgical interventions under the control of ultrasound.

Materials and methods of research. The composition of the cryoprecipitate includes fibrinogen 68.8 ± 5.4 g / l, fibrin-stabilizing factor FXIII 34.2 ± 2.7 units / ml, fibronectin 16.5 ± 1.4 g / l, plasminogen 0.78 ± 0.2 g / l, and an immunostimulating complex (C3, C4 complement component, immunoregulatory cytokine IL 2, proinflammatory cytokines IL 6, IL1, IL 8, IL 4, spont. interferon, $\alpha 1$ – protease inhibitor, circulating immune complexes, $\alpha 2$ macro and $\beta 2$ microglobulins) [115,117]. The resulting cryoprecipitate was tested in accordance with the current regulations: by the total amount of protein, fibrinogen, purity of the drug, sterility, apyrogenicity, nontoxicity. The cryoprecipitate was harvested and stored in accordance with the regulations, the concentration of coagulating protein was determined in the stored preparation for up to 21 days. For use, the cryoprecipitate was thawed in a standard way, taking into account the volume of the drug, for 3-5 minutes and typed into a syringe. It was injected percutaneously with a 25 Gauge needle under ultrasound control into all segments of the liver for 1-2 ml. In order to prevent bleeding from the puncture canal after the introduction of cryoprecipitate when removing the needle from the liver, we injected thrombin 600-800 IU dissolved in 5 ml of 10% calcium chloride solution into it.

The results of the study. The results of clinical and laboratory studies were studied before and after minimally invasive injection of cryoprecipitate into liver tissue in 72 patients with cirrhosis of class A, B and C by Child-Pugh. 13 (18%) had cirrhosis of class A, 19 (26%) - class B, 40 (56%) - class C according to Child-Pugh. Prior to admission to our hospital, 55 (out of 72) patients suffered from cirrhosis of the liver for a long time (more than 7-10 years), they repeatedly underwent inpatient treatment and were under the supervision of hepatologists, gastroenterologists and infectious diseases specialists. In 22 (out of 72) patients with cirrhosis of the liver there was a single, in 8 - repeated bleeding from varicose veins of the esophagus and stomach, in 8 - hepatic coma. Prior to admission to our clinic, 42 (out of 72) patients were in other hospitals in a decompensated state due to bleeding from varicose veins of the esophagus and stomach, hepatic-renal insufficiency, encephalopathy, anemia, thrombocytopenia on the background of hypersplenism. Conservative therapy, including hepatoprotectors, hemostatics, drugs that reduce portal hypertension, antiviral treatment (for viral etiology of cirrhosis) was ineffective, and these patients were transferred to our hospital to stimulate liver regeneration. the introduction of cryoprecipitate into the liver revealed positive changes in clinical and laboratory data in a significant ($p < 0.05$) number of patients with cirrhosis, compared with the results before treatment.

Asthenic syndrome was absent in 58 (81%) patients, jaundice - in 47 (65%), edematous ascitic syndrome - in 41 (58%), encephalopathy - in 14 (19%), dyspepsia - in 17 (23%). Hemorrhagic syndrome became less pronounced in an insignificant (2 out of 72) number of patients. Improvement of clinical manifestations of the disease was accompanied by compensation or absence of violations of laboratory parameters. Indicators of hepatic cell insufficiency decreased to normal in 41 (56%) patients due to an increase in albumin and protein. Cytolysis decreased in 18 (25%) patients due to a decrease in AsAt. Cholestatic syndrome was absent in a significant ($p < 0.05$) number of patients: due to a decrease in bilirubin - in 49 (68%), GGTP - in 30 (42%), SCHF in 19 (27%). Anemia was compensated in 23 (32%), hypersplenism decreased in 27 (37%) patients, due to an increase in the number of platelets and normalization of leukocytes.

6 months after the introduction of cryoprecipitate into the cirrhotically altered liver, the majority of patients maintained positive dynamics of clinical and laboratory parameters. In a significant ($p < 0.05$) number of patients, compared with the results before and 3 months after the introduction of cryoprecipitate, cytolysis decreased due to a decrease in AsAT in 34 (48%) and AlAT in 22 (31%) patients. However, their average values were 2 times higher than normal, which corresponds to the preservation of regeneration of the hepatic parenchyma. Cholestasis decreased due to a decrease in GTPP in 51 (71%) patients (Table 7). 29 (40%) patients had no hepatic encephalopathy, 65 (54%) had small hepatic signs compared to the results before treatment.

12 months after the introduction of cryoprecipitate into the cirrhotically altered liver, the majority of patients maintained positive dynamics of clinical and laboratory parameters compared with the results before treatment and 3 and 6 months after stimulation of parenchymal regeneration. Clinical manifestations of the disease (asthenic syndrome, jaundice, edematous ascitic syndrome, dyspepsia, encephalopathy, small hepatic signs), which were present before treatment in most patients, 3, 6 and 12 months after the introduction of cryoprecipitate into the cirrhotic liver, were absent in a significant ($p < 0.05$) number of patients.

Examining the clinical and laboratory parameters of 72 patients with cirrhosis before and after the introduction of cryoprecipitate into the liver, there was a significant improvement after 3 months and the preservation of these parameters for the next 9 months: in 13 (18%) - class A, in 19 (26%) - class B, in 24 (33%) - class C to Child-Pugh. In 9 (13%) patients of Child-Pugh class C, in the decompensation stage, these indicators did not significantly improve. The remaining 7 (9%) patients in the decompensation stage (grade C to Child-Pugh 15-16 points) we observed a negative trend: 4 patients had hepatic cell insufficiency, which was compensated by conservative measures. In 3 out of 7 patients, the parameters of portal blood flow increased, this required the appointment of conservative therapy, which reduced these changes in 2 patients. One (out of 3) patient had bleeding from varicose veins of the esophagus, which

was stopped by conservative measures. Complications and deaths during and after the introduction of cryoprecipitate into the liver, despite the thrombocytopenia present in 33% (out of 72) patients, we did not observe.

Conclusions.

1. Cryoprecipitate stimulates the orderly regeneration of a cirrhotically altered liver, contributing to the formation of parenchymal areas with the correct beam arrangement of hepatocytes and the formation of sinusoids, improving the functional activity of the organ and reducing portal hypertension, which has been proven in experiment and clinic.

2. Morphological changes occurring under the influence of cryoprecipitate injected by minimally invasive surgical method into the liver tissue are the basis for improving clinical, laboratory, immunological data, including a decrease in the functional class of cirrhosis (according to Child-Pugh).

3. The developed minimally invasive surgical method of introducing cryoprecipitate together with thrombin into the liver under ultrasound control is a safe method of treating patients with cirrhosis at the stage of compensation and decompensation with hypocoagulation and thrombocytopenia

4. Improvement of blood circulation in hepatic tissue under the influence of cryoprecipitate reduces portal hypertension and the risk of bleeding from varicose veins of the esophagus and stomach in patients with cirrhosis.

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IMPROVING THE AUDIT OF EVENTS OCCURRING AFTER THE REPORTING DATE

Abstract. The basis of the organization of the audit based on international standards, the stages of conducting the audit, and the plan and program of the value added tax audit have been developed in the article.

Key words: international standards, audit, asset, liability, reporting period, audit plan, audit program.

The rapid changes and development process in the human community mean that a new stage of fundamental reforms has begun in all areas, including accounting. Even so, in our opinion, from the point of view of today's requirements, the need to gradually abandon the traditional system of national accounting, which is essentially covered in a national shell, and to move to a fundamentally new accounting system, provides foreign investors with the necessary information and access to international financial markets. expansion, as well as training of accounting and auditing specialists according to international standards is explained by the fact that it is a vital necessity.

Today, important information for investors is reflected in the reports of companies. The accuracy and transparency of the reports, the correct reflection of the events after the preparation of the financial statements in the reports remain one of the urgent issues.

are regulated by International Accounting Standard **No. 10 "Events after the Reporting Period"**.

According to the standard, events after the reporting period are events, both positive and negative, that occurred between the end of the reporting period and the date of approval for publication of financial statements. Two types of events can be defined:

events that confirm the conditions existing at the end of the reporting period (events after the reporting period that require adjustments);

events that indicate conditions that occurred after the reporting period (events after the reporting period that do not require adjustments).

The approval process for issuing financial statements may vary depending on the structure of management, the legal requirements and processes followed in the preparation and finalization of financial statements. In some cases, a business entity is required to submit its financial statements to shareholders for approval after the financial statements are issued. In such cases, the financial statements are deemed to be approved for publication on the date the financial statements are issued, not on the date the shareholders approve the financial statements. The management of the business entity is required to submit financial statements to the supervisory board (consisting only of non-executives) for their approval of the financial statements. In such cases, the date on which the management approves the submission of financial statements to the supervisory board is considered the date of approval for the publication of financial statements.

Events after the reporting period include all events that occurred before the date of approval for publication of the financial statements, even if these events occurred after the earnings and other selected financial information are publicly announced.

We can divide events after the reporting period into two groups:

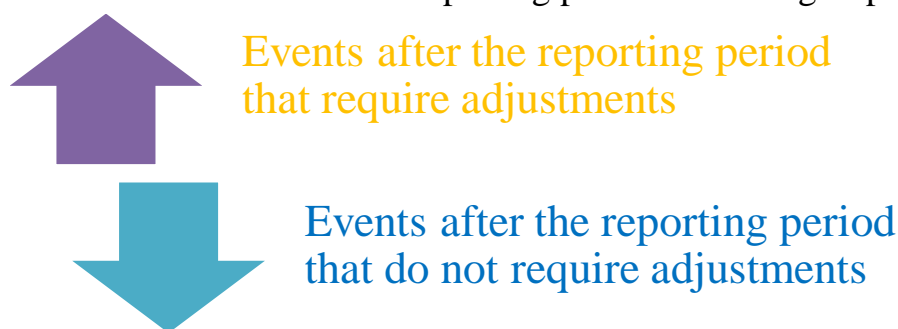


Figure 1. Events after the reporting period.

An entity must make adjustments to the amounts recognized in its financial statements to reflect events after the reporting period that require adjustments.

Based on the structural structure and content of the audit report, as well as taking into account the characteristics of production activity, we tried to draw up a special plan and program of the audit of events that occurred after the date of the report. They are presented in Tables 5.

Table 1

**Audit of events that occurred after the reporting date
plan**

No	the audit process work size	Fulfillment period	Executor	Izoh
1	Acquaintance with the accounting policy of the enterprise	One day	Valiev M.,	
2	Getting to know the company's financial statements	Two days	Rakhimov K.	

3	Investigation of events subsequent to the reporting date	One day	Valiev M.,	
4	Check the results generalization and clearance	One day	Norov R.	

Auditorship of the group
supervisor (auditor): Norov R.

Table 6

**Audit of events that occurred after the reporting date
program**

No	Type of work planned	Transfer period	Executor	Reminder
1.	Acquaintance with the accounting policy of the enterprise	1.04.22 – 02.04.22		
2.	Getting to know the company's financial statements	03.04.22-04.04.22		
3.	Investigation of events subsequent to the reporting date	05.04.22-05.04.22		
3.1.	study of events after the reporting period that require adjustments	06.04.22.-07.04.22		
3.2.	study of events subsequent to the reporting period that do not require adjustment	08.04.22-10.04.22		
4.	Discussing events after the reporting date with managers	11.04.22-11.04.22		
5.	Compilation of financial statements of the enterprise taking into account the events after the reporting date	12.04.22-13.04.22		
6.	Check the results generalization and clearance	14.04.22-15.04.22		

Auditorship of the group
supervisor (auditor) Norov R.

We believe that when planning an audit, before drawing up its plan and program, the auditor should collect information about the client and perform a number of preliminary actions based on the purpose of the audit and the tasks set before him.

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IMPROVEMENT OF TAX AUDIT ORGANIZATIONAL ISSUES

Abstract. In the article, the procedure for tax audit, principles of organization, stages of audit, as well as the plan and program of tax audit are developed.

Key words: tax audit, audit sequence, audit plan, audit program.

The economy of the Republic of Uzbekistan is represented by free market relations, then the relations between the state and enterprises, associations and organizations working in the conditions of market relations must be based only on legal relations. Such relations are partially implemented by taxes.

Audit activities, like all activities To be effective, it must have its own organizational support. Organizational maintenance of an audit usually means a set of activities, from planning its conduct to its completion and handing over the results to the client.

Proper planning of the audit work helps to focus on the important aspects of the audit, identify potential problems, and ensure that the work is completed in a short period of time. Scheduling also helps to allocate the work appropriately among the assistant auditors and to coordinate the work done by other auditors and experts. The amount of planning depends on the size of the entity, the complexity of the audit, the auditor's work experience with this entity and knowledge of the business. The auditor should develop and formalize the general plan of the audit, specifying the estimated scope of the audit and the procedure for conducting it. During the preparation of the audit program, the auditor should consider whether inherent risks and control risks are accurately assessed and the required level of assurance provided by substantive procedures. The overall audit plan and audit program may be revised as necessary during the audit.

Based on the structural structure and content of the audit report, as well as taking into account the characteristics of the production activity, we tried to draw up a private plan and program of the tax audit. They are presented in Tables 5.

Table 1

Tax audit plan

No	the audit process work size	Fulfillment period	Executor	Izoh
1	Customer activity and tax and payments with get to know	One day		
2	In the enterprise internal control system evaluation	Two days		
3	Tax and payments according to auditing evidence collect	One day		
4	Tax and payments according to seriousness and risk level _ _ _ to determine	One day		
5	Tax and payments according to auditing selection methods designation	Two days		
6	Tax and payments audit program on make up	Two days		
7	Tax and payments audit directly transfer process (program perform)	One day		
8	Done affairs the results analysis do, all intermediate and common documents preparation	One day		
9	Inspection the results to the customer present reach and etc. _	One day		

Auditorship of the group supervisor (auditor):

Table 2

S tax audit plan

No	Checkable issues content	Auditors worker Documents	Check methods
1	Customer activity and tax and payments with get to know	Charter and accounting policy	Study of organizational documents
2	In the enterprise internal control system evaluation	Tests taken	Testing
3	TAXES according to auditing evidence collect	Tax books	Follow up
4	Checking the tax base on TAXES	Tax books	Comparison method, Tackosaling method
5	Review of TAXES receivables and payables	General ledger, turnover	Comparison method, Tackosaling method
6	Checking tax returns on TAXES	Tax reports	Compare, compare method
7	Check for tax credits on TAXES	Tax reports	Follow up
8	Check incoming and outgoing invoices	Schyot invoices	Comparison method, Tackosaling method

9	Check the results generalization and clearance	Check results generalized table	tables, auditing analysis
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Auditorship of the group supervisor (auditor)

Auditor taxes according to used of benefits as well work to issue spent material resources delivery of goods for to the givers is tied up taxes of to buyers sent ready products for enterprise calculated more than taxes of sums correctness check need _

As can be seen from the above procedures, the tax debt to the budget consists of the amount of taxes paid. This figure, in turn, depends on two factors: (1) the amount of sales taxes collected and (2) the amount of taxes deducted. Therefore, during the audit, first of all, it is necessary to check whether the amount of taxes received from the sold products (work, services) is actually found. For this purpose, in the audit, all taxable products (work, services) are subject to **each type** it is necessary to prepare the working document of the auditor in the form of the following analytical table.

Table 3

The amount of taxes received from sales in 202_ for LLC enterprise

Invoice - invoice		To whom sold out	Total sell value	From this taxes	taxes you sell value
No	The date				
Total					

One how much sell types done increasing in enterprises above in the form each one sell by type made up tables based on special in tune don't collect the table make up it will not be without benefits.

Table 3

Summary information on sales taxes in 202_ for the LLC enterprise ""

Type of sale	Total sell value	TAXES from that	without taxes sell value	Selling cost	From sale received gross benefit
1	2	3	4	5	6
Total					

Note: (1) goods (work, service). below cost _ from sales in column 3 when sold taxes the amount of sales in column 5 cost to the amount relatively to be determined necessary; (2) 0 rate tax payable goods, work and services Taxes in column 3 on amount not shown.

Above summation in column 3 of the table amount in accounting Credit 6410 « taxes according to debt » account and Debit 4010 and another to sell expressive records sums sum with comparison as well taxes of calculation from selling received taxes amount with to compare enterprise account and in the report this real reflection of the indicator that it has been achieved or in it how much exclusion existence shows.

Audit next stage to reduce take to go taxes of the amount reality will be checked. Of this for to suppliers paid all taxes amount belongs to documents based on collect output it is necessary Audit review as a result the following worker the document make up to the goal according to

Table 4

The amount of taxes to be reduced in 202_ for LLC enterprise registry

Invoice invoice		To whom paid	Total payment amount	From taxes	this	Tax free payment amount
No	The date					
1	2	3	4	5		6
Total						

Above summation in column 5 of the table amount in accounting Debit 6410 « taxes according to debt » account and Credit 4410 " on taxes blob payments » in the account records sums sum with comparison as well taxes to adjust the calculation take went taxes amount with to compare enterprise account and in the report this real reflection of the indicator that it has been achieved or in it how much exclusion existence shows.

Audit next stage from selling received taxes and to reduce take went taxes calculations according to made up above in the form of of auditors work documents information based on to the budget to be paid must has been taxes of the amount to reality price is given Of this for taxes calculation information enterprise and audit _ information mutually is compared. This information in itself incarnate auditing work document below given.

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IMPROVING TAX AUDIT

Abstract. In the article, the purpose and importance of the tax audit, the basis of the organization of the audit, the stages of the audit and the sequence of the tax audit are described.

Key words: tax audit, audit plan, audit program, audit sequence.

Taxes occupy an important place among the economic tools that affect the state market economy. Any country widely uses tax policy to prevent and regulate negative situations in its market economy. Both in the past and today, taxes are included in all socio-economic spheres of society. Taxes are a necessary part of economic relations in society since the beginning of society.

In our republic, "... to further strengthen macroeconomic stability and maintain high economic growth rates, enterprises based on private property play an important role in the consistent increase of employment and real income of the population. ²³Because enterprises based on private property not only provide employment and real income to the population, increase the speed of circulation of money, goods, and raw materials in the economy, create a healthy competitive environment in the markets, create saturated markets, form the basis for the formation of prices based on demand and supply, but also contribute to the state budget from their profits. through tax payment, it allows to increase the income of the state budget, and through this, full and timely provision of the expenses of the budget in various sectors of the country.

Today, improvement of procedures for calculation and documentation of value added tax, in turn, requires improvement of their audit.

Although countries have different tax systems, most of them rely on indirect taxes, especially value added tax (VAT), to provide budget revenues. This is evidenced by the fact that VAT is introduced in 170 countries and accounts for an average of 20% of total tax revenues. The fact that VAT has been effective as a means of increasing budget revenues is explained by the fact that it was designed in order to 1) expand the source of budget revenues and 2) redistribute revenues at the macroeconomic level. According to Shui, since it is not aimed at influencing consumer decisions, its direct use to increase aggregate demand is less effective than stimulating economic growth through budget spending.

²³ In 2017-2021 Uzbekistan To develop the republic five priority direction according to Actions strategy ", February 7, 2017.

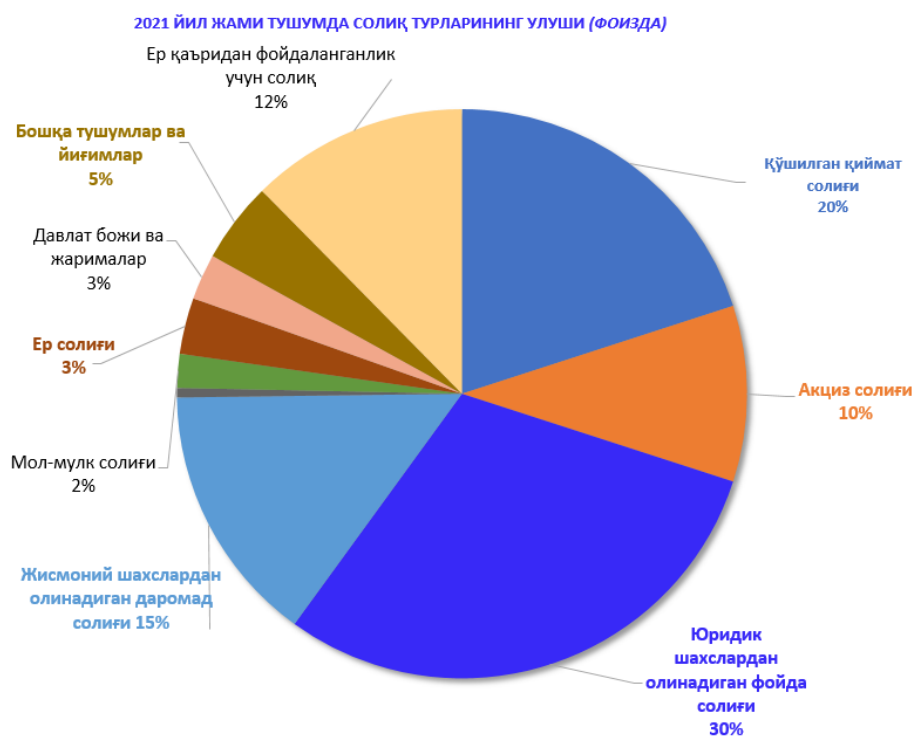


Figure 1. The share of tax types in the total revenue of 2021.

The purpose of the audit of calculations with the budget for value added tax is to reflect significant cases related to unregulated issues in taxation in the part of the audited economic entity's accounting report reflecting the debt for taxes and other mandatory payments.

Budgeted accounts - books are a complex object that the auditor should pay close attention to. **First**, financial penalties are applied to the enterprise for the incorrect calculation and payment of taxes paid to the budget. This will significantly affect his financial situation. **Secondly**, the acceptance of audit conclusions confirming the correctness of calculations by the tax inspectorate may be questioned in some cases and may not be accepted. In the latter case, the tax authority has the right to review the submitted audit report.

Tax arrears are an obligation of legal entities to the budget and are usually paid on a certain date. Frequent changes in tax legislation and conflicts in certain provisions of regulatory documents can cause random errors in tax calculations. The following errors may be detected during a thorough examination of tax debts:

- ✚ incorrect application of accounting principles, legal documents and guidelines in the calculation of taxes;
- ✚ tax rates wrong application;
- ✚ to tax retractable of the base wrong to be determined;
- ✚ penya and of fines uncertain account to be taken

Lending debts and the entire accounting report to evaluate the following

effect shows:

✚ to tax weight according to privilege get for error information present reach _

✚ tax to the authorities present to be done of information broke display or to be hidden.

The tasks of the VAT audit are as follows:

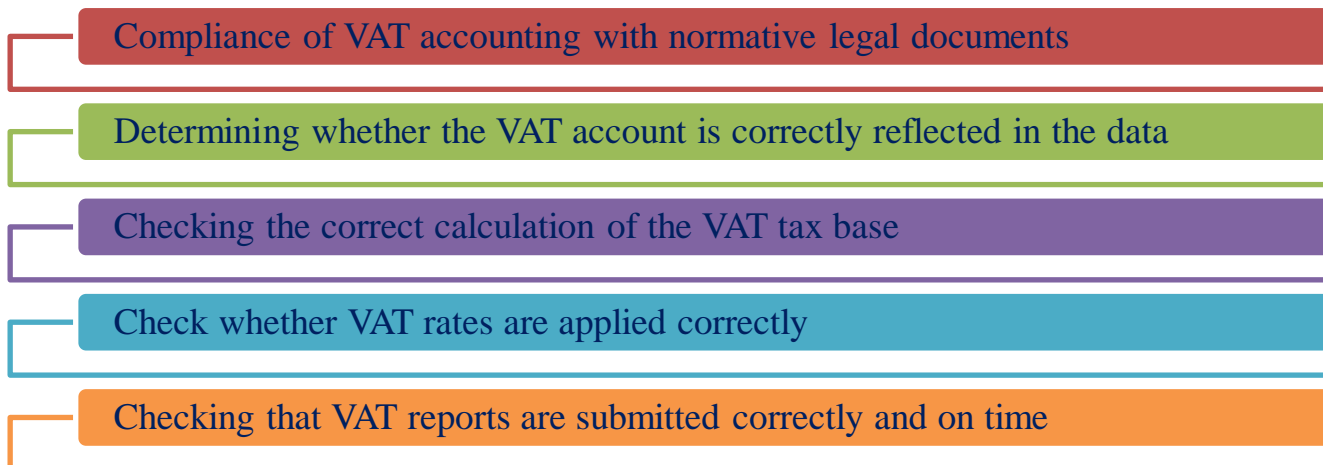


Figure 2. Tasks of VAT audit.

Each tax legislation specifies the application of tax rates, determination of the taxable base, tax payment deadlines, preparation of reports, and other requirements.

Taking into account that the incorrect determination of tax obligations causes large financial losses, auditors should pay special attention to the technology of organizing and conducting inspections in this section. Inspections successful transfer for the following done increase required:

✚ with a budget calculations to check high qualified experts attraction to do

✚ employees to tax weight issues about fast information and normative documents with provide;

✚ auditors simple diary problems on repeatedly that they don't work for, enterprise inside to tax of weight current issues circle information and developments exchange organize reach _

✚ customer by present to tax _ weight issues circle written information quality efficient control to do

✚ enterprise inside tax according to advice to give technology set up to do and with a budget calculations check results according to formalization must has been worker documents special forms work exit _

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AUDIT METHODOLOGICAL ISSUES OF EVENTS OCCURRING AFTER THE REPORTING DATE

Abstract. Events that occurred after the date of the report in the article that conducting an audit is one of today's urgent issues and procedures for conducting an audit are described.

Key words: audit, reporting period, report date, audit conclusion.

The internationalization of business and communication throughout the countries of the world has led to the internationalization of the accounting and auditing system. In such a situation, it was necessary to develop a new procedure for maintaining accounting and auditing systems between multinational corporations and their divisions in other countries of the world. Despite the different approaches to auditing activities in different countries, it is necessary to develop unified rules that reflect the growing internationalization of the world economy and financial markets.

It is known that international audit standards the world in countries differently is used. To this main the reason is this accounting in countries and of the audit differently models action is in doing.

Different development of the accounting and auditing system in the countries of the world required coordination and implementation of standards in the field of accounting and auditing. In particular, IAPS deals with this event. The International Auditing Practices Committee (IAPS) under IFAC coordinates the application of international auditing standards in order to raise the status of this profession in countries where auditing is underdeveloped.

Compliance with auditing standards ensures the level of audit quality and the reliability of audit results. Auditing standards serve as the basis for the honest work of auditors in court. If the auditor deviates from the standard, he should indicate the reason for this. Trade-economic and other relations between countries of the world require the unification of calculations between them. For this, national accounting and auditing systems are required to be integrated.

It was necessary to develop uniform rules to make the national accounting and auditing systems unified among the countries of the world. These rules have received the status of international auditing standards in auditing practice.

International Auditing Standard (IAS) No. 560 " Events after the Reporting Date " defines the auditor's obligations regarding events after the balance sheet date in the audit of financial statements.

An accounting report may be affected by certain events that occurred after the reporting date. Many financial reporting structures deal with such events.

According to the basis of this financial statement, two types of events are usually distinguished:

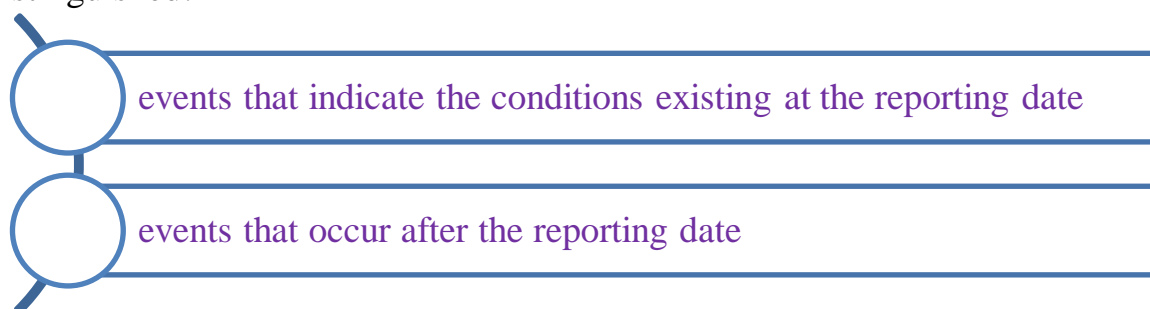


Figure 1. Types of events.

According to the standard, the objective of the auditor is:

Obtain sufficient appropriate audit evidence that events that occurred between the reporting date and the date of the auditor's report and require adjustments or disclosure to the financial statements have been accounted for in these financial statements in accordance with the relevant financial reporting system;

Take appropriate action in response to facts that become known to the auditor after the date of the audit report and that, if known to the auditor at the date of this report, would cause a change in the auditor's report.

For the purposes of International Standards on Auditing, the following terms have the following meanings.

✚ reporting date - the end date of the last period reflected in the financial statement;

✚ the date of authorization for the issuance of financial statements is the date when all statements that are part of the financial statements, including the relevant notes, are drawn up and the persons with the necessary authority confirm that they have assumed responsibility for these statements. financial statements;

✚ date of the auditor's report - the date of the auditor's report on financial statements in accordance with AXS No. 700;

✚ the date of issuing the financial statement - the date when third parties have the opportunity to familiarize themselves with the audit report and the audited financial statement;

The auditor shall perform audit procedures designed to obtain sufficient appropriate audit evidence to support the determination of all events that occurred between the reporting date and the date of the auditor's report and require

correction or disclosure in the financial statements. This does not mean that the auditor should perform additional audit procedures on matters for which reasonable conclusions were obtained as a result of previously conducted audit procedures.

Events after the reporting period are events, both positive and negative, that occurred between the end of the reporting period and the date of approval for publication of financial statements. Events after the reporting period are divided into events that require adjustments and events that do not require adjustments;

Events after the reporting date the purpose of the audit is to evaluate the conformity of all accounting books implemented in this enterprise with the normative documents, tax code and other tax legislation in force in our republic, by checking whether they are correctly reflected in the financial statements, and to give objective conclusions;

The source of information is one of the important factors in conducting an audit. Therefore, events that occurred after the date of the report from our side information sources of the audit were revealed.

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GLOBAL IQLIM O‘ZGARISHLARI SHAROITIDATOG‘ VA TOG‘ OLDI HUDUDLARINI O‘RGANISHNING ИЖТИМОЙ ЭКОЛОГИК JIHATLARI

Annotatsiyasi. Ushbu maqolada tog‘ va tog‘ oldi hududlarida aholi salomatligi va kasalliklarining tur va tarkibi masalalariga e‘tibor qaratilgan. Tog‘li o‘lkalarda istiqomat qiluvchi aholi orasida tog‘ kasalligi, quyosh urishi, oftalmiya, endemik buqoq kabi xastaliklarning birmuncha keng tarqalganligi haqida ma‘lumotlar keltirilgan. O‘zbekiston aholisining endemik bo‘qoq bilan kasallanish holatlari yoritib berilgan. Tog‘li va tog‘ oldi hududlarni nozogeografik jihatdan tahlil etishda qanday jihatlarga e‘tibor berish to‘g‘risida olimlarning olib borgan tadqiqotlari o‘rganilib, muallifning takliflari ham keltirilib o‘tilgan.

Kalit so‘zlar: Inson salomatligi, nozoiqlimiy sharoit, relef, tog‘ kasalligi, kislorod yetishmovchiligi, tog‘ vodiy hududlari, tog‘-kon sanoati.

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SOCIO-ECOLOGICAL ASPECTS OF GLOBAL CLIMATE CHANGE IN THE STUDY OF MOUNTAIN AND FOREMOUNTAIN AREAS

Abstract. This article focuses on the types and composition of population health and diseases in mountain and sub-mountain regions. There is information about the somewhat widespread prevalence of diseases such as mountain sickness, sunstroke, ophthalmia, and endemic goiter among the population living in mountainous regions. Cases of endemic goiter of the population of Uzbekistan are highlighted. The research conducted by scientists on what aspects to pay

attention to in the nosogeographical analysis of the foothills and foothills were studied, and the author's suggestions were also presented.

Key words: Human health, unhealthy conditions, terrain, mountain sickness, oxygen deficiency, mountain valley regions, mining industry.

Kirish. Tabiatda turli xil landshaft ko‘rinishlari - quruqlik va suvliklar, cho‘l va o‘rmonlar, tog‘ va tekisliklar mavjud bo‘lib, ularning barchasida insonlar o‘ziga xos faoliyat ko‘rsatadilar. Har bir landshaft doirasida tashqi muhit omillarining u yoki bu turi inson jismiga ko‘proq ta‘sir ko‘rsatadi. Ular orasida ayniqsa iqlim, relef, joylarning suv va tuproq tarkibi, o‘simlik va hayvonot olamiga o‘xshash tabiiy omillar muhim ahamiyatga egadir.

Ma‘lumki, yer shari aholisining salmoqli qismi doimiy ravishda baland tog‘larda yashaydi yoki turli sabablarga ko‘ra (mehnat, harbiy xizmat, tog‘ turizmi, alpinizm va boshqalar) ko‘chib o‘tishga majbur bo‘ladi. 1980-yillarning o‘rtalarida olib borilgan so‘nggi hisob-kitoblarga ko‘ra, dunyoda 38 milliondan ortiq odam baland tog‘larda (ya‘ni, dengiz sathidan 2439 m dan ortiq balandlikda) doimiy yashaydi va qisqa muddatli alpinistlar soni har yili o‘z ichiga oladi (J. Moore, 1987). Taxminan 81,6 million odam dengiz sathidan 2500 metrdan (8200 fut) balandroq balandlikda yashaydi, ulardan 21,7 millioni Efiopiyada, 12,5 millioni Xitoyda, 11,7 millioni Kolumbiyada, 7,8 millioni Peruda va 6,2 millioni Boliviya istiqomat qiladi. Inson salomatligi va ularda uchraydigan kasalliklar hududiy tafovutlarga ega. Chunki, ushbu hududlar o‘z iqlimi, relefi, suv va tuprog‘i, iqtisodiy-ijtimoiy jihatlari bilan o‘zaro farqlanadi. Ularning barchasi aholi salomatligining hududiy tomonlarini va uning geografik xususiyatlarini izohlab beradi. Shu o‘rinda suv, havo va tuproqning yoki bizning fikrimizcha, nozoiqlimiy sharoitning inson salomatligiga ta‘sirini alohida ta‘kidlash joiz.

Mavzuga oid adabiyotlarning sharhi.

Mashhur venetsiyalik savdogar Marko Polo O‘rta Osiyoga birinchi marta 1272-yilda tashrifida, undan keyingina ko‘plab tadqiqotchilar va sayohatchilarning qaydlarida tog‘ iqlimining inson va tabiatga ta‘siri haqida ma‘lumot topish mumkin. Lekin

Marko Polodan 25-30 yil avval O‘rta Osiyoga sayohat qilgan Armaniston armiyasining bosh qo‘mondoni Smbat Sparapet yozib qoldirgan xotiralarda baland tog‘larning inson tanasiga ta‘siri va tog‘ kasalligining asosiy belgilari haqida ma‘lumotlar berilgan.

O‘rta Osiyoning tog‘li rayonlarini o‘rganishga ayniqsa katta hissa qo‘shgan rus geograflari va sayohatchilari P.P. Semenov-Tyan-Shanskiy (1858, 1867), N.M. Prjevalskiy (1877), A.M. Fetisov (1878) va boshqa tadqiqotchilar asarlarida ham tog‘ kasalligi haqida ma‘luf fikrlarni payqash mumkin. N.M. Prjevalskiy 1873 yilda tog‘ kasalligining bir qator belgilarini tasvirlab berdi va uning paydo bo‘lish sababi “Shimoliy Tibetdagi yerning mutlaq balandligi”, - deb yozadi. Bu yerda ayniqsa tez yurganda nafas olish juda qiyin, Ko‘pincha qusish, bosh og‘rish va aylanish sodir bo‘ladi, oyoqlar titraydi” - deya ta‘rif bergan.

Tog' kasalligi haqida V.I. Kushelevskiy o'zining uzoq yillik kuzatishlarini jamlagan (3 jildlik) "Farg'ona viloyatining tibbiy geografiyasi va sanitariya tavsifi uchun materiallar" (1890) monografiyasida ham yozib qoldirgan. Muallif bu asarida tog' iqlimining sog'lom va kasal odam organizmiga ta'sirini batafsil bayon qilibgina qolmay, bir qancha qimmatli tavsiyalar ham beradi. V.I. Kushelevskiy o'z asarida, shuningdek, tog'larda tug'ilib o'sgan odamlar balandlikda tog'lilik kasalligini boshdan kechirishmaydi, bu yerda baland tog'larga birinchi marta tashrif buyurgan odamlar undan azoblanadi.

Markaziy Osiyo tadqiqotchilaridan biri I.V. Mushketov 1877 yilda Oloy va Pomir bo'ylab sayohat qilib, baland tog'larning nafaqat odamlarga, balki hayvonlarga ham ta'sirini qayd etdi. "Havoning kamayishi, - deb yozgan edi u, "ayniqsa, tog'larga o'rganmagan otlarga ham ta'sir qiladi, shuning uchun biz kelajakdagi sayohatchilarga biz kabi noqulayliklarni boshdan kechirmaslik uchun tog' otlarini yig'ishni maslahat beramiz." Hozir hammaga ma'lumki, bu kasalliklarning barchasi, asosan, nafas olayotgan siyrak havoda kislorod etishmasligidan kelib chiqqan.

O'rta Osiyodagi tog' fiziologiyasi muammolarini rus harbiy shifokorlari P.K. Gorbachev, V.I. Kushelevskiy, N. Tretyakov, V. Tapilovskiy, A. N. Lavrinovich, D. I. Lebedev va boshqalar olib borgan. Ammo bu sohada Tyan-Shan va Pomirda tizimli va maqsadli tadqiqotlar XX asrning 40-yillarida boshlangan. Uzoq muddatli tadqiqotlar asab tizimining baland tog'larga moslashish mexanizmidagi rolini aniqlashga va Pomir va Tyan-Shan balandliklariga moslashish jarayonida qon aylanish apparati va qon tizimining reaksiyasini o'rganishga bag'ishlangan (N.N. Sirotinin, A.A.Rachkov, A.D.Slonim, A.P.Jukov va boshqalar).

Bir qator tadqiqotlar organizmning O'rta Osiyoning baland tog'li hududlariga moslashish mexanizmlarini yoritishga qaratilgan edi. Shunday qilib, A.G. Ginetsinskiy Z.I. Barbashov Pomirda, A.D. Slonim va uning Tyan-Shandagi hamkasblari akklimatizatsiyaning to'qima turi mavjudligi haqida ishonchli dalillarga ega bo'lishdi.

Tadqiqot metodologiyasi.

Tog' va tog' lddi hududlarida aholi salomatligini o'rganishda avvalo ushbu hududlarning tabiiy sharoiti, qolaversa, dengiz sathidan balandligi, kislorod tanqisligi tushunchasi ifodalaydi. Yuqoridagi holatlarni umumiy tushuncha bilan ya'ni tog' va tog' oldi hududlarning "nozoiqlimiy sharoiti" tushunchasi bilan tavsiflash mafsadga muvofiq.

Demak, "nozoiqlimiy sharoit" tushunchasi bir vaqtning o'zida ikkita metodologik yondashuvni asoslashga yordam beradi:

- 1) geografik omillar va salomatlikning o'zaro munosabatlari;
- 2) nozogeografik vaziyatning hududiy va davriy xususiyatlari.

nozogeografik vaziyatning o'rganishga bunday yondashuv, kasallanish, uning sabablari va sharoitlarini o'ziga xos nozogeografik xususiyatlariga ega bo'lishi imkonini beradi.

Tahlil va natijalar. Joylarning reliefi, yer yuzasining tuzilishi ham inson salomatligini belgilovchi muhim omillardan biridir. Baland tog‘ mintaqalarida o‘z nomi bilan «tog‘ kasalligi» deb ataluvchi kasallik keng tarqalgan bo‘lib, u haqidagi dastlabki ma‘lumotlar ispan sayyohi Akosta tomonidan yozib qoldirilgan. Uning yozishicha, 1590 yil And tog‘lari bo‘ylab sayohat chog‘ida 4500 metr dengiz sathidan balandlikda hamrohlari orasida qandaydir kasallik yuzaga kelganligi, ularning yurak urishlari o‘zgarib, bosh aylanish, nafas siqishi, burunlarning qonashi va quloqlarning shang‘illashi kabi holatlar kuzatilgan. Bu tog‘ kasalligi bo‘lib, u faqatgina 1887 yilda fransuz olimi Bert tomonidan aniqlandi va uning bosh sababi kislorod yetishmovchiligi ekanligi qayd etildi. Turli tog‘ balandliklari iqlimi inson salomatligiga har xil ta‘sir ko‘rsatadi. Past tog‘lar va o‘rta tog‘lar dam olishda, turizm va ba‘zi kasalliklarni davolashda qimmatli ahamiyatga ega. Baland tog‘da (2500 metrdan yuqori) yashovchi kishilar doimiy ravishda shu sharoitda yashaganliklari tufayli ularning jismi mazkur muhit sharoitiga yashashga moslashgan. Alpda tog‘ kasalligi 2500 metrdan, Kavkaz tizmasida 3000 metr, Himolayda esa 4000 metrdan boshlanadi. Demak, kasalliklar ham o‘ziga xos balandlik (gipsometrik) zonallik xususiyatiga egaki, buni sotsial geografik tadqiqotlarda e‘tiborga olish zarur (Chaklin A.V., 1986).

Keyingi yillarda tog‘larda yashovchi kishilarning yurak faoliyatini o‘rganilishi natijasida ushbu hududda yashovchilar yuragi boshqa hududdagilarga nisbatan ancha farq qilishi, ya‘ni ularning yurak o‘ng qorinchalarining qalinligi (gipertrofiya) aniqlangan. Kuzatishlar yana shuni ko‘rsatadiki, 3500-4000 metr balandlikda yashovchilarning barchasida shu holat uchraydi (Chaklin A.V., 1986).

Yer yuzidagi quruqliklarning o‘rtacha balandligi dengiz sathidan 750 metr yuqorida bo‘lib, baland tog‘li mintaqalarda dunyo aholisining anchagina qismi yashab keladi. Undan ham balandroqda, ya‘ni 3000 metrdan yuqorida yer shari aholisining 30 milliondan ortig‘rog‘i yashaydi. Shuning uchun bunday landshaftlarda yashovchilarning mavjud sharoitga moslashganlik darajasini o‘rganish muhim ahamiyat kasb etadi. Tog‘li o‘lkalarda joylashgan aholi orasida tog‘ kasalligidan tashqari, quyosh urishi, oftalmiya, endemik buqoq kabi xastaliklar ko‘p uchraydi. Jumladan, Shveysariya, Karpat orti o‘lkalari, Kavkaz va O‘rta Osiyoning tog‘li hududlarida (masalan, Farg‘ona vodiysining ayrim tog‘ oldi hududlarida) bu holatni kuzatish mumkin.

A.P.Vinogradov tadqiqotlaridan shu narsa ma‘lumki, inson organizmi bir kecha kunduzda 120 gamm yod qabul qilishi kerak, shundagina organizmning me‘yoriy fiziologik ehtiyoji qondiriladi. Shundan 70 gamm o‘simliklardan va 40 gamm esa hayvon mahsulotlaridan olinadi. Demak, inson organizmi yodning asosiy qismini o‘simliklardan oladi. Yod moddasini esa o‘simliklar suv orqali tuproqdan oladi (Vinogradov A.P., 1946). A.P.Vinogradov nazariyasiga ko‘ra, tog‘li va kulrang tuproqli hududlarda yod tanqisligi mavjud bo‘lib, shu tufayli bunday mintaqalarda zaruriy tadqiqotlar olib borish lozimligi qayd etiladi.

Ma'lumki, jahon bo'yicha uzoq umr ko'ruvchilarning asosiy qismi tog' va tog' oldi mintaqalariga to'g'ri keladi. Ushbu hududlar iqlimining inson salomatligiga ko'rsatuvchi ijobiy ta'siri ham sir emas. Lekin, so'nggi yillarda tog', ayniqsa, tog' vodiy hududlarida tog'-kon sanoati tarmoqlarining rivojlanib borishi mazkur hududlarda ekologik muhitning ifloslanishiga va shu atrofda yashovchilar salomatligiga ta'sir ko'rsatmoqda.

Tog' sharoitlariga moslashish degan tushuncha ham bor. Bu holat adaptatsiya tushunchasi bilan izohlanishi ko'pchilikka yaxshi ma'lum.

Adaptatsiya (lotincha adaptio - moslashish) organizmni atrof-muhit sharoitlariga moslashish jarayonini bildiradi. Tog'li hududlarda moslashish holatini ham o'z navbatida bir necha turga ajratish mumkin. Populyatsiya va moslashish o'rtasidagi farqga mahalliy tog'lilarda (tog'lilar) kuzatiladigan va tegishli irsiy fonda rivojlanadigan moslashish turi kiradi. Biror kishi ko'p yillar mobaynida tog'li hududlarda yashaganda, ba'zan tug'ilishdan boshlab (agar otalilar mahalliy tog'liklar bo'lmasa) uzoq muddatli individual moslashuv deb ataladi. Agar inson qisqa vaqt ichida jumladan, kunlar, haftalar, oylar davomida tog'larga chiqsa, faoliyat olib borsa buni qisqa muddatli moslashuv deyish mumkin.

O'zgaruvchan (uzluksiz) moslashuv degan tushuncha ham mavjud. Bunda balandlik va tekislikda tez-tez va qisqa vaqt ichida yashash joyini almashtiradigan insonlarning moslashish holatlari tushuniladi.

Individual qisqa muddatli fiziologik moslashish (aklimatizatsiya). Tog'larga birinchi marta kelgan odam noqulay tabiiy muhit ta'siriga duchor bo'ladi. Uning tanasi o'zining himoya biologik zaxiralarini safarbar qiladi va tashqi muhit salbiy ta'sirini oldini oladigan yoki zaiflashtiradigan turli xil qo'shimcha choralarni ko'radi. Balandlikda gipoksiya yoki nafas olayotgan havoda kislorod etishmasligi, sovuq va issiq haroratining keskin o'zgarishiga moslashish reaksiyalarini amalga oshiradi.

Baland tog'larning inson tanasiga ta'siri qadimdan o'rganilgan va bunday hududlarda inson fiziologiyasi va patologiyasi muammolari uzoq vaqtdan beri tadqiqotchilarning e'tiborini tortib kelgan. Bugungi kungacha saqlanib qolgan ko'pgina urf-odatlar qadimgi xalqlarning baland tog'larning inson tanaga salbiy ta'siri haqidagi g'oyalarini aks ettirgan. Baland tog'larda, yovuz ruh yashiringan, afsunlarni takrorlash orqali qutulish mumkinligi ma'lumotlarda keltirilgan. Shu bilan birga, qadimda tog'li, baland joylarga alohida ahamiyat berilgan. Birinchi ibodatxonalar tepaliklarda qurilgan bo'lib, u yerda toza tog' havosi bemorlarga ijobiy ta'sir ko'rsatishi manbalarda keltirib o'tilgan. Tog' fiziologiyasi muammolari so'nggi yilliklarda ўзбек olimlari ИЛМИЙ ТАДҚИҚОТЛАР ОЛИБ БОРМОҚДА.

Tog'li iqlimning asosiy etakchi omili kislorod tanqisligi bo'lib, 2000 m dan yuqori balandliklarda allaqachon kuzatilgan. Keksa va kasal odamlarda kislorod etishmasligi 1500 m va hatto 1000 m balandlikda ham sezilishi mumkin. Ko'p yillar davomida sayohatchilar tog'larga chiqishda turli xil salomatlik bilan bog'liq

muammolarini boshdan kechirishgan, bu odatda o'tkir tog' kasalligi deb ataladi. Bu xususiyatlarning ilk tavsifi Akosta tomonidan berilgan va shuning uchun ko'pincha Akosta kasalligi deb ataladi. Biroq, o'tkir tog' kasalligining dastlabki zamonaviy tibbiy tavsifi 1913 yilda kon kompaniyasida ishlagan chililik shifokor Ravtnhill tomonidan berilgan.

Dunyoning turli mintaqalarida o'tkir tog' kasalligi turlicha nomlanadi: tojiklar orasida - "dam-giri", qirg'izlar orasida "tutok", Boliviya - "puna", Peruda - "soroche", Tibetda - "ladrak", "chang-chi", "yen- chang", mo'g'ullar orasida - "sur" nomlari bilan mashhur. Uning belgilari siftda bosh og'rig'i, ishtahaning yo'qolishi, qayt qilish, uyqusizlik, bosh aylanish, charchoq, havo yetishmasligi siydik ajralishining kamayishi, kuchsizlik singari belgilarni aytish lozim. Aytish lozimki, tog'lar mamlakatimiz umumiy maydonining 21,4 foizini egallaydi. Shu bois tog'li hududlarning ekologik-barqaror rivojlanishi va mazkur hududlar ekologik xavfsizligi butun respublika iqtisodiyotining xal kiluvchi omili hisoblanadi. Bugungi kunda tog' va tog' oldi hududlarimizda aholi xo'jaligi bilan bevosita bog'liq ravishda qator muammolar mavjud bo'lib ularning hal etilishi foydadan holi emas.

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WEIGHTED OVERLY METODI ORQALI GIS MUHITIDA YER OSTI SUVLARINI BAHOLASH

Anotatsiya. GIS texnologiyasi fazoviy va kosmik ma'lumotlardan foydalanilib Weighted Overlay, IDW, Line Density va boshqa metodlardan hududning yer osti suvlari potentsiali baholandi. Ishda vector ma'lumotlar raster formatga o'tkazilib yagona formatga keltirildi. Hududni yer osti suvlari potentsialiga qarab 5ta sinfga ajratib juda past, past, o'rtacha, yuqori, juda yuqori sinflarga ajratib baholandi.

Kalit so'zlar: GIS, IDW, Weighted Overlay, NDVI, Yer osti suvlari, Line Density.

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ASSESSMENT OF GROUNDWATER IN A GIS ENVIRONMENT USING THE WEIGHTED OVERLY METHOD

Annotation. The groundwater potential of the area was assessed using GIS technology, spatial and space data, Weighted Overlay, IDW, Line Density and other methods. In the work, vector data were transferred to raster format and brought to a single format. The territory was divided into 5 classes depending on the potential of underground water: very low, low, medium, high, and very high.

Keywords: GIS, IDW, Weighted Overlay, NDVI, Groundwater, Line Density.

Kirish

Dunyo bo'yicha chuchuk suvga bo'lgan talab yildan yilga ortib bormoqda. Chuchuk suvning eng ishonchli manbailaridan biri yer osti suvlari hisoblanadi. (Saranya & Saravanan, 2020) Yer osti suvlaridan foydalanish nafaqat O'zbekistonda balki butun jahonda keng qo'llaniladiga va muhim tabiiy resurs sifatida qaraladi. Dunyo bo'yicha yer osti suvlari bilan sug'orish uchun eng ko'p jihozlangan mamlakatlar Hindiston (39 million ga), Xitoy (19 million ga) va AQSh (17 million ga) hisoblanadi. (Siebert et al., 2010) Yer osti suvlarini turli olimlar turli tarafdin baholaganlar (BROWN et al., 1972), (Horton et al., 1965), (Vaiphei et al., 2020) va boshqalar yer osti suvlarini sifatini GIS muhitida arifmetik hisoblash usullar orqali baholagan bo'lsalar (Lakshmi & Reddy, 2018; Pani et al., 2016; Saranya & Saravanan, 2020) va boshqalar yer osti suvlari potentsial hududlarini o'rganganlar. Quyi amudaryo hududini yer osti suvlarini

o'rgangan M.Ibrakhimov 11 yillik tadqiqotlari orqali (1990-2006 yillarda) yer osti suvlarining o'rtacha chuqurligi 1,47 m, Aprel oyida o'rtacha 1,36 m, yil o'rtasiga kelib esa ancha sayozlashgan 1,28 m, o'rtacha yer osti suvlari sho'rlanishi 1,77 g/l, asosiy sho'rlanish vegetatsiya davriga to'g'ri kelgan.(Ibrakhimov & Vlek, n.d.) Uning tadqiqoti natijalariga ko'ra o'rganish davrida yer osti suvlari sathining o'rtacha chuqurligi 2000 yil qurg'oqchilik yiligacha doimiy pasayishni ko'rsatgan.(Ibrakhimov & Vlek, n.d.)

Sanoat va qishloq xo'jaligida yer usti suvlari yetib borishi kam bo'lgan hududlarda yer osti suvlariga quduqlar burg'ulash orqali yer osti suvlaridan foydalanish rivojlanmoqda. Shu sababdan yer osti suvlarini sifati, potensial hududlarini baholash juda muhim masalalardan biri bo'lmoqda. Yer osti suvlarini zamonaviy GIS texnologiyalari yordamida tadqiq qilish va baholash resurslardan oqilona foydalanish, tejash va to'g'ri qaror qabul qilish imkonini beradi.

Tadqiqot obekti

Xorazm viloyati O'zbekiston Respublikasining shimoli-g'arbiy qismida Orol dengizidan 300 km uzoqlikda, Amudaryoning quyi qismida, geografik jihatdan 41° 5' va 42° shimoliy kengliklar, 60-61°30' sharqiy uzunliklar oralig'ida joylashgan. Viloyatning umumiy maydoni taxminan 6,05 ming kv.kmni tashkil qiladi. Uning 80 foizdan ortiq hududi (4,5 ming kv.km) Amudaryoning chap sohilida, qolgan 20 foiziga yaqin hududi esa o'ng sohilida (1,8 ming kv.km) joylashgan. Xorazm viloyatining yer yuzasi tekis bo'lib, daryo yotqiziqlaridan iborat. Ushbu maqolada Xorazm viloyatining chap sohil qismi o'rganilgan.



1-karta sxema. Tajriba hududining geografik o'rni.

Ma'lumotlar va metodlar

Yer osti suvlaridan optimal foydalanish va ularni boshqarish uchun yer osti suvlarining ko'p yillik ma'lumotlari, yer osti suvlariga ta'sir qiluvchi turli omillar va zamonaviy GIS texnologiyasidan foydalanib yer osti suvlarini baholashga qaratilgan. Tadqiqot ishida yer osti suvlari foydalanishga qulay

bo'lgan hududlar bir nechta sinflarda baholash maqsad qilingan. Tadqiqotda zamonaviy GIS texnologiyasidagi IDW, line densty, kosmik metodlari va weighted overlay modelashtirish metodi o'zaro kombinatsiyasi orqali ko'p vaznli qomlamlar asosida yer osti suvlari bir nechta ko'rsatkichlar kanallar, kollektorlar, geologik omillar, NDVI va yer osti suvlari satxi ma'lumotlari orqali baholangan.

Weighted overlay bu modellashtirish metodlaridan biridir. Bunda har bir vaznli qoplama darajalar berib chiqiladi. Barcha rastr qatlamlar bir xil shkalada muvofiqlashtiriladi. Rastr qatlamlari har bir rastr katakchasining moslik qiymatini qatlam og'irligiga ko'paytiradi va moslik qiymatini olish uchun qiymatlarni jamlaydi. Bu qiymatlar chiqish qatlamining yangi kataklariga yoziladi. Qoplash jarayonida har bir rastrga vazn belgilash moslik modelidagi turli mezonlarning ta'sirini nazorat qilish imkonini beradi. Weighted overly metodi asosan qatlamlarning muhimlik darajasiga qarab bir nechta qatlamlar asosida tahlil qilinadi. Weighted overly metodi yordamida yer osti suvlariga ta'sir qiluvchi bir nechta omillar inobatga olinadi va baholanadi.

$$S = \sum_{i=1}^n (W_i \times V_i)$$

S = yer osti suvlari potentsiali darajasi

i = omillarning qatlam raqami

W_i = qatlamlarning ulushi (0.1-1.0 gacha)

V_i = qatlamlarning kodlangan qiymatlari

Fazoviy ma'lumotlar orqali weighted overly metodida yer osti suvlarini baholash uchun hududda mavjud kanallar, kollektorlar, gidrogeologik, geologik, yer osti quduqlari, yer yuzasi qoplami va suniy yo'ldosh SRTM (Shutl Radar Topography Mission) relefni raqamli ma'lumotlaridan foydalaniladi.

Yer osti suvlarini baholashda ko'p vaznli baholash ma'lumotlar quyidagicha sinflarga ajratilib darajalar berib chiqildi.(1-jadval)

1-jadval

Parametrlar	Ko'rsatkichlar	darajalar		Kombinatsiyalar darajasi			
				1k	2k	3k	4k
Kanallar	0 - 1,220801	1	Juda past	25	25	30	30
	1,220801 - 2,72137	2	Past				
	2,72137 - 3,815005	3	O'rtacha				
	3,815005 - 4,730606	4	Yuqori				
	4,730606 - 6,485508	5	Juda yuqori				
Geologik xossalar	Neogen	1	Juda past	15	5	10	10
	To'rtlamchi	4	Yuqori				
Drenaj	0 - 0,191273	1	Juda past	15	20	14	5
	0,191273 - 0,382545	2	Past				

	0,382545 - 0,568192	3	O'rtacha				
	0,568192 - 0,793218	4	Yuqori				
	0,793218 - 1,44017	5	Juda yuqori				
Kollektorlar	0 - 0,789929	1	Juda past	10	20	14	5
	0,789929 - 1,530487	2	Past				
	1,530487 - 2,09002	3	O'rtacha				
	2,09002 - 2,698923	4	Yuqori				
	2,698923 - 4,196496	5	Juda yuqori				
Nishablik	0 - 0.5	1	Juda past	10	8	10	15
	0.5 - 1	2	Past				
	1 - 1.5	3	O'rtacha				
	1.5 - 3	4	Yuqori				
	3 - 6.339962	5	Juda yuqori				
Gidrogeologik xossalar	0		Ko'1	5	5	5	10
	5	3	O'rtacha				
	6	2	Past				
Geomorfologik	0	0	-	10	5	10	15
	1	1	Juda past				
	2	2	Past				
	3	3	O'rtacha				
	4	4	Yuqori				
	5	5	Juda yuqori				
Yer yuza qoplami	Suv	1	-	5	5	5	5
	Qum	2	Past				
	Ochiq butalar	3	O'rtacha				
	O'simliklar	4	Yuqori				
	Binolar maydoni	3	O'rtacha				
	Daraxtlar	5	Juda yuqori				
	Suv bo'yi o'simliklari	4	Yuqori				
Yer osti suvlari satxi	0-0.75	5	Juda yuqori	5	7	10	5
	0.75-1.5		Yuqori				
	1.5-2.25		O'rtacha				
	2.25-3		Past				
	3-3.35		Juda past				

Natijalar.

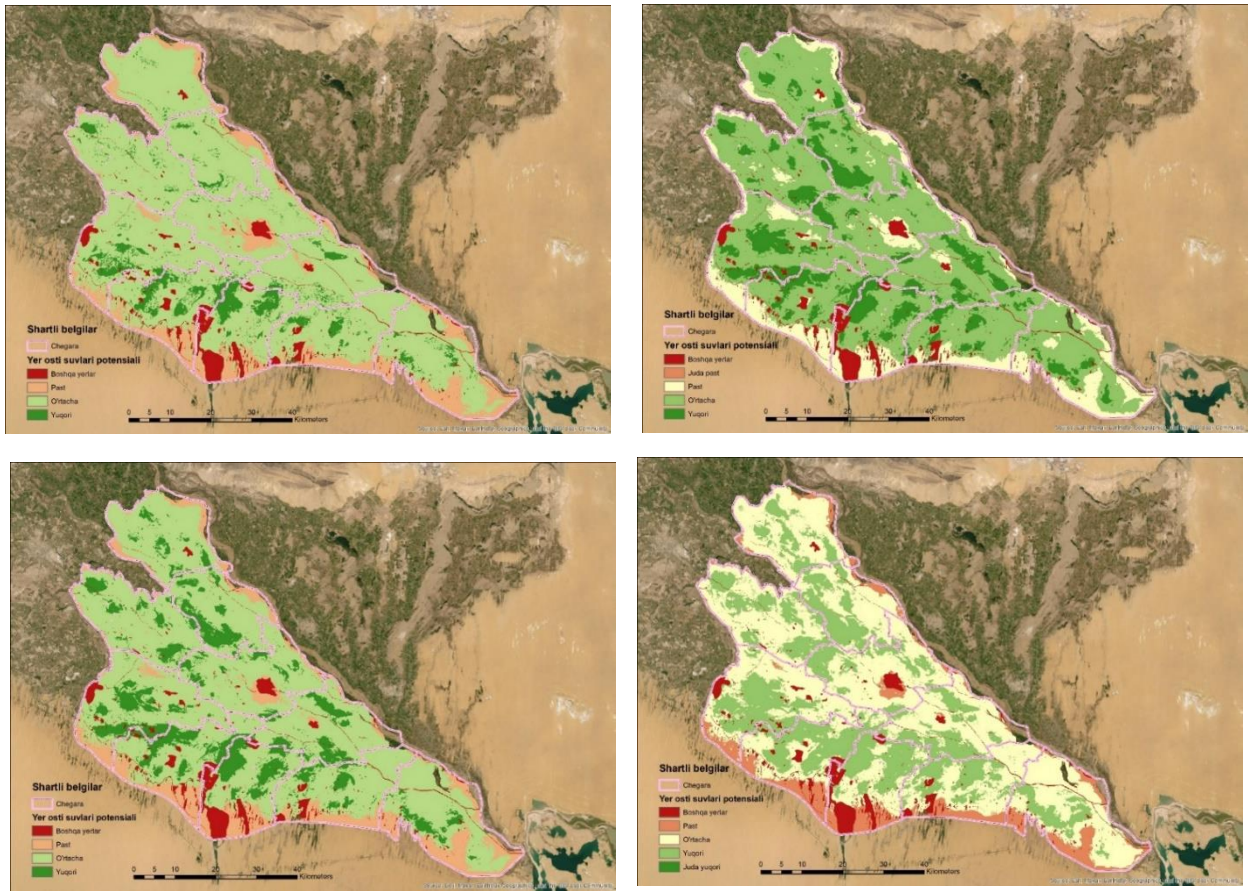
GIS texnologiyasida weighted overlay modellashtirish metodi bilan yer osti suvlari potensialini baholash natijalari shuni ko'rsatdiki har bir omillarga berilgan darajalar va rastr qatlamlarga berilgan muvofiqlik darajalari tahlillari asosida hududning umumiy ko'p darajali baholash kartasi shakllandadi. Bunda hududlar

yer osti suvlari muvofiqlik darajasiga ko'ra 5 sinfga ajraladi, bular suv berish potensialiga ko'ra juda past, past, o'rtacha, yuqori, juda yuqori bo'lgan sinflarda natijalar hosil bo'ldi. Yer osti suvlarini weighted overlay medoti bilan 9ta omillarni rastr qatlamga aylantirish orqali baholandi. Har bir parametr ga 4 marotabadan turlicha darajalar berib 4 xil kombinatsiyada baholandi.

2-jadval

T/r	Ko'rsatkichlar	1 kombinatsiya		2 kombinatsiya		3 kombinatsiya		4 kombinatsiya	
		maydon (ga)	foizda	maydon (ga)	foizda	maydon (ga)	foizda	maydon (ga)	foizda
1	Boshqa yerlar	22950	5	22950	5	22950	5	22950	5
2	Juda past		0	30	0		0		0
3	Past	51282	12	65961	15	39031	9	53793	12
4	O'rtacha	298579	67	281372	64	233920	53	334359	76
5	Yuqori	69839	16	72337	16	146747	33	31548	7
6	Juda yuqori		0		0	2	0		0

Baholash natijalariga ko'ra 4xil kombinatsiyalarda hududda baholashda asosiy yer osti suvlarining potentsiali o'rtacha bo'lgan hududlar 4 ta kombinatsiyada ham yuqori ko'rsatkichlani ko'rsatdi. Ko'llar va ayrim shahar hududlari boshqa yerlar tariqasida ko'rsatilgan bo'lib 4 ta kombinatsiyada ham ularning hududlari bir xil qiymatda chiqdi.



2-karta sxema. Weighted Overlay orqali yer osti suvlari potentsialini baholash.

Yer osti suv potentsiali birinchi kombinatsiyada umumiy maydonning 67%ini, ikkinchi kombinatsiyada umumiy maydonning 64%i, uchinchi kombinatsiyada umumiy maydonning 53%ini va to'rtinchi kombinatsiyada umumiy maydonning 76%ini hududini tashkil etdi. Weighted Overlay metodi orqali baholangan hududlar

Xulosa

GIS muhitida yer osti suvlarini tadqiq qilish ulani baholash natijasida resurslardan optimal foydalanish imkonini beradi. Xulosa qilib shuni aytish mumkinki zamonaviy GIS texnologiyasi yordamida resurslarni boshqarish va baholshdan inson faktorini biroz kamaytiradi. Ushbu maqolada Weighted Overly metodi yordamida Xorazm viloyati yer osti suvlari potentsiali baholandi.

GIS texnologiyasi yordamida baholash orqali sanoat va qishloq xo'jaligini rejalashtirishda yer osti suv resurslaridan optimal foydalanish imkonini beradi. Baholash natijasida yer osti suvlarining potentsiali o'rta bo'lgan hududlar kata ulushga ega bo'ldi. Hududning yer osti suvlari potentsiali yuqori potentsialga ega ekanligini ko'rsatadi va bu hududda yer osti suvlaridan foydalanishning kata imkoniyatini beradi.

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CHORRAHA O'TKAZUVCHANLIGINI OSHIRISH METADALOGIYASI (NAMANGAN SHAHRI MISOLIDA)

Annatsiya. Namangan shahrida tirband chorrohadagi svetafor o'tkazuvchanligini aniqlash. Yo'l harakati xavfsizligi, qulayligi, ishonchligi va boshqa ko'rsatkichlar bo'yicha transporti ishining sifat ko'rsatkichlarini hisoblash amalga oshirildi. Mahalliy o'zini o'zi boshqarish organlari tomonidan shahar yo'lovchi transporti xizmatlari sifatini oshirish bo'yicha ba'zi tavsiyalar berildi.

Kalit so'zlar: yo'nalish, transport, segment, transport hajmi, sig'imi, harakat intervali, shahar, svetafor, sikl, model, tezlik, harakat muntazamligi.

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TECHNIQUE FOR ENHANCED TALK AT THE CROSSROADS (IN CASE OF NAMANGAN CITY)

Abstract. Determination of traffic lights at a busy intersection in Namangan. The calculation of indicators of the quality of transport operation in terms of traffic safety, convenience, reliability and other indicators was carried out. Separate recommendations for improving the quality of urban passenger transport services are given by local governments.

Key words: direction, traffic, segment, traffic intensity, throughput, traffic interval, city, traffic light, cycle, model, speed, traffic regularity.

Kirish. Shaharlarni rivojlanishida shahar transport infratuzilmasining o'rni juda muhim. Shahar avtomobil yo'llarining ravon va qulay bo'lishi shahar infratuzilmasining asosini tashkil etadi. O'z o'zidan ayonki, transport

infratuzilmasi rivojlangan mamlakatlar iqtisodiyoti gurkirab rivojlanmoqda, mamlakatga xorijiy investitsiyalarni jalb qilinishida ham mamlakatning transport salohiyati asosiy turtkilardan biri bo'lib qolmoqda. Hozirda ko'plab horij mamlakatlarida shahar jamoat transportini har tomonlama rivojlantirishga katta e'tibor qaratilmoqda. Shahar aholisi va tashrif buyurgan mexmonlarga qulaylik yaratish maqsadida shahar jamoat transportida yangidan-yangi innovatsion g'oyalarni qo'llagan holda ushbu soha faoliyatini yanada takomillashtirish o'ta muximdir.

Katta shaharlarda transport oqimlarini boshqarishning samarali strategiyalarini izlash, yo'l tarmog'ini, undagi muhandislik inshootlarini loyihalashda va transport oqimini tashkil qilishda maqbul echimlarni topish uchun transport oqimlarining juda keng doiradagi xususiyatlarini hisobga olish zarur.

Namangan rivojlanayotgan katta shaharlarda eng katta muommolardan biri avtotransport vositalarini tirbandligi bo'lib, bu moammo uzoq vaqtlardan buyon turli yo'llar bilan echimini izlash, hal etish choralari ko'rilmoqda. Shuningdek, qo'shimcha avtomobil yo'llarini qurilish, mavjud berkitib tashlangan yo'llarni ochish, yangi turdagi transport vositalarini (masalan, metro, traileybus) amaliyotga joriy qilish, transport oqimlarini qayta taqsimlash bo'yicha echimlar izlanmoqda [1].

Transport oqimlarining harakatini o'rganishda ko'p omilli modellashtirish juda istiqbolli bo'lib, bu ma'lum bir boshlang'ich parametrlar to'plami uchun real transport holatiga adekvat bo'lgan simulyatsiya modelini yaratish va svetoforni boshqarishning optimal rejimini topish imkonini beradi.

Matematik modellashtirish zamonaviy axborot texnologiyalari bilan birgalikda yo'l tarmog'i diagrammalarini loyihalash, svetofor parametrlarini o'zgartirish va yo'l o'tkazuvchanligiga qanday ta'sir qilishini (real vaqt rejimida) kuzatish mumkin bo'lgan dasturiy muhitni yaratish imkonini beradi. Virtual muhit qisqa vaqt ichida shahar yo'l tarmog'i faoliyatini takomillashtirish va yaxshilashga qaratilgan muayyan chora-tadbirlarning samaradorligini tekshirish imkonini beradi.

Chorrahalarda yo'l harakatining tashkil etilishi (YHTE) ulardagi transport oqimining intensivligi bilan belgilanadi. Agar chorrahadagi harakat hajmi nisbatan past bo'lsa, chorraha nazoratsiz bo'lib ishlashi mumkin. Shu bilan birga, bunday chorrahaning samaradorligi chorrahaga yaqinlashishdagi etarli miqdordagi qatorlar, shuningdek, transport oqimlarining intinsivligi bilan belgilanadi. Harakatning intensivligi oshib, ma'lum qiymatlarga etganda, chorrahadagi harakatni bir darajadagi tashkil qilish faqat svetofordan foydalanganda mumkin bo'ladi [1-4].

Transportni modellashtirish

Transport oqimini modellashtirish uchun Namangan shahrining yo'l tarmog'ining muammoli nuqtalari aniqlanadi.

Namangan shahrini oladigan bo'lsak, aholi zich joylashganligi sababli qo'shimcha yo'llarni qurish imkonsiz bo'lgan vaziyatni ko'rib chiqamiz. Bunday

vaziyatlarda qo'shimcha yo'l transport tizmi vositalarini joriy qilish samarali emas, chunki boshqa transport tizimlari (tramvay, trolleybus metro va h.k.) joriy qilinishi faqatgina yo'lovchi oqimini transportda yurishini kamaytirish imkonini bersada, muammo echilmaydi.

Bundan muommolarni echishni eng oddiy usulidan ya'ni chorrahani o'tkazuvchanlik qobilyatini oshirishdan boshlaylik. Avval chorrohadagi svetaforni boshqarish tirbandlikga ta'sirini aniqlaymiz.

Harakatni tashkil etish bo'yicha mutaxassis ta'kidlashicha, svetafor takti transport oqimi va harakat xavfsizligiga ta'sir qiladi.

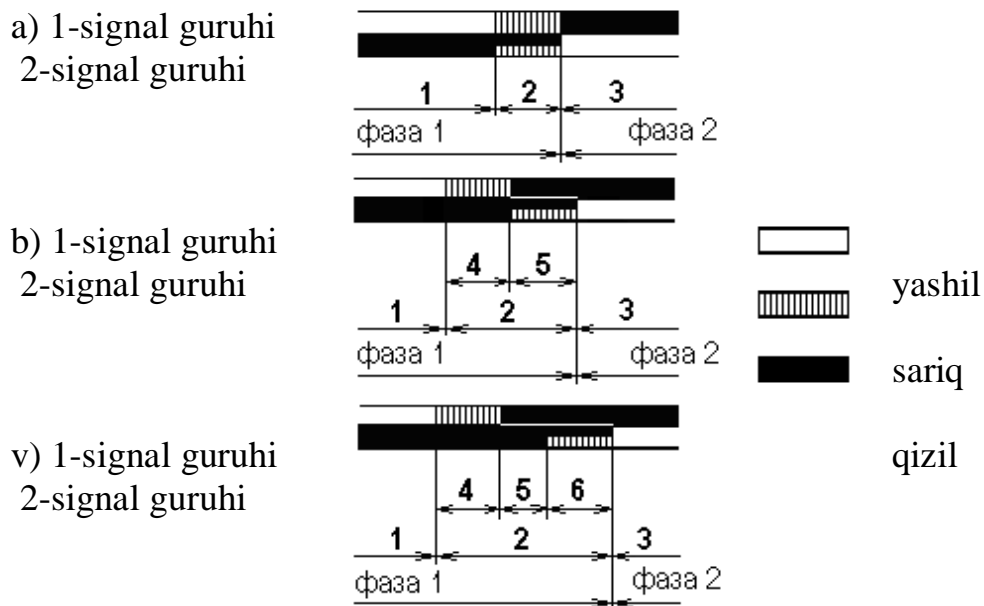
Bundan tashqari, yo'l harakati xavfsizligi ko'plab omillarga bog'liq: harakatlanish tartibi va transport vositalarining texnik holati, yo'l sharoitlari, transport vositalari haydovchilarining malakasi va boshqalar [2, 3, 4].

Yo'l harakati xavfsizligini ta'minlovchi asosiy omillar bu transport vositalarining tezligi va ular orasidagi masofadir [5]. Binobarin, muammo harakatlanuvchi avtomobillar orasidagi minimal xavfsiz masofani (masofani) analitik aniqlash zaruratidan kelib chiqadi.

Yo'l harakati boshqaruvi sohasidagi ko'plab mahalliy va xorijiy olimlar va mutaxassislar chorrahalarda svetafor siklining davomiyligini hisoblash va ularni takomillashtirishning mavjud usullarini ishlab chiqishga hissa qo'shdilar [6-8].

Svetafor sikli bosqichi davomiyligining siklning umumiy davomiyligiga nisbati yashil signalga kelgan avtomobillar sonining butun sikl uchun kelgan avtomobillar soniga nisbatiga tengdir.

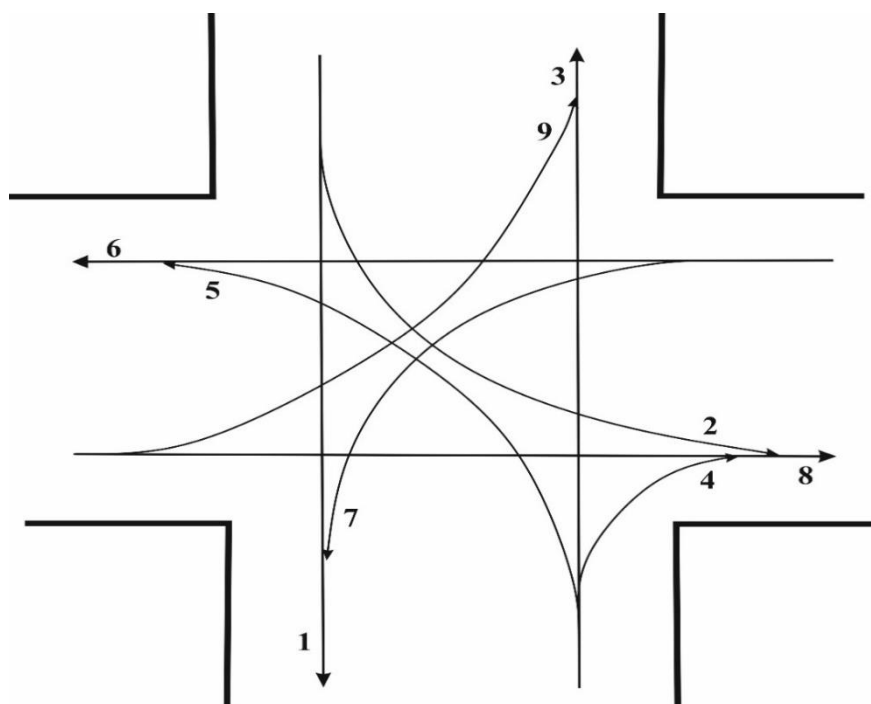
Agar kelayotgan avtomashinalar bir xil oqim hosil qiladi deb faraz qilsak, u holda sikl vaqtini hisoblash va svetaforning ish rejimini aniqlash oqilona asosga asoslanadi. Ushbu bosqich uchun maksimal o'tkazuvchanlikni avtomobillar navbatini ishga tushurish va to'xtatish vaqtiga biroz vaqt yo'qotilishini hisobga olgan holda avtomobillar orasidagi masofalarni taxlil qilish orqali olish mumkin [9-10].



1-rasm – Svetaforning o‘tish oraliqlari [1-10]:

bu erda: A- bitta oraliq sikl bilan; b - ikkita oraliq sikl bilan; c - uchta oraliq sikl bilan; 1 - birinchi bosqichning asosiy sikli;

2 - fazalar orasidagi o‘tish oralig‘i; 3 – ikkinchi bosqichning asosiy sikli; 4,5,6 - o‘tish oralig‘ining bir qismi sifatida oraliq davrlar



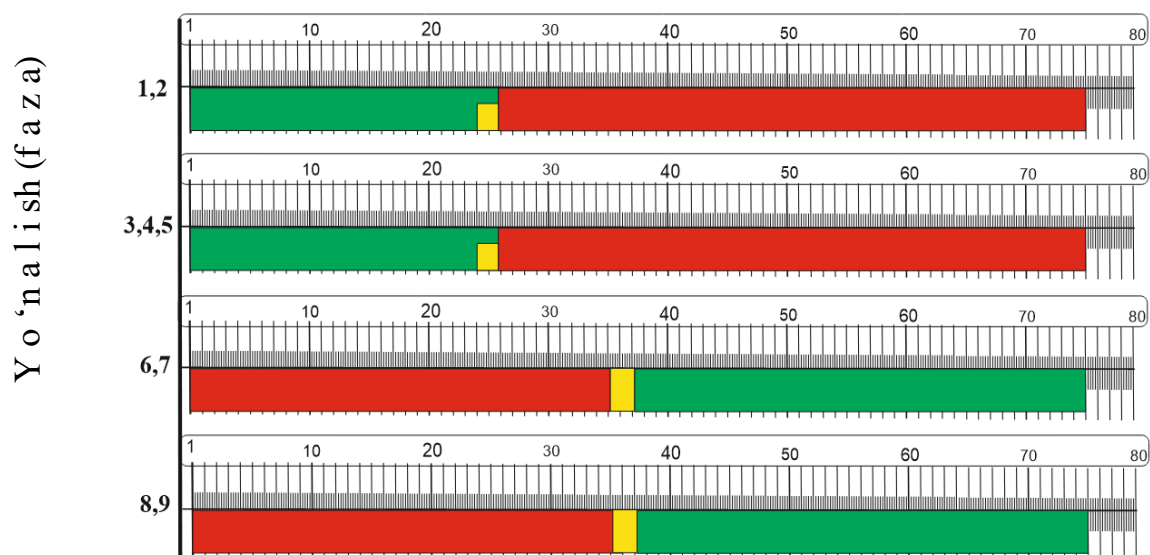
2-rasm. A.Navoiy, Qo‘qon va Nodira ko‘chalari kesishmasi chorrahasida transport intensivligi kartogrammasi (Namangan shaxri) [9].

1-jadval

A.Navoiy, Qo‘qon va Nodira ko‘chalaridagi transport oqimlari natijalari

Yo‘nalish chizig‘i	Oqim jadalligi, avt/soat	Oqimni martshrut bo‘ylab taqsimlanishi	Jami, avt/soat
1	617	65 %	955
2	338	35 %	
3	295	22 %	1315
4	678	52 %	
5	342	26 %	
6	1713	65 %	2321
7	608	35 %	
8	1601	74 %	2023
9	422	26 %	

Transport oqimini A.Navoiy, Qo‘qon va Nodira ko‘chalari kesishmasidagi chorrahada hisoblashda 4 ta kamera yordamida amalga oshirildi. olingan natijalarga asosan, har bir marshrut bo‘ylab harakatlanayotgan transport vositalari soni hisoblandi.



3-rasm. A.Navoiy, Qo‘qon va Nodira ko‘chalari kesishmalari chorrahasida svetaforni tartibga solishning mavjud rejimlari.

Shuningdek, chorradagi svetaforni tartibga soluvchi ishoralari (rejimlari) taxlil qilindi [10-18].

Svetaforning boshqarish rejimlarini optimallashtirish orqali o‘tkazuvchanligini oshirish uchun, yo‘l va avtomobillarning texnik parametrlariga qarab ko‘plab omillar ta‘sir qiladi. Shuning uchun, o‘tkazish qobiliyati to‘g‘risida ishonchli ma‘lumotlarni olish uchun turli xil yo‘l

sharoitlarida oqimdagi avtomobillarning o'zaro ta'siri tavsiflovchi ko'rsatkichlarni hisobga olish kerak bo'ladi [9-11].

- Chiziq kengligi,
- Ko'chada to'xtash joyi mavjudligi
- Bo'yлама qiyaligi
- Jamoat transporti bekatlarining mavjudligi
- Xudud turi
- Chapga va o'ngga burilish yo'nalishlari
- Piyodalar harakatining mavjudligi
- Boshqariladigan fazalar soni
- Tartibga solish siklining davomiyligi

Avtomatlashtirilgan boshqaruv bilan kesishishning o'tkazuvchanligini oshirish uchun boshqarish rejimlarini optimallashtirishda to'xtash chizig'i kesimida qatnov qismining harakatlanish chizig'ining o'tkazuvchanligi quyidagilar bilan aniqlanadi:

- chorrahada harakatlanayotgan barcha avtomashinalar svetafor oldida kechikishi mumkin, bu esa qatnov qismi imkoniyatlaridan to'liq foydalangan holda katta zichlikdagi transport oqimlari mavjud bo'lganda amalda sodir bo'ladi.

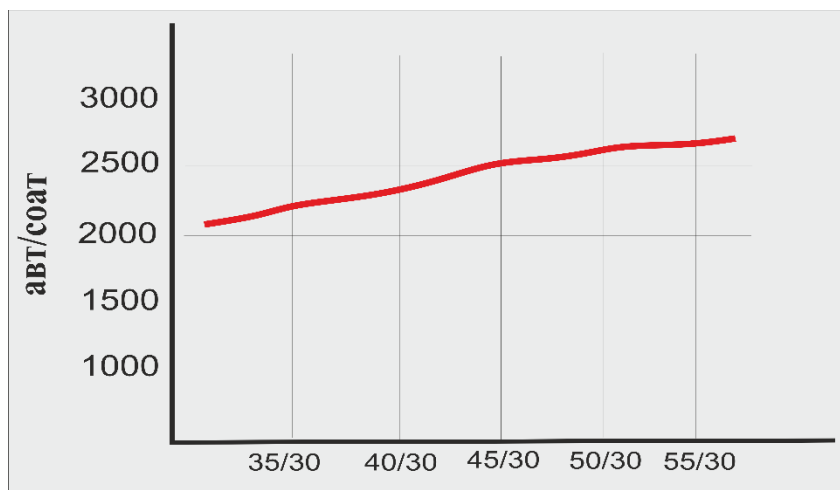
- svetoforning signali yoqilgandan so'ng chorraha oldida avtomashinalar navbati hosil bo'lganligi sababli chorraha bo'ylab harakatlana boshlagan transport vositalarining tezligi va ular orasidagi vaqt oralig'i qanday bo'lishidan qat'iy nazar bir xil bo'ladi.

Yuqoridagi shartlar mavjud bo'lganda, to'xtash chizig'i qismida qatnov qismining bir bo'lagining o'tkazish qabul qilingan metodika bo'yicha hisoblangan algoritmi

Chorrahada svetoforni tartibga solish rejimlarining ta'sirini baholash uchun A.Navoiy, Qo'qon va Nodira ko'chalari kesishmasi chorrahasida yo'l harakati parametrlari bo'yicha biz svetoforni o'rnatishning signal rejasini o'zgartirish orqali transport holatini simulyatsiya qilamiz. Shu bilan birga, ikkinchi bosqich o'zgarishsiz qoladi (30 s), chunki bu vaqt piyodalar piyodalar o'tish joyidan o'tishlari uchun zarurdir.

Birinchi bosqichning vaqti 30 s dan 55 s gacha (dastlabki vaqt 30 s) 5 sekundlik bosqichlarda o'zgaradi (4-rasm).

Simulyatsiya natijalari - turli xil svetoforlarni boshqarish rejimlari uchun ko'rib chiqilayotgan uchastkalarining o'tkazuvchanligi xar xil bo'lashini ko'rishimiz mumkin [11-22].



4-рasm. A.Navoiy, Qo‘qon va Nodira ko‘chalari kesishmasi chorrahasidagi svetaforni (asosiy yo‘nalishdagi) tartibga solishning turli rejimlari uchun o‘tkazuvchanlik qobilyatiga bog‘liqlik grafigi.

Simulizatsiya natijalariga ko‘ra, o‘rganilayotgan chorrahada amalga oshirilishi mumkin bo‘lgan asosiy echimlarni ko‘rib chiqamiz.

1. Svetaforning signal rejimini takomillashtirish;
2. Chorrahada chapga burilishni taqiqlash;
3. Ko‘cha bo‘ylab yo‘lni kengaytirish;
4. A.Navoiy ko‘chasi tutashgan joyda aylanma yo‘l tashkil etish;
5. Umumiy to‘xtash cho‘ntagi hosil qilish;

Chorrahada svetaforni tartibga solishni signal rejimini o‘zgartirish ishlab chiqilgan modelda harakat parametrlari o‘lchanadi.

Svetafor boshqarish rejimlarini ko‘rib chiqilayotgan chorraha uchun uchastkalarining o‘tkazuvchanligi 1–jadvalda keltirilgan.

Transport oqimlarini birinchi tadqiqotlari statistik xarakterga ega edi xalos. Ular tezlik va transport hajmi kabi transport oqimi xususiyatlarining o‘rtacha va standart og‘ishlarini o‘lchash usullarini o‘z ichiga oladi. Keyinchalik ehtimollik tadqiqotini hisobga olish bilan Nuyuton binomiali quyidagi ko‘rinishga ega bo‘ladi [4-11].

$$(p + q)^n = \sum_{x=0}^n \frac{n!}{x!(n-x)!} \cdot p^{(x)} \cdot q^{(n-x)}$$

Mustaqil sinovlar ketma-ketligini ko‘rib chiqadigan bo‘lsak, ma’lum bir xodisaning sodir bo‘lish ehtimoli p bilan belgilab, binom taqsimotining formulasini quyidagi ko‘rinishda ifodalash mumkin.

$$P(x) = \binom{n}{x} \cdot p^x \cdot q^{(n-x)}$$

Bu erda p -har qanday sinovda muvofaqiyatli natijaga erishish ehtimoli;

q -Har qanday sinovda muvofaqiyatsizlik ehtimoli

n -mustaqil sinovlar soni.

$P(x)$ - x sinovlarda n ta muvofaqiyatli natijaning yuzaga kelish ehtimoli.

Tadqiqotlar shuni ko'rsatadiki, o'rganilayotgan **A.Navoiy, Qo'qon va Nodira ko'chalari kesishmasi** chorrahasidan olingan natijalar bo'yicha 1-jadvaldagi 1 va 2 yo'nalish chizig'laridagi avtomobillarning 35% chapga burilib, o'ngga burilish taqiqlangan yo'nalish bo'yicha ko'rib chiqadigan bo'lsak, yuqoridagi formulaga ko'ra, ketma-ket harakatlanayotgan uchta mashinadan birini chapga burilish ehtimoli quyidagicha hisoblashimiz mumkin [12-22].

$$P(2) = \frac{3!}{1!2!} (0,35)^1 \cdot (0,65)^2 = 0,443$$

Chorrahaga avtomobilning kelishini taqsimlash.

Yashil signalning davomiyligini siklning turli bosqichlari o'rtasida taqsimlashning bir necha usullari mavjud. Eng oddiy usul, kelish tezligini ko'rib chiqayotgan soat davomida har qanday siklda doimiy bo'lishi, chiqish tezligi va yashil fazada doimiy bo'lishi haqidagi taxminlarga asoslanadi.

Agar kelayotgan avtomashinalar bir xil oqim hosil qiladi deb faraz qiladigan bo'lsak, u holda sikl vaqtini hisoblash va svetaforning ish rejimini aniqlash oqilona asosda aniqlanadi. Ushbu bosqich uchun maksimal o'tkazuvchanlikni avtomobillar navbatini ishga tushirish va to'xtatish vaqtida biroz vaqt yo'qotishini hisobga olgan holda avtomobillar orasidagi masofani taxlil qilish orqali olish mumkin.

Puasson taqsimoti chorraha kelayotgan avtomobillar oqimini bashorat qilish uchun samarali hisoblanadi. Pausson formulasi svetafor siklda chorrahaga ma'lum miqdordagi transport vositalarining etib kelish ehtimolini, har bir siklga kelgan o'rtacha sonidan kelib chiqqan holda ifodalanadi.

Chorrahaning o'tkazuvchanligi ketma-ket transport vositalari orasidagi masofani taxlil qilish orqali aniqlanadi. Ketma-ket transport vositalari orasidagi o'rtacha masofa D quyidagi tenglama bilan ifodalanadi.

$$\text{O'rtacha kichik masofa} = \frac{\text{ВАКТ}}{\text{ИНТИНСИВЛИК}} \quad (4) \text{ yoki}$$

$$D = \frac{G - K}{x - 1}$$

Bu erda K -avtomobillarning butun ketma-ketligining ishga tushish kechikishi va oxirgi avtomobilning chorrahadan o'tish uchun zarur bo'lgan vaqt.

Ohirgi avtomashinaga sariq chiroq yonganda chorrahani kesib o'tishga ruhsat berilgani sababli, D oralig'i yashil va sariq signallarning umumiy davomiyligiga teng.

Yuqoridagilardan kelib chiqib chorraha bir soat ichida ta'minlay oladigan bir qatordagi umumiy kritik harakat intinsivligini quyidagicha ifodalash mumkin.

$$\sum V = \frac{3600}{C} \cdot \sum x$$

$$\sum V = \frac{3600}{C} \cdot \frac{\sum G - \varphi(K - D)}{D}$$

Quyidagilardan kelib chiqib, sikl davomiyligi tenglamasini yozishimiz mumkin.

$$C = \frac{3600 \cdot \varphi(K - D)}{3600 - D \cdot \sum V}$$

Puasson taqsimoti funksiyasi formulasi agar siklda keladigan mashinalarning ular tacha soni m ma'lum bo'lsa, "Pik" vaqtda har bir siklda kamida $x+1$ avtomobil etib kelish ehtimoli aniqlash imkonini beradi.

$$P_{x+1} = \sum_{x+1}^{\infty} \frac{m^{x+1} \cdot e^{-m}}{(x+1)!}$$

$$m = \frac{V}{C}$$

Ko'cha bo'ylab yo'lni ma'lum qismini kengaytirish va qarama qarshi bo'lakni ajratuvchi sidirg'a chizig'ini siljitish orqali erishilgan samaradorlikni ko'rishimiz mumkin bo'ladi 5-rasm.

Avtomobillarning chorrahaga kelishini ko'rib chiqilayotganda chorrahaga qancha mashina kelayotganini aniqlash qiyin bo'ladi. Bunday holatlarda *Puasson* taqsimotini qo'llash maqsadga muvofiq. *Puasson* formulasida *Eyler* doimiysi e dan foydalanib quyidagicha izohlash mumkin bo'ladi.

$$e = \frac{1}{0!} + \frac{1}{1!} + \frac{1}{2!} + \frac{1}{3!} + \dots = 2,7183$$

bu raqam natural logarifmlarning asosidir.

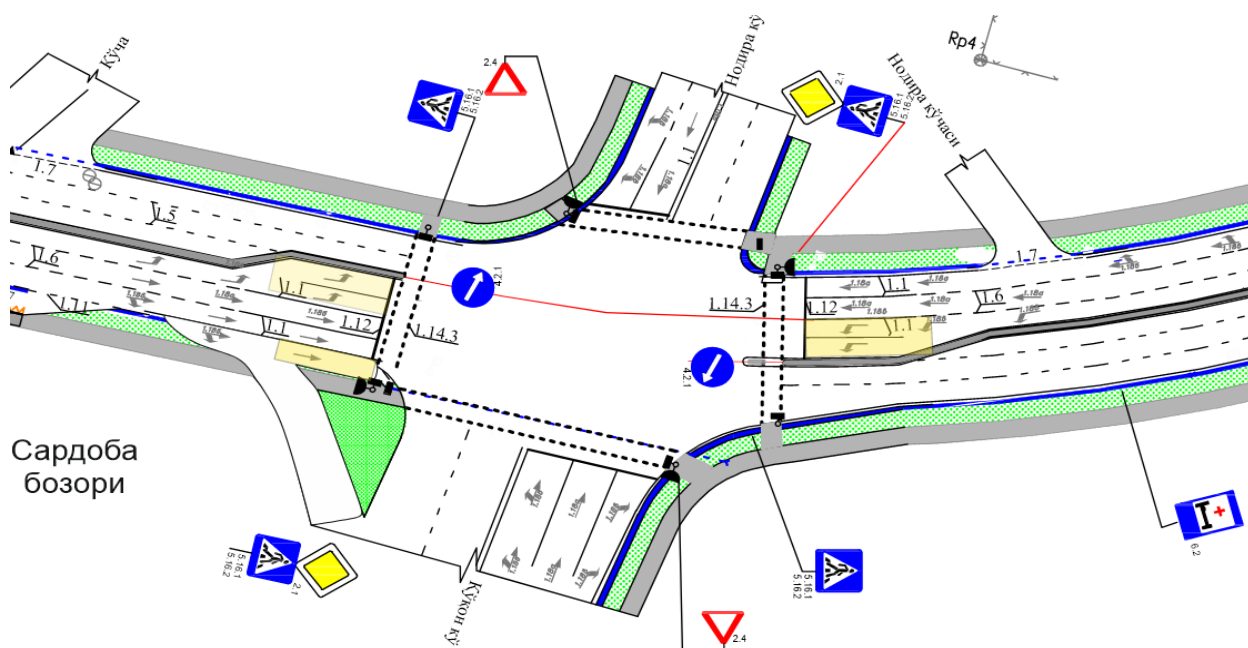
Bundan kelib chiqadiki, *Puasson* taqsimotining dispersiyasini quyidagicha yozish mumkin.

$$P(x) = \frac{e^{-m} \cdot m^x}{x!}$$

bu erda $x=0, 1, 2, \dots$ qiymatlarga ega bo'ladi.

Puasson taqsimoti quyidagilarni bajarish imkonini beradi: taxlil, ma'lum bir nuqtadagi transport hajmi, bo'sh to'xtash joyi ehtimolini aniqlash, bazi yo'l-transport xodisalarining fazoviy taqsimotini o'rganish va chapga burilishdagi transport vositalari uchun kesishmalarni loyihalash.

Yuqoridagi qonuniyatlardan kelib chiqib, **A.Navoiy, Qo'qon va Nodira ko'chalari kesishmasi chorrahasida** chapga burilishini ko'rib chiqishimiz mumkin bo'ladi.

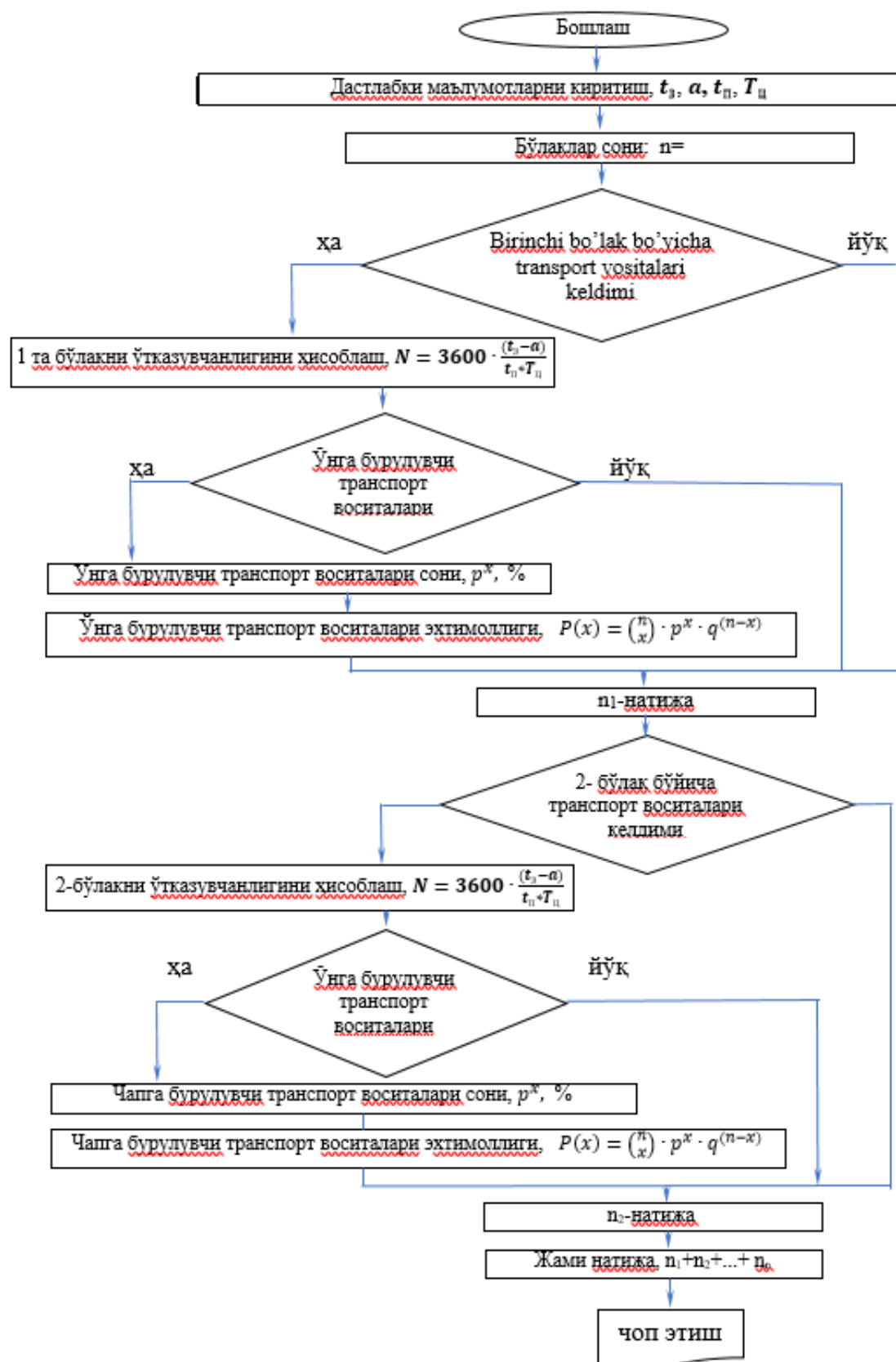


5-rasm. A.Navoiy, Qo‘qon va Nodira ko‘chalari kesishmasi chorrahani takomillashtirilgan ko‘rinishi

Xulosa qilib shuni aytadigan bo‘lsak, takomillashtirish natijalariga ko‘ra, tajribada ko‘rilayotgan chorrahadagi chapga burilishga 2 ta bo‘lakni tashkil etish hisobiga 1-jadvaldagi 7 va 9 yo‘nalish chizig‘idagi avtotransport vositalarini chorrahani 1 sikl davomida yakunlashi ya‘ni chorrahadagi qolib ketgan transport vositalari mavjud bo‘lmavligini ko‘rsatadi. Shu bilan birga, chorrahadan svetaforning ruhsat berish ishorasida o‘tishi lozim bo‘lgan har bir bo‘lak bo‘yicha hisoblashlarni aniqlash imkoni bo‘ladi. Bu orqali transport oqimini nazorat qilish, svetaforning sikllarini o‘zgartirish va qo‘shimcha bo‘laklarni qo‘shish orqali chorrahadagi tirbandliklarni oldini olish mumkin. Shuningdek, bir tomondan harakatlanayotgan boshqariladigan chorrahalardan orqali o‘tish jarayonidagi jami transport vositalarini hisobini topish uchun quyida keltirilgan model blok-sxemasi orqali aniqlanadi.

Chorrahadagi svetafor yashil chiroq yonish davomiyligini 55 – sekundga oshirilganda 7 va 9 uchastkalarini o‘tkazuvchanligi 25-30 % ga oshadi, 6 va 8 uchastkalarini ham shunga mutanosib o‘tkazuvchanligi oshadi.

Chorrahadagi o‘rganilgan transport oqimiga asosan chapga burilishni taqiqlash maqsadga muvofiq emasligini ko‘rsatadi.[20-29]



5-rasm. Boshqariladigan chorradagi transport oqimini hisoblash modeli
bolk-sxemasi

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INFORMATION FLOW PROCESSING WHEN MONITOR AND CONTROL SMART GRID REGIMES

The paper proposes an approach to processing information flows under the monitoring and control of smart grid regimes, based on the creation of a new information technology infrastructure (IT infrastructure) under the automated control of intelligent energy systems, designed to process the information flows and improve their quality. A two level information technology is offered to support decision making in controlling smart grid regimes. This technology integrates intelligent tools for situation analysis and software systems for modeling and regime control. The use of IT infrastructure allows to create a single information space, including data and knowledge as well as a set of mathematical models and methods for solving electrical power engineering problems under the active adaptive management.

Keywords: intelligent power system; IT infrastructure; information stream; mode control; models; information quality.

Currently, there is an active development of a direction in the world called Smart Grid (intelligent energy systems or intelligent electrical networks) - electrical energy systems using new technologies in both power equipment and information technology, aimed at improving technical and economic performance. The focus of specialists is primarily on improving the technological infrastructure of the energy sector, without which the implementation of modern information technologies is impossible. At the same time, the development of a methodology and new information and telecommunication technologies is necessary, which should become the basis for smart [8] energy systems. The paper proposes an approach to processing information flows in the monitoring and management of modes of intelligent energy systems, which involves the integration of information and mathematical technologies and the use of international data standards.

The challenges of creating a Smart Grid. Smart Grid includes all the main traditional components of power systems: generation, transmission and conversion of electrical energy, as well as consumers, but with a qualitatively new technological level and characterized by close interconnection. Smart Grid should provide an increase in the reliability and cost-effectiveness of electricity production based on the use of modern high-intelligence means of control and management, integration of renewable energy sources, as well as distributed generation and energy storage, large-scale monitoring of modes and their management using new tools and technologies [1].

The common problems of creating intelligent energy systems (IES) from the perspective of information and communication technologies are as follows: 1) the need to develop information and communication technologies that allow for the creation of qualitatively new monitoring and control systems for energy systems; 2) a limited range of offerings in this segment from IT vendors: solutions from foreign developers are quite expensive, there are not enough high-quality domestic developments, or they simply do not exist. In addition, reliance on foreign developers is not welcomed, as dependence on foreign firms is one of the threats to the cybersecurity of IES [2].

At the current stage of electrification system intelligence, the most important issues are the development of information technology infrastructure (IT infrastructure) in the automated control systems (ACS), ensuring the construction of a multi-level management system that takes into account the reliability, economy, and efficiency of power system operation. In addition, the implementation of new systems for collecting, transmitting, and processing streams of information will require the development of technologies and methods for modeling the processes and events under study when managing the power system. Therefore, the following tasks become relevant: 1) collection, transmission, and processing of data streams; 2) development of new generation software complexes (distributed, exchanging information or using common information resources); 3) development of intelligent decision support components for power system operation [3].

IT infrastructure for power systems. To create and develop power systems, based on the experience of the Institute of Energy Systems named after Chernyshevsky of the Siberian Branch of the Russian Academy of Sciences [4-5], it is proposed to identify the following main components in the IT infrastructure: intelligent infrastructure; information infrastructure; computing infrastructure; telecommunications infrastructure. The telecommunications infrastructure is built on generally accepted principles (for example, similar to the telecommunications infrastructure of the data transmission network of the Siberian Branch of the Russian Academy of Sciences), taking into account the requirements of computer and information security. The intelligent infrastructure includes intelligent components (for example, the aforementioned intelligent decision support components for power system operation). The information infrastructure includes technologies and tools for describing, storing and processing data. The core of the information infrastructure is the Repository, which stores metadata (descriptions of data flows, databases, data models, etc.). The computing infrastructure integrates software complexes (for example, for modeling [14] and managing power system operation). Automated energy management systems can also be classified under this infrastructure.

"The elements of the IT infrastructure of dispatch control include:
Information collection and transmission system (ICTS);
Dispatch and technological management communication network;

Supervisory Control and Data Acquisition System (SCADA)[7];
Common Information Model (CIM);
Information display system;
Energy Management System (EMS);
Market Management System (MMS);
Transmission and Distribution Management System (DMS)."

The proposed approach to processing information flows for monitoring and managing modes of power systems IES.

The term "information flow" refers to the set of measured process variables over a certain period of time [6]. When monitoring and automating the modes of the power system, analysis and processing of information flows are essential.

The CEP (Complex Event Processing) model [9] is proposed to be used for real-time processing of a set of events from various sources (event streams) with the aim of detecting significant events based on one or several event streams, or identifying a series of events over a certain period of time. The CIM (Common Information Model) model, based on the ODM and CIM data formats, allows building models of any complexity, which can then be converted into any well-known energy data format or into any new data format using additionally connected modules. ODM (Open Model for Exchanging Power System Simulation Data) is an open model for exchanging data in power system modeling [14]. ODM is an international open data exchange standard for modeling and calculating energy systems, supporting dynamic calculations [10-11].

From the above, it is evident that there is a need for real-time processing of large volumes of information of varying quality and the formation of such information flows that would ensure the required accuracy of solving operational tasks. The scheme of processing information flows during monitoring and control of modes in IES (Integrated Energy System) is presented in Fig. 1.

Two-level technology for decision support in managing operating modes in Integrated Energy Systems.

The proposed two-level information technology, shown in Fig. 2, in which:

- on the first (upper) level, using intelligent technologies, a qualitative analysis of situations arising in the IES (Integrated Energy System) will be performed;
- on the second level, using adapted software complexes, numerical calculations are carried out for situations determined with consideration of the qualitative analysis results.

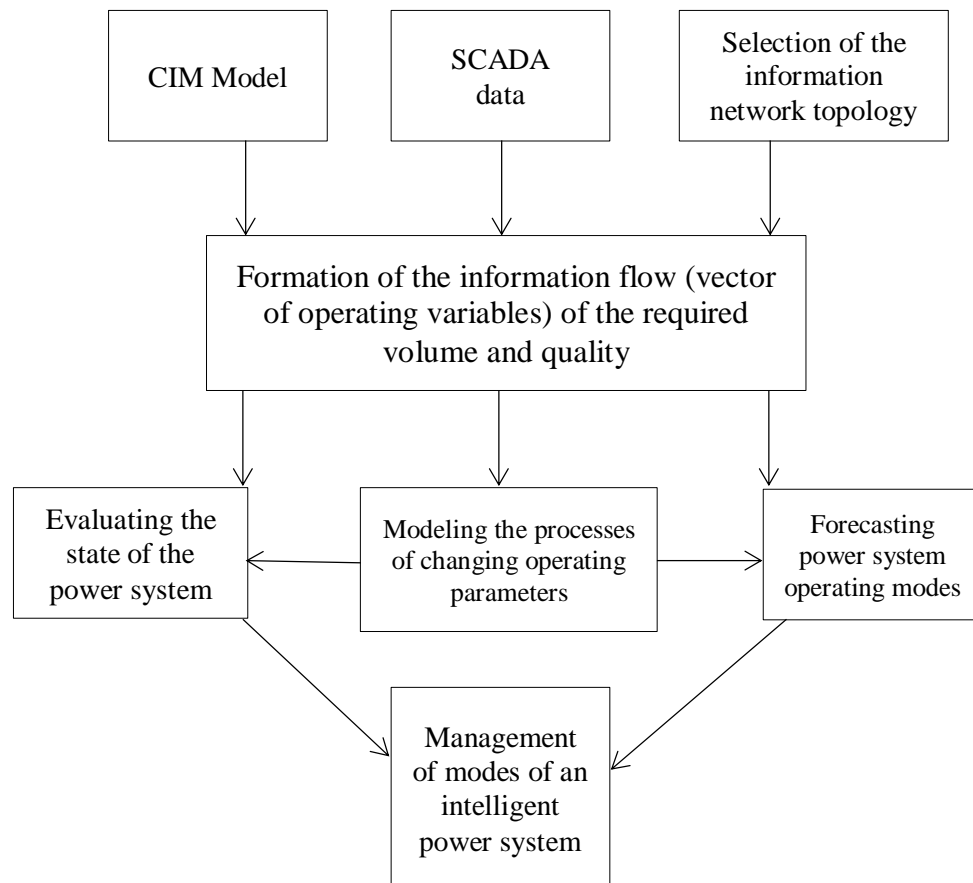


Fig. 1. General scheme of information processing flows in monitoring and management of modes of the intelligent power system.

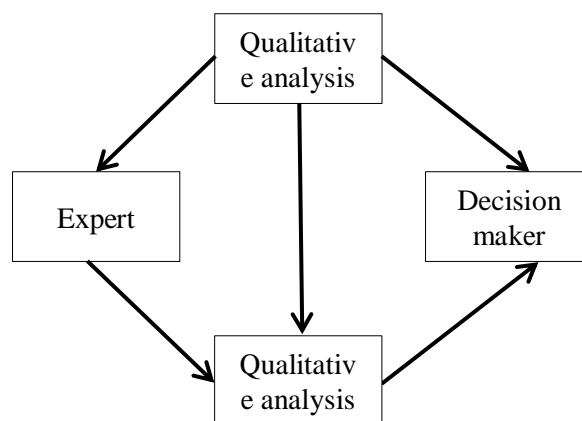


Fig. 2. Two-level decision support information technology for managing modes in the Integrated Energy System (IES)

As intellectual decision-making support technologies at the qualitative analysis stage, it is proposed to primarily use ontological, cognitive, and event modeling technologies (these technologies have been tested in the Energy Systems Institute of the Russian Academy of Sciences for energy security research, scientific prototypes of instrumental tools are available, integrated

within the intellectual IT environment) [12-13]. In the future, intelligent technologies can be supplemented with artificial neural network technologies, fuzzy sets, genetic algorithms, and wavelet analysis, depending on the properties of information flows [14].

Classification of information and mathematical models for its description.

Information on the parameters of the mode is divided in [6] into 4 groups: deterministic, probabilistic, fuzzy, and interval-based – for the possible application of various mathematical models under the conditions of active-adaptive control of the power system (Fig. 3). Deterministic information is based on regular cause-and-effect relationships and is conditioned by numerically unambiguous assignments of equipment types, their composition, and nominal parameters. Probabilistic information describes the stochastic nature of mode parameter changes, as well as the set of network elements corresponding to a given mode. Fuzzy information – the values of mode parameters are described by membership functions of a fuzzy subset of their variation. Interval information is typical for cases when only an approximate range of mode parameter changes is known, formed by their minimum and maximum possible values.

As an example, the technology for improving the quality of information flows based on fuzzy set theory is considered (Fig. 4).

The quality of measurement information is determined using a quality criterion [4]. To do this, the entire information base is represented in the form of four sets: "

A_I – the set of reliable values;

A_{II} – the set corresponding to the full volume of information;

A_{III} – the set corresponding to an incomplete volume of information;

A_{IV} – the set of unreliable values.

To determine the completeness and reliability of information, ensuring the required accuracy of mode management tasks, a threshold level α is introduced for fuzzy regions, the quantitative value of which corresponds to the optimal parameters of information quality:

$$\alpha = \frac{1}{\ln N * \sum_{i=1}^N \mu_{A_i} \sim (A_i)} [\sum_{i=1}^N \mu_{A_i} \sim (A_i) \ln \sum_{i=1}^N \mu_{A_i} \sim (A_i) - \sum_{i=1}^N \mu_{A_i} \sim (A_i)] , \quad (1)$$

where $\mu_{A_i} \sim (A_i)$ - membership function for the i-th of the above sets.

The set of α -level is described as $\tilde{A}_\alpha = \{ \frac{\tilde{A}_i}{\tilde{A}_i} \in A, \mu_{A_i} \sim (A_i) \geq \alpha$ where

$$A_i \in A, \forall \alpha \in [0,1].$$

The proposed quality criterion allows classifying information and applying those mathematical models that provide the highest accuracy in its description.

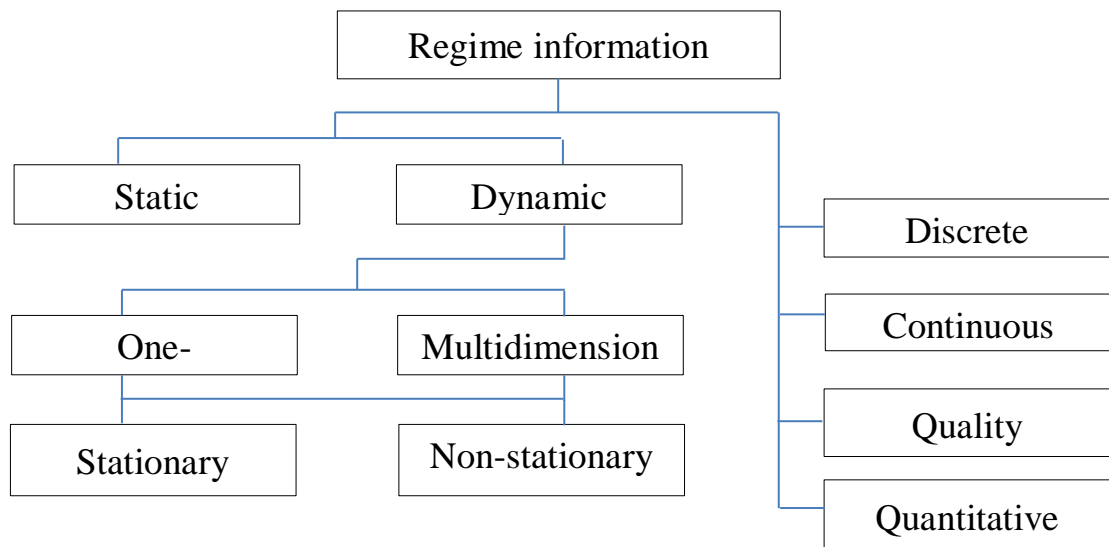


Fig. 3. Classification of mathematical models"

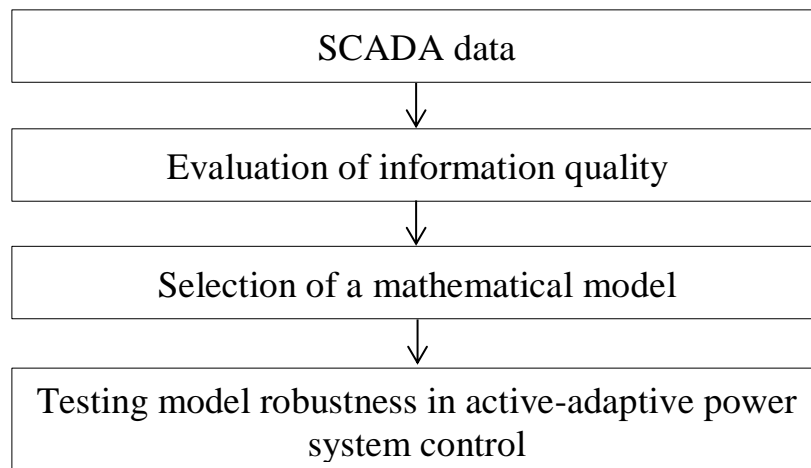


Fig. 4. Technology for improving the quality of information flows

Conclusion. In this work, an approach to the development of a new IT infrastructure for Intelligent Energy Systems (IES) is proposed, which includes a unified information space and, thus, creates prerequisites for constructing a multi-level management system for intelligent power systems. It is proposed to expand the class of models used in solving power engineering problems by including CEP and CIM models.

The proposed two-level information technology for decision-making support in IES mode management is considered, integrating intelligent technologies and software packages for modeling and mode management. A new scheme for processing information flows of varying degrees of completeness and reliability in the management of power systems modes is presented. A classification of information types about mode parameters is provided, and the feasibility of using different mathematical models depending on the quality of mode information is demonstrated.

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COURSE AND QUALITY OF LIFE OF PATIENTS WITH HEMOLYTIC DISEASE, AFTER SPLENECTOMY

Resume. Analysis of the causes of complications shows that they are caused by the peculiarities of diseases that lead to the development of hemorrhagic and hypercoagulation syndromes, acute adrenal insufficiency, the development of pneumonia, pleurisy and other diseases. In recent years, thanks to the development of modern resuscitation and anesthesia services, the number of non-surgical complications during these operations has been significantly reduced.

The most common surgical complications of splenectomy are acute pancreatitis, intra-abdominal bleeding, subdiaphragmatic abscess. With an open method of performing surgery, their frequency, unfortunately, does not decrease, and therefore the search for ways to prevent these complications will improve the results of treatment of hematological patients.

Keywords: bronchial asthma, esophageal varicose veins, viral hepatitis V, viral hepatitis C, gammaglutamylaminotransferase, gastrointestinal bleeding, gastrointestinal tract, enzyme immunoassay, vertical curve of the liver, cranio-caudal liver size.

There is a category of patients whose access to the spleen and performing surgery under visual control are difficult due to obesity caused by prolonged previous hormone therapy and the development of the Itsenko-Cushing syndrome, as well as in patients with large organ sizes. The accumulation of experience in the removal of the spleen by laparoscopic method confirmed the possibility of safe intervention and a reduction in the frequency of postoperative complications. At the same time, laparoscopic splenectomy is the most difficult intervention for a surgeon. Its development requires experience from the doctor, thorough observance of technical techniques and indications for implementation. This is the only way to reduce complications after surgery in the patient. These circumstances led to the study of the indications and possibilities of the laparoscopic method of performing splenectomy and further improvement of techniques and tools for its implementation in patients with diseases of the blood system.

The purpose of the study. Improving the results of surgical treatment of patients with diseases of the blood system by choosing the optimal method of splenectomy.

Material and methods of research. The work is based on the analysis of the treatment of 162 patients with diseases of the blood system who underwent splenectomy due to the ineffectiveness of conservative treatment.

To solve the tasks set in the work, the patients were divided into 2 groups. The main group consisted of 86 (53.1%) patients who underwent laparoscopic splenectomy, the control group consisted of 76 (46.9%) patients whose splenectomy was performed in the traditional way.

According to the main clinical and morphological criteria, the patients of the main and control groups were comparable.

The results of the study. Patients with diseases of the blood system were examined according to a single scheme. When collecting complaints of patients, attention was paid to the appearance of general weakness, pallor or jaundice of the skin, skin rashes, nasal and gingival bleeding, the nature and color of the stool.

Laboratory tests included: blood tests, in which the erythrocyte index of polychromatophilia was determined, the number of reticulocytes, the cellular composition of peripheral blood were counted, a coagulogram was necessarily performed.

Concomitant diseases were diagnosed in 34 (39.5%) of 86 patients of the main group and 37 (48.7%) of 76 patients of the control group of patients, including diseases of the cardiovascular system - in 12 (13.9%) and 10 (13.1%) people, respectively. In 19 (22.1%) patients in the main group and in 12 (15.8%) patients in the control group, two or more concomitant pathologies were detected.

Before the operation, great importance was attached to determining the size of the spleen, assessing the severity of hemorrhagic syndrome, identifying the nature of biochemical disorders, that is, determining the factors affecting the surgical intervention, the course of the postoperative period and the development of possible complications.

Preoperative preparation of patients was carried out taking into account their age and concomitant diseases, while involving other specialists. Indications for splenectomy were established individually for each patient together with hematologists, taking into account the diagnosis of the disease, its complications, clinical and hematological parameters.

Open splenectomy in hematological patients was performed by laparotomy access. To improve approaches to the spleen, a wide upper-median laparotomy was supplemented by crossing the left rectus abdominis muscle at the upper corner of the surgical wound without crossing the costal arch. After a detailed revision of the left subcostal space by examination and palpation of the spleen, the nature of the pathology, the size of the organ, its mobility, the presence of adhesions with surrounding organs were clarified in it. Only then did they begin to mobilize the spleen and ligate the vessels in its gates. This stage began with the mobilization of the gastrointestinal and splenic-diaphragmatic ligaments, and only then clamps were applied to the vascular pedicle at the spleen gate and the spleen was removed. After drainage of the abdominal cavity with two tubes

connected to the bed of the removed spleen, the wound of the abdominal cavity was sutured.

After the patient was put under anesthesia, 3 trocars were injected into the planned points of the anterior abdominal wall. Above the navel, at the level of the rib arch, the first port for insufflation and video systems was installed. A laparoscope with a viewing angle of 30° was used for the operation. After the creation of the carboxyperitoneum (CO₂ with a pressure of 12-15 mmHg), two or three additional ports were installed, placing them along the anterolateral edge of the costal arch, and one under the xiphoid process of the sternum. Mobilization was started in the pocket of the peritoneum at the proximal part of the descending colon, continuing it upward to the left bend of the colon. Here, the diaphragmatic-colon ligament was dissected to the splenic-renal ligament. After the release of the lower pole of the spleen, the lower vessels in its gates were exposed. The vessels were separately isolated, clipped and crossed. If the width of the splenic artery and vein exceeded the size of the clip, then the vessels were stitched with a linear stitching device with a white cassette. The finally isolated spleen was removed through a 12 mm lateral port using an endoscopic bag. After that, an abdominal cavity revision was performed to exclude additional spleens. Drainage of the abdominal cavity after splenectomy was considered an obligatory stage, since it allowed dynamically observing the nature of the discharge from the abdominal cavity and thus preventing complications.

The first splenectomy operations by laparoscopic method also showed the difficulties encountered by the surgeon when performing them. They were caused by the complexity of manipulations on an enlarged organ and with its extraction from the abdominal cavity after mobilization.

The difficulties of manipulating an enlarged spleen in patients required the installation of two additional trocars to perform organ traction and provide access to the organ gates. To do this, in the position of the patient on his back, when the enlarged spleen shifted by gravity to the left, the first trocar was inserted at a point 1 cm below the navel. After insertion through the video system port, the abdominal cavity was examined, the size and position of the spleen were clarified, then the head end of the table was raised by 10-15 ° and the patient was moved to the position on the right side at an angle of 75-80 °.

At the stage of removing the organ from the abdominal cavity, we first used a mini-laparotomy, placed the organ in a plastic container and, destroying the spleen with our fingers, extracted it together with the container. Such manipulation took a long time and was not effective enough. Since the use of electromechanical devices for the destruction of the spleen is dangerous due to the high risk of damage to the endocontainer and the possible ingress of splenic tissue fragments into the abdominal cavity, which can lead to its engraftment and the development of a relapse of the disease, we have proposed a method for the extraction of the spleen (certificate for innovation proposal No. 800 of 25.10.06). The essence of the new method is that that a plastic endocontainer bag was

inserted into the abdominal cavity, the spleen was placed in it, after that the neck of the container was removed into the trocar wound (Fig. 2a). Then, under visual control, the spleen tissue was crushed and removed using a large spoon-shaped clamp.

The essence of the second method was that we upgraded the working part of the standard electromechanical morcellator, which made it possible to use the tool in the endocontainer. To do this, the cutting part of the tool (knife) was placed inside the tube, and the edges of the tube were left without sharpening. Small fragments of the spleen were removed from the tube using an electric pump, visually monitoring the position of the endocontainer during the entire period of operation of the device, which made it possible to secure the manipulation.

Indications for open splenectomy were splenomegaly with the threat of rupture of the spleen; extensive areas of spleen infarction that occurred both spontaneously and as a result of intravascular occlusion of the splenic artery; a large array of tumor tissue in spleen lymphomas (in recent conditions splenectomy was considered as a palliative intervention).

Splenectomy with laparotomy access was performed in 76 patients of the control group. With this variant of operations, technical difficulties were noted in patients with splenomegaly and perisplenitis phenomena. They had a difficult approach to the gate of the spleen and had difficulties in the treatment of vessels due to their thinning due to prolonged overstretching of the ligamentous apparatus.

The average blood loss during traditional splenectomy was equal to 325.9 ± 52 ml. The volume of infusion of the solutions administered during the operation was 2670 ± 550 ml, after the operation 3700 ± 1000 ml. The average duration of splenectomies performed by laparotomy was 79 ± 23.5 minutes. When using LigaSure, the operation time was reduced by an average of 11 ± 3.2 minutes, compared to operations in which the vessels were treated with a ligature method.

With open splenectomy, complications occurred in 30 (39.3%) patients within a period of 6 hours to 20 days. At the same time, 17 (22.4%) patients had two or more complications, and they were of a combined nature (hematoma of the spleen bed, subdiaphragmatic abscess, reactive pleurisy). After splenectomies with laparotomy access, 6 (7.9%) patients died in the early postoperative period.

When analyzing the complications of open splenectomy, depending on the pathology, it was found that 5 patients with myelodysplastic syndrome had three complications (1 died), eight patients with ITP – 8 (1 died), 17 with spleen lymphoma - 9, 18 with hemolytic anemia - 14, 12 with aplastic anemia – 15 (3 died). The regularities of the development of complications in patients depending on the disease of the blood system showed that in patients with aplastic anemia, the traumatism of open splenectomy was the cause of their development. In this regard, the indications for open splenectomy in this category of patients were sharply limited.

An attempt to reduce the frequency and severity of complications in

patients with diseases of the blood system was the introduction into practice of the treatment of X-ray endovascular occlusion of the splenic artery. This method of treatment was used in 23 patients for indications similar to open splenectomy. Transfusion of erythrocyte mass and blood components in the first day after surgery was required in two patients due to severe anemia.

In the future, the volume of transfusion of erythro- and thrombomass in patients also decreased. If before embolization of the splenic artery, the need for hemotransfusion in patients reached 3-4 times a week, then after embolization their number decreased to 1-2 times a week. The results of splenic artery embolization in patients showed that a positive effect on the first day was observed in 70% of patients with ITP and hemolytic anemia. We did not notice a decrease in the size of the spleen after embolization both in the early and late periods. There were no complications in patients immediately after embolization of the splenic artery. However, in the early postoperative period, spleen abscesses formed in 8 operated patients within 7 days to 1.5 months, and the observed positive dynamics of hematological parameters returned to their initial state after 2-6 months, which indicated a temporary effect that this method of treatment had. Subsequently, all patients who underwent splenic artery embolization were operated on. Performing open splenectomies for a period of 1 to 1.5 months was accompanied by increased bleeding from the tissues surrounding the spleen, mainly from the developed network of collateral circulation, pronounced adhesions due to perisplenitis. The adhesive process was most pronounced in the diaphragm area. In this regard, we began to consider the total embolization of the splenic artery one day before splenectomy only as a method of reducing splenic blood flow to prevent massive intraoperative bleeding.

Of the 86 patients who underwent laparoscopic splenectomy with spleen sizes from 15.6 to 18.4 cm (on average - 17 ± 1.4 cm), 48 patients used the modified morcelator proposed by us. To assess its effectiveness, the results were studied in 36 patients with similar spleen sizes, whose organ extraction was performed using a spoon-shaped clamp. Thanks to the device, it was possible to reduce the operation time from 122 ± 23.2 minutes to 87 ± 12.6 minutes ($p < 0.05$) compared to the traditional method of organ extraction and bring the time of laparoscopic interventions to open. The average blood loss during laparoscopic splenectomy was 127.2 ± 25 ml, and the volume of infusions was 2120 ± 350 ml. After laparoscopic splenectomy, complications occurred in 12 (14%) within 24 hours to 3 days. The main complications were intra-abdominal bleeding - 1 (1.2%), pleuro-pulmonary - 5 (5.8%), Subdiaphragmatic infected fluid accumulations - 4 (4.7%) and hematoma of the spleen bed - 2 (2.3%). 2 (2.33%) patients died, including 1 patient with myelodysplastic syndrome and 1 patient with idiopathic thrombocytopenic purpura.

When comparing the results of laparoscopic and traditional splenectomies, it was found that the average time of the endovideosurgical method of intervention is 159.5 ± 14.8 minutes, and with open splenectomy - 79 ± 23.5 minutes, that is,

the duration of the intervention was twice as long. At the same time, a direct strong dependence of the operation time on the size of the removed spleen was revealed ($r=0.42$, $p<0.02$). Thus, splenomegaly statistically significantly affected the immediate results after open and laparoscopic operations, in particular, its duration, the volume of blood loss and the frequency of postoperative complications. In this regard, splenomegaly was considered as the most significant factor in the course of preoperative planning and prognosis of technical difficulties and complications during and after operations.

Conclusions.

1. Open splenectomy with laparotomy access is accompanied by complications in 39.3% of patients and mortality in 7.9%. The most common complications are suppuration of postoperative wounds, subdiaphragmatic fluid accumulations and bronchopulmonary complications.

2. In diseases of the blood system, embolization of the splenic artery temporarily suppresses the phenomena of hypersplenism, may be accompanied by spleen abscess and perisplenitis and is indicated only for the prevention of intraoperative bleeding during splenectomy, as well as in patients with a high risk of its implementation due to the underlying and concomitant diseases.

3. An improved method of laparoscopic splenectomy consists in changing the patient's position on the operating table, using methods of extraction of the spleen from the abdominal cavity. The use of the developed devices helps to reduce the operation time from 122 ± 23.2 minutes to 87 ± 12.6 minutes, is not accompanied by organ damage and contamination of splenic tissue in the abdominal cavity.

4. Immediate long-term results of laparoscopic splenectomy indicate the effectiveness of the method compared with open splenectomy. The frequency of early postoperative complications (according to Clavien) decreased from 39.3% to 8.1%, late – from 12.3% to 1.6% (the increase in relative benefit was 52%).

5. The most favorable dynamics of quality of life after splenectomy in the long term is observed in patients after laparoscopic surgery, compared with patients who underwent traditional interventions.

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URGUT TUMANI IJTIMOIIY-IQTISODIY RIVOJLANISHINING O'ZIGA XOS XUSUSIYATLARI

Anotatsiya. Ushbu maqolada Urgut tumanining tabiiy sharoiti, demografik holati, xo'jalik tarmoqlari va ularning viloyat miqyosidagi tutgan o'rni haqida batafsil fikr yuritilgan.

Kalit so'zlar: Tabiiy sharoit, demografik holat, aholi, tug'ilish, o'lim, yer fondi, qishloq xo'jaligi, sanoat.

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SPECIFIC CHARACTERISTICS OF SOCIO-ECONOMIC DEVELOPMENT OF URGUT DISTRICT

Anotation: this article reflects in detail on the natural conditions, demographic situation, economic sectors and their role at the provincial level of the Urgut district.

Keywords: natural conditions, demographic status, population, birth, death, Land Fund, agriculture, industry.

Urgut tumani mamlakatimizning eng rivojlangan ma'muriy birliklari biri hisoblanadi. Mazkur tuman 31-dekabr 1964-yilda tashkil etilgan. Maydoni 1,12 ming kv.km. Tuman Samarqand viloyatning janubiy-sharqiy qismida joylashgan bo'lib shimoliy-sharqda Zarafshon daryosi orqali Bulung'ur tumani, shimolda Toyloq, shimoliy-g'arbda va g'arbda Samarqand tumanlari, sharqda Tojikiston Respublikasi, janubda Qashqadaryo viloyati bilan chegaradosh. Maydoni 1120,3 km². Aholisi 564 ming kishi (2022). Viloyat aholisini 13.1% ni tashkil qiladi. Tumanda bitta shahar (Urgut), 14 qishloq fuqarolari yig'ini (Baxrin, Beshbuloq,

Jartepa, Ilonli, Ispanza, Mirzaqishloq, Beshkapa 1 va Beshkapa 2 Sanchiqul, Uramas, Yangiariq, Qoratepa, G‘o‘s, Buloqboshi) bor. Markazi Urgut shahri.

Aholisi, asosan, o‘zbeklar, shuningdek, tojik, rus, ukrain, tatar, yahudiy, ozarbayjon va b. millat vakillari ham yashaydi. Aholining o‘rtacha zichligi 1 km² ga 503 kishi (2022). Aholisi jinsiy tarkibi 52.9% ayollar, 47.1% erkaklar tashkil qiladi. Tug‘ilganlar soni 16936 nafar. Shundan: 8858 nafari qiz bola, 8078 nafari o‘g‘il bola. O‘lganlar soni 2806 nafar, shundan: 1584 nafari ayollar, 1222 nafari erkaklarni tashkil qildi (2022y). Tabiiy ko‘payish 14130 kishi. Ko‘chib kelganlar soni 109 nafar, ko‘chib ketganlar soni 1082 nafar. Migratsiya saldosi -973 ni tashkil qildi (2022y).

Xo‘jaligining yetakchi tarmoqlarini qishloq xo‘jalik mahsulotlarini qayta ishlash, qurilish va mahalliy sanoat tarmoqlari tashkil etadi. Tumanda sanoat mahsuloti hajmi 2081,2 mlrd so‘m, aholi jon boshiga ishlab chiqarilgan sanoat mahsuloti 3860,4 ming so‘m Samarqand viloyati tumanlari ichida Jomboy, Tayloq, Samarqand, Paxtachi tumanlaridan keyin 5 o‘rinda turadi. Istemol mollari ko‘rsatkichi bo‘yicha 3436,4 ming so‘m Tayloq, Jomboy, Samarqand, Paxtachi tumanlaridan keyin 5 o‘rinda turadi (2022 yil dastlabki ma‘lumotiga ko‘ra). Tumandagi 800 dan ziyod korxonaning 52 tasi o‘rta, 261 tasi kichik, 506 tasi mikrofirmalar. Marmarni qayta ishlash, g‘isht, shlakbeton plitalar ishlab chiqarish, tamaki fermentatsiyasi, meva, go‘sht, sutni qayta ishlash, non pishirish, qandolatchilik, har xil yaxna ichimliklar ishlab chiqarish korxonalari bor. Avtomobil, muzlatkich, televizor va radioappaturalarni ta‘mirlash korxonalari ishlab turibdi. Urgut tumanida hunarmandchilik qadimdan rivojlangan. Hunarmandchilik bilan 3500 dan ziyod kishi shug‘ullanadi. Urgut tumanida Belgiya bilan hamkorlikdagi «UrgGazkarpet» qo‘shma korxonasi, O‘zbekiston-Turkiya «UrgANTET YaShAM», «Urgut qoplon», «Urgut SaMNegin» gilam ishlab chiqarishga ixtisoslashgan qo‘shma korxonalar faoliyat ko‘rsatadi. Marmar toshni qayta ishlaydigan «Urgut LADO marmar», qurilish buyumlari ishlab chiqaradigan «Samplastik», tamakini qayta ishlaydigan «UzVAT» qo‘shma korxonalari ishlab turibdi. Tuman qishloq xo‘jalik tamaki, g‘alla, sabzavot, kartoshka, meva, uzum hamda chorvachilik mahsulotlarini yetishtirishga ixtisoslashgan.

Urgut tumani 2022 yil (dastlabki) holatiga ko‘ra 4708,2 mlrd so‘mlik mahsulot yaratgan. Bu yaratgan mahsulotlarini hajmi bo‘yicha Samarqand viloyati tumanlari ichida Kattaqo‘rg‘on tumani (5392,8 mlrd so‘m) dan keyin ikkinchi o‘rinda turadi.

2023 yil yanvar-mart oylarida Samarqand viloyatda ishlab chiqarish sanoati tarkibida Urgut tumanning ulushi boshqa hududlarga nisbatan yuqori hisoblanadi.

Samarqand viloyati sanoatida Urgut tumaning ulushi (% hisobida)

T/R	Maxsulotlar	Samarqand viloyati	Urgut tuman
1	Ishlab chiqaradigan sanoat	100	6.3
2	Oziq- ovqat mahsulotlari ishlab chiqarish	100	3.1
3	Ichimliklar ishlab chiqarish	100	0.0

4	Tamaki mahsulotlari ishlab chiqarish	100	0.3
5	To`qimachilik mahsulotlari ishlab chiqarish	100	11.1
6	Kiyim ishlab chiqarish	100	16.2
7	Teri va unga tegishli mahsulotlar ishlab chiqarish	100	58.2
8	Yog`och va po`kak buyumlar (mebeldan tashqari), pohl va to`qish uchun materiallardan buyumlar ishlab chiqarish	100	6.2
9	Qog`oz va qog`oz mahsulotlari ishlab chiqarish	100	43.0
10	Yozilgan materiallarni nashr qilish va aks ettirish	100	1.7
11	Koks va neftni qayta ishlash mahsulotlari ishlab chiqarish	100	0.0
12	Kimyo mahsulotlari ishlab chiqarish	100	20.2
13	Asosiy farmatsevtika mahsulotlari va preparatlari ishlab chiqarish	100	0.0
14	Rezina va plastmassa buyumlar ishlab chiqarish	100	9.5
15	Boshqa nometall mineral mahsulotlar ishlab chiqarish	100	1.9
16	Metallurgiya sanoati	100	0.5
17	Mashina va uskunalaridan tashqari tayyor metall buyumlar ishlab chiqarish	100	20.4
18	Kompyuterlar, elektron va optik mahsulotlar ishlab chiqarish	100	0.0
19	elektr uskunalar ishlab chiqarish	100	31.0
20	Boshqa toifalarga kiritilmagan mashina va uskunalar ishlab chiqarish	100	1.6
21	Avtotransport vositalari, treylerlar va yarim pritseplar ishlab chiqarish	100	0.0
22	Boshqa transport uskunalari ishlab chiqarish	100	0.0
23	Mebel ishlab chiqarish	100	5.9
24	Boshqa tayyor buyumlar ishlab chiqarish	100	35.3
25	Mashina va uskunalarni ta`mirlash va o`rnatish	100	6.4

Mazkur jadval Samarqand viloyati statistika boshqarmasi ma'lumotlari asosida tayyorlandi.

Keyingi yillarda tuman uchun Pastdarg'om tumanida ajratilgan yerda paxta ham ekilmoqda. Tumandagi asosiy texnika ekini-tamaki. Urgut tumani yer fondi 112 ming ga ni tashkil etadi. 9 ming ga yerga tamaki, 14,8 ming ga yerga don ekinlari, 1,2 ming ga yerga kartoshka, 145 ga yerga sabzavot va poliz ekinlari, 2907 ga yerga yemxashak ekinlari ekiladi. Urgut tumanida qishloq xo'jaligi mahsulotlarini yetishtirishning o'sish suratlari 2010 yilda 97.7%, 2011 yilda 118.1% va 2022 yiga kelib 104.6 %ni tashkil qildi. Urgut tumani 1,4 ming ga yer bog' va tokzor bilan band, 46,8 ming ga yer yaylov. Tumanda 30.406 ming ga sug'oriladigan yer bor.

Tuman chorvachiligida qoramolchilik, parrandachilik, pillachilik yetakchi o'rinda. Yetishtiriladigan qishloq xo'jalik mahsulotlarning asosiy qismi fermer va shirkat xo'jaliklari hissasiga to'g'ri keladi.

Xulosa o'rnida shuni ta'kidlash joizki, Urgut tuman hududi kichik bo'lsada reliefi tog', tog'oldi va tekisliklardan tashkil topgan. Bu esa o'z navbatida aholisi

va uning joylashuvi bir biridan farq qiladi. Hududda aholi zich joylashgan aholining notekis taqsimlanishiga olib kelgan. Tuman sanoat mahsulotlari hajmi bo'yicha viloyatda yetakchi o'rinlarga ega. Qishloq xo'jaligida asosan donli ekinlar, poliz ekinlari hamda tamaki eng ko'p yetishtiriladi. Yuqoridagilardan ayon bo'ladiki, tumanning iqtisodiy va ijtimoiy rivojlanishini ta'minlash uchun bu borada yirik masshtabli tadqiqot ishlarini olib borish maqsadga muvofiqdir.

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QUYOSH-STIRLING ENERGETIK TIZIMLARIDA ISSIQLIK TASHUVCHI SUYUQLIKLARDAN FOYDALANISH ISTIQBOLLARI

Anatatsiya. Quyosh energiyasidan foydalanish tobora ortib bormoqda. Ayniqsa Quyosh-Stirling energetik tizimlari foydali ish koeffitsienti yuqoriligi bilan ajralib turadi. Bunday tizimlarda konsentrtatorni ish samaradorligi ham muhim ahamiyat kasb etadi. Stirling dvigatellarida issiqlik tashuvchi suyuqliklardan foydalanish orqali bunga erishish mumkin.

Kalit so‘zlar: Quyosh-Stirling, konsentrtator, regenerator, obsorber, issiq qism, sovuq qism.

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PROSPECTS FOR THE USE OF HEAT TRANSFER FLUIDS IN SOLAR-STIRLING ENERGY SYSTEMS

Abstract. The use of solar energy is increasing. Especially Solar-Stirling energy systems are characterized by high efficiency. In such systems, the efficiency of the concentrator is also important. This can be achieved by using heat transfer fluids in Stirling engines.

Key words: Sun-Stirling, concentrator, regenerator, absorber, hot part, cold part.

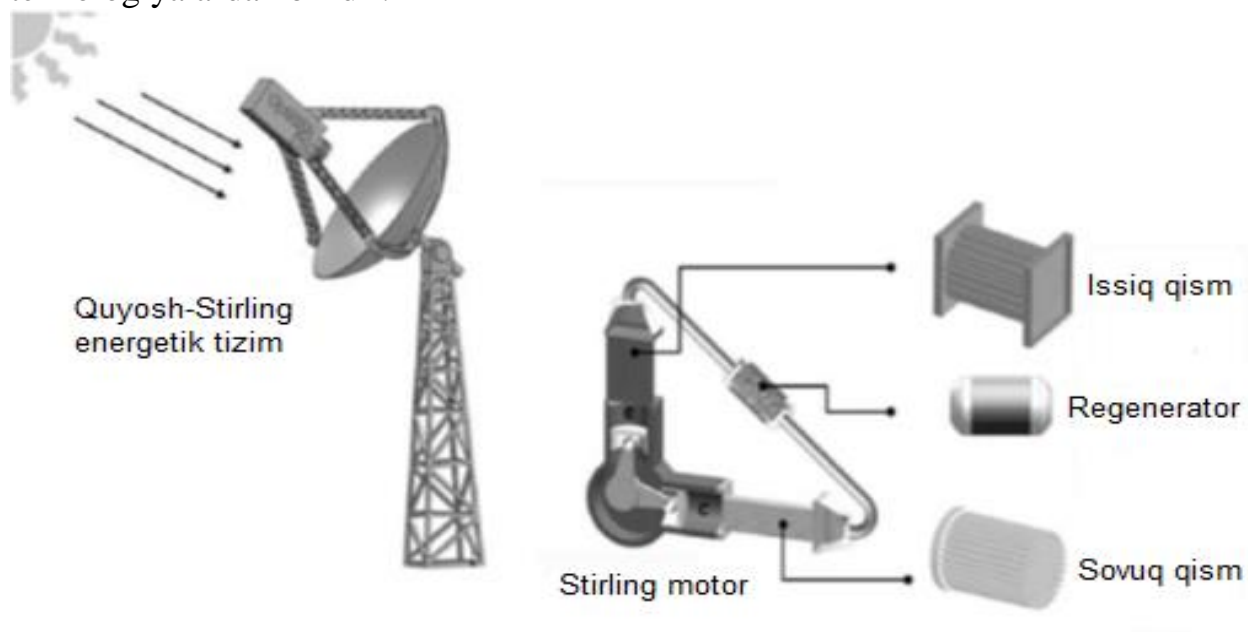
Quyosh energiyasida ishlovchi Stirling tizimi quyosh energiyasidan foydalangan holda elektr energiyasini ishlab chiqarishning eng samarali usuli

ekanligini ko'rishimiz mumkin. So'ngi yillarda ushbu tizimlarning molyalashirilishi ortib borayotganligi sababli, umumiy tizimning samaradorligini oshirish, yo'qotishlar va xarajatlarni minimallashtirish zarurati tadqiqotchilarni qiziqtiradigan muhim sohalarga aylandi.

Stirling dvigatellarini modellashtirish, termodinamik samaradorlikni tahlil qilish, simulyatsiya tadqiqotlari va texno-iqtisodiy tahlil qilish bo'yicha tadqiqotlar jadal sur'atlarda o'tkazildi. Konsentratsiya samaradorligi, absorber harorati, qizdiriladigan tomon harorati, sovutiladigan tomon harorati, regenerator samaradorligi, ishchi suyuqlik(yoki gaz), o'lik hajm va o'rtacha ish bosimi qiymatlari kabi ko'plab parametrlar odatda quyoshli stirling tizimlarining ish jarayonini tahlil qilish uchun hisobga olinadi[1].

Ko'plab tadqiqotchilar konsentratsiya darajasini oshirish orqali absorber harorati va termal samaradorlik oshishini o'rganishdi. Quyosh-Stirling tizimi uchun ma'lum qilingan maksimal issiqlik samaradorligi konsentratsiya darajasi 1300, absorber harorati 850 K bo'lgan holat uchun 32% ni tashkil qiladi. Biroq regenerator yo'qotishlari umumiy samaradorlikni pasaytiradi. Qabul qiluvchi tizim uchun 84% gacha issiqlik samaradorligini olish mumkin. Tadqiqotlar natijalar shuni ko'rsatadiki, Quyosh-Stirling texnologiyasi boshqa qayta tiklanadigan tizimlarga nisbatan qaraganda tejamkor energiya ishlab chiqarishi mumkin[2].

Energiyaga talab ortib borishi hamda ekologik muammolarning ko'payib borishi yashil energiya bo'yicha tadqiqotlarni kuchaytirdi. Quyosh energiyasi energiya olish uchun eng jozibador qayta tiklanadigan energiya manbalaridan biridir [1]. Bu toza energiya fotoalbom yoqilg'i sarfini kamaytiradi, shuningdek, atrof-muhitni ifloslantiruvchi moddalarni kamaytiradi[2]. Konsentrlangan quyosh energiyasi qayta tiklanadigan energiya manbalari sohasida eng potensial texnologiyalardan biridir.



1-rasm. Quyosh-Stirling energetik tizimi va Stirling motorning tuzilishi

Bunda konsentrator quyosh energiyasini stirling motorga yo'naltiradi. Stirling motorda xosil qilingan mexanik energiya esa elektr energiya ishlab chiqarish uchun generatorga uztiladi [3,4].

Quyosh-Stirling tizimlari quyosh energiyasiga asoslangan elektr energiya ishlab chiqarish tizimlarini ko'rib chiqilyotganda 30% ga teng yuqori samaradorlikni ko'rsatdi.

Quyosh-Stirling texnologiyasi narxining arzonligi va yuqori samaradorlik bilan elektr energiyasi ishlab chiqarish orqali parabolik quyosh pechlari texnologiyasidan oshib ketishi kutilmoqda. Ushbu tizimlar modulli va mustaqil quvvat generatorlaridir, shuning uchun ularni 10 MVt dan bir kilovattgacha bo'lgan stansiyalarga o'rnatish mumkin[6].

Bo'shliq tipidagi qabul qiluvchilar asosan Quyosh-Stirling tizimlarida qo'llaniladi. Bu tizimda quyosh nurlari diafragma orqali kiradi. Shundan so'ng quyosh energiyasi issiqlik energiyasiga aylanadi va dvigateldagi ishchi suyuqlikka o'tadi. Jarayon yuqori harorat 973–1073 K oralig'ida sodir bo'ladi. Laing va Trabinglar ikkinchi avlod natriy issiqlik quvurlarini qabul qilish tizimini yaxshi ishlashi uchun nazariy jihatdan o'rganib chiqdi. Laing va boshqa bir qator olimlar quyosh energiyasiga bog'liq bo'lmagan holda doimiy ravishda quvvat ishlab chiqaradigan Quyosh-Stirling tizimlari uchun gibridd issiqlik quvurlari qabul qiluvchisini ishlab chiqdi. Bundan tashqari, yuqori haroratli qurilmalar uchun maxsus samarali yonish tizimi va tizim uchun avtomatik boshqaruv tizimi ishlab chiqilgan [9].

Odatda amalda ishlatiladigan stirling dvigatellarining uchta asosiy konfiguratsiyalari mavjud. Bular: Alfa, Beta va Gamma Stirling dvigatellari. Tadqiqotchilar Gamma konfiguratsiyasi nazariy jihatdan hamda mexanik jihatdan samaradorli ekanligini kuzatishdi [8].

Qabul qilgich Quyosh-Stirling tizimining muhim komponenti hisoblanadi. U diafragma va absorberdan iborat. Qabul qilgichning diafragmasi parabolik Quyosh konsentratorining markazida joylashgan bo'ladi [7]. Yaqin kunlarda qabul qiluvchi borasida olib borilayotgan izlanishlar asosan issiqlik tashuvchi quvurlarni o'z ichiga oladigan qabul qilgichlarga qaratingan. Ular hozirgi kunda juda keng tarqalgan va qabul qiluvchi ichidagi issiqlik uzatish jarayoni uchun natriy va kaliy aralashmasidan foydalaniladi [5]. Quyosh energiyasi bilan ishlaydigan Quyosh-Stirling tizimlari uchun maxsus ishlab chiqilgan qabul qilgichlar borasida so'nggi yutuqlarni ko'rib chiqiladi.

Quyosh-Stirling dvigatelinining issiqlik energiyasi bilan birga ishlashini yoki boshqa qayta tiklanadigan energiya manbalari bilan gibriddlash ilmiy-tadqiqot ishlari maydonida mashhurlik kasb etmoqda. Bundan tashqari, gibridd shakldagi qurilmalar energiya tizimini uzluksiz ishlashini ta'minlaydi. Bunday turdagi energiya tizimlari Quyoshga doimiy bo'g'liqlikni ham kamaytiradi.

Quyosh-Stirling tizimlarida absorberga Stirling motorini joylashtirilganda quyosh energiyasining kamayishini kuzatishimiz mumkin. Buning asosiy sababi quyosh nurlarining to'silib qolishidir. Stirling motordan tashqari bu joyda elektr

dvigatelini ham joylashtirishga to‘g‘ri keladi. Shu orqali quyosh energiyasidan to‘la qonli foydalana olmaymiz.

Quyosh konsentratorining fokusiga issiqlik tashuvchi suyuqlik kiritilgan turbalarni joylashtirish orqali Quyosh nurlarining ko‘proq qismidan foydalanishimiz mumkin. Bunda Stirling motor hamda elektr dvigatel konsentrator soyasida joylashadi. Issiqlik tashuvchi suyuqlik sifatida yaxshi issiqlik o‘tkazuvchi suyuqliklardan foydalanishimiz mumkin. Ushbu suyuqlik issiqlikni saqlovchi moddadan foydalanilganda quyosh intinsivligi kamayganda ham Stirling motorning ish jarayoniga keskin tasir qilmaydi.

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MODERN DIGITAL MARKETING IN UZBEKISTAN

Abstract: this article discusses the features of the development of marketing in the field of digital technologies. The methods and strategies of the influence of the technology development system and innovative methods on the management of marketing processes at the enterprise are given. Recommendations are given for the introduction of technologies in the industry.

Keywords: analysis, method, research, marketing, technologies.

Any marketing that uses electronic devices and can be used by marketers to communicate advertising messages and measure their impact on the customer journey. In practice, digital marketing usually refers to marketing campaigns that appear on a computer, phone, tablet, or other device. This can take many forms, including online video, display advertising, search engine marketing, paid social media advertising, and social media postings. Digital marketing is often compared to "traditional marketing" such as magazine ads, billboards, and direct mail. Oddly enough, television is usually mixed with traditional marketing.

A digital marketing strategy allows you to use various digital channels such as social media, pay per click, search engine optimization, and email marketing to connect with existing customers and individuals interested in your products or services. As a result, you can build a brand, deliver a great customer experience, generate leads, and more.

Digital marketing, also referred to as online marketing, is the promotion of brands to connect with potential customers using the Internet and other forms of digital communication. This includes not only email, social media and online advertising, but also text and multimedia messages as a marketing channel.

Basically, if a marketing campaign involves digital communication, it is digital marketing.

It's easy to confuse digital marketing and inbound marketing, and for good reason. Digital marketing uses many of the same tools as inbound marketing - email and online content, just to name a few. Both exist to capture the attention of potential customers in the buyer's journey and turn them into customers. But these two approaches look differently at the relationship between tool and goal.

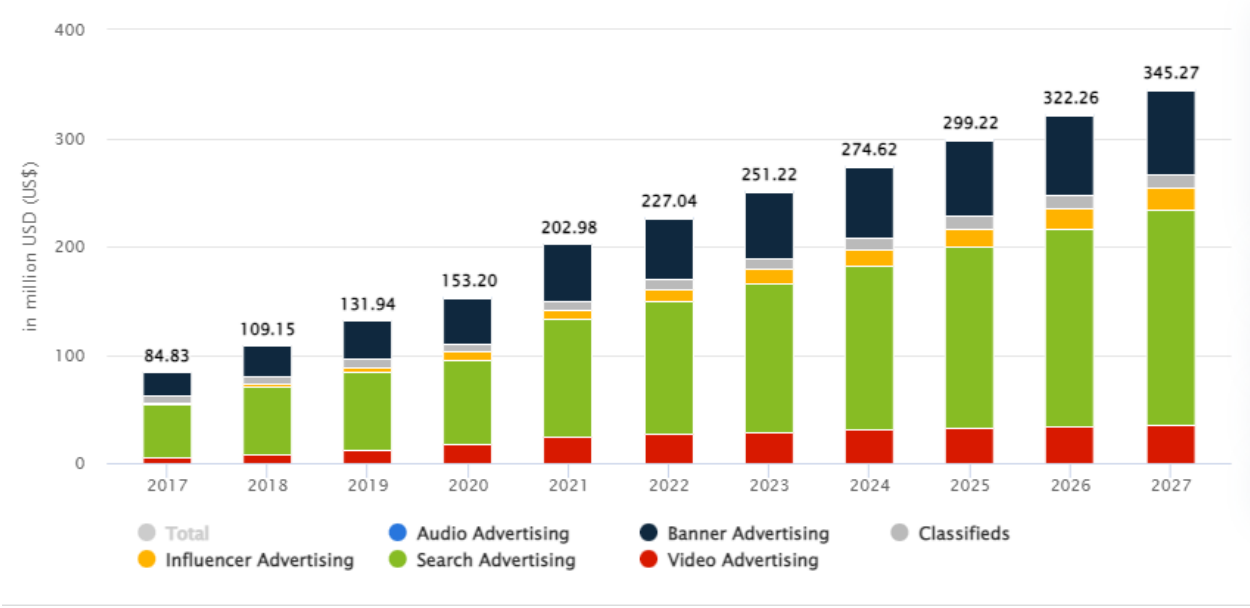
Digital marketing looks at how individual tools or digital channels can convert leads. A brand's digital marketing strategy can use multiple platforms or focus all of its efforts on one platform. For example, a company may primarily

create content for social media platforms and email marketing campaigns while ignoring other digital marketing opportunities.

On the other hand, inbound marketing is a holistic concept. First, the goal is considered, then the available tools are considered to determine which ones will effectively reach the target customers, and then at what stage of the sales funnel this should happen. For example, let's say you want to increase website traffic in order to generate more leads and leads. You can focus on search engine optimization when developing your content marketing strategy, which will result in more optimized content including blogs, landing pages, and more.

The most important thing to remember about digital marketing and inbound marketing is that as a marketing professional, you don't have to choose between the two. In fact, they work best together. Inbound marketing provides the structure and purpose of effective digital marketing for digital marketing efforts, ensuring that every digital marketing channel is working towards the goal.

Digital Advertising uses the internet to deliver marketing messages via various formats to internet users. This includes Search Advertising, Advertising, Banner Advertising, Video Advertising as well as Classifieds. Furthermore, the Digital Advertising market is classified into Desktop and Mobile revenues depending on the delivery method such as desktop computers (incl. notebooks) or mobile devices (smartphones and tablet PCs). Social Media Advertising includes all ad revenue generated by social networks or business networks such as Facebook, Twitter, and/or LinkedIn. Ads in social networks can appear as sponsored posts within organic content or alongside the newsfeed. Detailed definitions of these markets can be found on the sub-pages for the corresponding markets. Our data is based on ad spendings coming from domestic companies within the selected market regardless of where an advertisement is ultimately displayed. E-mail marketing, audio ads, influencer marketing or sponsorships, product placement, and commission-based affiliate systems are not considered here.



Notes: Data shown is using current exchange rates and reflects market impacts of the Russia-Ukraine war.²⁴

Digital advertising has overtaken traditional advertising. In 2018, digital advertising became the dominant advertising medium, accounting for more than half of global advertising spending. The Digital Advertising market is growing because people's behavior has shifted from the offline to the online world. Within 10 years, the number of internet users has grown to twice its size from 2.3 billion in 2012 to 5.1 billion in 2022.

A variety of large tech companies lead the Digital Advertising market. Key players in the market include Alphabet, Meta Platforms (Facebook), Microsoft, Facebook, Amazon, Tencent, Baidu, ByteDance, and others. Growth in the Video, Banner, Social Media, and Search Advertising markets is comparably higher than in the Classifieds market due to the rapid increase in social media consumption and online shopping.

Before the pandemic, the Digital Advertising market was showing signs of a solid growth rate. However, the pandemic has accelerated digital adoption, and the effect will permanently stay, which will lead to more robust growth of the Digital Advertising market in the following years.

Digital advertising has become one of the most indispensable marketing tools worldwide. Thanks to rising internet penetration rates and the ever-increasing demand for online content, especially during the pandemic, global digital advertising spending was forecast to reach an all-time high of 681 billion U.S. dollars in 2023. This figure is even more impressive, considering it accounts for nearly 70 percent of total global ad investments. But even though this new and dynamic form of advertising has experienced a considerable upswing in many parts of the world, the digital ad space is becoming more consolidated and competitive every year.

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IMPROVING NON-GOVERNMENT LIABILITY ACCOUNTING AND REPORTING

Abstract: this article presents issues of improving accounting and reporting of obligations in non-governmental non-commercial organizations.

Key words: aid money, donor funds, state subsidies, reserve capital non-profit activities, commercial activities, earmarked income, grants, admission and membership fees, donations.

Among the important sources of financing the activities of NGOs are their obligations in the sense of accounting. In NGOs, like all enterprises, recognition, evaluation and financial reporting of obligations based on international standards is a very urgent issue.

Legally descriptive definitions of liabilities can be found in sources related to the field, for example, "liabilities are creditors' debts arising from the implementation of various transactions by the enterprise, which are the legal basis for further payments for goods, services provided and work performed. is defined as " ²⁵. After the introduction of international standards, definitions corresponding to it began to be developed, among which the following definition can be cited in the Russian literature: "liabilities are the debts of the enterprise, which arise as a result of past events, and its extinguishment leads to the outflow of resources embodying economic value to be obtained in the future." ²⁶- is defined as.

Let's get acquainted with the definitions given in other sources. "Liabilities are a component of the balance sheet and are a source of formation of financial resources for financing operational, investment and financial activities of the enterprise. Future liabilities must be paid by transferring assets or services to creditors. Thus, liabilities are creditors' claims against the company's assets. The existence of obligations (debts) reduces the economic application of the enterprise and its capital ²⁷.

"Liabilities are a source of funds raised as a result of events (transactions) of the enterprise, which serves as a legal basis for future payments for goods, services rendered and work performed" ²⁸.

²⁵https://nrm.uz/contentf?doc=344345_1_obligations_and_their_types&products=3_prakticheskaya_buhgalteria

²⁶ Three obligations. https://studbooks.net/1320925/buhgalterskiy_uchet_i_audit/uchet_obyazatelstv

²⁷ Three obligations. https://studbooks.net/25052/buhgalterskiy_uchet_i_audit/uchet_obyazatelstv

²⁸ Uchet obyazatelstv organizatsii

<http://lib.kstu.kz:8300/tb/books/2014/EP/Finansovyy%20uchet%201/teory/%D0%A2%D0%B5%D0%BC%D0%B0%20%206.htm>

R.H. Hermanson gives the following definition of obligations: "Liabilities are obligations arising as a result of past transactions and obligations to pay money, provide services or deliver goods in future periods ²⁹. "

The fifth paragraph of Article 17 of the Law of the Republic of Uzbekistan "On Accounting" states that "obligations of the parties will be expressed in money in accordance with the agreement" ³⁰it was noted. The third paragraph of Article 8 of the Law "On Non-Governmental Non-Commercial Organizations" of the Republic of Uzbekistan states that it is necessary to use its property and funds, including freedom of access to information about funding sources.³¹

The method of comparing the rules of the National Accounting Standards of the Republic of Uzbekistan with the International Standards of Financial Reporting, classification rules based on certain criteria, logical analysis, analysis and synthesis methods were used in the research work.

Today, we believe that it is necessary to improve our national conceptual frameworks based on the definitions given to assets and liabilities in the new version of the international conceptual frameworks. We formalize the results of comparing the provisions of the international conceptual framework and the national conceptual framework in the following table (Table 1):

Table 1

Table comparing international conceptual frameworks and national conceptual frameworks of financial reporting³²

In the new edition of "Conceptual basis of financial reporting" (2018)³³	in "Conceptual bases of preparation and presentation of financial statements".³⁴
Liabilities are legal obligations of an entity to transfer economic resources arising from past events.	38.2. Obligations are the obligations of a person (debtor) to perform certain actions for the benefit of another person (creditor), for example, to transfer property, perform work, pay money and other obligations, or to refrain from certain behavior, and the creditor has the right to demand that the debtor fulfill his obligations.

²⁹Hermanson, Roger H. Accounting: a business perspective. Irwin. USA. 1996. p. 339-340. Accounting Principles: A Business Perspective Paperback – February 16, 2018 .

³⁰ Law of the Republic of Uzbekistan "On Accounting " . April 13, 2016, ORQ-404. <https://www.lex.uz/acts/2931253>

³¹The Law of the Republic of Uzbekistan "On Non-Governmental Non-Commercial Organizations " . April 14, 1999, ORQ-763- I - number. <https://lex.uz/docs/11360>

³² Author's development based on taste

³³ O.B. Fomina. Izmenenie konceptualnykh osnov MSFO. file:///C:/Users/SamISI-ATM/Desktop/34%20-%20Fomina%20Fomin.pdf

³⁴ Conceptual framework "for preparation and presentation of financial statements" . //by AV on 09.09.2016. Registered with number 475-1.

It is clear from these definitions that the definitions of obligations in national standards do not correspond to international standards. In the national standard, the definition is given in the legal sense, not in the accounting sense. Legal obligation arises from the moment of conclusion of the contract. Usually, accounting obligations arise from events and transactions of the past period. For example, when goods and raw materials are purchased, there is an obligation to pay for them. In the same way, if the obligation to the budget arises when taxes on past activities are calculated, then the obligation to pay wages to workers arises when the wages are calculated based on the working days actually worked or the work performed. Disruption of these liabilities leads to an outflow of resources that embody economic value, such as cash or other assets. In accounting standards, it is considered appropriate to define the terms in the accounting sense. Taking into account the above standard requirements, we consider it appropriate to define the terms of obligations as the main elements of financial reporting in the accounting sense as follows:

Liabilities are the legal obligations of the organization to transfer its economic resources arising from past events, the extinguishment of which leads to the outflow of economic resources embodying the inevitable economic value of the organization or the emergence of new obligations.

Based on this definition, it is appropriate to highlight the following two features of obligations:

- an existing obligation of the enterprise, it will be possible to perform it in the future by transferring assets or rendering services, by specifying to whom and under what conditions it will be performed;
- an event giving rise to this obligation has occurred, that is, at this moment, this obligation is valid and does not arise as a result of transactions that have not yet been completed.

Obligations are classified according to certain characteristics. We show their classification in the table below (Table 2):

Table 2
Classification of obligations according to different criteria³⁵

Classification criteria	Types of obligations
According to the length of the debt repayment period	Short-term liabilities
	Long-term liabilities
According to its description as a financial instrument	Financial obligations
	Non-financial liabilities
As it occurs depending on the main process	Trade Obligations
	Non-trade (other) liabilities
According to the conditionality criterion	Contingent liabilities
	Non-contingent obligations
According to the activity	Obligations related to operational activities

³⁵ Studies based on authorship development

	Obligations related to financial activities
	Obligations related to investment activities
Depending on the relationship of the parties	Obligations with related parties (subsidiaries, subsidiaries and separate divisions).
	Obligations incurred with unrelated parties
Depending on the completion of the term	Debts due
	Past due debt
	Extended debt
Depending on the assessment of the probability of occurrence	Actual (net identifiable) liabilities
	Assessable Liabilities
	Contingent liabilities

According to the term, liabilities are divided into short-term liabilities and long-term liabilities (Figure 1).

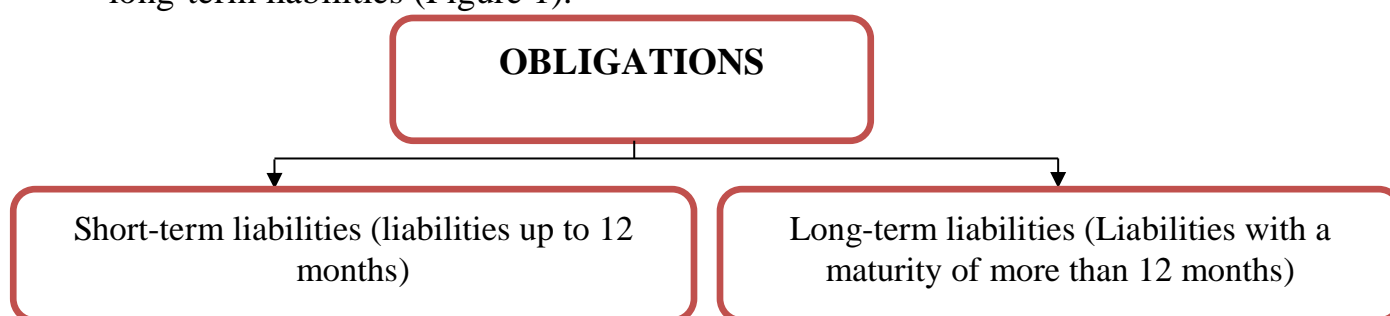


Figure 1. Classification of liabilities by maturity

The concept of financial liabilities is included in accordance with the standard of the Financial Instruments and Exchange Commission No. 32 "Financial instruments: presentation of information", which is defined as follows: "Financial liabilities are any obligations under the contract: (a) to provide funds or other financial assets to other enterprises; (b) exchanging financial instruments with other entities on potentially unattractive terms; (c) accounts - books, which are implemented or can be implemented at the expense of private contribution instruments ³⁶.

In our opinion, taking into account all the classification bases of the above obligations, we should follow certain rules when placing the information on the obligations in the accounting balance. According to national and international standards, the following are included among the information that should be reflected in the accounting balance sheet (Table 3):

³⁶ 32-IFSO "Financial instruments : presentation of information". <https://finotchet.ru/articles/150/>

Table 3

Information on liabilities in the accounting balance sheet³⁷

BHMS No. 1 "Accounting policy and financial reporting" ³⁸	BHXS No. 1 "Presentation of Financial Statements" ³⁹	It is invited
77.7 accounts payable	(k) trade and other payables	77.7 trade and other payables
77.8 Exclusions	(l) Reserves	77.8 reserves
77.9 Obligations requiring payment of interest	(m) financial obligations (other than the amounts specified in subparagraphs (k) and (l).	77.9 other financial obligations (except 77.7 and 78)
77.10 Equity and Reserves	(o) Obligations for taxes in accordance with Standard 12 MXCC "Profit Tax"	77.10 Tax obligations (except profit tax)
	(p) Obligations included in outgoing groups classified as held for sale in IFRS 5	77.11 Income Tax Liabilities

As shown in this table, the primary payables are divided into trade and non-trade payables. In order to bring the composition of obligations in our current balance sheet into line with international standards, we will first need to develop its classification (Figure 2):

References:

1. Law of the Republic of Uzbekistan "On Accounting". April 13, 2016, ORQ-404. <https://www.lex.uz/acts/2931253>.
2. Law of the Republic of Uzbekistan "On Non-Governmental Non-Commercial Organizations". April 14, 1999, ORQ-763-I-No. <https://lex.uz/docs/11360>.
3. Decision of the President of the Republic of Uzbekistan "On additional measures for the transition to international standards of financial reporting". February 24, 2020. No. PQ-4611.
4. Conceptual framework "for preparation and presentation of financial statements". //by AV on 09.09.2016. Registered with number 475-1.
5. https://nrm.uz/contentf?doc=344345_1_majburiyatlar_va_ularning_turlari&products=3_prakticheskaya_buhgalteriya.
6. Three obligations. https://studbooks.net/1320925/buhgalterskiy_uchet_i_audit/uchet_obyazatelstv
7. O.B. Fomina. Izmenenie konceptualnykh osnov MSFO. file: <///C:/Users/SamISI-ATM/Desktop/34%20-%20Fomina%20Fomin.pdf>.

³⁷ Based on the research, the author will not work i

³⁸No. 1 BHMS. " Accounting policy and financial reporting ". <https://nrm.uz/>

³⁹BHXS No. 1 "Presentation of Financial Statements" <https://finotchet.ru/articles/132/>

ADJUSTMENT OF LIABILITY ACCOUNTS OF NON-GOVERNMENT NON-COMMERCIAL ORGANIZATIONS IN UZBEKISTAN TO INTERNATIONAL STANDARDS

Abstract. This article presents the issues of compliance of accounting obligations in non-governmental non-profit organizations (NGOs) with international standards.

Keywords: short-term and long-term liabilities, financial and non-financial liabilities, trade and non-trade liabilities, contingent and non-contingent liabilities.

Among the important sources of financing the activities of NGOs are their obligations in the sense of accounting. In NGOs, like all enterprises, recognition, evaluation and financial reporting of obligations based on international standards is a very urgent issue.

Legally descriptive definitions of liabilities can be found in sources related to the field, for example, "liabilities are creditors' debts arising from the implementation of various transactions by the enterprise, which are the legal basis for further payments for goods, services provided and work performed. is defined as " ⁴⁰. After the introduction of international standards, definitions corresponding to it began to be developed, among which the following definition can be cited in the Russian literature: "liabilities are the debts of the enterprise, which arise as a result of past events, and its extinguishment leads to the outflow of resources embodying economic value to be obtained in the future." ⁴¹- is defined as.

The fifth paragraph of Article 17 of the Law of the Republic of Uzbekistan "On Accounting" states that "obligations of the parties will be expressed in money in accordance with the agreement" ⁴²it was noted. The third paragraph of Article 8 of the Law "On Non-Governmental Non-Commercial Organizations" of the Republic of Uzbekistan states that it is necessary to use its property and funds, including freedom of access to information about funding sources. ⁴³

Today, we believe that it is necessary to improve our national conceptual frameworks based on the definitions given to assets and liabilities in the new version of the international conceptual frameworks. We formalize the results of

⁴⁰ https://nrm.uz/contentf?doc=344345_1_obligations_and_their_types&products=3_prakticheskaya_buhgalteriy_a

⁴¹ Three obligations. https://studbooks.net/1320925/buhgalterskiy_uchet_i_audit/uchet_obyazatelstv

⁴² Law of the Republic of Uzbekistan "On Accounting " . April 13, 2016, ORQ-404. <https://www.lex.uz/acts/2931253>

⁴³The Law of the Republic of Uzbekistan "On Non-Governmental Non-Commercial Organizations " . April 14, 1999, ORQ-763- I - number. <https://lex.uz/docs/11360>

comparing the provisions of the international conceptual framework and the national conceptual framework in the following table (Table 1):

Table 1

Table comparing international conceptual frameworks and national conceptual frameworks of financial reporting⁴⁴

In the new edition of "Conceptual basis of financial reporting" (2018) ⁴⁵	in "Conceptual bases of preparation and presentation of financial statements". ⁴⁶
Liabilities are legal obligations of an entity to transfer economic resources arising from past events.	38.2. Obligations are the obligations of a person (debtor) to perform certain actions for the benefit of another person (creditor), for example, to transfer property, perform work, pay money and other obligations, or to refrain from certain behavior, and the creditor has the right to demand that the debtor fulfill his obligations.

It is clear from these definitions that the definitions of obligations in national standards do not correspond to international standards. In the national standard, the definition is given in the legal sense, not in the accounting sense. Legal obligation arises from the moment of conclusion of the contract. Usually, accounting obligations arise from events and transactions of the past period. For example, when goods and raw materials are purchased, there is an obligation to pay for them.

Based on this definition, it is appropriate to highlight the following two features of obligations:

- an existing obligation of the enterprise, it will be possible to perform it in the future by transferring assets or rendering services, by specifying to whom and under what conditions it will be performed;
- an event giving rise to this obligation has occurred, that is, at this moment, this obligation is valid and does not arise as a result of transactions that have not yet been completed.

Obligations are classified according to certain characteristics. We show their classification in the table below (Table 2):

⁴⁴ Author's development based on taste

⁴⁵ O.B. Fomina. *Izmenenie konceptualnykh osnov MSFO*. file:///C:/Users/SamISI-ATM/Desktop/34%20-%20Fomina%20Fomin.pdf

⁴⁶ Conceptual framework "for preparation and presentation of financial statements" . //by AV on 09.09.2016. Registered with number 475-1.

Table 2

Classification of obligations according to different criteria⁴⁷

Classification criteria	Types of obligations
According to the length of the debt repayment period	Short-term liabilities
	Long-term liabilities
According to its description as a financial instrument	Financial obligations
	Non-financial liabilities
As it occurs depending on the main process	Trade Obligations
	Non-trade (other) liabilities
According to the conditionality criterion	Contingent liabilities
	Non-contingent obligations
According to the activity	Obligations related to operational activities
	Obligations related to financial activities
	Obligations related to investment activities
Depending on the relationship of the parties	Obligations with related parties (subsidiaries, subsidiaries and separate divisions).
	Obligations incurred with unrelated parties
Depending on the completion of the term	Debts due
	Past due debt
	Extended debt
Depending on the assessment of the probability of occurrence	Actual (net identifiable) liabilities
	Assessable Liabilities
	Contingent liabilities

In our opinion, taking into account all the classification bases of the above obligations, we should follow certain rules when placing the information on the obligations in the accounting balance.

References:

1. Law of the Republic of Uzbekistan "On Accounting". April 13, 2016, ORQ-404. <https://www.lex.uz/acts/2931253>.
2. Law of the Republic of Uzbekistan "On Non-Governmental Non-Commercial Organizations". April 14, 1999, ORQ-763-I-No. <https://lex.uz/docs/11360>.
3. Decision of the President of the Republic of Uzbekistan "On additional measures for the transition to international standards of financial reporting". February 24, 2020. No. PQ-4611.
4. Conceptual framework "for preparation and presentation of financial statements". //by AV on 09.09.2016. Registered with number 475-1.
5. https://nrm.uz/contentf?doc=344345_1_majburiyatlar_va_ularning_turlari&products=3_prakticheskaya_buhgalteriya.
6. Three obligations. https://studbooks.net/1320925/buhgalterskiy_uchet_i_audit/uchet_obyazatelstv

⁴⁷ Studies based on authorship development

7. О.В. Фомина. Изменение концептуальных основ МСФО. file: ///C:/Users/SamISI-ATM/Desktop/34%20-%20Фомина%20Фомин.pdf.

ADJUSTING THE ASSETS OF NON-GOVERNMENT NON-COMMERCIAL ORGANIZATIONS IN UZBEKISTAN TO INTERNATIONAL STANDARDS

Abstract. This article presents the issues of aligning the accounting of assets in non-governmental non-profit organizations (NGOs) to international standards.

Keywords: long-term assets, short-term assets, biological assets, long-term and short-term investments, trade and other receivables.

In the transition to international standards, it is very important to first harmonize the general rules on the international conceptual framework.

Today, we believe that it is necessary to improve our national conceptual frameworks based on the definitions given to assets in the new version of the international conceptual frameworks. We formalize the results of comparing the provisions of the international conceptual framework and the national conceptual framework in the following table (Table 1):

Table 1

Table comparing international conceptual frameworks and national conceptual frameworks of financial reporting⁴⁸

"Conceptual basis of financial reporting"⁴⁹(2018)	in "Conceptual bases of preparation and presentation of financial statements".⁵⁰
Assets are existing economic resources controlled by an organization as a result of past events. An economic resource is a right that has the potential to create economic value	38.1. Assets are economic resources that are controlled by the entity and obtained as a result of previous activities with the purpose of obtaining income from them in the future.

As can be seen from these definitions, assets are defined in international and national standards as economic resources created and controlled as a result of past events. It would be appropriate if the classification in the national standard is not defined as their future use, but as "their use will provide economic value in the future".⁵¹ In addition, it is appropriate to define the concept of economic

⁴⁸ Author development based on international and national standards

⁴⁹ O.B. Fomina. *Izmenenie konceptualnykh osnov MSFO*. file:///C:/Users/SamISI-ATM/Desktop/34%20-%20Fomina%20Fomin.pdf

⁵⁰ Conceptual framework "for preparation and presentation of financial statements" . //by AV on 09.09.2016. Registered with number 475-1.

⁵¹ Author development based on research.

resources. Taking into account the above standard requirements, we consider it appropriate to define assets as the main elements of financial statements in the accounting sense as follows:

Assets are the economic resources that have arisen as a result of the past events of the organization and are controlled, and their use will bring economic prosperity to the enterprise in the future. An economic resource refers to the estimated amount of the right to property that has the potential to generate economic value ⁵².

International standards ⁵³, assets are recognized in the balance sheet if (a) the probability of acquisition or loss of economic value associated with it applies; (b) the item has a value or estimate that can be reliably measured. International standards also provide criteria for recognizing assets as fixed-term. Assets that do not meet the criteria of short-term assets are recognized as long-term assets.

In order to improve the balance sheet in accordance with international standards, it is considered appropriate to first develop a generally recognized classification of assets.

In accordance with the requirements of BHXS No. 1 "Presentation of Financial Statements", it is considered appropriate to use the following classification of entities in enterprises, including non-governmental non-profit organizations (Figure 1):

Based on this classification, it is appropriate to make certain changes in the form of the current accounting balance sheet. There are several reasons for these changes.

First, the main external information users in non-governmental non-profit enterprises can include members of this organization, persons who have provided sponsorship and other financial support, banks, auditing organizations, state tax authorities and other information users. In order for users of this information to make decisions, not only general information about the assets of NGOs is needed, but also information about their components. Information about the condition of buildings and structures, equipment, vehicles, computer equipment, which are part of the main means of NGOs, is also useful. This information describes their financial situation more broadly.

It is indicated that fixed assets should be detailed by types (classes) in accordance with the standard of BHXS No. 16 "Fixed assets". ⁵⁴ This is a requirement of the international standard. Today, the transition to international standards is being introduced in our country, so we need to improve the structure of accounting.

it is noted that the information on the types (classes) of fixed assets specified in the standard of the BHXS No. 16 "Fixed Assets" must be reflected

⁵² Author development based on research.

⁵³ Priznanie assets soglasno MSFO. <https://www.klerk.ru/buh/articles/97184/>

⁵⁴ BHXS No. 16 "Fixed assets " [https://nrm.uz/contentf?doc=468065_\(ias\)_16_osnovnye_sredstva](https://nrm.uz/contentf?doc=468065_(ias)_16_osnovnye_sredstva)

directly in the financial statement (accounting balance sheet) or in the disclosures provided in the reports.

Fourthly, some items are not included in the current balance sheet. For example, investment properties, long-term tax assets, etc. We believe that non-current assets classified as held for sale should not be reflected in non-current assets.

References:

1. Law of the Republic of Uzbekistan "On Accounting". April 13, 2016, No. O'RQ-404.
2. Law of the Republic of Uzbekistan "On Non-Governmental Non-Commercial Organizations", April 14, 1999, No. 763-I. Bulletin of the Oliy Majlis of the Republic of Uzbekistan, 1999, No. 5, Article 115.
3. Decision of the President of the Republic of Uzbekistan "On additional measures for the transition to international standards of financial reporting". February 24, 2020. No. PQ-4611.
4. Conceptual framework "for preparation and presentation of financial statements". //by AV on 09.09.2016. Registered with number 475-1.
5. Priznanie assets soglasno MSFO. <https://www.klerk.ru/buh/articles/97184/>.
6. BHXS No. 16 "Fixed assets " [https://nrm.uz/contentf?doc=468065_\(ias\)_16_osnovnye_sredstva](https://nrm.uz/contentf?doc=468065_(ias)_16_osnovnye_sredstva)
7. O.B. Fomina. Izmenenie konceptualnykh osnov MSFO. file: ///C:/Users/SamISI-ATM/Desktop/34%20-%20Fomina%20Fomin.pdf.

NON- PROFIT ORGANIZATIONS IMPROVING FUNDING SOURCES ACCOUNT

Abstract: in this article, a non-governmental non-profit organization (NGOs) issues of improving the methodology of funding sources are presented.

Keywords: non- profit activities, commercial activities, earmarked income, grants, government subsidies, entrance and membership fees, donations, aid money, donor funds.

Enter. At the heart of the economic reforms being carried out in our republic is attracting more foreign investors to the economy and increasing the volume of exports. Attracting foreign investors to the country's economy, it became necessary to develop information on the financial status of economic entities, which are the core of the economy, on the basis of international standards. Therefore, in order to adapt accounting in our republic to international standards, on February 24, 2020, Resolution No. PQ-4611 " On additional measures for the transition to international standards of financial reporting " [1] was signed. In this decision, the issues of gradually adapting accounting in all business entities to the requirements of international standards are reflected.

NGOs, whose number and scope of activity are expanding year by year, should also conduct accounting based on the requirements of international standards. Also, in order to evaluate the activities of NGOs, determine their rating based on their effectiveness and other important performance indicators, the Decree of the President of the Republic of Uzbekistan No. PF-6181 of March 4, 2021 " On approval of the concept of civil society development in 2021-2025 " was adopted [2]. On the basis of this decree, the determination of the rating of NGOs based on the effectiveness of their activities and other important performance indicators is formed on the basis of accounting data.

In our country, there is a need to improve the accounting of NGOs based on the requirements of international standards, based on the current legal documents related to the activities of NGOs and the above decisions and decrees signed by the President.

Analysis of literature on the topic. Some theoretical, organizational and methodological aspects of problems related to accounting in NGOs L.V. Egorova from foreign economists [3], A.V. Brovkin [4], V.I. Podolsky [5] and researched in the scientific works of other scientists.

Some issues of accounting in NGOs M.Q. Pardaev, one of the scientists of our country [6], K.B. Urazov [7], M.S. Khojiev [8], B. T. Yuldashev [9] and studied in the scientific works of others. However, the issues of improving the

accounting of sources of financing in NGOs have not been sufficiently studied in these cited scientific works. Therefore, it is urgent to improve the calculation of sources of financing in NGOs and organize the calculation based on the requirements of international standards.

Research methodology. The methods of comparison, scientific abstraction, logical reasoning, observation and analysis were used in the research process.

Analysis and results. The main activities of NGOs are aimed at solving issues that are very necessary for the life of the country. NGOs are of great importance in solving social issues without depending on the budget, including health care support, development of education, culture, science, art, promotion of religious tolerance, development of professions and strengthening of legal protection, implementation of other goals that are very useful for society. is enough.

We believe that non-governmental non-commercial organizations have a number of characteristics that should be taken into account when organizing accounting and reporting.

First, the purpose of non-governmental non-profit organizations is clearly defined. In order to achieve the goal, statutory tasks are set for the organization. The organization unites and performs its activities in order to fulfill this goal and tasks for its implementation. It is considered appropriate for NGOs to form a charter fund in order to have the necessary economic resources to carry out their full-fledged charter activities. The charter fund is formed at the expense of the founders' contributions directed for this purpose, initial contributions, and additional contributions.

Secondly, all property of non-governmental non-profit organizations, all funds received, including the founders' entrance and membership fees, donations, aid money, donation funds, targeted contributions, funds received from entrepreneurial activities only fulfill the charter tasks and the purpose for which the funds were received. its use for this purpose is strictly defined. Therefore, it is strictly forbidden to use the targeted funds for other purposes.

Thirdly, grants and state subsidies are also the main sources of financing the activities of NGOs. Funds received from grants and state subsidies are spent on the basis of approved budgets for the purpose for which they were received.

Fourthly, the founders and members of NGOs do not have property rights to the property of the organization. The property of the NGO is not distributed among the founders. Funds contributed by the founders to the charter fund and targeted contributions are not returned. Profits from commercial activities are not distributed among the founders and members, that is, they are directed to the implementation of the charter duties. If the non-profit organization is liquidated by the decision of the general meeting, then the proceeds from the liquidation of its property shall be directed to the fulfillment of the organization's statutory duties.

Fifth, NGO members and founders benefit socially and economically. Social benefits are realized in the form of protection of the rights of its members, protection of health, receiving assistance in the fields of education, science, and culture, and having privileges. Economic benefits can be in the form of grants and subsidies, business development, poverty alleviation, treatment of social ills, contract payments for educational programs, etc.

We believe that it is appropriate to take these features into account when organizing accounting in NGOs. In our opinion, the formation of funding sources in NGOs can be divided into the following types (Table 1):

Table 1

Sources of financing of non-governmental non-profit organizations and directions of their use⁵⁵

Funds for the formation of the charter fund (formed on the basis of initial contributions and additional contributions of the founders and members of the organization) - permanent and temporary permanent funds	Fixed assets, including land, buildings, machinery and equipment, vehicles, computer equipment, furniture and equipment; intangible assets, intangible assets, investments, capital investments.
Funds allocated for the implementation of the tasks of the Charter - regular membership fees, targeted contributions, donations, assistance, benevolence funds, donor funds and other funds	Pursuant to the Charter, on the basis of the budget: project implementation costs; the costs of performing the envisaged works; program implementation costs; costs of implementation of activities; costs of organizing and holding lectures, talks, classes, conferences; will be directed to cover additional costs, administrative and management costs and other costs.
Funding for the implementation of targeted tasks - grants, state subsidies and other targeted receipts	Grant expenses; expenses for the specified purpose from state subsidies; will be directed to cover other targeted expenses.
Income from commercial activities - income from the sale of manufactured products (services rendered, works performed)	It is directed to cover production, period expenses, other expenses in commercial activities.
Net profit from commercial activities is the amount that remains at the disposal of the organization after deducting expenses from its income	The private funds of NGOs are directed to the formation of the source - the profit is not distributed to the founders, it is directed to the formation of the charter tasks.

We can show the results of **non-commercial** (non-profit) and **commercial activities** in non-governmental non-profit organizations and their relationship in the following figure (Figure 1)

⁵⁵ Author development based on research.

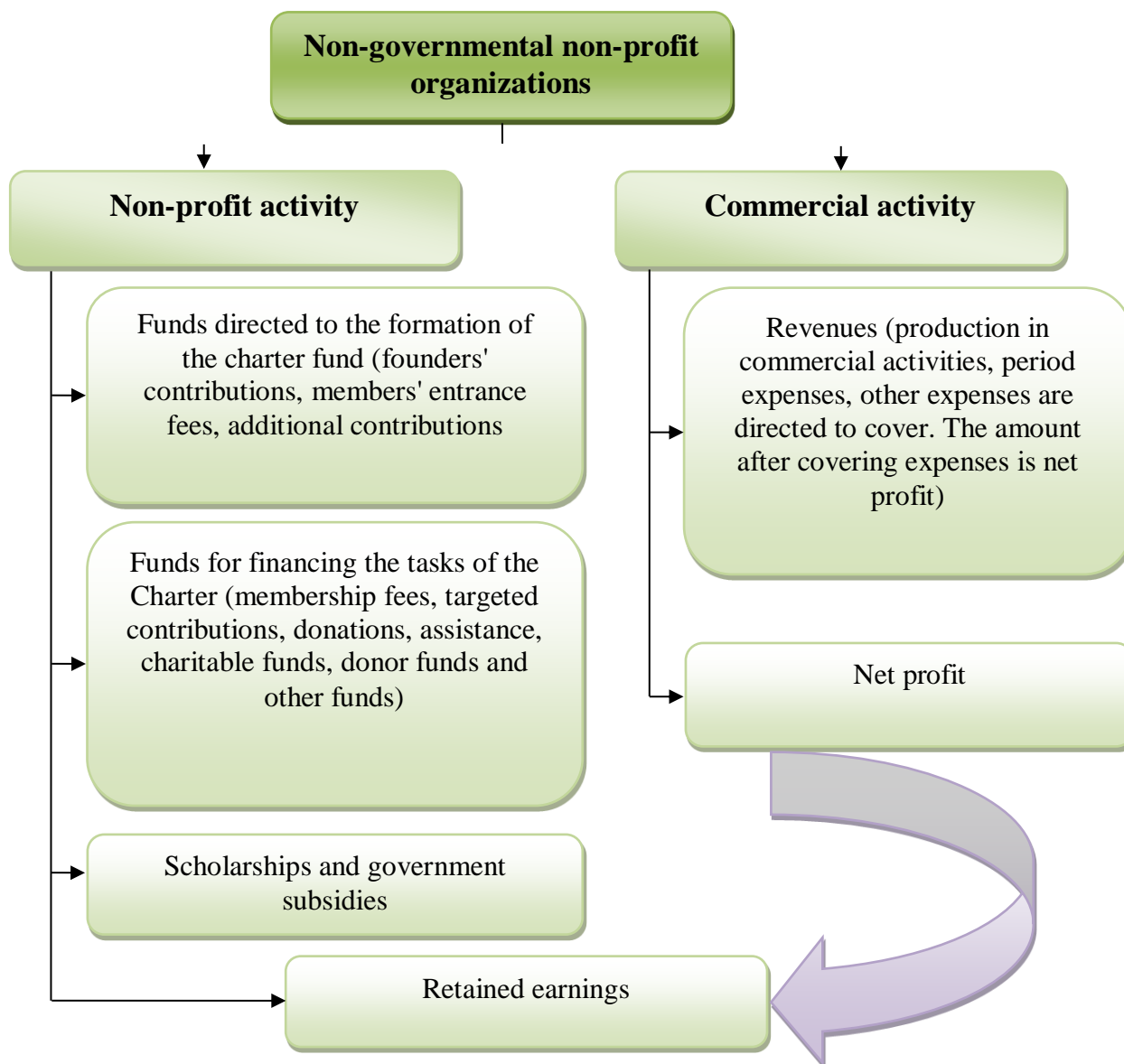


Figure 1. Sources of financing of the activities of non-governmental non-profit organizations⁵⁶

As can be seen from the data in this figure, non-profit activities are the main activity of NGOs. If the charter of the organization also provides for commercial activities, then they will be able to engage in entrepreneurial activities.

Unlike commercial organizations, the profit received in non-commercial organizations is not distributed among the founders, it is directed directly to the performance of the statutory tasks in non-commercial activities. As a result, the net profit serves as a source of financing the activities of NGOs as part of retained earnings.

It is necessary to take into account the needs of information users in order to organize the account of funds for financing tasks in the activities of the charter (membership fees, targeted contributions, donations, assistance, charity funds,

⁵⁶ Author development based on research.

donation funds and other funds). Information users in NGOs can be divided into two groups: main information users and other information users.

Conclusions and suggestions. In connection with the transition to conducting accounting and auditing in our republic based on the requirements of international standards, this procedure will not be avoided by NGOs. Based on the requirements of international standards, there is a need to improve accounting in NGOs, including funding sources. Summing up from the above analysis, we can recognize the following proposals for improving the calculation of sources of financing in NGOs:

- It is intended to study and justify the sources of funding of NGOs into non-commercial and commercial activities. Accounting for the main activity (non-profit) and other incomes (commercial) from the main activity as sources of financing, profiting through other incomes has a positive effect on the effectiveness of NGO activity;

- NGOs to form a charter fund in order to have the necessary economic resources to carry out their full-fledged charter activities. The charter fund is formed at the expense of the founders' contributions directed for this purpose, initial contributions, additional contributions;

- it is strictly determined that the founders use the entrance and membership fees, donations, aid money, donor funds, targeted contributions, and funds received from business activities only for the purposes of the charter and the purpose for which the funds were received. Therefore, it is strictly forbidden to use the targeted funds for other purposes;

- Funds contributed by the founders to the charter fund and targeted contributions are not returned. Profits from commercial activities are not distributed among the founders and members, that is, they are directed to the implementation of the charter duties. If the non-profit organization is liquidated by the decision of the general meeting, then the proceeds from the liquidation of its property shall be directed to the fulfillment of the organization's statutory duties.

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1. Decision of the President of the Republic of Uzbekistan "On additional measures for the transition to international standards of financial reporting". February 24, 2020. No. PQ-4611.
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1. Law of the Republic of Uzbekistan "On Accounting". April 13, 2016, ORQ-404. <https://www.lex.uz/acts/2931253>.
2. Law of the Republic of Uzbekistan "On Non-Governmental Non-Commercial Organizations". April 14, 1999, ORQ-763-I-No. <https://lex.uz/docs/11360>.
3. Decision of the President of the Republic of Uzbekistan "On additional measures for the transition to international standards of financial reporting". February 24, 2020. No. PQ-4611.
4. Conceptual framework "for preparation and presentation of financial statements". //by AV on 09.09.2016. Registered with number 475-1.
5. https://nrm.uz/contentf?doc=344345_1_majburiyatlar_va_ularning_turlari&products=3_prakticheskaya_buhgalteriya.
6. Three obligations. https://studbooks.net/1320925/buhgalterskiy_uchet_i_audit/uchet_obyazatelstv
7. O.B. Fomina. Izmenenie konceptualnykh osnov MSFO. file: [///C:/Users/SamISI-ATM/Desktop/34%20-%20Fomina%20Fomin.pdf](file:///C:/Users/SamISI-ATM/Desktop/34%20-%20Fomina%20Fomin.pdf).

COORDINATION OF PRIVATE CAPITAL ACCOUNTING IN NON-GOVERNMENTAL NON-PROFIT ORGANIZATIONS WITH INTERNATIONAL EXPERIENCES

Abstract: this article presents the issues of improving private capital accounting in non-governmental non-commercial organizations in accordance with international experiences.

Key words: reserve capital non-profit activities, commercial activities, earmarked revenues, grants, state subsidies, entrance and membership fees, donations, aid money, donor funds.

In financing the activities of non-governmental non-profit organizations (NGOs), it is appropriate to expand the sources of own funds, not limited to the funds allocated by the state.

The Law of the Republic of Uzbekistan "On Non-Governmental Non-Commercial Organizations" ⁵⁷ mentions the following sources of financing the activities of NGOs:

access and membership contributions, if they are in the charter mean caught if one of the founders, participants (members). times and regularly respectively coming receipts;

optional proprietary contributions and donations;

entrepreneurship from the activity obtained, only charter purposes for used earnings (profit);

not prohibited by law another receipts.

It is necessary to clarify the concepts of "entry fees", "membership fees", "one-time income", "regular income", "voluntary property contributions", "voluntary property donations" mentioned in the law. They are not defined, and the factors that differentiate them from each other are not revealed. Determining the legal status of these concepts, the authorized fund and targeted sources of financing in NGOs allows for the correct formation of their authorized capital (Table 1).

⁵⁷ Republic of Uzbekistan "On non-governmental non-commercial organizations". April 14, 1999. <https://lex.uz/docs/11360>

Table 1

Description of the concepts of contributions and their orientation⁵⁸

Definitions of Contributions	Their orientation
are a one-time payment that gives the right to membership for the purpose of forming the charter fund provided for in the charter by the members of non-governmental non-profit organizations and is not returned to the members in the event of the organization's liquidation.	It is directed to the charter capital (fund).
Additional contributions – this excess of entry fees by members of non-governmental non-profit organizations are voluntary funds	It is directed to the charter capital (fund).
Membership Fees – non-governmental non-profit organizations are non-refundable funds paid by members of non-governmental organizations to cover expenses provided for in the budget in order to fulfill the organization's charter tasks	The target income is directed to cover the expenses provided for in the estimate
Target Contributions – are funds provided by non-governmental non-profit organizations to cover targeted expenses, for example, to expand the material base, create a reserve fund, or implement targeted projects	target income, directed to cover the target costs

When studying the accounting balance of NGOs operating in different fields in Samarkand region, we can see that most of them do not have authorized capital (fund). We formalize the results of this study in the following table (Table 2):

Table 2

The state of reflecting the sources of their funds in the accounting balance sheet of non-governmental non-commercial enterprises in Samarkand region⁵⁹

Non-governmental non-profit organizations	Us - tav capita l	Addit ional capita l	Reserve cap - tali	Retained earnings	The goal is income	Total
1. Samarkand Regional Council of the Youth Union of Uzbekistan			139777	43068	2290311	2473156
2. " Sabr " republican socio-economic development center			569496, 2	8689, 9	259475, 7	837661, 8
3. Chamber of Commerce and Industry of Uzbekistan Samarkand regional administration			364851	20425	84618	469894

⁵⁸ Author development based on research .

⁵⁹ Author's development based on information from NGOs .

As can be seen from the data of this table, funds are not shown in the authorized capital (fund) of NGOs. We don't think it should be like that. Because, in any organization, it is required to have a charter capital (fund). We believe that the ideas "if the organization has a charter, there will be a charter fund", "if the organization has funds, it will also have its source" should be the main module of any organization's funds and their formation.

In non-governmental non-commercial organizations, the charter capital and target income should be separated from each other. They can be distinguished by several signs and aspects. First, since non-governmental non-profit organizations are self-governing organizations on a voluntary basis, which do not make income (profit) of individuals and legal entities and direct it only to charter activities, its charter capital (fund) is formed at the expense of founders' contributions. Therefore, as we mentioned above, the charter capital of NGOs should take the form of a share fund or a charter fund. Second, the founder's contributions are a one-time payment. This amount is credited to the account of the member (founder) of the organization. If the organization is closed, this amount will not be returned to the founders. The founders do not have property rights, their interest is socio-economic benefit as a result of their voluntary association with this organization. The organization benefits from the work done by its members for the benefit. Thirdly, the organization's expenses related to the implementation of its statutory tasks are covered by the targeted income of the organization's members, including membership fees, targeted contributions, donations and other sources. Fourthly, the profit obtained in the activities of non-governmental non-profit organizations is transferred directly to retained earnings without being distributed among the founders.

entitled "Non-governmental non-commercial organizations in Uzbekistan: legal regulation, legal bases of their activity, accounting and taxation in the context of further changes in the law", ⁶⁰ "Civil Code of the Republic of Uzbekistan does not provide for the formation of authorized capital for non-commercial organizations. However, in practice, which legislation does not include a direct ban on the formation of the authorized capital (fund) in NGOs, it is possible to find that the articles of incorporation of the organization include the amount of the authorized capital, the procedure for its formation, and the contributions of the founders. We recommend against this for the following reasons:

The formed authorized capital (fund) reflects the contribution of the founders (participants) of the organization being created. In this case, the obligation to the founders (participants) and their right to contribute to the property arise. It is worth noting that from a legal and economic point of view,

⁶⁰ Yuldashev B.T., Indina I.A., Khaidarov Sh.U., Indina E.A. Negosudarstvennyye nonkommercheskie organizatsii v Uzbekistan : legal regulation, economic fundamentals, accounting, accounting and taxation, and the latest zakonodatelstva . Metodicheskoe posobie. - T.: Jurist-media center; 2010. <https://www.osce.org/files/f/documents/3/7/106791.pdf>

the formation of the authorized capital (fund) in the organization of NGOs does not have any meaning, which, according to the Law "On Non-Governmental Non-Commercial Organizations", its founders have the right both to the property of NGOs and to the profits received from their activities. does not have⁶¹

Formation of the authorized capital of NGOs in accounting leads to the following situations. We imagine that the founders contributed money and other long-term assets as a contribution to the authorized capital. Charter activity has begun. During the activity, current assets are spent, fixed assets are amortized (according to the legislation on accounting, all legal entities, including NGOs, are subject to mandatory depreciation calculation). If there are no sources other than authorized capital in the liabilities, how to reflect the reduction of the passive part of the balance sheet as a result of the reduction of assets. This cannot be, because in such cases it is necessary to reflect the loss in the balance sheet or reduce the authorized capital. In the absence of commercial activity in NGOs, there can be no loss, the reduction of the charter capital will not be possible without making changes to the charter capital by carrying out continuous re-registration in the bodies.

This problem will not arise if in the founding documents it is written not as the authorized capital, but as "obligation to transfer the property of the founders to the NGO" ⁶².

We studies based on this to recommendations relatively the following thoughts let us know. First, Uzbekistan Republic Citizenship Codex commerce organizations for and authorized capital in order puter substances not included. From this except in the codex non-state non-profit authorized capital in organizations organize to reach forbidding substances too not included. So this is it condition non-state non-profit authorized capital in organizations organize reach possible means _ Secondly, the authorized capital means this in the organization of course him back to give according to commitment surface to come does not mean Above methodical In the manual, we cannot agree with the opinion that " It should be noted that from the legal and economic point of view, the formation of the authorized capital (fund) does not have any meaning in the organization of NGOs, because the absence of rights to property does not require the absence of authorized capital." The limitation that the authorized capital is only in the case of property rights is a one-sided approach to the authorized capital. Authorized capital is a source of private funds. It is expedient to divide the authorized capital into the following types: authorized capital, which is obtained on the condition of return, and creates the right of ownership; and an irrevocable, i.e. non-vested charter fund. In some literature, it is proposed to call

⁶¹ Republic of Uzbekistan "On non-governmental non-commercial organizations". April 14, 1999. <https://lex.uz/docs/11360>

⁶² Negosudarstvennye nonkommercheskie organizatsii v Uzbekistane: pravovoe regulirovanie, ekonomicheskie osnovy yatelnosti, bukhgaltersky uchet i logooblojenie v svete poslednix izmeneniy zakonodatelstva. Tashkent NABA RUz. 192-s.

it charter capital if it is subject to repayment, and charter capital if it is not subject to repayment. Thirdly, in sources related to the field, to the authorized capital: "authorized capital is the amount registered in the state registration of the organization, recorded in the founding documents. The charter capital determines the minimum amount of assets of a legal entity that guarantees the interests of its creditors ⁶³. From this definition, it can be concluded that the authorized capital of the organization serves as a guarantee for these creditors. How can a legal entity that does not have a charter capital provide a payment guarantee to its creditors? Fourthly, if there are no resources other than authorized capital in the liabilities of A, as a result of the reduction of assets, how is the reduction of the passive part of the balance sheet carried out? This cannot be, because in such cases it is necessary to reflect the loss in the balance sheet or reduce the authorized capital. In the absence of commercial activity in NGOs, there can be no loss, reduction of the charter capital will not be possible without making changes to the charter list by carrying out continuous re-registration" - is ⁶⁴also reasonable. It is natural that losses incurred in any organization, as well as unreimbursed costs in NGOs, are transferred to the authorized capital, and the authorized capital is established for this purpose. This does not mean reducing the amount of authorized capital by going to the organizations that register the organization. As a result of subsequent activities, these unreimbursed costs will be covered.

"Most non-profit organizations, including non-investment funds, are organized in such a way that its participants do not have rights to the property transferred to this organization, even to membership fees. Accordingly, they are not responsible for the obligations of non-profit organizations. In such cases, not the authorized capital, but the authorized fund is established" ⁶⁵justifies the fact that NGOs should have an authorized fund.

Other sources in Russia also emphasize the need to establish a charter fund. For example, "After the state registration of non-profit organizations, the amount of the authorized capital provided for in its founding documents in the form of founders' contribution is reflected in the credit of the 80 "Authorized capital" account in correspondence with the 75 "Settlement with founders" account. ⁶⁶"

Some authors emphasize that NGOs do not have a charter capital, but a charter fund: "Non-profit organizations are an economic entity of the country's economy and perform activities that are not related to profit. In such cases, they

⁶³ <https://www.google.com/search?q=%D1%83%D1%81%D1%82%D0%B0%D0%B2%D0%BD%D0%BE%D0%B9+%D1%84%D0%BE%D0%BD%D0%B4&oq=%D1%83%D1%81&aqs=chrome.1.69i59l3j69i57j0j69i61l3.2698j0j7&sourceid=chrome&ie=UTF-8>

⁶⁴ Yuldashev B.T., Indina I.A., Khaidarov Sh.U., Indina E.A. Negosudarstvennye nonkommercheskie organizatsii v Uzbekistan : legal regulation, economic fundamentals, accounting, taxation and in the latest laws . Metodicheskoe posobie. - T.: Jurist-media center; 2010. <https://www.osce.org/files/f/documents/3/7/106791.pdf>

⁶⁵ Uchet ustavnogo kapitala. https://www.pravo.vuzlib.su/book_z724_page_17.html

⁶⁶ Osobennosti bukhgalterskogo ucheta v nekommercheskix i obshchestvennyx organizatsiyax <http://www.nko-ural.ru/additional/1/3>

are not obliged to form the authorized capital, instead they can have a authorized fund or a property basis for their activities ⁶⁷. "

Accounting scholars I.E. Isaeva, I.V. Evaluating the private capital of non-profit organizations as an economic category in the accounting system, Yarkova makes the following comments: "The sources of funds of non-profit organizations include their own funds, state funds and donations, sponsorships, donations, patronage (sponsorship), grants, membership fees and patronages. consists of funds" ⁶⁸.

Authors from another direction point out that the charter capital of non-profit organizations should be established if they are engaged in entrepreneurial activities along with chartered activities: "In non-profit organizations, where the right to engage in entrepreneurial activities is provided for in the founding documents, it is necessary to include an article on the charter capital in the charter of the organization. In such cases, it is permissible to reflect a certain part of the founding contributions in the credit of the 80 "Charter capital" account ⁶⁹.

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THE ROLE OF RELIGIOUS VALUES IN THE SYSTEM OF SOCIAL VIEWS

Abstract. This article discusses the origins of the concept of "religion" and the role of the religious worldview in the lives of peoples. In the article, the author analyzes specific aspects of the religious worldview

Key words: religion, religious worldview, mythology, functions of religion, mentality.

Religion is a certain system of views, conditioned by belief in the supernatural, which includes a set of moral norms and types of behavior, rituals, cult actions and uniting people in organizations (church, ummah, sangha, religious community).

The religious system of representing the world (worldview) is based on religious faith and is associated with the relationship of a person to the superhuman spiritual world, a superhuman reality about which a person knows something, and to which he orients his life. Faith can be reinforced by mystical experience.

Of particular importance for religion are concepts such as good and evil, morality, the purpose and meaning of life, etc.

The basics of religious concepts of most world religions are written by people in sacred texts, which, according to believers, are either dictated or inspired directly by God or gods, or written by people who have reached the highest spiritual state from the point of view of each specific religion, great teachers, especially enlightened or initiated, saints, etc.

In most religious communities, a prominent place is occupied by the clergy (ministers of a religious cult).

Religion is the predominant worldview in most countries, most of the respondents identify themselves as one of the religions

The definition of religion is a controversial and complex issue on which scholars cannot agree on any one definition. Many thinkers have defined religion in their own way. As a result, there are, according to some estimates, more than 250 definitions of this concept, according to other estimates - up to 1000.

The variety of definitions of religion can be attributed to several types. In particular, the first approach to formulating a definition is to try to create a "universal statement", a "true definition" of a certain "essence" of religion. The second argues that it is possible to point only to a number of scientifically

recorded “dimensions”, social phenomena that are considered “religion” in a particular society. None of the approaches are free of criticism

In ancient times, there were several points of view on the origin of the word “religion”. So, the famous Roman orator, writer and politician of the 1st century BC. NS. Cicero believed that it is derived from the Latin verb *relegere* (to collect again, again discuss, again ponder, postpone for special use), which in a figurative sense means "reverence" or "treat something with special attention, respect." Hence the very essence of religion Cicero saw in reverence for the higher powers, the Divine.

The famous Western Christian writer and orator Lactantius (c. 250-325) believed that the term "religion" comes from the Latin verb *religare* (to bind, to bind), therefore he defined religion as the union of man with God.

Blessed Augustine understood the essence of religion in the same way, although he believed that the word "religion" came from the verb *reeligere*, that is, to reunite, and religion itself means reunification, the renewal of the once lost union between man and God.

The evolutionary approach distributes religions according to the stages of development, by analogy with the growing up of a person. So, G. Hegel classifies religions in accordance with the role they played in the self-realization of the Spirit:

Natural religions (are at the lowest level of development): sorcery, the religions of China, India (including Buddhism), the ancient religions of Egypt, Persia, Syria.

Spiritual and individual religions (located at an intermediate level): Judaism, ancient Greek and Roman religions.

Absolute religion (at the highest level): Christianity.

A similar classification is offered by the Orthodox theologian A. Men, putting forward the thesis that all religions are the prehistory of Christianity, preparation for it.

The geographic approach takes into account the historical and genetic links between religions. In particular, “Western” (Christianity, Islam, Judaism) and “Eastern” (Buddhism, Jainism, Sikhism, Taoism, Confucianism, Shintoism) are distinguished. You can also highlight the religions of Africa, America, Oceania and other regions.

The morphological approach, within which religions are divided according to the content, form and nature of the cult, attitude to morality, etc. In particular, depending on the object of worship, religions are divided into monotheism (monotheism), polytheism (polytheism), henotheism (hierarchy of gods and supreme God), atheistic religions (for example, early Buddhism, Scientology), suprateism (Shankara's monistic Hinduism, Hellenistic cosmism). The founder of this approach is E. Taylor.

The genetic approach takes into account the nature of the origin of religions, dividing them into natural (popular) and revelatory religions (personal religions).

The first ones arise directly in society, not as a result of the activities of the prophets, they include primitive and tribal religions, many national religions such as Shintoism or Hinduism. Revelatory religions are associated with the personality of the founder and the fact of supernatural revelation or illumination; these include Zoroastrianism, Buddhism, Christianity, Islam.

The historical approach links religion with the stage of development of society and ethnos. There are tribal religions (the earliest, which include animism, totemism, fetishism, magic), national (Hinduism, Judaism, Shintoism, Confucianism, etc.), world (supranational, including Christianity, Islam). A separate category is syncretic religions that have arisen as a result of mixing dissimilar religious elements belonging to different cultures (for example, Afro-Christian churches). It should be borne in mind that the same religion in different periods of time can act as national, and as world or tribal.

The chronological approach consists in dividing into “dead religions” (existing in the past) and “living religions” (now existing). Among modern religions, “new religious movements” are also distinguished into a separate category.

The social approach expresses the attitude of religion to the world, to man. Allocate peace-tolerant, world-denying and world-affirming. The religions of salvation are also distinguished, where the doctrine of salvation and redemption is strongly developed, according to which the salvation of a person after death is possible under certain conditions. In turn, the religions of salvation, based on the method and direction of the salvific outcome, are divided into three groups:

Theistic religions arose as religions of revelation and are based on the doctrine of the undivided power over the world of one living being - God.

Pagan religions arose in the process of the centuries-old history of mankind (natural religions) and recognize the principle of world justice as the supreme principle of the universe, according to which all awards and punishments that fall to a person's lot are deserved in one way or another. Such justice can be carried out, firstly, thanks to the universal law of justice. Secondly, with the help of the will of the gods, which can be organized hierarchically and randomly, with or without a supreme god, dualistically (with good and evil gods), monically (with one divine principle) or pluralistically (with many interacting factors). In paganism, most often it is said about the power of many gods (polytheism), but an individual god (monotheism) can also be recognized, although in the latter case his power is not indivisible and is limited by other world forces.

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MODERN APPROACH IN THE TEACHING FOREIGN LANGUAGE

Abstract. Modern approaches to teaching foreign languages are needed to optimize the learning process. Modern multimedia technologies contributing to the development of communicative competence are considered. It is worth noting that the introduction of modern technologies into the educational process is just an addition to traditional teaching methods.

Keywords: multimedia programs, education, multimedia technologies, communicative competence, foreign languages.

Modern education presupposes the formation of certain competencies among students. One of the main goals of teaching a foreign language is the formation of communicative competence, that is, to master the skills of a foreign language for the realization of communication goals. The main task in foreign language lessons is the formation of various competencies among students. In order for lessons to become interesting, effective and efficient, teachers need to look for new approaches and teaching methods. Along with traditional teaching methods, various multimedia technologies are used today, which contribute to the fact that students become active participants in learning, solving various communicative tasks in the classroom.

Personality is a special quality that is acquired by a person in society. With a personality-oriented approach, the student is the main actor of the educational process.

The purpose of personality-oriented education is to create criteria for the formation of the following functions of an individual: the ability of a person to make a choice; the ability to reflect, evaluate his own life; the search for the meaning of life, creativity, etc. Personality-oriented education involves orientation to the upbringing, education and development of all students, not forgetting about their individual characteristics: age, physiological, emotional, intellectual, etc. One of the effective ways to implement personality-oriented learning is considered to be education with the introduction of mass forms built according to the principle of joint activity and mutual assistance. The project method refers to mass forms and is a way to achieve a didactic goal through a detailed development of the problem (technology), which should end with a very real, tangible practical result, framed in one way or another. This is a set of

techniques, actions of students in their specific sequence to achieve the task - solving a problem that is personally significant for students and designed as a kind of final product.

The project method helps to fully take into account the individual characteristics of students and focus on their experience, level of intellectual, moral and physical development, features of memory, perception and thinking. The project method allows solving the problem of motivation for the language being studied, teaching to apply the acquired knowledge, skills and abilities in practice to solve problems, navigate the information space, develop critical and creative thinking. The content of developing learning consists of elements of the historical experience of people, which students master in the process of learning new things.

The game approach is a form of the educational process in conditional situations, aimed at recreating and assimilating social experience in all its manifestations: knowledge, skills, abilities, emotional and evaluative activities. When using the problem approach of teaching, the teacher creates a problem situation, organizes a discussion of possible approaches to its resolution, confirms the correctness of conclusions, puts forward a problem task. Students, based on previous experience and knowledge, make assumptions about ways to solve a problem situation, generalize previously acquired knowledge, choose a rational solution to a problem situation. As a result, students develop skills of mental operations and actions, knowledge transfer skills, attention, will, and creative imagination develop. Regular use of the problem method of teaching allows students to develop the habit of discussing, analyzing, analyzing, arguing, proving.

The communicative approach in teaching foreign languages is an approach aimed at forming students' semantic perception and understanding of foreign speech, as well as mastering language material for constructing speech utterances. The main emphasis in the learning process is not on grammar and not on memorizing language structures, but on the interaction of participants in the communication process, on the communication process itself as a whole, during which a common communicative goal is achieved. In the process of communication, students try to explain certain situations to each other in different ways, while expanding their communicative competence. The teacher at the same time plays the role of an assistant. Special attention is paid to working in groups. Students have discussions, conversations, dialogues with each other. Projects, communicative games and exercises are also means of teaching in the classroom with a communicative approach. Special attention in the communicative approach is paid to speaking and listening to speech. The communicative method is designed, first of all, to remove the fear of communication.

An innovative or interactive approach is implemented in the classroom, as a rule, after studying a topic or several topics, performing the functions of educational control and assessment of students' knowledge. Such lessons take

place in an unusual, unconventional environment. Such a change of the usual situation is advisable, because it creates a festive atmosphere when summing up the work done, removes the psychological barrier that arises in traditional conditions due to the fear of making a mistake. Such lessons are carried out with the mandatory participation of all students, and are also implemented with the indispensable use of auditory and visual aids such as computer and video equipment, exhibitions, booklets, stands. At such lessons, it is possible to achieve a variety of methodological, pedagogical and psychological goals, which can be summarized as follows: students' knowledge, skills and abilities on a specific topic are monitored; a business, working atmosphere is provided, and students' serious attitude to the lesson is ensured; there is a minimum teacher participation in the lesson.

An important condition in teaching foreign languages is the formation of communicative competence. For a high-quality result, teachers need to use various methods and approaches. Modern multimedia technologies help to expand the learning process, make it more effective by involving most of the sensory components of the learner in the process of perception of educational information. Multimedia technologies are associated with computer processing and presentation of various types of information, which affects the effectiveness of the educational process. The introduction of multimedia tools into the learning process entails the emergence of new software tools and requires their meaningful content when developing new teaching methods.

Multimedia technologies (from the English multimedia - multicomponent environment) - programs that allow the use of text, graphics, videos and animation in interactive mode. Multimedia technologies are a set of computer technologies that use several types of information at the same time: graphics, text, video, photos, animation, sound effects, sound accompaniment. It is based on special hardware and software. Multimedia technologies are implemented in electronic textbooks, computer courses. The use of multimedia technologies in teaching implements two main methods of pedagogical activity: active and passive principles of interaction of the student with the computer. Passive multimedia products are developed to manage the process of presenting information: lectures, presentations, workshops. Active are interactive multimedia tools that assume an active role of the student. You can use multimedia training programs during classroom classes; in elective classes; in additional classes; for independent work of students outside of school hours.

The development of multimedia and information technologies, as well as the use of the Internet as a new teaching method, has led to radical changes in the traditional learning process. The development of information technology has created more opportunities for modern education. New teaching and learning methods have begun to appear all over the world, the most important of which is e-learning, which facilitates the transition from teacher-centered learning to student-centered learning.

The widespread use of the Internet has led to the emergence of new communication channels and made information more accessible. Indeed, the revolutionary orientation of information and communication technologies stems from the combination of two types of rapidly developing technologies: small and inexpensive personal computers, including devices such as tablets and smartphones, as well as wired and wireless networks that provide exchange between devices.

The use of multimedia technologies for self-study does not always have positive dynamics, since students are not able to independently control their learning process. Another aspect that can negatively affect the learning process is Internet access. Insufficient speed can affect the poor quality of sound, image, video. The time of using multimedia technologies in the classroom should not exceed 10-15% of the total study time, otherwise the level of interactivity between a person and a computer will be inversely proportional to the student's involvement in the group-wide educational process, which will lead to a decrease in cognitive language activity.

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ACCOUNT OF CREDIT OPERATIONS IN BANKS

Abstract. Trade in banks credit operations account improvement, credit operations done in raising problematic of loans surface the arrival, the accountant account right conduct and probable losses reserves process account right organize to do and problematic loans weight reduce _

Key words: bank, debit, credit, capital, reserve fund, account sheet, credit operations, contract, balance.

Our country economy developed going one at the time entrepreneurs and population in the middle while commerce banks to loans has been demand has also increased is going Commerce in banks loans weight increased increasingly own _ in turn problematic loans also increased to go let's see can _ And this own in turn commerce in banks loans production and probable losses reserves account improvement current from issues one is considered

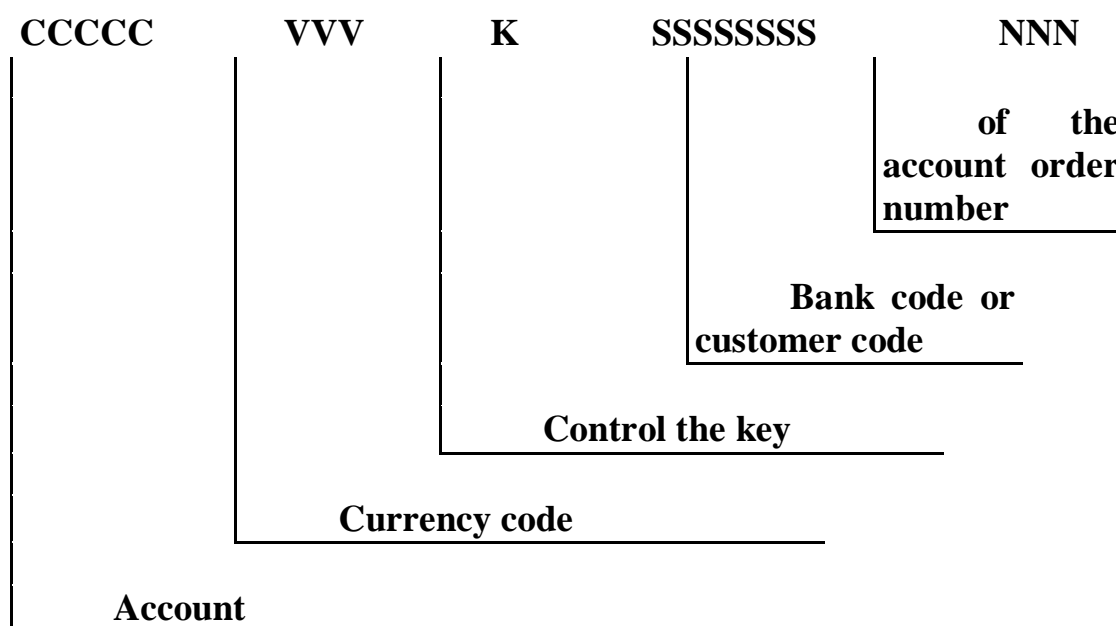
Current bank assets per day in the composition of loans share 80-85% interest, credit in the portfolio long term loans share and 90-95 % are foreign in currency loans and 60 percent near to be credit risk level _ _ _ from the top proof gives _

In banks credit operations account organize in doing accounting at the expense of the following from principles used: accounting account two don't side writing method holding, assets and passives in money assessment, continuity, economy operations, accuracy, calculation, report period income and expenses, assets and of obligations real to be evaluated.

Credit operations account get for credit from accounts and from the balance sheet except from accounts is used.

Credit get for commerce in banks each one credit according to separately credit account opens. Customer credit get for to the bank defined in order documents package official submits _ Credit of the commission to the decision according to credit to give if deemed necessary by the bank and credit receiver in the middle credit contract is made. Credit in the contract of credit what on purpose receipt, term, amount, return order, credit for payments of the parties obligations, responsibility, other conditions is displayed.

Credit of the department to the order according to accounting in the department credit receiver (org or physical person) on behalf of credit account sheet opens. Credit receiver organization or physical person type, currency looking direction and to the deadline basically credit account sheet opens. Credit the account is also 20 from numbers consists of will be Commerce 20 in banks account numbers as follows scheme according to coded as:



Commerce in banks loans account get for Uzbekistan Republic Justice 773 of August 13, 2004 in the Ministry register held in Uzbekistan Republic Central bank Decision No. 578 of July 17, 2004 with approved and Amendment No. 17-30 and additions with together " Uzbekistan Republic commerce in banks accounting account accounts in the plan given from accounts is used. Also, Uzbekistan Republic Central bank banking operations by account get according to issued normative documents based on take will go

Physical persons for given loans account get for the following balance from accounts used:

- 12500 Physical to individuals given short term loans
- 12501 Physical to individuals given short term loans
- 12502 of the population less provided layers given short term loans
- 12503 Physical bank cards to individuals through given short term loans
- 12504 Physical to individuals state programs according to buying a house get for given short term mortgage loans
- 12505 Physical to individuals given term past loans
- 12509 Physical to individuals given conditions again seeing developed short term loans
- 12521 Physical to individuals special programs according to given short term loans
- 12599 Views possible has been damages to cover Reserve — Physical to individuals given short term loans (contra-asset)
- 14900 Physical to individuals given long term loans

14901 Physical to individuals given long term loans

14902 of the population less provided layers given long term loans

14903 Physical to individuals state programs according to buying a house get for given long term mortgage loans

14905 Physical to individuals given conditions again seeing developed long term loans

14913 Physical bank cards to individuals through given long term loans

14921 Physical to individuals special programs according to given long term loans

14999 views possible has been damages to cover Reserve — Physical to individuals given long term loans (contra-asset)

Private enterprise and to organizations given loans account receiver accounts:

13101 - Private enterprises, economy companies and to societies given short term loans

13105 - Private enterprises, economy companies and to societies given term past loans

13109 - Private enterprises, economy companies and to societies given conditions again seeing developed short term loans

15501 - Private enterprises, economy companies and to societies given long term loans

15505 - Private enterprises, economy companies and to societies given conditions again seeing developed long term loans

15599 - Private enterprises, economy companies and to societies given long term loans according to to be seen possible has been damages to cover reserve (contra-asset)

Credit operations account in getting from the balance sheet except accounts are also used.

Commerce banks by being given and being received loans according to obligations from the balance sheet except in accounts account is taken:

91816 - of the bank credit and lease get obligation

96351 - of the bank credit to give obligation according to counter-account

Commerce banks by given loans according to pledge as received valuable papers, properties and proprietary rights (demands). from the balance sheet except in accounts account is taken:

94500 - Pledge as valuable papers, properties and proprietary rights (demands).

94501 - Pledge as received valuable papers

94502 - Pledge as received properties and proprietary rights (demands).

94503 - Pledge as received guarantee and sureties

94504 - Received loans and leases according to pledge as given valuable papers

96381 - Pledge as received valuable papers, properties and proprietary rights (demands). according to counter-account

Commerce in banks given loans accounting account purpose account system and users for of the bank credit activity about data recognition, them _ sum up and them sure delivery is to give

Accounting account duties systematic without in banks loans account tasks are also separate grouped by:

- of the bank credit operations done increase own on time and right set;
- recognition of bank loans and them in the account reflection carry on correctness provide;
- bank loans account right conduct and financial reports preparation for information with provide;
- bank activity efficiency increase, management decisions acceptance to do for conducted analysis and fast to control necessary reliable and sure information formation _

Summary by doing to say if so, bank loans accounting account and financial in the report sure and right reflection carry on during reflection will be delivered. Credit portfolio monitoring transfer over control strengthen it is necessary Given monitoring of loans through where level to efficiency that it is being achieved determination can _ Credit portfolio monitoring staff analysis transfer the way with suspicious and hopeless of loans classified credit in size weight reduce _ Credits charge account more improvement. Brief by doing to say if we are, commercial banks by being separated loans volume year grow up is going and this our country economy to growth very big effect is showing. That's it with one in line banks to themselves big they are also taking the risk. We think that it has been reported our suggestions literally of banks credit risk and this through of the bank financial to the situation negative effect reduces.

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ТАКОМИЛЛАШТИРИШ ЙЎНАЛИШЛАРИ. Экономика и социум, (5-2 (84)), 186-189.

PASSENGER TRANSPORTATION VEHICLE TRANSPORT OF ENTERPRISES IN WORK ACTIVITY ACCOUNTING AND ANALYSIS

Abstract. In our country in the area improvement and analysis of accounting in business activities of enterprises engaged in passenger transportation activities. Improvement of initial documents, account registers, financial and statistical reports in the work of enterprises engaged in passenger transportation activities.

Keywords: passenger, vehicle, waybill, initial documents, account registers, financial and statistical reports.

The automobile industry occupies a special place in the economy of our country. Due to the geographic location of our country, natural and climatic conditions, lack of rivers and sea routes connecting it with other countries of the world, as well as other objective and subjective conditions, road transport occupies a special place in the transport network of our country. For example, 85% of the volume of cargo transported in our republic, 96% of the volume of passenger transportation corresponds to motor transport. This, in turn, means that enterprises providing motor transport services are of great importance in the economy of our country, and that they are one of the important subjects of accounting and auditing.

The increasing demand for the volume of passenger transportation and the quality of motor transport services requires continuous improvement of the operation of motor vehicles, increasing their efficiency. This, in turn, leads to the perfect accounting of the work of motor vehicles in motor transport enterprises.

The research shows that at the moment, due to the lack of accounting records in motor transport enterprises, the work of ATVs is not analyzed in depth. In accounting, the main attention is focused on determining and evaluating the reality of the general financial indicators, such as income, expenses, tax payments, assets, liabilities and private capital elements, which are reflected in the financial reporting forms of motor transport enterprises. Naturally, this approach does not fully allow to reveal the existing problems of active and effective use of each ATV, which is very important for the management system of motor transport enterprises, and accordingly, to make effective management decisions.

In enterprises specializing in passenger transport services, along with accounting reports, in our opinion, it is necessary to include the following issues in addition to financial reporting items:

- in cars passenger transportation organization improvement ways showing to give

- Lines of vehicles __ exit coefficient increase ways showing to give
- Vehicles around the clock _ work opportunities to determine
- City dweller in motor vehicles and everyone _ passenger transportation development and efficiency increase opportunities designation and others _

Passenger vehicle in front of enterprises standing this and another current issues of execution important conditions in motor transport enterprises vehicles status and to the movement circle initial documents right and own in time official gone, they work activity account and internal control good to the road being placed is considered

Vehicles status and action, they work activity account conduct and control do, fit respectively them auditing from the inspection transfer and analysis in doing main information sources considered initial documents in turn the following includes:

- road sheet;
- vehicles repair for from the warehouse to be given caution parts and materials according to drawing cards; _
- in tanks fuel the remains measure documents;
- Technical service of motor vehicles document;
- fuel distribution return;
- lubrication materials spending registration;
- Cars from the account release document;
- ATVs work activity cards;
- Tires work activity account hat _
- Accumulator batteries work activity account cards;
- Vehicles fuel spending account cards;
- Technical maintenance of motor vehicles and to be repaired account cards and others _

Yu is in the snow initial from documents except Vehicles _ work activities auditing from inspections transfer and analysis done increase for the following account of registers information important source being is:

- Vehicles movement safety according to instructions account journal;
- flights took drivers medical transfer account journal;
- road leaflets to give and acceptance to do account journal;
- Vehicles work activity account journal;
- motor vehicles in tanks fuel remains and speedometer readings account book;
- dispatching journal;
- from the garage exit and to the garage return account book.

Also, in the maintenance of accounting records in motor vehicle enterprises the following financial and statistical reports maybe _ importance occupation will:

- Form 1 - transport (annual). Automobile transport and economy highways length about report;
- Form 1- transport (quarterly). Car transport work about report;

Below is the work of ATV activities expressive some amount and quality from the audit of indicators transfer and ta hlil to do procedures as well auditing recommendations in motor transport enterprises to apply how effect to give passenger transport in the case of circulation (passirooborot). seeing we go out

Passenger transport of circulation national in currency amount from motor transport services received income, that is income represents _ Overall enterprise according to revenue amount in it all Vehicles one kind of contribution added means not _ Usually, some Vehicles according to passenger transport capacity top, head qa some of them according to while this indicator be very low can _ Therefore _ and from motor transport services fell income each one vehicles in the section their passenger transport capacity use level looking to determine they are according to b lost revenue amount evaluation enable gives _ This is his in turn, less effect giving vehicles according to belongs to management decisions acceptance to do, in the end whole enterprise according to passenger transport efficiency to increase take will come.

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FORENSIC MEDICINE AND ITS SOCIAL AND LEGAL NECESSITY

Abstract. This article discusses forensic medicine and its social and legal necessity.

Key words: forensic medicine, expertise, practice, legal necessity, medical necessity.

The science of modern forensic medicine is one of the special medical sciences, the purpose of which is to answer questions related to medicine and biology that arise during the review of criminal and civil cases in the activity of investigative bodies. Forensic medical expertise is a method of scientific and practical examination performed by doctors, and its purpose is to answer the medical and biological questions posed by the judicial and investigative bodies with its own conclusion. Doctors performing such tasks are called forensic medicine experts and medical experts. Thus, forensic medicine expertise is the application of forensic medicine to practice. Expertise is a method of scientific practical examination, the purpose of which is to answer a specific question. A specialist who conducts such an examination and gives a conclusion is called an expert. The term "forensic expertise" includes various types of expertise, such as trassological, ballistic, letter recognition, fire engineering, forensic science, forensic accounting, forensic medicine, forensic psychiatric expertise, and others. Various examination methods are used in forensic medicine. Many of them are important for forensic medicine. For example, it is of particular importance to determine the relevance of the presence of blood on the stain to groups and species, diagnosis of entry and exit holes in corpses in case of injuries with firearms, determining the distance from which the shot was fired, etc. In other cases, the science of forensic medicine uses the methods of certain medical fields (histological, microbiological, biochemical, radiological, etc.) as well as separate medical sciences.

At present, medical and forensic examination methods are widely used in forensic medicine laboratories. These methods are widely used to determine the type of wounding instrument, time of death, mechanism of injury, identity of the body of an unknown person and signs of life of injury. In addition, in forensic medicine, the method of calling the experimental model of certain injuries is widely used to determine the type of suspected weapon. For this, injuries are inflicted on corpses and experimental animals. In such cases, of course, the testimony of a living person is required, and the experiments are carried out according to the decision of the investigator. Forensic science and forensic

medicine expertise are closely related to medical and non-medical sciences. Medical sciences include pathological anatomy, pathological physiology, surgery, traumatology, therapy, obstetrics and gynecology, etc., while non-medical sciences include forensic criminology, forensic chemistry, criminal and civil law, criminal and civil procedures. Normal anatomy and X-ray anatomy are widely used to determine the identity and age of unknown people, examine corpses, and study bones or skeletal remains. The science of pathological anatomy is important in investigating the characteristics of sudden death, while normal or pathological physiology is an expert analysis of injuries and diseases occurring in the living human body, which is considered an object of forensic medicine, and death in certain factors and conditions. its role in studying the mechanisms of its occurrence is important. The science of traumatology helps the forensic medicine expert in determining the diagnosis of injury, the conditions of injury occurrence and the mechanism of proof, as well as the source of the cause of injury - the type of injuring tool or weapon. Forensic toxicology is the comparative diagnosis of diseases and poisonings, knowing whether there is poisoning on the basis of expert analysis, the circumstances of death, clinical signs, the results of forensic examination of victims or corpses, forensic chemical, physical, microscopic, microbiological and assist forensics by examining other laboratory test results. The sciences of obstetrics and gynecology assist the forensic medicine expert in the examination of controversial sexual cases and sexual crimes. Medical workers of healthcare organizations occupy an important place in the examination of professional offenses.

In our country, the science of forensic medicine, along with close assistance to the activities of law enforcement agencies, is of particular importance in the activities of health authorities and in improving the quality of treatment and preventive work.

The special order of the Ministry of Health of the Republic of Uzbekistan states that the following requirements should be implemented for forensic experts: 1) constant discussion of forensic events at the clinico-anatomical conference and integration of clinical and pathologoanatomical diagnosis. notifying the head of the treatment facility in time about inappropriate cases and shortcomings in the provision of medical care; 2) to take measures to prevent sudden death, injuries from transport, poisoning in life and industry, as well as to develop recommendations on identifying deficiencies in the provision of medical care.

In the Republic of Uzbekistan, forensic medicine expertise is based on certain current laws. The content and procedure of forensic examination are specified in the criminal, criminal-procedural, civil and civil-procedural codes of the Republic of Uzbekistan. Forensic expertise is appointed in all cases by the investigator, judicial authorities, police authorities, and it is mainly carried out only when they have questions related to medicine and biology. In most cases, forensic medical examination is carried out during criminal investigations and criminal proceedings in court. The Criminal Procedure Code stipulates the

obligation to conduct forensic medicine and forensic psychiatric examinations in some cases. This is done in the following cases: 1. When determining the nature of injury and the cause of death. 2. When determining the mental state of the accused and the suspect, if they cannot give a clear report on their actions or do not feel responsible during the conduct of the case. 3. When determining the mental state of the victim or witnesses. 4. When determining the age of the accused, the suspect and the victim, if it is important for the case, and if there is no information about the age. In all other cases, the desired expertise is determined by the permission of the investigator and the court. In the civil process, forensic medical examination is carried out in some cases in case of annulment of marriage, solving the issue of alimony, loss of work capacity and compensation of lost material. Conducting the desired expertise, as well as forensic expertise, consists of two main processes: - use of all methods in examining the objects of expertise 24 to solve the questions posed to the expert; - drawing up a written conclusion containing answers based on the questions raised as a result of investigations. There are 4 different objects of forensic expertise: dead, alive, physical evidence, materials related to crime and civil cases. The methods used in forensic examination of these objects are very different. These are listed in the special rules and methodical instructions on conducting various types of expertise.

Appointment and conduct of forensic expertise is divided into the following: 1) primary expertise; 2) additional expertise; 3) re-examination; 4) commission expertise; 5) comprehensive expertise. In the primary examination, the object is inspected for the first time and an expert opinion is drawn up based on it. An additional examination is often conducted when an additional question arises before the expert during the conclusion of the examination. A re-examination is usually appointed when there is doubt about the conclusion of the conducted primary examination or when there is a written complaint by the victim's relatives about their dissatisfaction with the conclusion of this expert. It is usually conducted by another expert or with the participation of a commission. Commission examination is carried out in some complex cases, when the help of several specialist doctors is required. Often, such an expertise is recommended in criminal prosecution of medical and pharmaceutical employees when they betray their duties. In some cases, a comprehensive examination is prescribed. Forensic medicine expert and forensic chemist, forensic medicine expert and forensic criminology expert are involved in complex cases and the opinions of both 25 experts closely support each other. If the commission's members come to the same conclusion during the examination, a general conclusion is drawn up on behalf of all commission members and they sign this conclusion. If the opinions of the commission members do not agree with each other, then each expert will draw up and present his own separate conclusion. The desired conclusion of the expert is not considered binding for the investigator, prosecutor and the court, but their disagreement with the general conclusion must be based on a specific document.

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BADIIY MATN VA UNI TAHLIL QILISH METODOLOGIYASI

Annotatsiya. Ushbu maqola badiiy matn va uni tahlil qilish metodologiyasi haqida fikr yuritilgan. Tahlil tiplari va badiiy matnni lingvistik sharxlash aspektlari munosabati haqida ma'lumotlar berilgan.

Tayanch so'zlar: badiiy matn, tahlil qilish, metodologiya, g'oyaviy-estetik yo'nalish, obektiv, subektiv, matn lingvistika.

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ARTISTIC TEXT AND METHODOLOGY OF ITS ANALYSIS

Abstract. This article reflects on the literary text and the methodology of its analysis. Information about the relationship between the types of analysis and the aspects of linguistic interpretation of the literary text is given.

Key words: artistic text, analysis, methodology, ideological-aesthetic direction, objective, subjective, text linguistics.

Insoniyat xayotini kommunikativ faoliyatsiz, ya'ni bir-birlari bilan til orqali o'zaro munosabatsiz tasavvur qilish qiyin. Shaxsning belgisi sifatida uni xarakterlovchi yoshi, jinsi, ma'lumoti, kasbi, ijtimoiy kelib chiqishi xududi, xamda millatidan qat'iy nazar, qanday bo'lmasin, biz doim, biror narsani bilishga va bilib olgan narsalarimizni asrab- avaylashga, yodda saqlab qolishga urinamiz. Boshqacha qilib aytganda til vositasida aktiv kommunikativ (aloqa) faoliyat bilan shug'illanamiz. Kommunikativ faoliyatning ayrim aspektlari yoki ko'rinishlari ko'pincha avtomatik tarzda namoyon bo'lsa, ayrimlari maxsus o'rganish, ta'lim proressida o'zlashtiriladi. So'z san'atiga o'rgatish, juda ko'p mutaxassislarning sa'i-xarakatlari bilan amalga oshiriladi. Shu jixatdan "Matnning lingvistik tahlili" kursining asosiy maqsadi bo'lg'uvsi filolog-o'qituvchilarni badiiy asarning mohiyatini tushunishga va undagi g'oyaviy-estetik, tarbiyaviy xamda uning o'quvchiga emotsional ta'sirini, asar zamirida yotgan eng muxim voqeliklarni anglab olishga qaratilgandir.

Badiiy nutq yozma formada nomoyon bo'ladi. Uning og'zaki ko'rinishi esa (aktyor yoki biron kimsa tomonidan o'qilgani) yozma formaga nisbatan ikkilamchi yoki bevosita xarakterga ega. Bu forma matn o'qiyotgan shaxs bilan chambarchas bog'liq bo'lib, uning o'zgarishi bilan u xam o'zgaradi. Badiiy nutqning birligi yoki boshqacha qilib aytganda mezon- bu tugal xabar ifodalovchi bir butun, badiiy jixatdan nixoyasiga yetgan asardir. Tildagi mavjud xar qanday

funksional uslub tomonidan ifoda etilayotgan xabar kabi badiiy asar matni ham nutq aktining birin-ketin keluvchi tanlam majmuasi deb qarash mumkin. Bu esa o'z navbatida bir qator obektiv va subektiv, shaxsga aloqador bo'lgan faktorlar bilan izohlanadi. Tilga olib o'tilgan faktorlarning tasiri ko'proq ikki xil nutq doirasida, yani xar kungi og'zaki va badiiy nutqda namoyon bo'ladi. Bu ikki xil nutqning birinchisi, situasiya bilan, norasmiyligi bilan xarakterlansa, ikkinchi g'oyaviy-estetik yo'nalishi va asr xamoxangligi bilan xarakterlanadi. Badiiy ijod-bu borliqni inson tomonidan aloxida olingan maxsulidir.

Tashqi olamdan kirib kelayotgan xamma axborotni biz ma'lum ichki kechinmalar bilan qabul qilamiz va voqealarning qaytalanishi, takrorlanib kelayotganda ular o'rtasida aloqani mustaxkamlaydi, kechinmalarni bir-biriga bog'laydi. Shunday qilib, kishi ongida ichki kechinmalar va ma'lum ma'no tashuvchi axborot o'rtasida bir-biriga mutanosiblik paydo bo'ladi va ichki kechinmalar axborotning manba'iga yoki tashuvchisiga aylanadi. Ijodkor esa, ijod paytida o'zini o'rab turgan dunyoni bilishi va tushuntirishi uchun ichki kechinmalarini o'z dunyoqarashi orqali tahlil qiladi. Badiiy asar, shunday qilib-bu san'atkor, ijodkor tomonidan tanlab olingan borliqning bir qismi bo'lib va bu qismni yozuvchi tomonidan mushoxada etilishidir. Borliqning bir qismi, "uchastkasi" sifatida uning xoxlagan tomoni olinishi mumkin. Uning tasviri badiiy asarni mavzusini tashkil qiladi. Badiiy nutq stilistikasi ya'ni uslubi uchun muallif tomonidan ishlayotgan til vosita va to'qimalarning o'ziga xosligi, individualligini hamda ularni qay yo'sinda namoyon bo'lishi muximdir. Matnning lingvistikasi uchun esa, matni tashkil etuvchi kategoriyalar va ularning tarkibi hamda bu kategoriyalarni matn ichidagi o'zaro hamkorligi va ma'lum maqsadga yo'naltirilganligi, matnning tipologiyasini yaratish, qolaversa, bu tipologiya ichida badiiy matni o'rnini aniqlash kabi masalalar muximdir. Hozirgi paytda MLT bilan shug'ullanuvchi oqim "Yangi kriticizm (New Criticizm) nomi bilan shuxrat qozongan. Til vositalarini saralash ustidan nazorat qilib borish matn tahlilining aspektlaridan biri. Ana shu aspekt asosida til birliklarini badiiy adabiyot uslubida tanlash imkoniyatlari xam xar xil bo'ladi. Turli til matnlardagi til ifoda vositalarining tanlanishi va qo'llanishidagi potensial xamda amaliy imkoniyatlarni kuzatish tekshirib chiqish tahlilning maqsad va vazifasini belgilaydi. Maqsadi, prinsipi, va qamrov xajmi jixatidan tahlil tiplari xam xar xil bo'ladi:

Xususiy, tematik, va uslubiy, kompleks. Xususiy tahlilda matnning ma'lum bir qismini yoki to'liq matni, tilning bir jixatiga yoki badiiy tasvir vositalariga yo bo'lmasa obrazlar sistemasiga e'tibor qaratiladi. Kompleks tahlilda tilning barcha soxalariga xos birliklar va ularning konkret qo'llanishi matnning g'oyaviy-tematik mazmuni janri va strukturasi bilan o'zaro bog'liqlikda olib o'rganiladi. Tahlil tiplariga asoslanib ish ko'ruvchi tahlil turlari xam xar xil bo'ladi. Lingvistik tahlil xam turli xil bo'ladi: A. Matnning umumiy mazmunini oydinlashtirishda til ifoda vositalarini tanlash faktorlari va ularning matn tuzilishidagi rolini aniqlash, mazmun-matnning til materiali jixatidan strukturasi belgilovchi yetakchi asos.

Til ifoda vositalari: soʻz, soʻz shakllari, soʻz birikmalari, gap tiplarining tanlanishi, qoʻllanishi va uyushishini tahlil qilish nazarda tushiniladi. Masalan: Alisher Navoiyning "Farxod va Shirin" dostonini oʻrganish jarayonida eskirgan soʻzlar va soʻz shakllariga izox berib boriladi: B. Lingvistik nazariya, til sistiemasi va tarixi faktlariga asoslangan filologik tahlil. Adabiy metod, janr, badiiy-estetik prinsiplar avtor shaxsi va uning nutqiy manerasi va boshqa matn til ifoda vositalarining tarkibi xamda koʻrinishini belgilovchi omillardir. Masalan: Gʻofur Gʻulom she'riyatida tarixiy soʻzlarning qoʻllanishi sabablarini izoxlash. Stilistik tahlil-matndagi badiiy tasvir vositalarini izoxlash. Tasviriy vositalar har xil uslub va janrda qoʻllanilib u umumtilga hamda avtorga tegishli boʻlishi mumkin. Asarda ishtirok etayotgan qahramonning nutq qurilishi tilning leksik tarkibi, uning xarakterini ochishda muhim vosita sanaladi.

Masalan: Uygʻun oʻzining "Jontemir" poemasi Jontemir xarakterini chizishda badiiy tasvir vositalaridan ustalik bilan foydalanadi.

"Rang-barang chechaklar toʻlgʻanib, jozibali kulib boqqandir",

"Na bulut silkitmay oltin par", "Moʻylov burab, jilmayib togʻlar (jonlantirish),

"Nozli bulutlar, daydi yellar,

kumush suvlar, shirin qoʻshiq"(sifatlash),

"Qirchillama shoʻx yigitlarday, olmos kabi yaltirab asta,

zuluk kabi soʻrib qonini"(oʻxshatish)

"na koʻkning fonari oʻchmasdan, na yulduz sayr etib koʻchmasdan..."

Badiiy tahlil-matn tahlilining murakkab turlaridan boʻlib, unda xilma-xil vazifalar bajariladi. Chunki bu tahlildan kuzatiladigan maqsad asarning xususiyatlarini oʻrganishdir. Badiiy matnda kishilarning munosabatlar doirasida bir-biri bilan bogʻlangan kishilar xayotining maʼlum davridagi voqealari tasvirlanadi. Bu voqealarda davrning siyosiy ijtimoiy, madaniy va ahloqiy xayoti oʻz aksini topadi.

Matnning adabiy tahlilida quyidagi maslalarga aloxida eʼtibor berilishi lozim:

1. Badiiy matn tahlilida tasvirlangan voqelik va shu voqelikka yozuvchining munosabati aniqlanadi. Masalan: Alisher Navoiyning "Farxod va Shirin" dostonida olijanob fazilatlarini ulugʻlash, adolat va xalqparvarlik, doʻstlik va qaxramonlik, muxabbat erkinligi va unga sadoqati asarni gʻoyaviy mazmunini tashkil qiladi. Asarda Xisrav, Yosumon kabi yovuz kuchlar bilan Farxod, Shirin, Mexinbonular oʻrtasidagi kurash koʻrsatiladi. Shoir Farxod, Mexinbonu, Shirinlarning barcha xarakatlariga xayrixoxlik bildiradi. Shoxni adolatli boʻlishiga undash gʻoyasini ilgari suradi.
2. Tahlilda asarning mazmuniga xam shakliga xam berish va mazmunning yetakchi rolini taʼkidlab oʻtish zarur.
3. Asar tahlilida obrazlar asarning umumiy mazmuni bilan bogʻliq xolda oʻrganiladi.
4. Asar syujeti va kompozisiyasini oʻrganish xam adabiy tahlilning asosiy vazifasidir. Badiiy asardagi mavzu, obraz, til, kompozisiya, muayyan gʻoyani ifodalaydi. Mavzu va gʻoyaning aktualligi va xalqchiligi, mazmun va shaklning

o`zaro mosligi, obrazning tipikligi va xaqqoniyligi syujet va kompozisiyaning pishiqligi, badiiy tilning tasviriyliги va ekspressivligi adabiy tahlil jarayonida aniqlanadi. Matn tahlilida tahlilning yuqoridagi u yoki bu turidan foydalaniladi. Matni sharhlash so`z va so`z shakllari badiiy tasvir vositlarining asar g`oyaviy va estetik mazmunini oshirishdagi roli izoxlanadi. Matni sharxlashda lingvistik aspekt asosiy o`rinni egallaydi. U tradision adabiy tahlilda xam yetakchi sanaladi, chunki u matnning estetik strukturasi va badiiy tasvir vositlarini o`rganishga ko`maklashadi.

Tahlil tiplari va badiiy matni lingvistik sharxlash aspektlari munosabatini quyidagicha tasavvur qilish mumkin:

1. Tahlil lingvistik, stilistik va adabiy bo`ladi, ular bir-biri bilan bog`liq xolda olib boriladi.

2. Badiiy matni lingvistik sharxlashda tahlil aspektlari tahlil, sintez xamda asarning g`oyaviy mazmuni va poetikasini izoxlashga xizmat qiladi. Turli darajada qo`llaniladigan til birliklarini aniqlash va tushuntirish xamda matndagi ekstralingvistik faktorlarini izoxlash tahlilining vazifasi sanaladi. Voqelikning yaxlit bo`lagi so`zlar bilan asar kompozisiyasining o`zaro ta'sirini aniqlash vazifasi sanaladi. Kritisizm (Practical Criticism) nomi bilan Angliyada mashxurdir.

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PEDAGOGICAL CONDITIONS FOR FORMING PRACTICAL COMPETENCES OF STUDENTS IN CHEMISTRY

Annotation. The article analyzes the practical competencies formed during the teaching of chemistry. At the same time, information is presented on the structural components of the competence of conducting chemical experiments.

Key words: Vocational education, practical competence, chemical experience, special competence, theoretical competence, active competence, effective competence.

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O'QUVCHILARNING KIMYO FANIGA DOIR AMALIY KOMPETENSIYALARINI RIVOJLANTIRISHNING PEDAGOGIK SHARTLARI

Annotatsiya. Maqolada kimyo fanlarini o'qitishda shakllanadigan amaliy kompetensiyalar taxlil qilingan. Shu bilan birga kimyoviy tajribalar o'tkazish kompetensiyasining tuzilmaviy komponentlari to'g'risidagi ma'lumotlar keltirilgan.

Kalit so'zlar: Professional ta'lim, amaliy kompetensiya, kimyoviy tajriba, maxsus kompetensiya, nazariy komponent, faoliyatli komponent, natijaviy komponent.

Yurtimizda professional ta'lim tizimida olib borilayotgan islohalarning mazmun-mohiyati ta'lim sifatini oshirish, zamonaviy talablarga javob bera oladiga ichki va tashqi mehnat bozoriga yuqori malakali raqobatbardosh kadrlar tayyorlashni talab etmoqda.

Bugungi kunda professional ta'lim tizimida tahsil olayotgan har bir o'quvchilar fanga doir kompetensiyaga ega bo'lishi normativ xujjatlarda xam belgilab qo'yilmoqda, shularni inobatga olib datqiqotimiz doirasida o'quvchilarning kimyo faniga doir amaliy kompetentsiyalarini rivojlantirishning pedagogik shartlarini belgalash kerakligini lozim deb topdik.

Ushbu soha bo'yicha turk olimi Kiymet Selvi kimyo faniga doir kompetentsiyalarni 9 ta komponentga ajratadi:

Field competencies –soha yoki fanni chuqur bilishdagi kompetensiyalar.

Research competencies – ilmiy tadqiqot olib borishdagi kompetensiyalar.

Curriculum comretencies – o'quv rejasi yoki ta'lim dasturini, ham nazariy ham amaliy bilishdagi komretentsiyalar.

Emotional comretencies – o'qituvchi va o'quvchining xissiy komretentligi, bu komretentsiyalar talabning fanni o'zlashtirishdagi tayyorgarligini rivojlantiradi, o'qituvchiga esa samarali ta'lim berishlik imkonini beradi.

Lifelong Learning comretencies – umrbod ta'lim olish komretentsiyasi, bunda o'qituvchi doimiy ravishda o'rganishda, izlanishda bo'ladi, shuningdek o'qituvchi talabning umrboqiy qobiliyatini rivojlantirishda javobgar shaxs sifatida gavdalanadi.

Social cultural comretencies – ijtimoiy-madaniy komretentsiyalar, bunda o'qituvchi insoniylik yondashuvlari va ijtimoiy nazariyalar amaliyotini yuksaltiradi.

Communication comretencies – kommunikatsiya (muloqat) komretentsiyalari-bunda muloqat vositalaridan foydalangan holda insonning ongli ravishda insonlar o'rtasida bo'ladigan muloqotlariga ahamiyat beriladi.

Information and communication texnology comretencies – axborot kommunikatsion texnologiya komretentsiyalari, bu xolatda o'qituvchida ishlab chiqarish, axborotni saqlash yoki muloqot orqali axborotni o'zlashtirish ko'nikmalari shakllanadi.

Environmental comretencies – atrof-muxit komretentsiyalari, bu komretentsiya tabiat haqidagi bilim va ko'nikmalarni, ekologik resurslarni boshqarishni, foydalanilish kerak bo'lgan tabiiy resurslarni va atrof muhitni toza saqlashni o'z ichiga oladi. Ushbu komretentsiyalar ekologiya va atrof-muhitni saqlashga qaratilgan ehtiyojlaridir.

Tadqiqot natijalariga ko'ra, kimyo o'qituvchisining kasbiy komretentligini tushunish, birinchi navbatda, kimyo fanining tuzilishi va mantig'ini hamda uning alohida fanlarini hisobga olgan holda, ikkinchidan, kasbiy faoliyat sohasini-ta'limni hisobga olgan holda qurilishi kerak.

Kimyo fanlarini o'qitishda shakllanadigan amaliy komretentsiyalar uch toifaga ajratilgan:

➤ Kimyo sohasidagi intellektual muammolarni hal qilish bilan bog'liq maxsus kognitiv kompetentsiyalar;

➤ Maxsus amaliy kompetentsiyalar, xususan o'quv kimyoviy laboratoriyada ishlash bilan bog'liq;

➤ Professional ta'lim muassasalari o'quvchilarining kelajakdagi kasbiy faoliyati bilan bevosita bog'liq bo'lgan amaliy kompetentsiyalar.

Kimyo yo'nalishi bo'yicha tahsil olayotgan talabalarning kelajakdagi kasbiy faoliyati bilan bevosita bog'liq bo'lgan maxsus komretentsiyalar sifatida quyidagilarni qo'rsatish mumkin:

➤ -talabning ta'lim va hayotiy tajribasi bilan bog'liq fan mazmunini torish;

➤ -asosiy va tanlov kurslari uchun kolloid-kimyoviy tarkibni tanlash qobiliyati.

Ta'limda kutilayotgan natijalar va maqsadlarni aks ettiruvchi kompetentsiyalar o'qitish va baxolash usullari bilan bog'liq bo'lishi kerak. Kimyo fanidan maxsus kompetentsiyalarni aniqlashtirish uchun fan mazmunining eng muxim elementlarini aralash sub'ektiv-ob'ektiv aniqlash, ularni kompetentsiya asosi sifatida ajratish va zarur assimilyatsiya darajasini aniqlash metodologiyasidan foydalanilgan.

Ushbu jarayon fan modellari grafikasining tarkibiy va mantiqiy aloqalarini taxlil qilish, asosiy o'quv qo'llanmalarni (tegishli mutaxassisliklari) va meyoriy xujjatlarini (ta'lim standartlari, malaka talablari va fan dasturlari) tahlil qilish va natijalarni keyinchalik statistik qayta ishlash, o'qituvchilar bilan so'rovnoma o'tkazishni o'z ichiga oladi. O'quv elementlarining ahamiyatini baholash va modullarning har biri uchun talab qilinadigan darajasini aniqlash natijasida Kimyo fanining mazmuni maxsus kompetentsiyalarga ega bo'ldi.

Ishlab chiqilgan kimyoviy fanlarni kompetentsiyasiga asoslangan interfaol o'qitish texnologiyasining samarasi talabalarning o'quv yutuqlarini diagnostika qilish, baholash hamda Kimyo fanidan kasbiy faoliyatga tayyorligini boshqarish vositasidir.

Kimyoviy atamalarni tushunish bilan bog'liq muammolar: amaliy malakalarni turli tillarda bayon qilish tarjima bilan bog'liq muammolarga olib kelishi mumkin, ayniqsa texnik atamalarda.

Amaliy kompetentsiyalarni bayon qilish ko'pincha kam ahamiyat kasb etadi va kimyo ta'limining muhim tarkibiy qismi sifatida qaralmaydi. Bu esa amaliy ko'nikmalarga e'tibor berilmasligiga, o'quvchilarning amaliy ishlardagi malakasining pasayishiga olib kelishi mumkin.

Amaliy kompetentsiyalarni bayon qilish eskirgan amaliyotlarga asoslanishi mumkin, bu amaldagi standartlar va ko'rsatmalarni aks ettirmasligi mumkin. Bu, ayniqsa, yangilangan resurslardan foydalanish cheklangan rivojlanayotgan mamlakatlarda muammoli bo'lishi mumkin.



1-rasm. Kimyoviy tajribalar o'tkazish kompetentsiyasining tuzilmaviy komponentlari

Tadqiqotchi-olimlar fikrlarini umumlashtirgan holda professional ta'lim muassasalari bitiruvchilariga belgilangan malaka talablaridan kelib chiqib, o'quvchilarda kimyoviy tajribalarni o'tkazish kompetentsiyasini quyidagi tuzilmaviy komponentlarga ajratish mumkin (1-rasm).

Nazariy –motivatsion komponent o'quvchi tomonidan o'zlashtirilgan nazariy bilimlarni faollashtirish jarayonini belgilaydi. Bunda albatta tajribani tashkil etish uchun o'quvchidan texnika xavfsizlik qoidalarini bilish, kimyoviy birikmalarning fizikaviy va kimyoviy xossalari haqidagi bilimlar talab qilinadi. Shuningdek, tajriba o'tkazish ketma-ketligini mantiqan fikrda shakllantira olish, xayoliy(tafakkur) tajribasini shakllantirish ham nazariy-motivatsion komponentning asosiy qismi sanaladi.

Faoliyatli-operatsion komponent tajribani o'tkazishga asoslangan. Bunda tajriba o'tkazish faoliyatining bir necha usullaridan foydalanish mumkin. Analiz, sintez, qiyosiy tahlil kabilar shular jumlasidandir. Shuningdek tajriba o'tkazish algoritmini optimallashtirishga qaratilgan funktsiyalarni bajara olish ushbu komponentning negizini tashkil etadi.

Natijaviy-refleksiv komponent tajribaning yakunlanishi va tajriba natijalariga matematik-statistik ishlov berish kabi funktsiyalar bilan izohlanadi. Biz tadqiqot doirasida o'quvchilarning o'zini-o'zi baholash mexanizmini

takomillashtirishga e'tibor qaratdik. Ya'ni o'quvchi tajriba o'tkazish jarayonida yo'l qo'ygan xato va kamchiliklarini o'zi aniqlaydi va korrektsiyalaydi.

Bo'lajak mutaxassislarni kimyo faniga doir amaliy kompetentsiyalarni rivojlantirish muammolarini hamda o'quvchilar ta'lim faoliyati natijalari sifatini baholash holatini kompetentli yondashuv asosida o'rganish orqali professional ta'lim muassasalarida amaliy mashg'ulotlarda kimyoni o'qitishda o'quvchilar kimyo sohasining tajribalarni amalga oshirish fundamentlari, shaxsning dunyoqarashlari yaxlitligi, kimyo madaniyati va ongi yotadigan faoliyati tizimi asoslandi. Professional ta'lim muassasalarida o'quvchilarida kimyo faniga doir amaliy kompetentsiyalarni rivojlantirish o'quvchilar bilan o'tkaziladigan amaliy mashg'ulotlar, tajribaga oid masalalar yechish(eksperimental tajribalar), laboratoriya mashg'ulotlar asnosida amalga oshiriladi.

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THE ROLE OF THE DIGITAL PLATFORM IN BUSINESS

Abstract: The following article deals with the digital transformation, the development of the digital economy following digitalization, at which the business and operating model of the organization are transformed based on the use of innovative technologies that allow not only optimizing efficiency and increasing the productivity of companies, but creating fundamentally new value chains and producing unique innovative, more profitable products and services. Accordingly, the company's profit and investment attractiveness grows. Today, the development potential of any socio-economic system is due to increased integration, increased efficiency and the introduction of innovative digital technologies.

Key words: transformation, digitalization, digital transformation, e-wallet, chat bot, business models, digital business platform, capitalization growth, leaders, retailer.

I. Introduction

Due to the low level of management awareness in the business community of our country, it is often thought that websites, mobile applications, e-wallet manufacturers and chatbots are enough in addition to what is available there to digitally transform the business. The company will —automatically| begin the transition to digital transformation, and this is a misconception. We emphasize that the digital transformation is not just about automation (like the introduction of technology into existing production). This implies changes in business structure, business development strategy, corporate culture, trading system, team and process management in general, and even more radical changes in the creation of new products, services and even entire industries.

II. Main Part

Nowadays the digital transformation has now become a popular topic of discussion among technical professionals, but in fact it has been talked about for decades. However, the term did not always mean the same thing. For a long time, this meant digitizing or storing traditional forms of data in digital form. This is also one of the directions of digital transformations, but in the modern world, this concept is much broader than digitalization. Once businesses realized the full potential of digital data, they began to develop processes for these purposes.

The development of information and communication technologies (ICT) has led to the expansion of the so-called digital part of the economy [2]. The

digital economy is a system of economic relations based on the use of ICT, more precisely, the activities associated with e-commerce, ie the implementation of electronic payment for online trade transactions when goods and services are provided using electronic devices on the Internet. With the development of these technologies, the size of the digital economy will grow due to the expansion of the range of goods and services provided in electronic form. According to the Law of the Republic of Uzbekistan "On electronic commerce", e-commerce is the purchase and sale of goods (works, services) carried out in accordance with the contract with the use of information systems [3]. In e-commerce, the buyer of goods (works, services) can be a legal entity or an individual, and the seller can be only a legal or individual entrepreneur. At a meeting on January 9, 2018 on the effectiveness of measures taken to develop ICT and ensure information security, the head of state set the task to reduce the cost of Internet access and increase the speed of connection at least 4 times as one of the main goals. Currently, the speed of Internet access in the CIS countries is 10 times higher than in Uzbekistan, and in 2017 the total speed of Internet access for providers was 65.7 Gbit / s (in 2016 - 26.3 Gbit / s) [4].

The President of the Republic of Uzbekistan Sh.M.Mirziyoev adopted some resolutions on the development of the strategy for further development of "e-government" in 2018-2021, taking into account the international experience and trends in the development of modern ICT. This includes the following areas [5]:

- Improving the system of "e-government" in the regions through the full implementation of information systems;

- Further improvement of the information system of the single electronic voter list and its introduction throughout the country;

- Introduction of the procedure for providing additional 50 types of public services to legal entities and individuals in the centers of public services on the principle of "single window";

- Effective implementation of the "Smart City" and "Safe City" projects for the introduction of intelligent surveillance and monitoring systems in the regions and cities, public places, the processing of "big data" and the implementation of the "Internet definition";

- Improving the system of "e-government" in the field of health, the creation of electronic medical records, the transfer of medical institutions to electronic format, providing online consultations of patients.

On February 19, 2018, the President of the Republic of Uzbekistan signed a Decree "On measures to further improve information technology and communications" [3], which, among other activities of the Ministry of Information Technology and Communications, to stimulate the growth of the digital economy, including integrated automation instructions on the introduction of management systems and the creation of favorable conditions for the development of e-commerce. Integrated information systems have been created to provide interactive services in the field of public procurement, taxation,

licensing procedures, customs clearance of goods, collection, processing, systematization and storage of information on the implementation of the state budget. At the stage of production and implementation there are systems for collecting, processing, systematizing and storing information on benefits, education, utilities, the activities of the courts, their decisions, the execution of court decisions, the provision of brief statistics of notaries, government agencies, as well as [5]. At the same time, the development of a long-term state program for the development of information technology and communications has begun. Taking into account the global trends of the digital economy, the country is developing new areas such as "Big Data", "cloud" computing, robotics and artificial intelligence. As part of the creation of the necessary infrastructure for the development of ICT in the country, more than 700 enterprises were registered as manufacturers of software products [7].

There are many definitions of virtual organization as a network organizational form. However, given the specifics of the practical activities of such structures, in a single information system, a virtual organization can be described as a temporary cooperative network of enterprises (organizations, individual communities and individuals) with basic powers to perform market order well.

The term "virtual organization" is used in two different senses. In an abstract sense, a virtual organization represents the most advanced and efficient form of building an organization that is the best in terms of existing technical and economic conditions. More precisely, a virtual organization is a computer-based structure of a company, consisting of different parts located in different places. The quality of —virtually can then be interpreted as —artificially formed or —not present in an imaginary, real physical space or —expanded due to shared resources.

There are three areas of digital transformation: customer experience; operational processes; business models.

As a rule, companies do not focus on digital transformation work in three areas at once. Each company chooses its path to digital transformation based on the specific characteristics of the activity and the management perspective.

- By choosing a growth strategy (digital change of customer experience) by better understanding the customer and increasing the points of contact with him;
- Through digitization and reengineering of internal processes and increase of staff productivity (digital change of operational processes);
- By changing the boundaries of business models, creating applications for digital products and services, and entering or creating new markets (digital change of business model).

The most promising options in digital transformations are the business model and the direction of changing the operating model. However, there are different views here. Business models of companies focus on how the organization conducts its business and creates and delivers value to the market.

Practical models focus on the efficiency of internal business processes. It should be noted that the transformation path by changing the current model of activity is very dangerous for companies seeking to grow in the digital economy. Creating a digital business model is more purposeful and sensible, as they are not loaded on assets, rely on direct interaction data with customers, and use digital platforms to establish direct innovation and investment relationships with partners. The development of companies that have moved to digital business models will be repeated, making the most of synergy, scale and network development.

While companies address the issues of improving the efficiency of their internal business processes in operating models, they do not spend enough attention and resources to change business models focused on the external environment of the organization's use of digital technologies to understand how effectively the organization implements innovations. In particular, the delivery of value to customers and so on. The overdevelopment of simple operating models prevents companies from developing in the digital environment.

Understanding the difference between digital transformations based on operational and business models is critical to gaining and creating a competitive advantage in a developing digital economy. While practical models focus on the success and efficiency of current operations, business models focus on long-term prospects. Accordingly, the company's focus on changing its operating model is based on competitive conditions and existing markets, while not taking into account the radical changes that each industry is experiencing during the overall digitalization era.

Undoubtedly, the main factor driving the formation and development of the digital economy is innovation, but it should be noted that the most successful innovation achievements in the global economy over the past decade have been related to changing business models rather than technology. The most striking example is Uber, the company's revolution in the taxi market is based on the company's new business model, not on the platform. The emerging term —uberization‖ does not imply the introduction of innovative digital technologies and platforms, including the radical transformation of business, the economy and society in general. Today, the term —uberization‖ is also used to describe a digital threat to traditional business.

Digital technologies have a significant impact on the possible types of digital business models. In turn, new business models define new operating models, so prioritizing the latter undermines a company's digital transformation: adding digital technology to existing operating models can increase business efficiency but not lead to revenue growth.

New business models based on digital technologies, including digital platforms, offer companies a unique competitive advantage in a changing economy and have limited success in traditional business. Therefore, it is important to understand the difference between changing the operating model and

changing the business model and the role of business models in digitizing the economy.

Changing the business model doesn't have to be radical or risky, there is a place that adds value to the evolutionary digital transformation path and changes relationships with customers. Here, we look at the main types of business models that are possible in the modern context of digital transformation and how companies can use them to achieve sustainable growth in the digital age.

1. Product creators are companies that produce and sell tangible products or have access to them. Manufacturers, retailers and telecommunications service providers fall into this group;

2. Service providers are companies that hire and train qualified staff, develop their professional competencies, and collectively provide their services. Companies with this business model include banking, insurance, consulting and engineering companies;

3. Technology creators are companies that develop intellectual resources and protect intellectual capital. They are usually intangible products with very high growth costs, such as software. Intangible business, by its very nature (—virtually), offers great synergy and scale savings. This group includes software developers, nano and biotechnology developers, this business model;

4. The creators of the network interaction of "pure" companies engaged in one area (type) of economic activity are those companies that create and provide interaction of objects and data with the network, facilitate and simplify communication and operations between them called joint economy. As a rule such companies are developers of digital platforms, on the basis of which the network interaction between users of the platforms have been established.

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AUDIT OF SALE OF GOODS IN TRADE ENTERPRISES

Abstract. In this article, there are 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, works performed and services provided, regardless of the cost of goods, when determining the indicator of the volume of sales of goods.

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;
- tell me evaluated __ of the goods name;
- tell me 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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DIFFERENT ASPECTS OF ACCOUNTING OF GOODS INCOME IN TRADING ENTERPRISES BASED ON INTERNATIONAL STANDARDS

Annotation. The article examines the issues of improving the accounting of goods receipts in trading enterprises based on international standards and makes suggestions for further simplifying the calculation procedure.

Key words: international standards, goods, cost, methodological aspects, production, service, trade.

Enter. Many people are interested in the news, the importance and necessity of the news provided for in the decision of the President of February 24, 2020 No. 4611 "On additional measures for the transition to international standards of financial reporting".⁷⁰ Therefore, it is natural to think that financial statements have been conducted on the basis of national standards for almost 30 years, and there have been no difficulties.

Therefore, first of all, it is appropriate to briefly dwell on what is meant by international financial reporting standards (IFRS) and what are its advantages.

International standards of financial reporting are a set of documents for the preparation of financial reports, a regulation regulating the structure of financial reports, which are used by external users to make economic decisions about an organization. That is, to give a simple example, these are foreign investors with the necessary information to analyze the future growth or decline of shares, securities and other types of material assets of organizations operating in our country (companies, corporations, joint-stock companies) that can attract investment can be provided

In order to accelerate the transition to international standards of financial reporting (hereinafter referred to as "IFRS"), four higher education institutions, namely Tashkent state The schedule of accelerated training of pedagogues in the disciplines of "Accounting" and "Audit" of the University of Economics, Tashkent Financial Institute, Samarkand Institute of Economics and Service, Fergana Polytechnic Institute (in the following places - experimental higher education institutions) in accredited training centers on EMS has been approved..

Analysis of literature on the topic. Accounting, analysis, and auditing of business activity in enterprises have been researched by a number of scientists in our republic. These are:

⁷⁰<https://lex.uz/docs/4746047>

Prof. Abdukarimov B.A. opinions Trade means, firstly, economic relations related to the sale of goods and economic relations that arise in the process of commodity exchange, and secondly, as an economic branch, it is a complex of trade enterprises that became independent as a result of the social division of labor.

Prof. Urazov K.B. opinions "Trading as an activity is a type of entrepreneurship carried out by legal entities and individuals. Since they are participants in the process of buying and selling goods, they are the link between the production sector and the consumption sector. Therefore, products created without trade do not reach their consumers, and their reproduction cannot be carried out.

Research methodology. Methodological basis in the article laws of our republic, decrees, decrees, works and reports of the President, decisions of the Cabinet of Ministers, national and international accounting standards, regulations, guidelines, scientific works published abroad and in our republic, textbooks and manuals, scientific articles, internet materials and research practical materials of enterprises.

Analysis and results. The role of trade in the world is incomparable. Its development is considered one of the main factors of development of economy of all countries of the world. Digitization, which is considered the most important and also the main feature of the 21st century, will lead to the gradual development of trade in the most modern techniques and technologies, such as types and forms based on ICT - electronic trade, electronic commerce, internet trade, internet magazine, marketplace and other trade platforms and areas. That is, based on this, in our article we want to reveal the different aspects of international and national standards of import of goods. According to the international standard, we have BHXS No. 2 " Z ahiralar". According to the national standard, BHMS No. 4 is "Inventories". You can see their differences in Table 1 below.

DIFFERENT ASPECTS OF 2-CON BHXS AND 4-CON BHMS

Table 1

No	Content	No. 2 according to international accounting standards	No. 4 According to national accounting standards
1	Presentation in financial statements	In the statement of financial position, it is reflected in the aggregate only through the article "Reserves". Information on the composition of reserves and its calculation is detailed in the Notes	In the accounting balance, the article "Good material reserves" is reflected together with its composition
2	Recognition of reserves	Inventories are recognized depending on whether they meet the definition and the requirements for recognition as an asset.	Inventories are recognized as assets if: there is certainty that the organization will receive future economic benefits related to the asset; the value of the asset can be reliably estimated; ownership rights to them are transferred
3	Cost estimation methods	Standard cost method or retail price method	Simple, standard, ordered, staged, and in sales organizations, the method of cost inventory evaluation can be used
4	Valuation of inventory	Inventories should be valued at the lower of cost or net realizable value.	Cost as of the balance sheet date (purchase price or production cost); net realizable value at the balance sheet date.
5	Overspending	It is recognized as an expense without being included in the cost structure	Included in the cost

As can be seen in this table, different aspects of the formation and evaluation of the cost of goods in trade enterprises are disclosed in national and international standards.

Conclusions and suggestions. In conclusion, before reflecting on the current state of the traditional national accounting system, it is worth noting that in Uzbekistan, as in other countries, there are some problems in the development of specific procedures for accounting services in business entities and, in conclusion, in the accounting of goods receipts. However, any business thrives where there is clarity and transparency. Our offers are as follows:

Our first suggestion is that no matter how national accounting standards are adapted to international financial reporting standards, if the flow of information is not disclosed, it will not be possible to accurately reflect the real financial situation of business entities, their results, and their changes.

Our second proposal is that the sooner we adapt the national standards to the international standards of financial reporting, the more investors we will attract.

Our third proposal is to publish more literature on international standards of financial reporting in Uzbek and present them in an understandable manner to accountants, auditors and professors teaching in this field.

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IMPROVING THE TURNOVER ACCOUNT IN ENTERPRISES ENGAGED IN VARIOUS ACTIVITIES

Abstract: the article shows the mechanism of accounting of turnover in trade enterprises and ways to improve it based on the requirements of the times.

Key words: commodity-monetary relations, commodity circulation, retail trade, trading company.

In our republic acceptance made "in 2017-2021 Uzbekistan Republic development five priority directions according to Actions strategy " to according to all network and in the fields bottom changes face is giving This changes directly service show to the field, his all networks even relevant, like that to trade too it is good.

In enterprises goods wholesale of trade in economics held place is that he through in our country and foreign countries being created commodity - material riches big at parties internal and external to markets delivered, that's it basically enterprises and of the population to goods has been consumption requirements is satisfied. Wholesale trade to the size depending on the country export and import indicators will be evaluated. This of the field our country enterprises investments as being introduced the most modern work tools and work subjects with in providing role went towards increased is going

Somehow one statistics to data t ' will be reflected if we find Republic of 2020 _ January - March months retail trade commodity turnover is 40.1 trillion soum organize until 2019 _ January - March months compared to 3.8 percent grew up. Davstatkom to the news according to, large of enterprises commodity turnover is 6.02 trillion Soumni, small business and private entrepreneurship of subjects commodity turnover is 34.1 trillion soumni, from that unorganized trade commodity turnover is 3.3 trillion soum organize did _ Republic of retail trade commodity in circulation the most high share Tashkent in the city (21.9 percent share with 8.7 trillion. soum organize did).

Republic retail trade commodity in circulation almost all in the regions growth pace mainly observed _ small business and private entrepreneurship subjects to the contribution (85.0 percent). came _ Big enterprises trade circulation in share, enterprises wholesale to trade past going because of, past to the moon relatively sharp decrease observed (15.0 percent).

Republic of 2020 _ January - March months wholesale trade commodity turnover is 19.3 trillion soum organize until 2019 _ January - March months

compared to 0.5 percent grew up. Including, the turnover of large enterprises is 4.9 trillion soums (growth rate of 1.1 percent), the turnover of small business entities is 14.3 trillion soums (growth rate of 0.3 percent), of which the turnover of micro-enterprises is 6.8 trillion soums (the rate of change is 9.3 percent) and the trade turnover of small enterprises was 7.4 trillion soums (the growth rate was 1.1 percent).

Large enterprises with high growth rates in wholesale turnover were observed in Tashkent (94.4 percent) and Andijan (29.3 percent), Surkhandarya regions (15.0 percent). Growth rates in wholesale turnover were observed in Tashkent (9.4 percent) and recorded in Andijan (8.0 percent), Surkhandarya (5.3 percent) regions.

Small business entities account for the highest volume of wholesale trade turnover, and this volume amounted to 19.3 trillion soums by the end of January-March 2020, which increased by 0.5% compared to January-March 2019. Total wholesale trade turnover _ share and 74.2 percent organize did _⁷¹

of the enterprise rotation is rotation or gross income that too called, Enterprise own the product from the seller after received funds the amount means _ One too financial report circulation or from selling falling income without specifying standing up done is not increased. Economists exchange of the enterprise of success main from the indicators one that called because _ this enterprise efficiency with directly is related _ Exchange of goods per year, per month or to the season is considered Modern accounting _ and to the report very big impact, exactly d and without cash in the form done to be increased types of annual turnover there is

Current in the day of the enterprise circulation not only cash, maybe mostly cash without money are calculations. Such transfers directly one from the account to the other passes and cash registers through with cash _ calculation in doing one row advantages have _ State control bodies in order put functions done increase for enterprises _ addition measures to see a must no, they are social expenses reduces. A circulation of calculation five rules

From the first. Competitors from statistics use. If enterprise the first year during working if and compare _ for never thing no if, approximate level to determine for of competitors from the reports use recommendation will be done.

Secondly. Inflation knowing take _ Competent economist always cash flow calculation of inflation indicators with, how much is the currency in the market depreciated or increased with compares _

Thirdly. Correction factor the future in the calculation correction from the coefficient use. Let's say annual of turnover to growth reach planned if, then coefficient from scratch high to be need _ With that together with the rate of turnover increase for use possible has been methods to determine is important

⁷¹ <https://kun.uz/18441751>

Fourthly. Ascent and falls account take _ Har one trade year the most high activity and decline periods includes. _ _ They are common to be can, for example, vacation during of activity decline or profiled - educational year the beginning on the eve of purchase of ability growth _ of the enterprise pending circulation just for 12 months income distribution and everyone for possible has been indicators analysis without doing right counting output possible not _

From the fifth. Yearly income of circulation value to know for you big in volume information again your work, in the calculation all operations for without cash and cash transactions enter need _ Otherwise by doing in other words, to the balance effect doer all operations in the eye eclipse need _ Economists work is global, however results of the enterprise report period achievements objectively _ what do you want? enable gives _

In conclusion, we say that the concepts of "income" and "turnover" are generally the same. In addition, most often "turnover" refers to the non-cash circulation of the enterprise, that is, cash receipts to the current account for sold goods, works and services.

However, both revenue and turnover are "gross" characteristics that do not take into account the costs of the enterprise.

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11. National and international standards of accounting

ECONOMIC CONTENT, IMPORTANCE AND FEATURES OF THE CONCEPT OF AUDIT

Abstract. The article discusses the content, importance and features of the concept of audit. In addition, the opinions of experts and scientists of our country about the concept of audit are also mentioned.

Key words: audit, auditor, accounting audit, financial statement audit.

The concept of audit has a long history. The first independent auditors appeared in European joint-stock companies in the 19th century. The translation of the word audit is derived from the Latin word “auditing”, which means “hearing” or “hearing”.

The occurrence of the audit is the result of the separation of interests of those who directly manage the enterprise (administration, managers) and those who put money into its activities (owners, shareholders, investors). They could not and did not want to rely only on the information provided by the management of the enterprise and the accountants who depend on it. The shareholders wanted to make sure that they were not deceived, that the report presented by the administration fully reflected the current financial situation of the enterprise. In order to verify the accuracy of financial information and to approve the financial statements, shareholders were required to rely on their opinion. One of the important requirements for the auditor is his unconditional honesty and independence. The complexity of accounting requires the auditor to have an absolute qualification.

From the Middle Ages in Europe, it became customary to confirm and record power contracts by various responsible persons, and in this regard, accounting and auditing gradually began to take shape. Increased. Joint-stock companies began to appear in the economy of countries. Of course, such conditions did not pass the financial crisis, and the demand for accounting auditors who can protect the interests of investors increased. The British Parliament passed an important set of laws to control the economy. All these auditors focused on controlling the accuracy of accounting and reports. The first auditor tasks were not clearly defined, and all investors, shareholders, creditors accepted auditors as their support.

Prof. B.Q. Khamdamov expresses his opinion about the stage of emergence of audit: “If audit is considered as a financial control, initially the audit system was created by China. In ancient Chinese records, as early as 700 BC, there was a special position of auditor to supervise the government officials who had the

right to use public money and property. The duties, rights and forms of state auditors varied from dynasty to dynasty. [1]

Prof. R.D. According to Dosmurotov, he provided the following information in the textbook “Fundamentals of Audit”: “According to some sources, the profession of accountant-auditor was to resolve serious issues between shareholders, creditors and tax officials in European joint-stock companies in the middle of the 17th century. Began to form due to its importance. At that time, there was a need for specialists who could independently work and give realistic conclusions about the production and financial activities of the enterprise. As a result, in 1862 in England, in 1867 in France, and in 1937 in the USA, an important audit law was adopted. Currently, audit institutes with their own organizational and legal infrastructures are operating in countries with a developed market economy. [2]

Amir Temur’s books also contain valuable information about the important role of accounting, finance and control in the management of the country. In the “Regulation of people who are responsible for taking property – taxes from the raiyat, bringing order to the country, its improvement and security”, it is said about the accounting and control work in the administration of the state: “...I ordered to appoint three ministers to each country. One of these is for the raiyat, and let him monitor the collection of taxes collected from him and make a report. He should write down the amount of tax, the names of taxpayers, and keep the money collected from the raiyat. The second minister manages the affairs of the police. Let Sipoh keep an account of the funds that have been given and should be given. And the third minister should arrange the coming and going (travelers and merchants), the harvest collected in various ways, the property of the insane, the property without an heir, and the fines imposed by the judges and sheikhulislams.”

“Regulation of distribution of fees to the police” contains information about the inspection system specific to that period: “Let two ministers be appointed for each country that has been given possession.” One should record the wealth collected from the region and check the condition of the raiyat so that the jagirdar does not oppress the citizen and ruin their condition. He must write all the goods collected from the region in the receipt book. The second minister should write the spent part of the (income) in the income book and distribute (from the collected goods) for the salaries of the soldiers. As for which emir is given property, let them keep it as it is for three years. Let them check it after three years. If the country is prosperous and the raiyat is satisfied, let them leave it as it is. If the situation is contrary to this, the region should be transferred to the holisa, and no payment should be made to that jagirdar for three years. [3]

Audit – by authorized persons – auditors (auditing organizations), in order to determine the validity of the financial statements of economic entities and their compliance with the current legislation of the Republic of Uzbekistan and other regulatory documents. Examination and analysis, verification of the admissibility

of the requirements for accounting and other financial statements, their completeness and reality. Also, audit includes consulting, that is, providing services to clients with a contract. In European countries, auditing has been known for 150 years, but in our country, it began to develop from the first years of our independence as a result of abandoning the monopoly and transitioning to a market economy. Because of this, it is necessary to study the experience of countries with developed auditing activities. It should be said that the economic activities of the enterprises, organizations and institutions of our country have been checked before. However, although the concepts of control and audit are close to each other, they are not the same thing.

On this issue, Prof. H.N. According to Musaev, “The meaning of the word “audit” is interpreted differently in the economic literature. Most scholars say that the meaning of the word “audit” is derived from the Latin language and means “he hears”, while others say that the word “audit” is derived from the English language and means “he helps”. There are also ideas that audit means “checking”, “investigating”. [4]

The purpose of the audit is to solve a specific issue determined by the current legislation, the system of legal regulation of auditing activities, mutual contractual obligations between the auditor and the client. The purpose of the audit activity is to determine the authenticity of the accounting (financial) reports of economic enterprises and the compliance of the implemented financial and economic operations with regulatory documents.

“The main purpose of auditing is to independently evaluate the activities of economic entities, and at the same time, to help them eliminate deficiencies in the activities of enterprises.”

The main task of the audit is to verify the financial statements for the following purposes:

- Confirming the reliability of reports or noting their invalidity;
- Check whether expenses, income and financial results are adequately, reliably and realistically reflected in the accounts and reports as a result of the company’s activities during the audited period;
- Accounting and preparation of reports, verification of compliance with the current regulatory legislation on assets, liabilities and valuation of private capital;
- Determining the possibilities of proper use of private and working capital, financial reserves and bonds. [5]

The main purpose of the financial statement audit is to make a true assessment of the complete, correct and realistic reflection of assets, liabilities, private funds and financial results in the accounting report on the results of the enterprise’s activity, the accounting policy adopted by the enterprise is in accordance with the current legislation. Checking compliance. [6]

Thus, audit practice and organization in different countries, including our country, has its own characteristics. Table 1.1 below shows the organizational

characteristics of audit in different countries. The organization of audit activities depends on the characteristics of each country, its structure, economy and other factors. [7]

Organizational descriptions of audit in countries

COUNTRIES	INDICATORS		
	The main purpose of the audit	Organization regulating audit activities	Auditor personnel training system
UZBEKISTAN	Checking the financial report and related financial information of the economic entity in order to determine the accuracy of the financial report and financial information and compliance with the law	1. Ministry of Finance of the Republic of Uzbekistan. 2. National Association of Accountants and Auditors 3. Auditors of the Republic of Uzbekistan chamber	1. Ministry of Finance of the Republic of Uzbekistan. 2. National Association of Accountants and Auditors 3. Chamber of Auditors of the Republic of Uzbekistan
ENGLAND	Controlling the veracity of accounting, giving opinions on the reporting system and financial reporting of the enterprise	Committee of certified accountants and auditors	Committee of certified accountants and auditors
FRANCE	External financial control of the accuracy of financial statements in the non-state sector of the economy	1. Accountant - forwarding agency 2. National Chamber of Inspectors	1. Accountant - forwarding agency 2. National Chamber of Inspectors
USA	Audit of financial statements by impartial auditors and expert-consultative activity	1. Federation of Auditors Association 2. Institute of internal auditors 3. Institute of Accountants	1. Institute of certified auditors 2. Institute of Internal Auditors
SWEDEN	Checking the financial statements and economic transactions of companies, enterprises, banks, organizations are reflected in the accounting accounts	1. Audit activity commission 2. Swedish Society of Auditors (SRS)	1. Commission on the activity of auditors 2. Institute of Professional Development of Auditors (UPEB) 3. Swedish team of auditors

RUSSIA	Determining compliance of accounting reports with RF legislation through independent accounting expertise	The Commission on Auditing Activities under the President of the Russian Federation (TsALAK) and the RF MB, the Chamber of Auditors of Russia	TsALAK MF and RF MB educational-methodological center
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Audit science and the methods used during auditing are divided into general scientific and special categories, and the author's definitions revealing the essence of the methods included in the categories were described in the article.

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TALABALARNING MUSTAQIL ISHLARINING O'QUV JARAYONIDA TUTGAN O'RNI

Annotatsiya. Maqolada oliy ta'limda mustaqil ishlarni samarali tashkil qilinishiga qo'yiladigan pedagogik talablar haqida fikr yuritiladi. Mustaqil ish uchun topshiriqlar mazmuni bugungi kun talablari asosida tanlanishi va bajarilishi bo'yicha tahlillar berilgan.

Kalit so'zlar: muammoni shakllantirish, bilimlarni o'zlashtirish, rejalashtirish, tashkiliy shakl va usullari, natijalarni kuzatish tizimi.

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THE ROLE OF STUDENTS' INDEPENDENT WORK IN THE EDUCATIONAL PROCESS

Annotation. The article deals with the pedagogical requirements for the effective organization of independent work in a higher educational institution. It analyzes the content of tasks, and their choice according to the requirements of the time.

Keywords: problem formation, knowledge assimilation, planning, organizational form and methods, results monitoring system.

Oliy ta'limning asosiy vazifasi o'z-o'zini rivojlantirish, o'z-o'zini tarbiyalash va innovatsiyalarga qodir bo'lgan mutaxassisning ijodiy shaxsini shakllantirishdir. Bu muammoni faqat o'qituvchidan talabaga tayyor shaklda o'tkazish orqali hal qilish qiyin. Talabani passiv bilim iste'molchisidan muammoni shakllantirish, uni yechish yo'llarini tahlil qilish, optimal natijani topish va uning to'g'riligini isbotlay oladigan faol bilim yaratuvchiga o'tkazish zarur. Hozirgi oliy ta'lim islohoti o'qitish paradigmasidan ta'lim paradigmasiga o'tish bilan uzviy bog'liqdir. Shu munosabat bilan shuni e'tirof etish kerakki, talaba mustaqil ishi (TMI) nafaqat o'quv jarayonining muhim shakli, balki uning asosiga aylanishi kerak.

Bu bilimlarni o'zlashtirishning faol usullariga yo'naltirishni, talabalarning ijodiy qobiliyatlarini rivojlantirishni, shaxsning ehtiyojlari va imkoniyatlarini inobatga olgan holda innovatsion ta'limdan individuallashtirilgan ta'limga o'tishni nazarda tutadi.

Talabalarning mustaqil ishi rolini kuchaytirish oliy ta'lim muassasasidagi o'quv jarayonini tashkil etishni tubdan qayta ko'rib chiqishni anglatadi, u bilim

olish qobiliyatini rivojlantiradigan, talabaning o'zini o'zi rivojlantirish, ijodiy qo'llash qobiliyatini shakllantiradigan tarzda qurilishi kerak.

Shu bilan birga, mustaqil ish, uni rejalashtirish, tashkiliy shakl va usullari, natijalarni kuzatish tizimi oliy ta'lim amaliyotidagi eng zaif nuqtalardan biri va pedagogik nazariyaning, ayniqsa, zamonaviy o'quv-uslubiy ta'limga nisbatan kam o'rganilgan muammolaridan biridir. Talabalarning mustaqil ishlarini rejalashtirish va tashkil etishga bag'ishlangan tadqiqotlarda (L.G.Vyatkin, M.G.Garunov, B.P.Esipov, V.A.Kozakov, I.Ya.Lerner, M.I.Maxmutov, N.A.Polovnikova, P.I.Pidkasisty va boshqalar) umumiy didaktik, psixologik, tashkiliy va faoliyati, bu faoliyatning uslubiy, mantiqiy va boshqa jihatlari ko'rib chiqiladi, o'rganilayotgan muammoning ko'p jihatlari, ayniqsa, an'anaviy didaktik rejada ochib beriladi. Shu bilan birga, talabalarning mustaqil ishlari auditoriyadan tashqari bilish faoliyatini motivatsion, protsessual, texnologik ta'minlash masalalari alohida e'tiborni talab qiladi. Bu esa ta'limdagi talabalarning individual qiziqishlari, qobiliyatlari va moyilliklarini hisobga oladigan yaxlit pedagogik tizim hisoblanadi

Avvalo, talabalarning mustaqil ishi nima ekanligini aniq belgilash kerak. Umuman olganda, bu kelajakdagi mutaxassisning tafakkurini tarbiyalash bilan bog'liq har qanday faoliyat. Talabaning mustaqil fikrlash, kognitiv faolligi yuzaga kelishi uchun sharoit yaratadigan har qanday mashg'ulot turi mustaqil ish bilan bog'liq. Keng ma'noda mustaqil ish talabalarning sinfda ham, undan tashqarida ham, o'qituvchi bilan aloqada bo'lgan va u yo'qligidagi barcha mustaqil faoliyatining yig'indisi sifatida tushunilishi kerak.⁷²

Mustaqil ish quyidagi hollarda amalga oshiriladi:

1. To'g'ridan-to'g'ri auditoriya mashg'ulotlari jarayonida - ma'ruza, amaliy va seminar mashg'ulotlarida, laboratoriya ishlarini bajarishda.

2. O'qituvchi bilan jadvaldan tashqari aloqada - ta'lim masalalari bo'yicha maslahatlashuvlarda, ijodiy aloqalar jarayonida, qarzlarni bartaraf etishda, individual topshiriqlarni bajarishda va hokazo.

3. Kutubxonada, uyda, yotoqxonada, kafedrada talaba o'quv va ijodiy vazifalarni bajarayotganda.

Shunday qilib, talabalarning mustaqil ishi auditoriyada ham, undan tashqarida ham bo'lishi mumkin. Shunga qaramay, talabalarning mustaqil ishi masalalarini ko'rib chiqishda ular asosan auditoriyadan tashqari ishlarni anglatadi. Shuni ta'kidlash kerakki, sinfda ishlash jarayonida bilimlarni faol egallash uchun, hech bo'lmaganda, o'quv materialini tushunish va eng maqbul tarzda uni ijodiy idrok etish kerak. Haqiqatda, ayniqsa, kichik kurslarda o'rganilayotgan materialni tushunish elementlari bilan yodlash tendentsiyasi kuchli. Kafedralar va o'qituvchilar ko'pincha o'z fanlarini taqdim etishda mantiqiy tamoyilning rolini oshirib yuborishadi va uni talabalar tomonidan idrok etish muammosiga e'tibor

⁷² Qo 'ziboyeva M.M. Talabalar mustaqil ishlarini tashkil etishning pedagogik xususiyatlari. Экономика и социум. Электронно-периодическое издание № 5 (96) – 2022. 176.

bermaydilar. Ichki va fanlararo aloqalar sust yoritilgan, uzluksiz o`quv dasturlari mavjudligiga qaramay fanlar ketma-ketligi juda past. Bu, ayniqsa, fundamental tayyorgarlikni ta'minlaydigan fanlar uchun xavflidir. Zamonaviy jamiyatda zamonaviy o'qituvchining vazifalari keskin o'zgarib bormoqda. O'qituvchi passiv obyektlar emas, balki ta'lim jarayonining subyektlari bo'lgan talabalarning kognitiv, o'zgartiruvchi faoliyatining tashkilotchisiga aylanadi. Har qanday yangi mutaxassis o'z profilida fundamental bilim, kasbiy ko'nikmalarga, yangi muammolarni hal qilish uchun ijodiy va tadqiqot faoliyati tajribasiga, ijtimoiy va baholash faoliyati tajribasiga ega bo'lishi kerak.

Binobarin, shaxsning muvaffaqiyati va umuman, butun jamiyatning ijobiy rivojlanishi taklif etilayotgan oliy ta'lim sifatiga bevosita bog'liq. Ta'lim muvaffaqiyatining ko'rsatkichlaridan biri talabalarning mustaqilligi bo'lib, bu talabaning ta'lim qiyinchiliklarini bartaraf etish jarayonida mustaqil fikr yuritishi va harakat qilishi uchun zarurdir. Shuning uchun talabalarning mustaqil ishlarini to'g'ri tashkil etish muvaffaqiyatli kelajak insonning asosiy omillaridan biridir.

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OILADA BOLALARNI MA'NAVIY-AXLOQIY TARBIYALASH OMILLARI

*Annotatsiya. Ushbu maqolada oilada bolalarni ma'naviy-axloqiy tarbiyalash omillari haqida muxokama qilinadi xamda kerakli tavsiyalar beriladi
Kalit so'zlar: ma'naviy-axloqiy tarbiyalash, xalq, farzand, madaniyat, maktabgacha yoshidagi bolalar.*

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FACTORS OF SPIRITUAL AND MORAL EDUCATION OF CHILDREN IN THE FAMILY

Abstract. In this article, the factors of spiritual and moral education of children in the family are discussed and the necessary recommendations are given.

Key words: spiritual and moral education, people, child, culture, children of preschool age.

Farzand - oilaning quvonchi, ota-onaning tayanchi, jamiyatning xayotbahsh kuchi. Bolalarning sharofati bilan hayot yanada shirin, o'lim esa u qadar daxshat solmaydigandek tuyiladi, - degan edi ingliz faylasufi Frensis Bekon.

Farzand umr mevasi, oila faxri, kelajagi, baxtidir. Ammo tarbiya nixoyatda mashaqqatli ish bo'lib, ota-onalar bolalar tarbiyasida xar doim xam istagan natijalariga erishavermaydilar.

Hayotning birinchi yilidan boshlab, bola shaxsini shakllantirish, ya'ni uning tarbiyasi bilan shug'ullanish oilaning asosiy vazifasidir.

Oila jamiyatning bo'lagi bo'lib, unda yangi inson vujudga keladi; bu kichik ijtimoiy guruh bola uchun dastlabki hayot maktabidir. Ota-onalar bolaning birinchi o'qituvchisi va tarbiyachisidir.

Har bir xalq, har bir millat xalqi o'zining faxrlansa arziydigan tarixiga ega.

O'zbek xalqi ham o'zining o'tmish madaniyati bilan faxrlanadi. O'zbek xalqining Afrosiyob, Samarqand, Buxoro, Xiva kabi juda ko'hna shaharlarini; Abu Ali ibn Sinodek mutafakkir olimlar, ajoyib me'morchilik san'atini bugun butun dunyo biladi.

Nihoyat bizning istiqbolimiz, kelajakka qaratilgan rejalarimiz, Huquqiy Demokratik jamiyatni qurish g'oyalarimiz ham vatanparvarlik va insonparvarlik his-tuyg'ularini tug'diruvchi manbalardir.

Bola maktabgacha yoshida ayniqsa tez o'sib, rivojlanib boradi. Maktabgacha yoshidagi bolalarda his-tuyg'ular o'zining yorqin namoyon bo'lishi va anchagina anglashilgan va barqaror harakterga ega bo'la boshlaydi.

Ularda murakkab ma'naviy-ahloqiy hislardan uyalish, vijdon, burch, vatanparvarlik va insonparvarlik, mehr-muruvvat va o'rtoqlik, jamoatchilik, soflik, to'g'rilik, mas'uliyat hislari paydo bo'ladi va namoyon bo'ladi.

Burch hissining yuzaga kelishi ularning xulq-atvorini o'zlarini mustaqil idora qila boshlaganliklarining dalolatidir. Ularda burch hissi nima yaxshiyu, nima yomonligi farqini anglashlari bilan, ya'ni ahloqiy tasavvurlarni yuzaga kelishi bilan bog'liq bo'ladi.

5-7 yoshli bolalarda yuzaga kela boshlaydigan ma'naviy hislardan biri burch hissidir. Burch hissining paydo bo'lishi boladagi mavjud bilim, ko'nikma va malakalar asosida ahloqiy ong shakllana boshlaydi. Bu esa bolalar o'z xulq-atvorlarini o'zlari mustaqil boshqara boshlaganliklarining belgisi bo'lib hisoblanadi.

Maktabgacha yoshidagi bolalarning burch hislari nima yaxshi-yu, nima yomonligini anglashlari bilan, ya'ni ahloqiy tasavvurlarining yuzaga kelishi bilan bog'liq bo'ladi.

Maktabgacha yoshdagi bolalarda faxr va uyat kabi ahloqiy kechinmalar (hislar) ham paydo bo'ladi. Faxr hissining paydo bo'lishi uchun bola ongiga aniq fazilatlar bilan bolaning atrofidagi kishilarning unga beradigan ijobiy bahosi, rag'batlantirib qo'yishi o'rtasidagi aloqadorlik to'g'risida shakllangan tasavvurlar ichki asos bo'ladi.

Kattalar yoki tarbiyachilar tomonlaridan berilgan bironta topshiriqni bajarayotgan yoki bajarib bo'lgan paytlarida bolalarda mamnunlik, shodlik, ruhiy ko'tarinkilik hislari paydo bo'ladi. Ammo biror tartibga doir qoidani buzib qo'ygan paytlarida xafalik, qandaydir xadiksirash hislari tug'iladi.

Intellektual hislarning rivojlanishi maktabgacha yoshidagi bolalar bilish qobiliyatlarining o'sishida g'oyat katta ahamiyatga ega.

Shu sababli maktabgacha yoshidagi bolalar intellektual hislarini o'stirish va rivojlantirishga alohida e'tibor qilinishi kerak. Buning uchun bola atrofidagi kattalar va tarbiyachilar bolalarga ular hayotiga bog'liq turlicha savollarni berish, fan va texnikaning ajoyib yangiliklari, hayvonlar, qushlar va ularning yashash sharoitlari, uya qo'yishdagi instinktili harakatlari, xulq-atvorlari haqida qiziqarli misollar, faktlar asosida ular bilan savol-javobli suhbatlar o'tkazish, hikoya qilib berish, sayrlar paytida ularning e'tiborlarini ular atrofidagi turli voqea, xodisalarga yo'naltirish bolalar bilish jarayonlari bilan bog'liq bo'lgan maqsadli samaralarni beradi.

Bolalarda his-tuyg'ular maktabgacha yosh davrida bolalarning yetakchi faoliyatlari bo'lmish o'yinda juda jadallik bilan rivojlanadi. Chunki maktabgacha yoshdagi bolalar uchun nafaqat yetakchi, balki xilma-xil kechinmalarga boy bo'lgan faoliyatdir.

Demak, maktabgacha yoshidagi bolalarda ahloqiy-ma'naviy his-tuyg'ulardan o'rtoqlik, do'stlik, jamoaviylik va yuzaga kela boshlaydi. Shubhasizki, maktabgacha yoshidagi bolalarda paydo bo'luvchi do'stlik, o'rtoqlik, jamoaviylik his-tuyg'ulari bilan kattalar o'rtalarida uchrab turuvchi bunday his-tuyg'ular o'rtasida g'oyat katta farq bo'ladi.

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SOFT POWER TOOLS OF TÜRKIYE

Abstract. The article shows the unique characteristics of Türkiye 's soft power tools in the international arena and how skillfully they use them, as well as the use of these tools shows that religion and culture are powerful weapons. From this point of view, it has shown its effectiveness in the former colonies of the Ottoman Empire and in the Muslim world. The foreignness of these concepts to the Western world and the strength of Western culture (mass culture) significantly reduces the influence of Turkish soft power tools.

Key words: "Soft Power", Türkiye, TİKA, Yunus Emro Institute, Religious Diplomacy, Mosque Diplomacy, Diyanet, Istanbul Convention.

Introduction

Joseph Nye pioneered the theory of “soft power”. In his opinion, the influence on other states through soft means of power implies the power of attraction, which allows them to achieve their place in the international arena. The role of Türkiye in entering the ranks of the countries that have their place in the international arena is great for its cultural diplomacy, which it still carries. Taking into account the language, religion and many aspects of intimacy, it will not be beneficial for Uzbekistan to apply the necessary aspects to ourselves from its achievements. He noted that Uzbekistan views Türkiye as an important and long-term partner, supports strengthening the ties of friendship between Turkish and Uzbek people, developing cooperation on the principles of mutual trust [1,288]. After all, its chosen path, is further increasing its importance in the development of interaction with states in a modern era.

Results and Discussion

Historically, it is known that in the last century Türkiye was a state with the power of coercion. However, changes from the 90s in the international arena and the state's internal activism caused the Republic to develop new perspectives on its policies [6,40-43]. Interest in the use of “soft power” in Türkiye's foreign policy arose at the beginning of our century. Turkish Explorer B.Chevik cites the mid-2000s as a point of rise to the level of concept in political debate on a broad scale. This is directly related to the new foreign policy vision of the Justice and Development Party. The focus on the Balkan states and the Middle East, which were part of the Ottoman Empire, is growing in the past captivity. There are important factors that influence Türkiye's use of “soft power” - this was primarily to shape Türkiye's international image as a modern, secular, Western-connected state, serving as a module for the Middle Eastern states, and to join the European

Union. This is reflected in Ahmet Davutoğlu's "Strategic depth: Türkiye's international position" as an important factor. It promotes the need to use "soft power" as a means of redefining the state in its place. It is the Caucasus, the Balkan States and the Middle East that are revered as important regions of special interest.

It is worth noting that Türkiye's good economic potential is a region that proved the effectiveness of "soft power" to African countries in the first decade of our century, and expressed its interest in them through its development program. In recent years, the failed coup and the fight against Fethullah Gülen's Hizmet organization have negatively affected Türkiye's position in Europe. Researcher Ahmed Erdi Öztürk tried to show the period of development of Türkiye's use of "soft power". He classified three main periods of development.

1. 2002-2010. The years of consistent development of Türkiye's "soft power". This is directly related to the Justice and Development Party. In order to implement Davutoğlu's concept, the foreign policy aimed at the European Union, and the domestic policy, the harmonious integration of Islam and democracy, and the growth of the Turkish economy on the basis of this, as well as Yunus Emri's Institute - Turkish Cooperation and Coordination Agency, which is the main tools of "soft power", carried out considerable active work. Another unique aspect is that this period was also the period when the Hizmet movement grew.

2. 2010-2016. This period can be said to be the period of processes that influenced the significant decline of Türkiye's "soft power" policy. The centralization of power and abandonment of democratic values in domestic politics, the emergence of economic problems, the raising of the Kurdish issue, the emergence of obstacles in the implementation of foreign policy goals, and the process of Islamization of politics were also observed. In addition, it was observed that the beginning of the struggle with Ankara's one-time allies in the establishment of "Soft Power" - Hizmet organization became more active in both domestic and foreign policy.

3. From 2016 to the current one. To conduct bilateral activism in the use of "soft power" after the military coup. It was directly involved in both domestic and foreign policy with the withdrawal from democracy, the collapse of coldness between his relations with the West, and the dramatic increase in influence of nationalist and pro-Islamist forces [2,118].

We can still see that in these periods we have developed institutional resources. Türkiye is seen as a state with relatively large capabilities. However, one can see inequality if someone analyzes its resources.

Culture is the unique wealth of Türkiye. It is in this aspect that it has an advantage in "soft power"[3,50-71]. It has a very large cultural material and intangible heritage. A vivid proof of this is that there are many masterpieces of Türkiye in UNESCO's list of cultural heritage. The dramatic growth of Turkish cinematography as part of popular culture further increased interest worldwide. Interestingly, on the basis of the development of Tourism, the

achievement of TV shows is considered one of its driving powers. Turkish TV series are currently sold to more than a hundred countries, from Europe to Africa. The number of viewers who watched them with great interest, on the other hand, exceeded one hundred million. This is on the example of a single Turkish TV, in addition, at the moment there is an increasing interest in Turkish products, dress styles, appearance, behavior, Turkish linguistics.

The spread of these around the world makes the “soft power” work effectively, raising Türkiye's external image. In Europe, we can see that Turkish culture is widely recognized and awarded international importance to Turkish cinema and directors. A notable example of this was the 2006 award of the Nobel Prize in literature to Orhan Pamuk, which caused much hype. At this point, it should be noted that the importance of the Turkish language is great. Turkish belongs to the Turkic language family and predominates mainly in terms of the number of speakers on the Asian continent.

It also forms a large diaspora in the European continent. Of particular importance to this are the Balkan states, which were once in the Ottoman Empire. Dovutoglu stressed in particular that it was in his concept that this region plays an important role in defining the position in Europe. The Justice and Development Party era also saw several significant changes in education. In particular, the number of universities was 76 in 2002, compared to 206 by 2018. Turkish universities are ranked among the best universities in the world.

International cooperation on education is growing-cooperation relations are being established with universities of countries of particular interest. Many grant programs are announced annually to attract students from around the world. A vivid example of this is the International University in Sarajevo and the International Balkan University in Skopje. Türkiye, compiled from the interplay of Islam and modernity, manifests itself as a source of “soft power”.

It is in this aspect that it is considered a model for the Muslim world. In a secular state, which proves the existence of Muslim democracy, market economy, a relatively stable democratic regime, the Islamic community has branched out. According to the opinion of Tuba Chovush, a survey of the famous TESEV mental center of Türkiye in the region shows that the attraction of Türkiye is very high. That is, more than 60% of Arab states saw the Turkish model as a bright example for themselves. It follows that increasing the influence of Islam in the Christian world Islamization of social, political life is slowly gaining momentum. At the same time, Türkiye is masterfully using “religion diplomacy”, “mosque diplomacy”, taking advantage of the fact that it is a progressive state in the Muslim world. It can be said that this is a kind of element of “soft power”.

Türkiye is implementing a program to build mosques for the Muslim world around the world. However, events in recent years have negatively affected Türkiye's external image. Also, the strengthening of authoritarian elements and the persecution of the Gülen movement increased the fear of Türkiye. In general, in recent times, Türkiye has been stuck in a whirlwind of several problems. The

Islamization of Turkish politics, an overtly anti-Western shift, the use of the Turkish diaspora in Europe in the way of its goals has exaggerated fear of it in the Western world. The Balkan states in particular began to oppose the emergence of a force that would compete with other European states. Even so, European settlement remains as an important factor in the use of "soft power".

One of the forces driving the "soft power" is the Turkish Cooperation and Coordination Agency. Its origins go back to the 90s. At that time, the rapprochement with the post-Soviet republics, which spoke Turkic languages, was advanced. It was tasked with helping Turkic-speaking countries, developing social, economic, cultural and mutually beneficial trade relations. In the early days of his activism, it focused mainly on the states of Central Asia and the Caucasus. After 2002, the agency expanded its scope of activity.

The agency increased influence in areas that were former Ottoman colonies. It began to support projects approved in Europe and the Middle East, which are in line with Türkiye's foreign policy in these areas [9,135-152] its impact now covered the implementation of projects related to development program, infrastructure, tourism, education. In Europe, especially in the Balkan states, Kosovo, Herzegovina, Bosnia, the agency is working much more actively [10,63].

The most important aspect is that the aspect that remains an integral part of its activism lies in the restoration of the Ottoman cultural heritage on the basis of mutual assistance in this area. Because many endangered cultural sites are fertile here. The restoration of the former culture is considered beneficial to Türkiye in every possible way. On the one hand, to increase its importance through the restoration of Turkish culture in the region, while on the other hand, the development of tourism lies [11,212]. The attention of a wide range of assistance programs was also attracted by Moldova. The area is inhabited by the Turkic-speaking Gagauz. In a notable aspect, the agency actively participated in the restoration of the Presidential Palace in Moldova, which was damaged by mass protests in 2009 [10,63].

Founded in 2007, the Yunus Emro Institute can be said to be the driving force behind Türkiye's cultural diplomacy and in turn a means of exercising "soft power". It is engaged in cooperation with cultural initiatives abroad and support, development of history, language, culture, art, scientific research in this area.

There is another important tool that is worth mentioning. It is a Diyanet (Diyanet İşleri Başkanlığı). Its activism is largely dependent on religion and is concerned with the free belief of Muslim representatives abroad and the preservation, preservation of Islamic values. That is:

- * Restore steps that are important to the Muslim world, investing in it.
- * Sending imams from Türkiye for mosques.
- Persecute support of religious education.
- Oppose the humiliation of Muslims.
- Fight against Gulen followers.
- * Establish relations with Islamic organizations abroad.

The contribution of the Turkish imams in promoting their views of the Diyanet organization in foreign countries is significant. It was for this reason that French President Macron banned Turkish imams from actively practicing on France. And in Germania and Austria, a number of Turkish imams are accused of espionage.

In a slightly different way from the “soft power” tools mentioned above, we can also include the Istanbul Convention in this order. Because 13 countries have had time to sign this convention to date. Its essence is that:

- combat any aggression against women.
- protect women's rights.
- help victims of aggression in different ways (physiological, psychological).

* establish educational programs in the same area with non-governmental organizations.

This convention aims to prevent the humiliation and oppression of women in Türkiye over the years, but also in many Muslim states. It is noteworthy that the convention was adopted during the Prime Ministry of Rajjeb Tayyib Erdogan and he himself approved it as an anti-aggression convention[13]

Conclusion

It is covered in this article that the institutes driving the “soft power” policy mentioned above are an important factor in strengthening Türkiye's influence. It is these tools that testify to the fact that, through a very clearly developed system, they have achieved great achievements in their activity in many regions. At the same time it is worth noting that in geographically close Europe, the “soft power” faced a number of obstacles in the implementation of its policy. The real reasons for this are that there has been a change in both external and internal politics. But for the implementation of “soft power”, a favorable ground has been created in Türkiye. While these include the presence of roots of cultural values in areas that were once a Turkish colony, on the one hand one can cite areas that are linguistically close to each other. In this context, the Islamic factor is of particular importance. With the help of cultural support programs through the above-mentioned tools in increasing their influence, great achievements have been achieved in Central Asia, Arab states, the Middle East, the Balkan states, the African region. In recent years, it has seen a state of reduced impact. A number of internal reasons can be said for this. These include Ankara's inconsistency in the implementation of the “soft power” policy, Diyonat, Istanbul Convention. In this context, it is permissible to cite the views of Amad Erdi Öztürk: “Türkiye is a mixed example of soft power”. That is, it classifies it by the fact that it cannot effectively use resources at hand in this area [12,125]. It now faces east away from the Western world. This can be explained by the inability to join the European Union, the weakening of its influence in Europe, increased fear of Türkiye. In doing so, the strength of the influence of Christendom in the West and the

unwillingness to bring about the power opposed to it in this region is encouraging the east to strengthen cooperation with Islamic states.

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YALPI ICHKI MAHSULOT TUZULMASI HAMDA O'ZGARISH QONUNIYATLARI

Annotatsiya. Ushbu maqolada yalpi ichki mahsulot tuzulmasi hamda o'zgarish qonuniyatlari xaqida so'z boradi

Kalit so'zlar: yalpi ichki mahsulot, iqtisodiy rivojlanish, mikroiqtisodiy o'sish, xalqaro valyuta jamg'armasi.

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GROSS DOMESTIC PRODUCT STRUCTURE AND CHANGES

Abstract. This article deals with the structure of the gross domestic product and the laws of change

Key words: gross domestic product, economic development, microeconomic growth, international monetary fund.

Mamlakatlarning iqtisodiy rivojlanishi ko'p omilli va shu bilan birga ziddiyatli jarayon hisoblanadi. Iqtisodiy rivojlanish hech qachon bir tekis, yuqorilab boruvchi chiziq bo'yicha ro'y bermaydi.

Shundan ayonki, har qanday jamiyatda o'sib bora yotgan ehtiyojlarni qondirish va farovon yashash uchun iqtisodiy o'sish yuz berishi kerak. Iqtisodiy o'sish, deganda iqtisodiy ravnaq, ya'ni iqtisodiyotning dinamik rivojlanishi bo'lib, yaratilgan tovarlar va xizmatlarning ko'payib borishini bildiradi. Ammo iqtisodiy rivojlanish hech qachon bir tekis, yuqorilab boruvchi chiziq bo'yicha ro'y bermaydi.

Iqtisodiy o'sishni ikki darajada olib qarash mumkin. Mikroiqtisodiy va makroiqtisodiy o'sish. Mikroiqtisodiy o'sish firma, korxonalar va tarmoq miqyosidagi rivojlanishni aks ettiradi va ularda o'sish yaratilgan tovarlar va xizmatlarning bozor narxida hisoblangan hajmiga qarab aniqlanadi.

Makroiqtisodiy o'sish milliy iqtisodiyot, ya'ni muayyan mamlakat miqyosidagi iqtisodiy taraqqiyotni ifodalaydigan etadi va yalpi milliy mahsulotning (YaMM) ko'payishini bildiradi. YaMM hajmi iqtisodiy o'sishning umumlashgan pulda ifodalangan ko'rsatkichi hisoblanadi. Shu bilan birgalikda, iqtisodiy

rivojlanish o'z ichiga yuksalish va inqiroz davrlarini, iqtisodiyotdagi miqdor va sifat o'zgarishlarni, ijobiy va salbiy tomonlarni olib notekis boradi.

Birinchi usulda xarajatlar jamlanadi, ya'ni barcha iste'molchilarning tovar va xizmatlarni sotib olishga sarflangan puli jamlanadi. Ikkinchi usulda daromadlar – tovar va xizmatlarni sotishdan tushgan pul daromadlari jamlanadi. Iqtisodiy o'sish esa, YaMMning real hajmi bilan o'lchanadi. Gap shundaki, uning qiymat - pul shakli narxlarga bog'liq. YaMMning moddiy hajmi o'smasada, inflyatsiya ta'sirida narx oshsa, uning qiymat-pul miqdori ortib ketadi. Iqtisodiy o'sishga tarixiy jihatdan yondashilganda, u bir xil suratlarda va bir tekis bormaydi. Tarixda iqtisodiy o'sish suratlarining jadallashish, jiddiy pasayish va hatto cheklanish davrlari ma'lum. Agar katta tarixiy bosqichlar olib qaraladigan bo'lsa, jahon va milliy iqtisodiyotda, barqaror iqtisodiy o'sish, ishlab chiqarishning har tomonlama taraqqiyot manzarasi hosil bo'ladi. 2022 yilning yanvar-mart oylarida O'zbekiston YaIM 5,8 foizga oshib, 162,8 trln. so'mni tashkil etgan.

Qo'mita ma'lumotlariga ko'ra, 2021 yilda YaIM hajmi 734,6 trillion so'mni tashkil etdi va o'sish 7,4 foiz bo'ldi. 2020 yil bu ko'rsatkich 580,2 trillion so'mni tashkil qilgan edi.

Aholi jon boshiga hisoblangan YaIMning hajmi 21 million so'mga yetdi. Bu esa 2020 yilgiga qaraganda 5,3 foziga ko'proqdir. Shuni qayd etib o'tish kerakki, Jahon banki 2021 yilda O'zbekiston iqtisodiyoti 4,3 foizga o'sishini prognoz qilgan edi.

Ya'ni, pandemiya oqibatida yuzaga kelgan turg'unlik sharoitida Yevropa va Markaziy Osiyo mintaqasidagi rivojlanayotgan iqtisodiyotlarda o'sish davom etmoqda. 2020 yilda COVID-19 pandemiyasi oqibatlari sababli kuzatilgan 2 foizlik iqtisodiy pasayish ortidan 2021 yilda mo'tadil o'sish prognoz qilingan edi [1]. Davlat statistika qo'mitasi joriy yil birinchi choragida yalpi ichki mahsulot 5,8 foizga oshganini ma'lum qildi.

Dastlabki ma'lumotlariga ko'ra, 2022 yilning yanvar-mart oylarida O'zbekistonda yalpi ichki mahsulot (YaIM) hajmi joriy narxlarda 162,8 trln. so'mni tashkil etdi. 2021 yilning mos davri bilan taqqoslaganda 5,8 foizga o'sdi. 2022 yilning yanvar-mart oylarida aholi jon boshiga hisoblangan YaIM hajmi joriy narxlarda 4 mln 604,6 ming so'm (420 AQSh dollari)ni tashkil etib, 2021 yilning mos davri bilan taqqoslaganda 3,7 foizga o'sdi.

2021 yilda dunyo bo'yicha ayrim mamlakatlarning iqtisodiyotlarida tiklanish jarayoni boshlangan bo'lsa, ba'zi davlatlar pandemiya sababli yuzaga kelgan iqtisodiy inqirozdan hali ham chiqib keta olganlari yo'q. Global miqyosda davom etayotgan pandemiya hamda iqtisodiy vaziyat bilan bog'liq mavhumliklar saqlanib qolayotgan shunday sharoitida, O'zbekiston iqtisodiyoti o'z vaqtida muvofiqlashtirilgan fiskal va monetar siyosat natijasida 7,4 foiz o'sishni qayd etib, jadal ravishda tiklanishda davom etdi.

Shu bilan birga, Xitoy iqtisodiyoti 2020 yilda 2,2 foizga sekinlashgandan so'ng, 2021 yilda, Jahon bankiga ko'ra 8,0 foizga va Xalqaro valyuta jamg'armasiga 8,1 foizga o'sgan. Bundan tashqari, Jahon bankiga ko'ra, 2021

yilda Qozog'iston iqtisodiyoti 3,5 foizga va Turkiya iqtisodiyoti 9,5 foizga o'sganligi qayd etilgan. 2021 yilda YaIMning nominal hajmi 734,6 trln. so'mni yoki 69,2 mlrd. dollarni tashkil etdi.

Bunda, qishloq xo'jaligi YaIMning 25,0 foizini yoki 183,5 trln. so'mni, xizmatlar 35,7 foizini yoki 262,5 trln. so'mni, sanoat 25,8 foizini yoki 189,6 trln. so'mni, qurilish 6,2 foizini yoki 45,8 trln. so'mni va eksport import mahsulotlariga sof soliqlar 7,2 foizini yoki 53,2 trln. so'mni tashkil etdi.

Shuningdek, 2021 yilda YaIM tarkibida sanoatning ulushi 0,4 foizga ko'paygan. Bungacha, 2020 yilda koronavirus inqirozi sababali sanoatning ulushi 25,7 foizdan 25,4 foizgacha kamaygan edi. Bundan tashqari, yalpi qo'shilgan qiymat 2021 yilda 7,5 foizga ko'payib, 681,4 trln. so'mni tashkil qildi. 2020 yilda yalpi qo'shilgan qiymatning o'sishi 1,9 foizgacha sekinlashgan va 557,8 trln. so'mnga teng bo'lgan.

2021 yilda jon boshiga YaIM dollar ekvivalentida 13,4 foizga ko'payib, 1983 dollarni (21,0 mln. so'm) tashkil etdi. Jon boshiga aholi daromadlari 15,4 foizga o'sib, 1392 dollarga (14,8 mln. so'm) yetdi. Yillik o'rtacha ish haqi 14,0 foizga oshib, 3629 dollarga (38,5 mln. so'm) teng bo'ldi. 2020 yilda jon boshiga YaIM va aholi daromadlari dollar ekvivalentida mos ravishda 1,9 va 2,1 foizga kamaygan bo'lsa, yillik o'rtacha ish haqi faqatgina 0,9 foizga o'sgan [2].

Dastlabki ma'lumotlarga ko'ra, 2020 yilning yanvar-mart oylarida O'zbekiston Respublikasi yalpi ichki mahsuloti (YaIM) hajmi joriy narxlarda 110 517,8 mlrd. so'mni tashkil etdi va 2019 yilning yanvar-martil bilan taqqoslaganda 4,1 % ga o'sdi. YaIM deflyator indeksi 2019 yil yanvar-martdagi narxlarga nisbatan 114,1 % ni tashkil etdi [3].

2019 yilning yanvar-mart oylarida 2018 yilning mos davri bilan taqqoslaganda YaIM tarkibida qishloq, o'rmon va baliq xo'jaligi ulushining 14,4% gacha pasayishi (2018 yilning yanvar-martida - 16,3 %) va sanoat tarmog'i ulushining 34,5% gacha oshishi (2018 yilning yanvar-martida - 30,9%) bilan bog'liq sezilarli o'zgarishlar kuzatilgan. Iqtisodiyotning barcha tarmoqlarida yaratilgan yalpi qo'shilgan qiymat hajmi YaIM umumiy hajmining 90,4 % ini tashkil etdi va 4,0 % ga o'sdi (YaIM mutlaq o'sishiga ta'siri 3,6 foiz punktni tashkil etdi). Mahsulotlarga sof soliqlarning YaIM tarkibidagi ulushi 9,6 % ni tashkil etdi va 4,2 % darajasida o'sish qayd etildi (YaIM mutlaq o'sishiga ta'siri 0,5 f.p.). 2020 yil yanvar-mart oylari yakunlariga ko'ra, qishloq, o'rmon va baliq xo'jaligida 3,9 % darajasida ijobiy o'sish qayd etildi. Mazkur tarmoqning YaIM mutlaq o'sish sur'atiga ta'siri 0,5 f.p.ni tashkil etdi. Qishloq, o'rmon va baliq xo'jaligida ijobiy o'sish sur'atlari dehqonchilik mahsulotlarini ishlab chiqarishning 6,4 % ga va chorvachilik mahsulotlarini ishlab chiqarishning 3,6 % ga o'sishi bilan bog'liq. Jaxon banki va Xalqaro valyuta jamg'armasining 2022 yil yanvarda e'lon qilingan hisobotlarida 2022-2023 yillar uchun prognozlar va global iqtisodiy holat bo'yicha xatarlar qayd etilgan. Ushbu tashkilotlarning prognozlari orasida sezilarli farqlar mavjud emas. Xususan, Jaxon bankining hisobotiga ko'ra, 2022 yil uchun rivojlangan davlatlar iqtisodiyoti 3,8 foizga,

rivojlanayotgan davlatlar iqtisodiyoti 4,6 foizga va Markaziy Osiyo davlatalari iqtisodiyotlari 4,3 foizga o'sishi kutilmoqda. Jumladan, O'zbekiston iqtisodiyoti 2022 yilda 5,6 foizga va 2023 yilda 5,8 foizga o'sishi kutilmoqda. Shuningdek, Jaxon banki kutilmalariga ko'ra, O'zbekistonda iqtisodiy o'sish darajasi koronavirus pandemiyasi qarshi davlat tomonidan amalga oshirilgan iqtisodiy choralar natijasida barqaror holatda qolishi kutilmoqda. Bundan tashqari, O'zbekistonning barqaror iqtisodiy o'sishi asosiy iqtisodiy hamkor davlatlarning maroiqtisodiy holatiga bog'liq.

Xususan, Jaxon bankining hisobotiga ko'ra, Rossiyada ichki talabining kamayishi sababli 2022 yil uchun o'sish darajasi 2,4 foiz bo'lsa, 2023 yilga kelib esa 1,8 foizgacha sekinlashishi kutilmoqda. Bunda, 2021 yilda Rossiyaga qarshi AQSh tomonidan qo'llanilgan qo'shimcha sanksiyalar, aholi orasidagi emlanish darajasining pastligi va geosiyosiy vaziyatning beqarorligi asosiy omillar sifatida qayd etilgan. Shuningdek, kutilmalarga ko'ra Qozog'istonning iqtisodiy o'sish darajasi 2022 yilda 2,0 foizga, 2023 yilda 3,0 foizga yetishi kutilmoqda. Xalqaro valyuta jamg'armasi va Jahon bankining 2022 yil yanvardagi hisobotlariga ko'ra, koronavirusning yangi shtammlarining tarqalishi lokdaun va karantin choralarining qat'iylashtirilishi va makroiqtisodiy prognozlariga salbiy ta'sir o'tkazishi mumkin. Shuningdek, global ta'minot zanjirining sust tiklanishi va inflyatsion bosimlarning ortish xatari ham qayd etilgan.

Foydalanilgan adabiyotlar:

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**AUTOCAD DASTURINING UCH O'LCHAMLI LOYIHALASH
IMKONIYATLARI. «МОДЕЛИРОВАНИЕ» PANELI BUYRUQLARI.
«ВИЗУАЛЬНЫЕ СТИЛИ», «ВИД» PANELI BUYRUQLARI VA
ULARNING IMKONIYATLARI**

Annotatsiya. Ushbu maqolada kompyuter texnologiyalarida AutoCAD-2007 grafik tizimida har qanday AutoCAD dasturining uch o'lchamli loyihalash imkoniyatlari va foydalanish interfeysida uch o'lchamli muhitni yaratish haqidagi ma'lumotlar bilan tanishtirish o'lchamli obyekt nuqtasining koordinatalarini klaviatyura orqali to'rt xil usulda bajarish imkoniyatlari haqida fikr yuritilgan. Grafik dasturda to'g'ri chiziq kesmasi bitta obyekt sifatida qabul qilib, uning birinchi nuqta koordinatalarini bo'yicha bajariladi. Koordinatalar esa grafik dasturning ishchi maydonidagi Y va X o'qiga nisbatan bajariladi. Bunday koordinatalarni kiritishning usullarini bir necha misollar bilan klaviatyura orqali sonlar oldiga simvollarni qo'yib bajarishi ko'rsatilgan.

Kalit so'zlar: grafik dastur, koordinata boshi, absolyut dekart koordinatalar, nisbiy dekart koordinatalar, qutb koordinatalar, kesma uzunligi, AutoCAD dasturining uch o'lchamli imkoniyatlari.

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**THREE-DIMENSIONAL DESIGN CAPABILITIES OF THE AUTOCAD
SOFTWARE. "МОДЕЛИРОВАНИЕ" PANEL COMMANDS. "VISUAL
STYLE", "VID" PANEL COMMANDS AND THEIR POSSIBILITIES**

Annotation. This article discusses the three-dimensional design capabilities of any AutoCAD program in the AutoCAD-2007 graphic system in computer technology and the ability to perform the coordinates of a dimensional object point by keyboard in four different ways, introducing information about creating a three-dimensional environment in the user interface. In the graphic program, the straight line section is taken as one object and executed according to the coordinates of its first point. Coordinates are performed relative to the Y and X axes in the working area of the graphic program. The methods of entering such

coordinates are shown with several examples by putting symbols in front of numbers through the keyboard.

Key words: graphic program, coordinate origin, absolute Cartesian coordinates, relative Cartesian coordinates, polar coordinates, section length, three-dimensional capabilities of the AutoCAD program.

KIRISH.

Bugungi kunda pedagog kadrlardan nafaqat o'z sohasi bo'yicha, balki zamonaviy axborot texnologiyalaridan ham ma'lum bilimlarni chuqur egallashni va ularni yoshlarga, ayniqsa o'quvchi hamda talabalarga o'rgatishni talab qiladi. Shu bois umumta'lim maktab, KHK va OO'Yularida faoliyat ko'rsatayotgan har bir professor-o'qituvchilar zimmasiga zamonaviy grafik dasturlardan foydalanib, o'quvchi va talabalarni kopyuterda bajarishga o'rgatishni yuklaydi. Hozirgi kunning talabidan kelib chiqadigan bo'lsak, muhandislik grafikasi o'qituvchilari kamida beshta zamonaviy grafik dasturlardan dastlabki ma'lumotlarga ega bo'lishlari va ulardan foydalanib chizma primitiv-elementlarini kompyuterda loyihalashni bilishlari lozim, ya'ni, Foto Shop, Corel Draw, 3D MAX, AutoCAD va Flash kabilarni. Chunki, har qanday zamonaviy o'quv elektron qo'llanmalarni ishlab chiqishni bu dasturlarsiz tasavvur qilib bo'lmaydi.

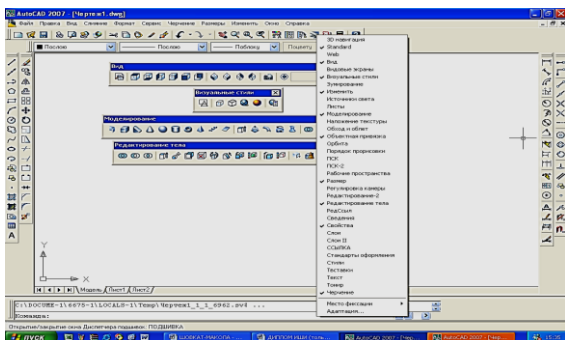
Shuning uchun ham, elektron o'quv qo'llanmalarni mukammal yaratish uchun XXI-asr chizmachilik o'qituvchilaridan yuqorida keltirilgan grafik dasturlarni juda bo'lmaganda dastlabki tushunchalariga ega bo'lishlikni taqazo etadi.

Biz o'z oldimizga qo'ygan muammoni hal qilish uchun birinchi bo'lib, AutoCAD tizimi hozirgi davrda loyihalashning avtomatlashtirilgan xalqaro standarti hisoblangan dasturining yaratilganligiga 30 yilga yaqin bo'lsada, grafik dasturlari orasida hanuzgacha mashhurligicha qolmoqda. AutoCAD dasturi mukammal va ommabop, hamda loyihalash ishlari avtomatlashtirilgan dastur bo'lib, u har qanday turdagi sxema va chizmalarni yuqori aniqlikda, sifatli bajaradi. Shuningdek, bu dasturdan foydalanuvchilarning ijodiy imkoniyatlarini to'la amalga oshirishga kafolat beradi. Shu sababli, millionlab loyihachi mutaxassislar, olimlar, injener-texniklar va talabalar, ya'ni dunyoning 80 dan ortiq mamlakatlari, 18 tilda loyihalash ishlarini bajarishda AutoCAD tizimidan foydalanishlari odatiy holga aylanib qolgan.

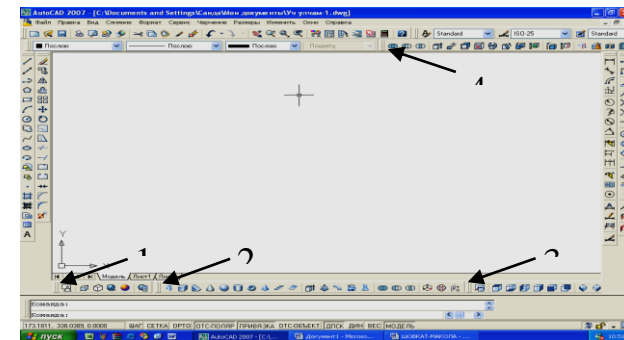
Bu zamonaviy dasturlardan AutoCAD dasturi mukammal va ommabop, hamda loyihalash ishlari avtomatlashtirilgan dastur bo'lib, u har qanday turdagi sxema va chizmalarni yuqori aniqlikda, sifatli bajaradi. Shuningdek, bu dasturdan foydalanuvchilarning ijodiy imkoniyatlarini to'la amalga oshirishga kafolat beradi. Shu sababli, millionlab loyihachi mutaxassislar, olimlar, injener-texniklar va talabalar, ya'ni dunyoning 80 dan ortiq mamlakatlari, 18 tilda loyihalash ishlarini bajarishda AutoCAD tizimidan foydalanishlari odatiy holga aylanib qolgan.

Shu bois ushbu darsda AutoCAD dasturi yordamida kompyuterda oddiy geometrik jismlarni uch o'lchamli loyihalash imkoniyatlarini tanishtirish va ularning buyruqlaridan foydalanish algoritmlarini o'rgatish maqsad qilib qo'yilgan.

Foydalanish interfeysida uch o'lchamli muhitni yaratish.



1-рasm



2- рasm

Uch o'lchamli loyihalashda foydalanish interfeysi ikki o'lchamli kabi bo'lib, unga qo'shimcha «Vid»-ko'rinish, «Vizualnie stili» ikki o'lchamlidan uch o'lchamligiga yoki aksinchasiga o'tkazish, «Modelirovanie»-jismlarni loyihalash va «Redaktirovanie tela»-tahrirlash panellari, kiritiladi, 1- rasm. Ularning ishchi stolda 2- rasmdagidek joylashtirish mumkin. 2- rasm, 1-«Визуальные стили»; 2- rasm, 2-«Моделирование»; 2- rasm, 3-« Vid»; 2- rasm,4-« Redaktirovanie tela»;

Ma'lumki muxandislik va qurilish arxitektura chizmachiligida yaqqol tasvirlarni bajarish, ayniqsa sirlarni o'zaro kesishuvidan hosil bo'lgan chiziqlarni yasash ko'plab grafik amallarni bajarishni, ya'ni ko'p vaqt sarflashni talab qiladi.

ADABIYOTLAR TAHLILI

Hozirgi zamon kompyuterlari va ularning dasturlar ta'minoti, grafik axborotlarni bemalol uch o'lchamda ham loyihalash imkoniyatini beradi. Buning uchun qator grafik dasturlar mavjud bo'lib, ular orasida AutoCAD dasturi muhandislik va qurilish arxitektura chizmachiligi uchun berilgan o'lchamlar asosida ikki va uch o'lchamli loyihalash ishlarini yuqori aniqlikda bajarish imkoniyatini beradi.

Kompyuterda uch o'lchamli loyixalash ishlari ikki o'lchamli loyihalashga nisbatan birmuncha murakkabroq bo'lishi bilan birga quyidagi afzalliklarga ega:

1. Ob'ekt sirlarining o'zaro kesishuvini avtomatik bajarish;
2. Ob'ektlarni asosiy va qo'shimcha ko'rinishlarga o'tkazib, o'zaro vaziyatlarini o'zgartirish;
3. Ob'ektlarning yuzalarini tabiiy ranglarga bo'yash;
4. Bajarilgan uch o'lchamli rederlangan-bo'yalgan ob'ektlarni tahlil qilib ishlab chiqarish uchun zarur bo'lgan talablarda ishlab chiqish;
5. Yasalgan uch o'lchamli modelni-buyumni fazoni istalgan nuqtasidan ko'rish va kuzatish.

Визуальные стили», «Вид» панеллари

AutoCAD dasturida ikki o'lchamlidan uch o'lchamli loyihalash «3D *каркас*»ga o'tish uchun «Визуальные стили»dagi (3- rasm) 2- tugma yuklanadi. Undagi 1- tugmani yuklash bilan ikki o'lchamli loyihalash «2D *каркас*» ga qaytiladi.

AutoCADda ob`ektlar va ularning elementlari bo'lgan sirtlar karkas ko'pyoqlik (3- rasm, 3- tugma yordamida), yoki ravon yuzali qattiq jism ko'rinishida (3- rasm, 4, 5- tugmalar yordamida) tasvirlanishi mumkin.

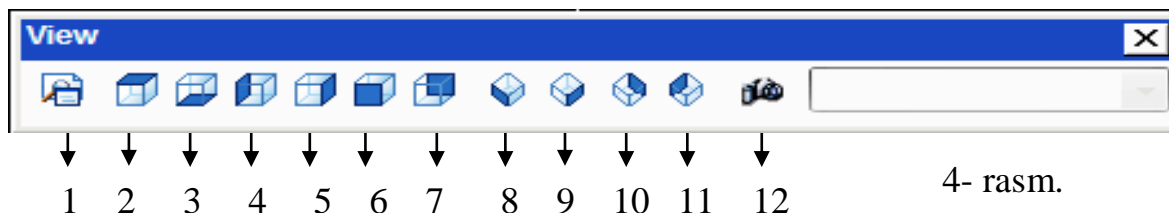
TADQIQOTLAR METODOLOGIYASI

Bunday qattiq jismlarni va ularning birikmalaridan iborat bo'lgan ob`ektlarni loyihalashda ikki o'lchamli asosiy ko'rinishlardan va uch o'lchamli izometrik tasvirlardan foydalaniladi.



3- rasm.

Shu sababli uch o'lchamli loyihalashda bunday ko'rinishlar bitta **View** - **Вид** (ko'rinishlar) paneliga joylashtirilgan, 4- rasm.



4- rasm.

- 1 – Nomlangan ko'rinishlar (**Named Views**);
- 2 ÷ 7 - 6ta standart ustdan, tagdan, chapdan, o'ngdan, olddan va orqadan asosiy ortogonal ko'rinishlar;
- 8 ÷ 11 - 4ta standart izometrik ko'rinishlar;
- 12 – Kamera (**Camera**) – ko'rish yo'nalishini kamera va ko'rish nuqtalari yordamida belgilaydi.

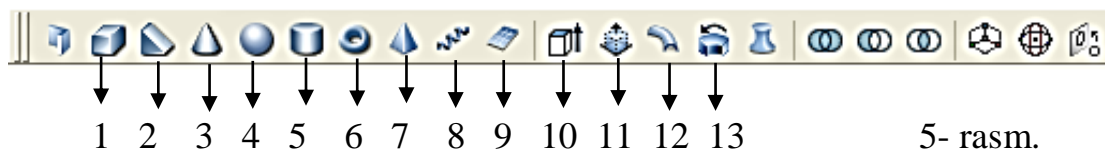
TAHLIL VA NATIJALAR

Ko'rinishni o'zgartirishning yana bir imkon **3DORBIT** buyrug'i yordamida amalga oshiriladi. Bu buyruq chaqirilganda, ekranda orbitali aylana paydo bo'ladi. Kursorni uning kvadratlari bilan bog'lab, sichqonchani chap tugmasi yordamida surilsa, ko'rish yo'nalishini o'zgartirib, ob`ektni ko'rinmas tomonlarini ham kuzatish mumkin.

Ma'lumki har qanday murakkab detal va jismlar bir nechta o'zaro birikkan oddiy jismlardan iborat bo'ladi. Bunday jismlarga ob`ektning primitivlari deb ataladi.

Murakkab uch o'lchamli ob`ektalar oddiy «g'ishtlar»dan yasaladi. Bu oddiy «g'ishtlar» qattiq jisimli primitivlar deyiladi. Chizmachilikda ko'p uchraydigan qattiq jisimli primitivlarning asosiylariga kub, tsilindr, shar, konus, torlar kiradi. Ularga **BOX** (Kub), **WEDGE** (Pona), **CONE** (Konus), **CYLINDER** (TSilindr), **SPHERE** (Shar) va **TORUS** (Tors) kabi qattiq jismlar kiradi. Ularni yasash buyruqlarining tugmalari “**Моделирование**” (Моделлаш)

panelida joylashgan bo‘ladi, 5-rasm. Shunday qilib jismlarni uch o‘lchamda loyihalash uchun ekranda **view** (ko‘rinishlar) va **Solids** (qattiq jism) panellari bo‘lishi shart bo‘ladi.



Xulosa. AutoCAD dasturi grafik imkoniyatlari juda yuqori va ayni paytda ham sodda, ham murakkab topshiriqlarni bajara olish mumkin. Shunisi e‘tiborga loyiqlik, u bevosita aniq fanlar bilan ham chambarchas bog‘liq. Yoshlarning kompyuterga qiziqishlari va AutoCAD dasturidek grafikaviy dasturlarni o‘rganishlari texnika fanlarini o‘zlashtirishga keng imkoniyat yaratadi. Dasturning imkoniyatlari kengligidan o‘rganish va uni amalda qo‘llash talabalarning kelgusi ish faoliyatlarida ham foydali o‘rin tutadi.

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QURILISH KORXONALARIDA SIFAT MENEJMENTI TIZIMINI JORIY QILISH - DAVR TALABI

Annotatsiya. Mazkur maqolada qurilish korxonalarining sifat menejmentini jahon tajribasi asnosida tizimga joriy qilish va O‘zbekiston iqtisodiyotini modernizatsiya qilish va jamiyatni isloh qilish jarayonida qurilish sohasini rivojlantirishga qaratilayotgan chora-tadbirlar to‘g‘risida so‘z ketadi.

Kalit so‘zlar: Menejment, modernizatsiya, investitsiya, eksport va import, ISO tizimi, sifat.

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IMPLEMENTATION OF THE QUALITY MANAGEMENT SYSTEM IN CONSTRUCTION ENTERPRISES - THE REQUIREMENT OF THE TIME

Abstract. This article talks about the implementation of the quality management of construction enterprises in the system based on the world experience and the measures aimed at the development of the construction industry in the process of modernization of the economy of Uzbekistan and the reform of the society.

Key words: Management, modernization, investment, export and import, ISO system, quality.

Kirish. O‘zbekistonda iqtisodiyotni modernizatsiya qilish va jamiyatni isloh qilish jarayonida qurilish sohasini rivojlantirishga qaratilayotgan chora-tadbirlar alohida o‘rin egallaydi. Bu borada hukumat va davlat rahbarining farmon hamda qarorlari, qabul qilingan davlat dasturlari, ular ijrosini ta‘minlash,

tarmoqda islohotlar samaradorligini oshirish bo'yicha olib borilayotgan tadbirlar natijasida bunyodkorlik ko'lamlari tobora kengayib bormoqda.

Bugungi kunda mamlakatimizda 10 mingga yaqin qurilish materiallari ishlab chiqaruvchi korxonalar faoliyat yuritadi. Bundan ikki yil muqaddam bu borada 120 turdagi mahsulot tayyorlangan bo'lsa, bugungi kunda ularning soni 180 tadan oshdi. "O'zsanoatqurilishmateriallari" uyushmasiga a'zo korxonalarining o'zida joriy yilning yanvar-sentyabr oylarida 6 trillion so'mlik mahsulot ishlab chiqarilgan, o'sish sur'ati o'tgan yilning shu davriga nisbatan 112,8 foizni tashkil qilgan.

Ta'kidlash joizki, sohaga investitsiyalarni keng jalb etish orqali mahsulot turlarini ko'paytirish va sifatni oshirish ustuvor vazifalar sirasiga kiradi. Jumladan, 2020 yilning to'qqiz oyida investitsiya dasturiga asosan 27 ta loyiha doirasida 228 million dollarlik (103,6 foiz) mablag'lar, shu jumladan, 150,7 million dollar (100,5 foiz) to'g'ridan-to'g'ri xorijiy investitsiyalar o'zlashtirilgan. 2021 yilda dasturga asosan 32 ta loyiha doirasidagi sarmoyalar 394,2 million dollarga yetishi, 284 mln dollar to'g'ridan-to'g'ri xorijiy investitsiyalar jalb etilishi ko'zlanyapti.

So'nggi yillarda qurilish materiallari sanoati sohasida olib borilayotgan tub islohotlar natijasida yangi turdagi innovatsion, eksportbop va import o'rnini bosuvchi qurilish materiallaridan gulqog'oz, suyuq gulqog'oz, zoloblok, gazoblok, penoblok, polistrolblok, kompozit (asbestosiz) shifer, o'tga chidamli g'isht, yumshoq tom yopqich materiallari, issiqlik izolyatsiyalash materiallari va mahsulotlari (bazaltli, mineralli, toshdan olingan), bazaltdan armatura, bazaltdan tola, bazaltdan setka, fritta (kafellarga rang berishda ishlatiladigan xom ashyo), dekorativ bo'yoqlar, geotekstil, geomembrana, bentonit mat (to'shama), geosetka, georeshetka, geokompozitlar mahalliy ishlab chiqaruvchilar tomonidan o'zlashtirildi va ishlab chiqarilmoqda. Shuningdek, qurilish materiallarining sifatini belgilovchi standartlar xalqaro talablar bilan uyg'unlashtirilmoqda hamda 5458 ta xalqaro standartlar qabul qilindi (xalqaro va Yevropa (ISO, YEN) – 3987 ta, MDH mamlakatlari – 949 ta va milliy standartlar – 522 ta).

Jumladan, O'zbekiston Respublikasi Prezidentining 2019 yil 23 maydagi PQ-4335-son qarori 6-ilovasiga muvofiq, sifatli va xavfsiz yangi turdagi qurilish materiallarini ishlab chiqarishga joriy qilish maqsadida, qurilish materiallarini ishlab chiqarish bo'yicha 2019 yilda 340 ta va 2020 yilda 626 ta (qaror bilan 542 ta xalqaro standartlarni qabul qilish vazifasi belgilangan) xalqaro standartlar qabul qilindi, shu bilan birga 2021 yil oxirga qadar 505 ta xalqaro standartlar qabul qilinishi rejalashtirilgan.

O'zbekiston Respublikasi Investitsiyalar va tashqi savdo vazirligining Eksportni rivojlantirish agentligi tomonidan 2020 yilda 4 ta mahalliy qurilish materiallari ishlab chiqaruvchi korxonalariga xalqaro standartlarga muvofiq bo'lgan ISO 9001, ISO 14001, ISO 45001, ISO 50001 menejment tizimlarini joriy etish bo'yicha 585,7 mln so'm miqdorida moliyaviy ko'mak ko'rsatildi.

Jahon tajribasi shuni ko'rsatadiki, korxonada ISO 9001 standarti talablariga javob beradigan sifat menejmenti tizimi (SMT)ni yaratish samaradorlik va rentabellikni oshirish, mijozlar ehtiyojini qondirishni ta'minlash, bozordagi mavqeini mustahkamlash, mahsulot va xizmatlar tannarxini pasaytirish, korxonaga (tashkilotga) ishonchni sezilarli darajada oshirish imkonini beradi.

Mahsulotlar sifati va raqobatdoshligini oshirish uchun milliy standartlarni jahon talablariga moslashtirish hamda korxonalarga joriy qilish juda muhim hisoblanadi. So'nggi yillarda mamlakatimizda standartlarning 43 foizi xalqaro me'yorlar bilan uyg'unlashtirilib, ularning soni 12 mingga yetkazildi. Bunday ishlar natijasida eksport imkoniyatlari kengaymoqda.

Zero, prezidentimiz ta'kidlaganidek, agar mahsulot xalqaro sertifikatga ega bo'lmasa, u hech qachon raqobatbardosh bo'la olmaydi. Mamlakatda har bir tadbirkor standartni bilishi, tanishi kerak, shunday muhit yaratish zarur⁷³.

Korxonada xalqaro standartlarga mos keladigan sifat menejmenti tizimini joriy etish uchun belgilangan me'yorlarda ko'zda tutilgan bir qator harakatlar amalga oshirilishi kerak. Tajribalar shuni ko'rsatadiki, ISO tizimi korxonada hayotiga "noldan" qat'iy kirishi uchun olti oydan 18 oygacha davom etadi. Bunday sharoitda rahbarlar mutaxassislarning yordamidan foydalanishlari yoki o'zlari zarur choralarini ko'rishlari talab etiladi.

Zamonaviy qarashlarga ko'ra, sifat menejmenti tizimi sifat menejmentini to'liq amalga oshirish imkonini beradigan bir qancha elementlarning mavjudligini nazarda tutadi. Bu elementlarga quyidagilar kiradi:

- sifat siyosati;
- sifatni rejalashtirish tizimi (sifat maqsadlarini belgilash, kerakli resurslarni aniqlash va boshqalar);
- tashkilotning jarayon modeli (jarayonlarning tavsifi, sxemalar, protseduralar, ko'rsatmalar va boshqalar);
- sifatni nazorat qilish tizimi (kiruvchi resurslar, yarim tayyor mahsulotlar, mahsulotlar, jarayonlar va boshqalar);
- mijozlar ehtiyojini qondirish monitoringi tizimi;
- ichki sifat nazorati tizimi;
- tashqi sifatni ta'minlash tizimi (ayniqsa, sertifikatlash holatida);
- jarayonlar va mahsulotlar uchun sifatli axborotni boshqarish tizimi (sifat yozuvlari);
- rahbariyat tomonidan sifatni tahlil qilish tizimi;
- sifatni doimiy yaxshilash tizimi:
- nomuvofiqliklarni boshqarish;
- tuzatish choralari;
- profilaktika choralari;

⁷³ O'zbekiston Respublikasi Prezidenti SH.M. Mirziyoyevning Oliy Majlisga Murojatnomasi. // Xalq so'zi. 2020 yil 24 yanvar

- tashqi yetkazib beruvchilarni boshqarish tizimi.

Sifat menejmenti tizimining arxitekturasi va uning elementlarini muayyan tashkilotda amalga oshirishning o'ziga xos usullari uning ko'lami, profili, tuzilishi, madaniyati, boshqaruv uslubi, maqsadlari va boshqa omillarga bog'liq.

Sifat menejmenti tizimini ishlab chiqish va joriy etish ISO 9000 standartlariga muvofiq, qat'iy belgilangan tartib asosida amalga oshiriladi. U quyidagi bosqichlarni o'z ichiga oladi:

1-bosqich - korxonada xodimlarini ISO 9000 seriyali standartlarda belgilangan sifat tamoyillariga o'rgatish. Nafaqat tashkilot va bo'limlar/bo'limlar rahbarlari, balki oddiy xodimlar ham.

2-bosqich - korxonada amaldagi sifat menejmenti tizimini tahlil qilish. Ushbu bosqichning maqsadi mavjud SMT ISO 9000 seriyali standartlar talablariga qanday mos kelishini va unda nimani tuzatish / takomillashtirish kerakligini tushunishdir.

3-bosqich - kelajakdagi SMT asoslarini ishlab chiqish. Ushbu bosqichda korxonaning asosiy va yordamchi jarayonlari aniqlanadi, tashkiliy tuzilma yaratiladi yoki to'g'rilanadi, sifatni boshqarish sohasidagi boshqaruv va xodimlarning vazifalari taqsimlanadi.

4-bosqich - SMT hujjatlari to'plamini ishlab chiqish.

5-bosqich - SMTni joriy etish. Ushbu bosqichda xodimlarni SMT talablarini hisobga olgan holda ishlashga o'rgatiladi, korxonaning ichki auditini muntazam ravishda amalga oshiradigan auditorlar guruhini tanlash va o'qitish, ishlab chiqilgan talablarni hisobga olgan holda korxonaning ishlash jarayonlarini qayta qurish.

6-bosqich - sertifikatlash. Sifat menejmenti tizimi sertifikatlashtirish organining mutaxassislari tomonidan sinovdan o'tkaziladi, agar u ijobiy bo'lsa, kompaniya ISO 9001 yoki 9000 oilasining boshqa standartiga muvofiqlik sertifikatini oladi.

Xulosa: Bir so'z bilan aytganda, sifat menejmenti tizimini samarali amalga oshirish uchun korxonada sifat menejmenti sohasidagi ishlarni, biznes-jarayonlarni batafsil tahlil qilish, korxonada sifat menejmenti tizimini ishlab chiqish va joriy etish bo'yicha ishchi guruh tuzish, kompaniyaning sifat strategiyasini aniqlash kerak. Qurilish korxonalarida SMTni joriy qilish korxonada faoliyatini doimiy ravishda takomillashtirish hamda tashkilotning ichki va yashqi bozorda raqobatbardoshligini oshirish uchun ximat qiladi hamda har qanday tashkilotning raqobatbardoshligini belgilaydi.

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DIZEL DVIGATELLAR MOYLASH TIZIMLARINI RIVOJLANTIRISH BOSQICHLARI

Annotatsiya. Hozirgi vaqtda moylash materiallari assortimenti doimiy va tez sur'atlar bilan kengayib bormoqda. Moylarga yangi qo'shimchalar ishlab chiqarishda muhim yutuqlarga erishildi, bu esa dvigatelning ishlash ishonchliligini sezilarli darajada oshirishga imkon berdi. Qo'shimchalarni zamonaviy yo`nalishi - bu kompozitsion materiallardan foydalanishdir. Ushbu maqolada dizel dvigatellarida moylash tizimlarini rivojlantirish bosqichlari to'g'risida ma'lumot berilgan.

Kalit so'zlar: tirsakli val, shatun, silindrlar bloki, moy turlari, moy sarfi, turbo kompressor, ekspluatatsiya, ventilyatsiya.

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DEVELOPMENT STAGES OF DIESEL ENGINE LUBRICATION SYSTEMS

Abstract. Currently, the range of lubricants is constantly and rapidly expanding. Significant progress was made in the production of new additives to oils, which allowed to significantly increase the reliability of engine operation. The modern direction of additives is the use of composite materials. This article provides information on the stages of development of lubrication systems in diesel engines.

Key words: crankshaft, connecting rod, cylinder block, types of oil, oil consumption, turbo compressor, operation, ventilation.

Avtotransportni ekspluatatsiya qilish tajribasi shuni ko'rsatadiki, avtomobil detallarining yeyilishi avtomobildagi barcha nosozliklarning 50% dan ortig'iga sabab bo'ladi. Ichki yonuv dvigatellar uchun yeyilish bilan bog'liq buzulishlar

tavsiflanadi, birinchi navbatda porshen halqalari va silindrlar gilzasi, tirsakli valning shatun va o`zak bo`yinlari, vkladishlar, ko'pincha dvigatellarda bu ishqalanish juftlari orasida sidirilishlar sodir bo`ladi.

Hozirgi vaqtda tribologiya-ishqalanish va yeyilish fani, tribotexnika-uning texnik qo'llanilishi kabi tadqiqot yo'nalishlari jadal rivojlanmoqda. Ishqalanishning molekulyar-mexanik nazariyasi va charchoqdan yeyilish nazariyasi va qattiq jismlarni moylashning kontakt-gidrodinamik nazariyasi ishlab chiqilmoqda. Ushbu yo'nalishlarni rivojlantirish natijalari loyihalash bosqichida ishqalanish tarmoqlarining chidamliligini baholash va bashorat qilish imkonini beradi.

Dvigatelsozlikni rivojlantirishning hozirgi tamoyili - bu turli xil kuchaytirish usullari yordamida agregat quvvatni oshirishdir. Kuchaytirishning eng samarali va keng tarqalgan usullaridan biri bu dvigatel silindrlariga havo haydashdir, bu quvvatni ikki-uch baravar oshirish va o'ziga xos yonilg'i sarfini kamaytirish imkonini beradi. Buning natijasi dvigatel detallarining mexanik va termik kuchlanishining oshishiga olib keladi. Shuning uchun tirsakli val aylanish chastosigining oshishi detallarga inertsiya yuklanish ko'payishi va ishqalanish juftlarini moylash qiyinligi bilan cheklanadi. Dizel dvigatellarining qattiq ishlashi va shunga mos ravishda detallarni yuklanishi moylash sharoitlari yanada yomonlashtiradi.

Zamonaviy yuqori quvvatli avtomobil dvigatellari odatda silindrlarini joylashuvi V shaklida bo'lib, bu shatun podshipniklarining yuklanishini oshiradi.

Dvigatellarni kuchaytirish ularning massasi va ugabarit ko'rsatkichlarining yaxshilanishi bilan birga kuzatiladi. Shu bilan birga, karterdagi moyning birlik hajmiga to'g'ri keladigan dvigatel quvvati miqdori sezilarli darajada oshadi, bu esa karterdagi moy haroratining oshishiga va kuyishga moy sarfining oshishiga olib keladi.

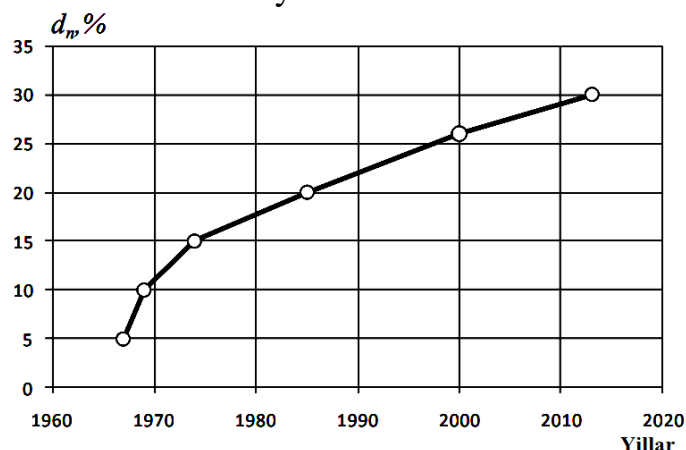
Kuchaytirishda tirsakli val podshipniklarida moy bosimi ham ikki baravar ko'payadi, gilza halqasi birikmasida - uch baravargacha, porshenni yuqori ariqchasidagi harorat 280°S ga, shatunli vkladishda - 160°S ga, turbokompressor podshipnikida - $280 - 320^{\circ}\text{S}$ [1-2, 4, 9] yetishadi. Bularning barchasi moyning ishlash sharoitlarini sezilarli darajada yomonlashtiradi - qo'shimchalarning tezroq ta'sir qilishi tufayli ularning resurslari kamayadi, kuyishga moy sarfi ko'payadi, detallar sirtida lak va qurum qopdiqlari qatlamlari paydo bo'ladi va qattiq qurum zarrachalarining ishqalanish orasiga tushishi detallarning jadal yeyilishiga olib keladi. Yuqoridagilardan ko'rinib turibdiki, moyning ishlash sharoitlari dvigatelning ishonchliligiga sezilarli ta'sir ko'rsatadi.

Bunday yuqori kuchaytirilgan dvigatellarning ishonchli ishlashini ta'minlashning eng samarali usullari quyidagilardir:

- zamonaviy yuqori sifatli dvigatel moylaridan foydalanish;
- moyni qo'shimcha sovutishni joriy etish;
- dvigatellarning konstruksiyasiga o'zgarishlar kiritish;
- karterning ventilyatsiyasini yaxshilash;

- moyni tozalashni yanada takomillashtirilgan usullaridan foydalanish va boshqalar.

Hozirgi vaqtda moylash materiallari assortimenti doimiy va tez sur'atlar bilan kengayib bormoqda. Moylarga yangi qo'shimchalar ishlab chieskirishda muhim yutuqlarga erishildi, bu esa dvigatelning ishlash ishonchligini sezilarli darajada oshirishga imkon berdi. [6, 1-2]. Qo'shimchalarni zamonaviy yo`nalishi - bu kompozitsion materiallardan foydalanishdir.



Yillar bo`yicha moylardagi qo'shimchalarning moy massa bo`yicha ulushining o'zgarishi

Biroq, dvigatelning ishonchligini ta'minlash uchun moy sifatini yaxshilash bilan bir qatorda, moydan to'g'ri foydalanish ham zarur. Foydalanish jarayonida uning ish faoliyatini baholash usullarini ishlab chiqish, shuningdek dvigatel tarkibidagi moyni unda hosil bo'lgan va tashqaridan kirib keladigan zararli moddalardan yuqori sifatli tozalashni ta'minlash kerak.

Yuk avtomobillarining ekspluatatsion samaradorlik ko'rsatkichlarini tahlil qilish shuni ta'kidlash mumkinki, avtomobilda tashish tannarxi tarkibida TXK va ta'mirlash xarajatlari 12-15% ni tashkil etadi, buning natijasida transport vositasining ishlab chieskirishga qaraganda butun ishlatish davriga 5-6 baravar ko'p mablag ' sarflanadi [3-4]

Statistik ma'lumotlarga ko'ra, O`zbekistondagi yuk avtomobillari parkining 22 foizini KAMAZ tashkil etadi. KAMAZ transport vositalarining ishonchligini o'rganish [3-4] shuni ko'rsatdiki, kuch agregati barcha buzilishlarning 32% dan 37% gacha, shu jumladan dvigatel - 25% dan 30% gacha. Ekspluatatsiyadagi dvigatellarning buzilishlarning tarkibini tahlil qilish shuni ko'rsatdiki, to'satdan buzilish holatlarining katta qismi (45% dan 50% gacha) qoida tariqasida, texnik ekspluatatsiya qoidalari, konstruktiv va texnik nuqsonlar va ishlab chieskirishdagi nuqsonlar buzilganligi sababli sodir bo`ladi. Ta'mirlash xarajatlarining 60% gacha kuch agregatlarining buzilishini bartaraf etish hisobga olib, buzilishlarni bartaraf qilish hisobiga dvigatellarning ishonchligini oshirish KAMAZ avtomobillarining ishlash samaradorligini sezilarli darajada oshiradi.[10]

Zamonaviy dvigatellar uchun tobora ortib borayotgan ekologik, samaradorlik va quvvat sifatiga bo'lgan talablar doirasida KAMAZ dvigatellarini modernizatsiya qilish va sezilarli darajada oshirish natijalari quvvati bazaviy dvigatelga nisbatan 1,5 barobardan ko'proq oshishiga olib keldi. Shu bilan birga, uning asosiy detallari (tirsakli val, shatun, silindrlar bloki va boshqalar) o'lhovida sezilarli o'zgarishlar bo'lmadi, bu esa kuch agregatining chidamliligi va raqobatbardoshligini pasayishiga ta'sir ko'rsatdi.[14-18]

KAMAZ dvigatellarining asosiy xususiyatlari [8]

Parametrlarning nomlanishi, o`lchov birligi	Dvigatel modeli				
	KAMAZ-740.10	KAMAZ-740.11-240	KAMAZ-740.13-260	KAMAZ-740.30	KAMAZ-740.50
Nominal quvvati, kVt (o.k.)	154(210)	176(240)	191(260)	191(260)	265(360)
Tirsakli valning minimal aylanish davriyligida qizigan dvigateldagi moy bosimi, KPa (kgs/sm ²)	195-388 (3,5-4)	392-539 (4-5,5)	392-539 (4-5,5)	195-388 (4-5,5)	195-388 (4-5,5)
Maksimal aylanish momenti, N.m (kgs m)	667(68)	833(85)	931(95)	1079(110)	1470(150)
Silindr diametric, mm	120	120	120	120	120
Porshen yo`li, mm	120	120	120	120	130

Avtomobillarning raqobatbardoshligining muhim ko'rsatkichlaridan biri butun ishlash muddati davomida ishlash qobiliyatini ta'minlash xarajatlarining ishlab chieskirish xarajatlariga nisbatidir. Rivojlangan mamlakatlarda bu nisbat o'rtacha 120% ni tashkil qiladi, O`zbekistonda esa 400% dan ortiq bo'lib, bu muammoli vaziyatni keltirib chiqaradi [3-4, 7-13]

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PDC TURDAGI INNOVATSION BURG`ILARNING QO`LLASHNI ASOSLASH

Аннотация. Бург`ilash amaliyotida bург`ilashning mexanik tezligi ko`pgina hollarda bург`ining to`g`ri tanlanishiga to`g`ridan to`g`ri bog`liq bo`lib bu jarayonda zamonaviy bург`ilardan foydalanish maqsadga muvofiqdir. Bu bург`ilash va ko`tarish-tushirish vaqtini kamaytiradi.

Kalit so`zlar: PDC bург`ilar, polikristalli olmos kompakt, kontaklashish, to`liq yuklanish, eroziyalanish, qattiq qotishmali plastinalar, kuchlar balansi, optimallashtirilgan gidravlika.

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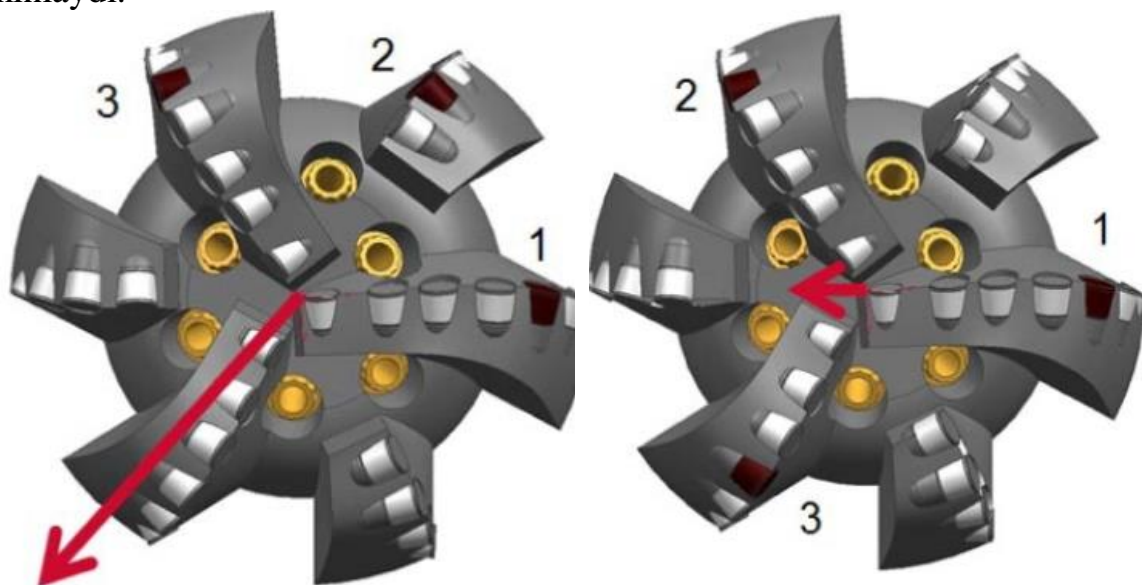
JUSTIFYING THE USE OF PDC TYPE INNOVATIVE DRILL

Annotation. In the practice of drilling, the mechanical speed of drilling in most cases directly depends on the correct selection of the drill, and it is advisable to use modern drills in this process. This reduces drilling and lifting time.

Key words: PDC drills, polycrystalline diamond compact, contact, full load, erosion, hard alloy inserts, force balance, optimized hydraulics.

Polycrystalline diamond compact – Polikristalli olmos kompakt (PDC) burg`ilar rekord darajadagi yeyilishga bardoshlilikini ta'minlaydigan texnologiyadan foydalangan holda maxsus mustahkam po'latdan yasalgan. To'liq yuklanishda ularning ishlatish muddati oddiy sharoshkali burg`ilarga qaraganda 5-7 baravar ko'p. PDC burg`ilarni old parraklari polikristall olmos-qattiq qotishmali plastinalar bilan, yon parraklari VK-8 qotishmasidan tayyorlangan kesgichlar bilan mustahkamlangan. Ushbu burg`ilar aylanma va aylanma zarbali burg`ilash uchun ishlatilishi mumkin.

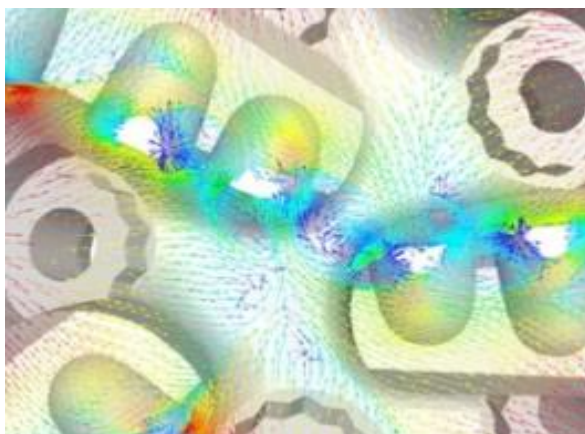
Ko'p darajali kuchlar balansi – Ko'p darajali kuchlar muvozanatiga asoslangan optimallashtirilgan burg`ilar tufayli Halliburton's Premium sinf burg`ilari turli fizik va mexanik xususiyatlarga ega bo'lgan tog' jinslari o'zaro qo'shilish zonalaridan o'tishda burg`ini maksimal barqarorligini va ish faoliyatini ta'minlaydi.



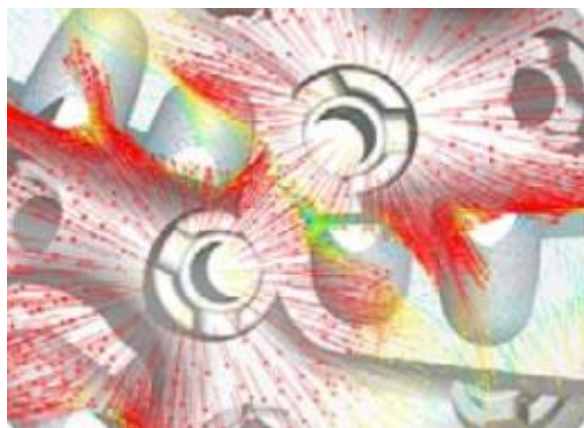
1. rasm – Standart kuch balansi.

1.1.rasm–Ko'p darajali kuch balansi.

Optimallashtirilgan gidravlika – Halliburton kompaniyasining Premium sinfiga mansub burg`larda yo'naltirilgan mikro yuvuvchi teshiklarni qo'llash burg`ini tanasi bo'ylab suyuqlik oqimini optimallashtiradi. Mikronasadkalar shlamni chiqarish uchun qismlararo bo'shliqdan hajmidan eng optimal foydalanish, yuqori burg`ilab o'tish tezligida tozalash imkoniyatini kamaytirish va eroziya ta'sirini kamaytirish va gidromonitor yo'nalishlarning umumiy maydonini optimallashtirish uchun konstruktiv imkonlikni yaratadi.



1.2. rasm–Standart yuvuvchi teshiklar.



1.3. rasm – Mikro yuvuvchi teshiklar.

X³ Series™ PDC burg'ilar – 2008 yildan beri X³ seriyali PDC burg'ilar yuqori samaradorlikka ega, yeyilishga va zarbga chidamli bo'lgan yuqori mustahkamlikka ega burg'ilar ekanligini isbotladi. Yangi texnologiyadan foydalangan holda ishlab chiqarilgan X³ seriyali burg'ilar yuqori termomehanik yaxlitlikka (TMITM) ega va burg'ilash jarayonida hosil bo'ladigan ishqalanish issiqligiga bardosh bera oladi.



1–X³ Series™ seriyali burg'ilarni tayyorlash texnologiyasi.

1 Burg'ilarning qirralari uzoq vaqt o'tkir bo'lib turishi sababli burg'ilashning mexanik tezligi va burg'ilab o'tish chuqurligini oshirish imkonini beradi, shuning uchun burg'ilar murakkab burg'ilash sharoitlarida uzoq vaqt xizmat qilish imkoniyatiga ega.

2–Yaxshilangan kuraklar geometriyasi. Qo'shimcha barqarorlikni ta'minlaydi.

3 – Samarali gidravlika.

Shlamdan tozalashni yaxshilaydi va yanada samarali muzlatishni ta'minlaydi.

4–Oliy sifatli burg'i korpusining materiali.

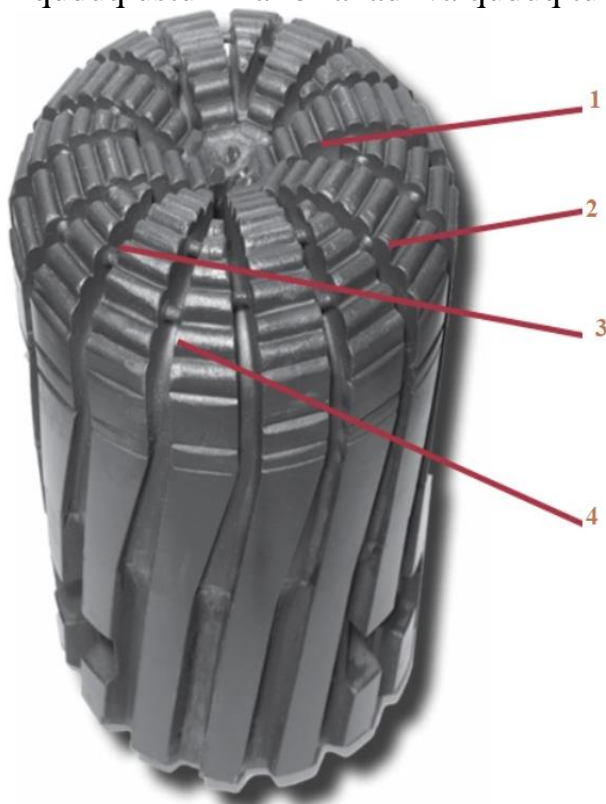
Burg'i korpusining eroziyasini kamaytiradi va uning ishlash muddatini oshiradi

1.4. – rasm. X³ Series™ seriyali burg'ilarni tayyorlash texnologiyasi.

FX Series™ PDC burg'ilar – FX Series™ burg'ilar qattiq jinslarni va eng yomon sharoitlarda burg'ilash uchun maxsus ishlab chiqilgan. FX Series™ burg'ilar ko'tarish tushirish operatsiyasida vaqtni qisqartirish kabi muhim vazifani

hal qilishga yordam beradi. Halliburton kompaniyasining X³ Series™ texnologiyasi erozion ta'sirga chidamliroq bo'lgan burg'i korpusidagi qirralarning uzoq vaqt o'tkir bo'lib qoladigan va uzoqroq yeyilishga chidamli burg'i yaratishga imkon beradi. Oxir oqibat, burg'ilovchi uchun bu katta burg' ilab o'tish chuqurligi va kam sonli reysni anglatadi.

IQ Series™ PDC burg'ilar – IQ Series™ TM burg'ilar yuqori burg'ulash mexanik tezligiga erishadi, turli xil qattiq qatlamlarda va yuqori qatlam bosimi va harorat sharoitida burg'ilash samaradorligini oshiradi. Burg'ilash jarayoni chuqurroq quduqlarda va yuqori qatlam bosimi va harorati kabi qattiq muhitda yoki qattiq va abraziv qatlamlar mavjud bo'lganda qiyinlashadi, ammo Halliburton bu quduqlarni isbotlangan va ishonchli IQ Series™ qirrali burg'ilar burg'ilash xarajatlarini kamaytirishga yordam beradi. Olmos burg'i bir xil kattalikda turbinali burg'ilashda rotorli burg'ilashga nisbatan yuqori mexanik o'tish tezligiga ega bo'ladi. Olmos burg'i bilan tanafussiz 200-250 soat burg'ilashni davom ettirish mumkin. Olmosli burg'i bilan ko'chma yoriqli kovaksimon jinslarni, har xil tosh qatlamli va boshqa mustahkam qattiq abraziv jinslarni burg'ilashga ruxsat etilmaydi. Olmos burg'i bilan quduqni burg'ilashdan oldin quduq ustuni kalibrlanadi va quduq tubi metallardan tozalanadi.



1 – Kuraklarni balandligining oshishi.

Burg'ilash oralig'i uchun ko'proq olmos hajmini ta'minlaydi.

2 – Qirrali olmoslarni hajmini oshirilish.

Burg'iga uzoqroq intervallarni burg'ulash imkonini beradi.

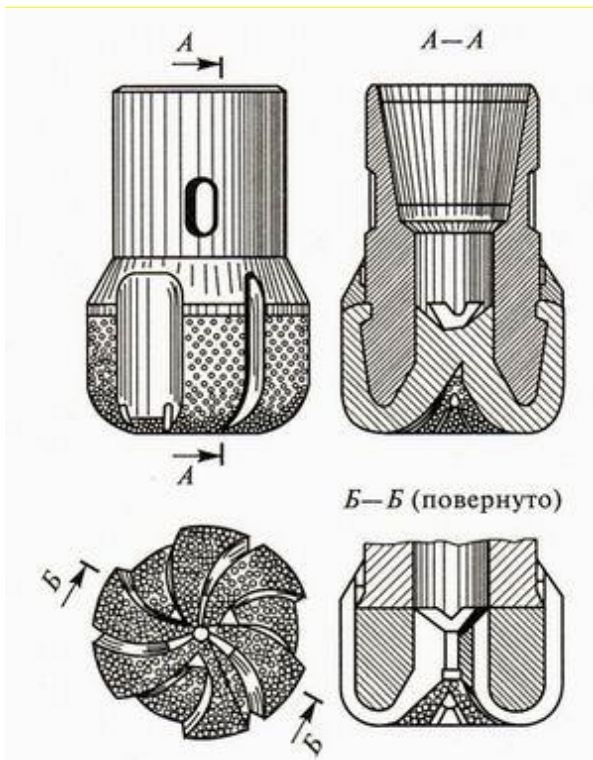
3 – Yuqori sifatli olmoslar.

Sakkiz burchakli sintetik olmoslar mikro darajada agressiv kesish xususiyatini ta'minlaydi.

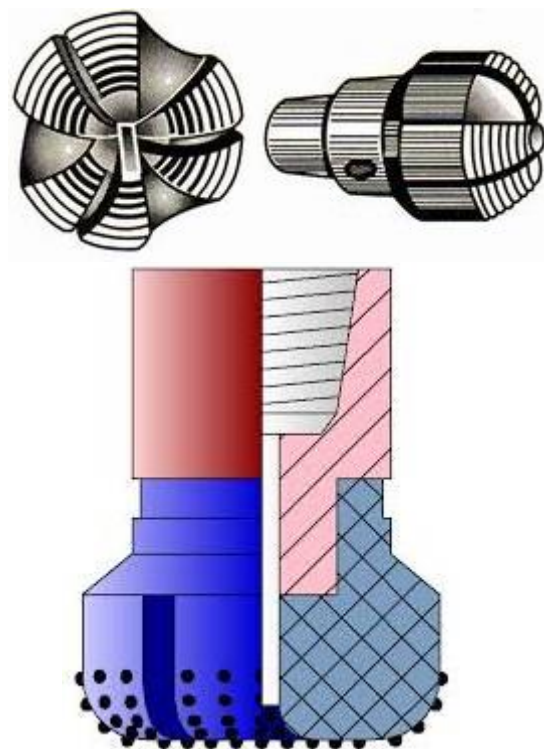
4 – Olmos va bog'lovchi komponentning oqilona taqsimlanishi.

Bog'lovchi komponent sintetik olmosni eskirguncha joyida ushlab turadi, shundan so'ng u yangi olmosni ochish uchun chiqariladi.

1.5. – rasm. IQ Series™ PDC burg' ilarni texnologik tavsifi.

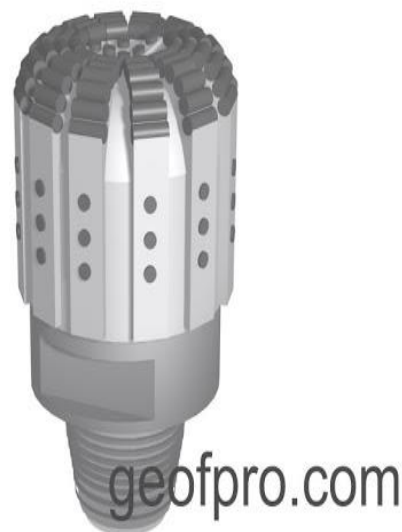
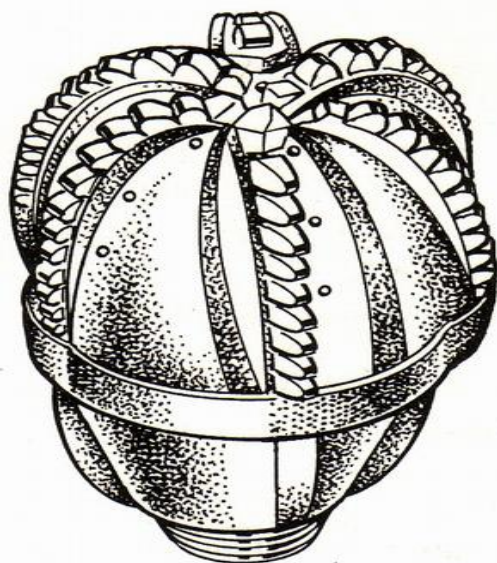


1.6.–rasm. DR. turidagi olmosli radial burg‘i, o‘rtacha abroziv, o‘rtacha qattiq va qattiq jinslarni burg‘ilashga mo‘ljallangan.



1.7.–rasm. DT turidagi olmosli radial burg‘i yumshoq va o‘rtacha qattiqlikdagi jinslarni burg‘ilash uchun mo‘ljallangan.

Chuqur quduqlarni tubini metall narsalardan va yirik bo‘lakli jinslardan tozalash ishlari VNIIBT (Rossiya davlatidagi Butun ittifoq burg‘ilash texnikasi ilmiy tekshirish instituti) tomonidan ishlab chiqilgan usullar yordamida amalga oshiriladi.



1.8. – rasm. Matritsali turdagi «Kristansen» firmasi tomonidan ishlab chiqilgan burgʻilarning koʻrinishi.

1) olmos burgʻini tushirishdan oldin quduqni metall va yirik qoʻyumlardan tub quyqum oʻlchagich va sharoshkali burgʻi yordamida ikki – uch reys harakati bilan tozalanadi;

2) quduq ustunini va tubini tozalash uchun qoʻyqum oʻlchagichlarni qoʻllab qoʻshimcha reys qilinadi. Olmosli burgʻi bilan turbinli burgʻilashda quduq tubidan maydalangan jins zarrachalarni chiqishini jadallashtirish uchun turbobur valiga gʻilof qaytargich oʻrnatiladi. Gʻilof –qaytargich turbobur nippelidan chiqadigan oqim yoʻnalishini oʻzgartiradi va burgʻilangan jinslarni chiqishini yaxshilaydi.

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PARENTAL INVOLVEMENT IN EDUCATION

Abstract. This article illuminates a wide variety of issues, and it appears to us that in order to address them, a comprehensive model of parental involvement in the educational process and in educational policy is required. Such a model will allow for the analysis of particular conflict situations and the deliberate modification of parent-school interaction processes. The complicated model will also serve as the foundation for empirical study to pinpoint the elements and circumstances that lead to successful collaboration between home and school.

Key words: Parents, school, children, model, education, analysis, achievement.

The relationship between the school and the parents is currently one of inequality and frequent conflict; therefore, it is crucial to understand the conditions of their productive collaboration in the present context. It is also crucial to identify the aspects of the "school-parents" system that have the biggest bearing on the academic success and well-being of the child [3,32]. However, "in reality, the mechanism of such partnership in the upbringing of a child in a modern school is often created formally, which leads to the search for a "consensus" between parents and teachers, the school administration in the form of spontaneous conflict interaction" [4,23].

We will analyze and synthesize the provisions and models proposed by various researchers to determine the components of parental participation in their children's education and the educational policy of the school. The goal is to identify potential conflicts and ways to resolve them to improve education quality. The model will consider characteristics important from a conflict theory perspective, such as subjects of interaction, resources and values that promote interaction, and communication channels. We will also conduct a semantic analysis of central concepts related to parental participation, involvement, educational activity, communication, and school policy. While reviewing various works, we will use the authors' terminology, but for our research plans, we will use the term "participation" as a more neutral one. One primary understanding of parental involvement is dividing it into homework and school involvement, including communication with teachers, committee participation, and event attendance.

Towards the end of the 20th century, a model of parental involvement in education known as the "empowerment model" was introduced. This model consists of four levels of parental participation in education, which reflects the

hierarchy of types of involvement of parents in their children's education and school affairs. The first two levels involve "home involvement", which includes tracking educational results and communication with teachers, and creating a favorable home environment for learning, helping with homework, and reading at home. The third and fourth levels correspond to "school involvement", which involves volunteering and protection, such as assisting and interacting with other students and parents at school, and working with the local community and organizations. The last level assumes that parents have enough knowledge and leadership skills to determine school policy and influence decision-making.

Additionally, absenteeism among middle school students is often linked to a lack of parental involvement. When parents are not involved in their child's education, the child may feel unsupported and disconnected from their academic life. This can lead to a lack of motivation and interest in attending school, resulting in increased absenteeism.

Therefore, it is crucial for parents to be involved in their child's education and to support their academic endeavors. By doing so, parents can positively impact their child's academic performance, behavior, and overall well-being. This can ultimately lead to a successful educational journey for the child. Overall, parental involvement in a child's education is crucial for the success of the child, the teacher, and the parent. It creates a positive relationship between all parties involved and promotes effective communication, personalized learning, and better understanding of the child's needs. It also leads to higher job satisfaction for teachers and increased confidence for parents in their parenting capabilities. By working together, parents and teachers can create a supportive environment that fosters academic success and overall well-being for the child.

Parental involvement in a child's education not only promotes student success but also benefits teachers and parents by creating a positive relationship based on mutual respect. This partnership allows for collaboration in promoting student learning and performance. Teachers benefit from parental involvement as it helps them appreciate the challenges they face, boosting their morale and job satisfaction. Interactions between teachers and parents also provide insight into a student's needs, allowing for personalized teaching. Improved communication leads to better homework completion rates and increased confidence in parenting capabilities. Parents also become more committed to the school, potentially becoming more involved in important processes such as policy-making.

Another model proposed by Joyce Epstein, which is similar to the empowerment model, considers parental involvement as an area of intersection of three spheres: family, school, and local community. According to Epstein's model, there are six types of activities for parental participation in children's education that can be considered in relation to parents and in relation to school.

In today's digital age, technology can be a powerful tool to enhance parental involvement in a child's education. Use online platforms to keep parents informed

about their child's progress, upcoming events, and school policies. This can include email newsletters, social media pages, and school websites.

Provide parents with access to online resources such as educational games, videos, and tutorials. This can help them support their child's learning at home.

Consider using virtual meetings and conferences to allow parents who cannot physically attend school events to participate.

Recognize and Appreciate Parental Involvement

It's important to acknowledge and appreciate the efforts of parents who are involved in their child's education. This can be done through simple gestures such as thank-you notes, certificates of appreciation, or public recognition at school events.

Recognizing and appreciating parental involvement helps to build a positive relationship between parents and teachers. It also encourages other parents to get involved in their child's education.

Traditionally, a subject is a person who has a certain degree of autonomy and is active, capable of independently setting goals, planning methods of action, monitoring progress, and evaluating results. The main criteria for subjectivity of parents as participants in the educational process and interaction with schools include awareness of goals and objectives, the ability to make independent choices, willingness to defend their positions, and responsibility for change.

Recently, there has been an emergence of works exploring parents not only as participants in the educational process but also as full-fledged subjects of the school's educational policy.

Conclusion

In today's world, simple and approximate models are being replaced by more complex ones. Our proposed model compares two types of parental participation: type A involves constructing the child's educational space, while type B involves contributing to the school's educational policy. The model also identifies three spheres that determine the nature of participation: 1) parents' ideas about education and its quality; 2) communication channels and ways of interaction between parents and educators; and 3) socio-psychological motivators that drive parental participation.

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COMPARISON OF THE COURSE OF CHRONIC LEUKEMIA IN MEN AND ELDERLY WOMEN

Resume. The patients were divided into 4 age groups: young, mature, elderly and senile. Based on the study of the duration of the disease from the moment of diagnosis verification to the establishment of stage III, the duration of the period before the start of chemotherapy, peripheral blood parameters, myelogram, the size of lymph nodes, liver, spleen, the dependence of the nature of the course of the disease on the age of patients was revealed. In young patients, a progressive course of the disease, a high frequency of tumor forms, and great preservation of erythron granulocytogenesis were established. Patient of older age groups have a more favorable course, the presence of sluggish forms of the disease, frequent infectious complications.

Key words: B-cell chronic lymphocytic leukemia, age of patients, clinical and hematological features.

Introduction. B-cell chronic lymphocytic leukemia (B-CLL) is the most common form of hemoblastosis, accounting for 30% of all types of leukemia [1, 2]. One of the features of B-CLL is the predominance among the sick elderly people. In this regard, for a long time, chronic lymphocytic leukemia was considered a disease of the elderly. But in recent years, there has been a tendency to detect it in younger people, and now the occurrence of this disease in patients under the age of 35 is not uncommon [3].

B-CLL is heterogeneous, its clinical manifestations are very diverse, largely depending on the age of patients. In elderly and senile patients, the leukemic process develops on an involutional background, it is preceded by changes associated with aging. In such patients, various concomitant diseases, dysfunction of many organs, including the hematopoiesis system, are detected more often than in young patients [4]. These circumstances distinguish them from young and mature patients.

The clinical and hematological characteristics of B-CLL are presented in many manuals, reference books, journal articles on hematology. However, these publications mainly cover data concerning the general group of patients, without taking into account their age. At the same time, the authors note the variety of symptoms of the disease, the presence of clinical, morphological, prognostic

differences, and different reactions of patients to therapy [5, 6]. A common symptom that determines the pathogenesis and

the main manifestations of the disease are leukemic infiltration mainly by small, mature, immunologically incompetent lymphocytes accumulating in the bone marrow, lymph nodes (LU), spleen, liver and other organs and causing a violation of their function, as well as detected in peripheral blood.

In some patients, the disease proceeds relatively calmly, they do not need specific treatment for a long time [7]. Other lei-

the treatment process, on the contrary, is difficult and they need an immediate appointment of intensive therapy [8]. One of the reasons for the variety of variants of the course of this disease is the age characteristics of patients, which determine the clinical and laboratory features of B-CLL in elderly and senile patients (atypicity, smoothness of clinical manifestations, violation of immune status, etc.) [9, 10].

Publications concerning the study of the features of the course of B-CLL relative to age are few. Basically, they reflect individual indicators characterizing the clinical features of CLL in elderly and senile patients, without comparison with younger patients, and limited to characterizing only individual clinical manifestations of the disease without a relationship between them and age [11, 12].

The aim of the study was to study the clinical and hematological features of B-CLL in patients of different age groups. assigned by Rai et al. The diagnosis of B-CLL was established taking into account clinical data, the results of peripheral blood examination, bone marrow punctate smears, histological examination of trepanobiopates, determination of the immunophenotype of cells circulating in peripheral blood.

Research methods. The group consisted of 72 men, 45 women (ratio 1.6: 1). Taking into account the literature data [4], confirmed by our observations, the predominance of men with B-CLL can be regarded as one of the distinctive signs of the disease. The age of patients ranged from 33 to 83 years. The patients were divided according to the international classification into 4 groups depending on their age: 1st — young age (from 30 to 44 years), 2nd — mature (from 45 to 59 years), 3rd — elderly (from 60 to 74 years) and 4th — senile age (from 75 to 89 years old). The 1st group included 17 patients, the 2nd - 28, the 3rd — 50 and the 4th - 22 patients. Elderly people prevailed among the examined patients with B-CLL. Groups of elderly and senile age in some cases are combined, calling older age groups, and young and mature – young. In the future, this indicator reached 10-15% [9, 11]. These data and the results obtained (15% of young patients) confirm the emerging trend of CLL detection at a young age.

Results and their discussion. Due to the presence of anemia, complaints in patients were characteristic of anemic syndrome: general weakness, dizziness, headaches, shortness of breath, etc. Patients, mostly elderly and senile with cardiovascular, gastrointestinal diseases, noted other complaints corresponding to

these diseases. The duration of the disease in patients of various age groups from the moment of diagnosis to the establishment of stage III and from the time of diagnosis of B-CLL before the start of therapy (the so-called latent period) is established on the basis of anamnesis data, medical documentation materials. Thus, it was found that the indicators of the duration of the disease from the moment of diagnosis to the development of stage III in the groups of elderly and senile patients were significantly higher compared to the young age group ($p < 0.05$). The older the patient, the later he started chemotherapy (CT). In young patients, the latency period is significantly less compared to patients of mature, elderly and senile age ($p < 0.05$). In addition, the reliability of differences in this indicator was determined in the mature age group compared with patients of older age groups ($p < 0.05$). As for the 3rd and 4th groups, there were no significant differences in this indicator ($p > 0.05$). Thus, young patients have the shortest duration of the disease, compared with elderly and senile patients, and the shortest latency period, compared with patients of groups 2, 3 and 4 ($p < 0.05$).

The longest duration of the disease and the time before the onset of CT was established in elderly patients. In 11 of them, the so-called benign or smoldering form of B-CLL was detected, characterized by a calm course. The data obtained are consistent with the observations of other authors [1, 3] and indicate a faster progression of the leukemic process in young patients compared with senile and elderly patients. Almost all elderly and senile patients had the above-mentioned concomitant diseases complicating the course of B-CLL. In the same groups, a high frequency of inflammatory processes was noted: in 42% of elderly patients and in 40% – senile; most often – pneumonia, as well as bronchitis, pleurisy, cystitis, erysipelas, etc. In some patients, relapses of lung inflammation were noted twice during the year, which proceeded heavily, atypically, often without a temperature reaction, but with pronounced intoxication, difficult to treat.

As an example, a brief extract from the medical history No. 28616 of patient K., 80 years old (senile age group) is given. She was admitted to the hematology clinic in October 2001. The diagnosis of B-CLL was established in 1996. She periodically took chlorambucil. On examination, there was an increase in all groups of peripheral LU up to 1 cm in diameter, the liver protruded from under the edge of the costal arch by 2 cm, the spleen – by 5 cm. The hemoglobin content in peripheral blood was 108 g/l, erythrocytes – 3.32 T/l, platelets – 72.2 G/l, the number of leukocytes – 100.9 G/l, lymphocytes – 95%; in the bone marrow of lymphocytes – 88%. In the trepanobiopate of the iliac bone marrow, foci of diffuse lymphoid infiltration were determined. In 1999, the patient was treated for erysipelas-

the lower right leg. Over the past two years, pneumonia has been diagnosed three times. The disease was atypical. With significant symptoms of intoxication, cough, shortness of breath, auscultative data were expressed insignificantly, while during X-ray examination, pneumonia was established, sometimes bilateral lower lobe. Despite active antibiotic therapy, the relief of the inflammatory process was

delayed for a long time (3-4 weeks). In patients of young and mature age, inflammatory diseases were detected less frequently than in patients of older age groups, in 22% of young people and in 18% of mature age, respectively.

The clinical picture of B-CLL during the examination of patients is characteristic of this form of leukemia. Hyperplasia of peripheral LU and an increase in the size of the spleen and liver were noted in patients of all age groups. However, the severity of these symptoms varied depending on the age of the patients. The largest LU sizes were observed in young patients ($p < 0.05$), the smallest – in senile ($p < 0.05$). depending on age, they were elastic, mobile, painless, with the exception of dense bags of LU in one young patient, in whom B-CLL evolved into Richter syndrome. Abdominal and retroperitoneal hyperplasia, more often diagnosed in patients of a young age group, was found in 36.3% of patients. Comparison of the size of the spleen in patients of different age groups established its moderate increase in young patients and significant splenomegaly in mature, elderly and senile individuals, in whom, according to the results of palpation, percussion and ultrasound, the spleen protruded from under the edge of the costal arch by 4-6 cm and was characterized by high density due to leukemic infiltration, as well as possibly due to scarring due to past heart attacks. In some patients (the preponderance reached a huge value, descending into the pelvis. The absence of a relationship between the degree of enlargement of the LU and the spleen, observed in all patients with B-CLL, can be explained primarily by the unequal degree of leukemic infiltration of these organs in patients of different ages. In the young, infiltration by tumor cells of the LU prevailed, in the older age groups – the spleen. There were no differences in liver size in patients in different age groups. In 5 patients (29%) of young age, the value of LU significantly exceeded the average values established in this group. The sizes of cervical, axillary, as well as intra- and retroperitoneal LU reached 4-5 cm in diameter, some of them were conglomerates. Such a clinical picture was regarded as a tumor variant of the disease.

When analyzing the materials in Table 3, significant differences in the hemoglobin content were found in young and senile patients, higher rates in young. The number of erythrocytes in young patients is also higher compared to senile and elderly people ($p < 0.05$). There were no differences in the content of reticulocytes. The number of leukocytes was significantly higher in young patients compared with patients of mature, elderly and senile age. The same ratio was noted when assessing the number of blood platelets in patients of different age groups: the number of platelets is higher in young people compared with patients of other age groups ($p < 0.05$). There was no statistically significant difference in the percentage of lymphocytes between the compared groups of patients. However, the absolute number of lymphocytes in 1 ml of blood is significant in patients of other age groups ($p < 0.05$). Mature, small, narrow-plasma forms prevailed among lymphocytes. In elderly and senile patients, single broad-plasma lymphocytes with abundant azurophilic granularity were detected

more often than in young patients. In all patients, prolymphocytes (2-3%) were detected in the hemogram, in some – single (1-2%) lymphoblasts, as well as Botkin —Gumprecht cells in different amounts.

The above, concerning the assessment of peripheral blood parameters, indicates more pronounced violations of normal erythro- and thrombocytopoiesis in senile and elderly patients compared with young patients.

High indicators of the total number of leukocytes and the absolute number of lymphocytes in young patients, exceeding those in individuals mature, elderly and senile, indicate a more pronounced degree of leukemia, high activity of the tumor process at a young age. This can explain the rapid progression of the disease in these patients. The analysis of the data in Table 4 showed that the content of erythro- and normoblasts, pronormocytes and granulocytes in young patients was significantly higher compared to patients of mature, elderly and senile age ($p < 0.05$), which indicated greater preservation of erythro- and granulocytopoiesis in them. There was no significant difference in the number of myelocaryocytes in patients of different age groups.

The leuko-erythroid ratio (L: E) was determined, normally equal to 3 (4): 1. In young patients, this ratio was 26.7 ± 3.1 , in mature — 42.4 ± 4.9 , in elderly — 43.6 ± 4.0 and senile — 40.7 ± 4.6 . As an example, brief extracts from the histories are given diseases of patients with B-CLL. He was admitted to the hematology department in May 2001 (sixth hospitalization). In July of the same year, they began to increase progressively. The diagnosis of B-CLL was established in August 2000. based on the data of peripheral blood examination, myelogram, results of cytochemical studies, immunophenotyping of lymphocytes, histological examination of bone marrow trepanobiopsts and LU biopsies. The patient was prescribed courses of polychemotherapy according to the schemes of SOR, ASOR (cyclophosphamide — 400 mg per day intramuscularly for 5 days, vincristine – 2 mg, doxorubicin – 30 mg intravenously once, prednisolone – 50 mg per day for 9 days with a further dose reduction), as well as interferon alpha-2b for 3 million – 10 injections. The CT performed gave only a short-term effect (after 2-3 weeks, the LU increased again). Upon examination of the patient, enlarged cervical LU were noted, merging into conglomerates. Enlarged axillary and inguinal LUS from 2 to 4 cm in diameter were also palpated. In the abdominal cavity, with the help of ultrasound, enlarged LU with dimensions of 3.2–4 cm were revealed. An overview X-ray of the thoracic cavity organs in the roots of both lungs also revealed enlarged LU. The liver protruded 2 cm from under the edge of the costal arch, the spleen - 1 cm. Blood test: ge contentmoglobin – 124 g / l, the number of erythrocytes – $4.5 T / l$, platelets – $225.5 G / l$, leukocytes – $28.7 G / l$, lymphocytes – 67%. In the myelogram, lymphocytosis is up to 81%. Bone marrow trepanobiopstate was characterized by high cellularity due to pronounced (diffuse) infiltration by lymphoid elements. The features of the disease in this patient were young age, rapidly progressing course of the leukemic process, a short period from the time

of diagnosis of the disease to the beginning of CT, tumor form. Patient K., 68 years old, medical history No. 1679 (elderly group). She was admitted to the clinic in February 2002 with complaints of weakness, dizziness, dry mouth, and a decrease in body weight by 45 kg.

She has been ill with B-CLL since 1988. For a long time, the disease proceeded calmly, peripheral LU with dimensions of 0.5–1.5 cm in diameter were palpated. The content of hemoglobin and erythrocytes remained within the normal range (128 g/l and 3.6 T/l, respectively), the number of leukocytes fluctuated in the dose ranges from 15 to 30 G / l, platelets — 230 G / l. Specific therapy (chlorambucil – 4-6 mg / day) began to be received only 11 years after the diagnosis of leukemia due to the progression of the disease, the continued increase in peripheral LU and the development of splenomegaly. When the patient was admitted, the hemoglobin content of 104 g / l was determined in the peripheral blood analysis, erythrocytes – 3.12 T / l, the number of leukocytes increased to 190 G / l, lymphocytes – up to 94%. Lymphocytosis was observed in the bone marrow – up to 85%. Focal diffuse lymphoid infiltration was determined in the trepanobiopsy of the iliac bone marrow. In this elderly patient, the disease was characterized by a long, calm course, a long period before the onset of CT, moderate LU hyperplasia.

Conclusions

1. The data presented in the article, based on the examination of 117 patients with stage III B-CLL, indicate the dependence of the nature of the course of the disease, hematological parameters on the age of the patients.

2. In young people, a progressive course of the disease was established, a high frequency of tumor forms, a large preservation of erythro granulocytogenesis was noted.

3. Patients of older age groups have a more favorable course, the presence of sluggish forms of the disease, frequent infectious complications.

4. The conducted studies confirm the validity of the opinion of a number of authors who noted a clear tendency to diagnose CLL in younger people.

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HOW TO BECOME A LIBRARIAN OF THE 21st CENTURY?

Abstract. This article illustrates about the role of the profession of librarian in our society, the qualities that a modern librarian should have, the librarian's image and speech culture, and the methods of forming a librarian's image are described in detail.

Key words: librarian, image, speech culture, critical thinking, flexibility, determination, positioning, manipulation, verbalization, detalization.

"Librarians have always been among the most thoughtful and helpful people. They are teachers without a classroom. No libraries, no progress."

Willard Scott

Nowadays librarian profession is becoming popular among the world due to comfortable and interesting job for ladies. According to the history we can know this job includes one of the oldest professions. The first librarian in history was of Ephesus, who started the librarian profession during the reign of Ptolemy II, a Greek grammarian, literary critic and Homeric scholar. He started his career as the first librarian of the Library of Alexandria. Initially, the duties of librarians were only to quickly find the necessary book, later, as the library fund increased the scope of librarians' activities also expanded. In the 8th century BC, the Assyrian king Ashurbanipal established a library in his palace at Nineveh in Mesopotamia. Moreover, Ashurbanipal is the first person in history by introducing librarianship as a profession. It is true that day by day it has been changing librarian's responsibilities. Modern librarian is a specialist who is responsible for maintaining and systematizing the library fund, as well as providing services to library visitors and performing tasks related to the library field. In today's society, libraries are increasingly recognized as not just a source of learning materials, but as homes for building and fostering communities as well. On top of that, libraries plays an essential role for the community, and programming librarians are on the front lines of that change.

Critical thinking skills: In order to handle for daily requests such as solving a patron's complex request for rare books or researching a problem they need this skill. Furthermore, for helping to users to address projects or challenges,

such as deciding which books to remove from circulation. Critical thinking requires thoughtful analysis and creative solutions..

Flexibility skill: the ability to thinking quickly to respond to responding positively to changing environments. Librarians be able to adapt to change positively in response to changing circumstances quickly switch from one type of activity to another.

Determination skill: necessary for accomplishing various goals and objectives in librarian's career. It allows you to persevere and continue working toward achieving important milestones. Having the ability of determination leads to motivate librarians accepting many workplace challenges.

Communication skill: It is no secret librarian should be good at communicating with users, coworkers and supervisors. Good communication skills help librarians identify user's needs and be able to discuss as well as help to solve challenges and make suggestions. For that they need to improve their good verbal communication, positive body language and active listening qualities.

Documentation skill: In our country librarians are always checked by governmental organizations according to accurate documentation. If their documentation records are normal condition in terms of organizing information and maintain accurate library records it helps librarians to work effectively and nobody can find their mistakes. On top of that, librarians use software to create documentation, including applications for library cards, library fine information, patron information, event information or the library catalog. Librarians understand how to use documentation software to create, store and share documents and maintain complete records.

Computer skill: Nowadays we can imagine our life without computers and libraries use digital records and catalogs, so they need computer skills daily. That's why initially they have to know computer basic programs such as Microsoft Office programs and library-specific software (Armat, Irbis, Uznel), search engines, digital encyclopedias and cataloging software.

Cataloging skill: This skill plays an essential role for them due to their daily work involves the organization of information. Furthermore, a library uses software to catalog inventory, which can help save time and keep the library's media well-organized. Being aware of library software, it includes the ability to order items by date, name or alphabetical and information gathering.

Research skill: Having basic research skills give opportunity to find important information or complex subjects. So they need to know how to search for accurate, up-to-date information from both online and offline sources. Due to they need to provide excellent information and educate the community.

The main task of the image of a librarian is to create the image of a sincere and kind consultant in the minds of users through his behavior, speech, appearance, spiritual world and professional maturity, communication. In general, the image of a librarian is the manifestation of his internal and external characteristics in the process of library-information service.

The image is formed through the following means:

1. Positioning-comparing oneself with others, striving for improvement by comparison.

2. Manipulation is a technical action skillfully performed by hand, which consists in controlling the process of perception and actions of another person, instilling into the object (individual, group) the information considered necessary in this period of time, giving emphasis to it.

3. Verbalization is a beautiful expression of experiences, feelings, opinions as one of the means of creating a holistic image.

According to experts, 80% of a person's image consists of his appearance, gestures, behavior, and 20% of his speech, but we must not forget that words can cover the remaining 80%. Therefore, the ability to organize communication has a special place in the image of a librarian. For a librarian, appearance is important, but the ability to communicate with users, speech culture is also important. In addition, a modern librarian needs to adapt to the requirements of the employees in any organization or office.

To sum up, we will build new libraries together with librarians with modern qualifications. Although some people think that the librarian is a stereotype of an old, bespectacled woman curled up among old books, today's librarian is very different. Now, a modern librarian is a professional woman or man who works on a computer, has his own image in terms of appearance, knows foreign languages. So, are you a 21st century librarian or a stereotypical employee? What is preventing you from becoming a modern librarian, ask yourself questions, change yourself, work on yourself. Instead of complaining about your low monthly salary, try to learn new knowledge.

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COMPETENCE-BASED APPROACH IN TEACHING FOREIGN LANGUAGES

Annotation. The article identifies the most effective methods and techniques of teaching a foreign language from the standpoint of the competence approach.

Keywords: competence approach, competence, modernization, competence, foreign language, teaching, foreign language communication.

The change in the socio-political situation, the development of international contacts in all spheres, the consolidation of these contacts and international integration have led to an increase in the role and importance of skills and abilities of genuine foreign language communication.

Rapid socio-economic progress dictates high requirements for the quality of foreign language teaching in educational institutions, as each new generation of students must rise to a higher level of foreign language proficiency. Changes in the socio-cultural context of a foreign language, new requests of students regarding the level of proficiency in it necessitate a qualitative change in training.

In connection with the modernization of domestic education, one of the most important tasks facing educational institutions is the formation of key competencies, the issue of competence-based approach in education becomes especially relevant.

Knowledge of a foreign language gives a future specialist access to foreign sources of information, without which the activity of a certified specialist is currently unthinkable. The ability to work with original literature in the specialty includes obtaining the information contained in the text, its critical comprehension, generalization, analysis and assessment of reliability. Foreign language competence ensures the readiness of the student to actually use the acquired knowledge in a professional environment.

The concept of "competence" comes from the Latin word *competere*, which means to approach, to conform. In a general sense, it means compliance with the requirements, established criteria and standards in certain areas of activity and in solving a certain type of tasks, having the necessary active knowledge, the ability to confidently achieve results and master the situation.

Speaking about competencies, it is necessary to clarify the concept of "competence" - a set of competencies, that is, the observed manifestations of successful productive activity. Competence is a complex personal resource that provides an opportunity for effective interaction with the outside world in a

particular area and depends on the competencies necessary for this. And what is meant by the competence approach? The competence approach in education is understood as a method of teaching, which is aimed at developing students' abilities to solve a certain class of professional tasks in accordance with the requirements for personal professional qualities: ability to search, analyze, select and process the information received, transmit the necessary information; possession of skills of interaction with other people, the ability to work in a group; knowledge of the mechanisms of planning, analysis, self-assessment of one's own activities in non-standard situations or in conditions of uncertainty; knowledge of methods and techniques for solving problems that have arisen.

At the basic level, language proficiency as a means of communication is assumed (a certain vocabulary, knowledge of basic grammatical structures, knowledge of the laws of language functioning, familiarity with the cultural environment, etc.).

The advanced level assumes that students will use a foreign language to solve practical problems, for example, to find the necessary information on the profile of their specialty. This level has an interdisciplinary character and is evaluated by the result achieved, and not only by the correctness of the use of certain grammatical constructions and active vocabulary. The main means of forming key competencies in learning a foreign language are various technologies, forms and methods of teaching. Such forms and methods include: a teacher's monologue; a frontal-individual survey; informative conversations; independent work with a textbook on teacher's assignments; a film demonstration; traditional control work.

Researchers of the competence-based approach to learning offer several classifications of key competencies: 1) value-semantic, 2) general cultural, 3) educational and cognitive, 4) informational, 5) communicative, 6) social and labor, 7) personal improvement.

Each of the competencies includes a large complex of knowledge, skills, skills and values.

Let's take a closer look at this classification.

1. Value-semantic competence provides a mechanism for student self-determination in situations of educational and other activities. It demonstrates what his value orientations are, whether he is able to understand his role and purpose in the world, whether he can choose attitudes for his decisions and actions, whether the student is responsible for choosing a solution. Students master this competence by participating in moral conversations, in situations of moral choice of actions.

2. General cultural competence allows students to join the dialogue of cultures, to find out the cultural foundations of family, social, social phenomena and traditions, the role of science and religion in human life. At the same time, this competence shows how competent the student is in the household and cultural and leisure sphere (for example, when organizing free time).

3. Educational and cognitive competence includes elements of logical, methodological, educational activities correlated with real cognizable objects. This includes knowledge and skills of goal setting, planning, analysis, reflection, self-assessment of educational and cognitive activity. For example, students are invited to check their own work again (grammar test, essay), already checked by the teacher, but without corrected errors. The teacher discusses in detail with them the causes of errors, students work on mistakes, do a number of exercises aimed at better assimilation of the material, analyze inaccuracies of style and form. At the next stage, they repeat the work taking into account all previous comments.

4. Information competence provides the skills of the student's activity in relation to the information contained in academic subjects and educational fields, as well as in the surrounding world. It is information competence in the modern world that is the key to successful implementation in various fields of communication, including professional.

5. Communicative competence includes knowledge of languages, ways of interacting with surrounding and remote people and events, group work skills, knowledge of various social roles in the team. Children master this competence in role-playing games, when writing questionnaires and letters.

6. Social and labor competence is closely related to communicative competence. Social and labor competence directs the ability to master various social roles in the sphere of civil and social and labor activities. The main method is a role-playing game, during which students not only practice using language skills, but also prepare themselves for future social roles.

7. The competence of personal self-improvement is aimed at mastering the methods of physical, spiritual and intellectual self-development, emotional self-regulation and self-support. In this formation, the teacher himself plays an important role, his style of communication with people, his spiritual values and priorities.

It is these key competencies that make it possible for the formation of a student as a subject of educational activity and the upbringing of his personality.

The competence-based approach to teaching a foreign language requires a creative approach to the organization and construction of the educational process, the creation of conditions for the formation and development of practical skills and skills of foreign language speech. Therefore, it is necessary to strive to create such conditions in the classroom when the assimilation of language material by students is carried out naturally, in the process of communication between the teacher and the students among themselves in life situations modeled by us in various ways.

The formation of communicative competence takes place in stages with the help of game technologies, discussions, case study technology. When conducting classes, we use electronic multimedia technologies, since it is impossible to teach a foreign language without giving students the opportunity to hear the speech of

native speakers and see their style of behavior in a particular communication situation.

Students define social roles, conduct dialogues on various topics, practice oral speech of a socio-cultural orientation, which allows them to show creativity of thinking. Mastery of communicative competence means mastery of various social roles. The main way to do this is role-playing. In the process of acting out various life situations, students prepare themselves for future social roles, for life in a society with its own laws and rules, thus forming social and labor competence.

In turn, the high quality of foreign language learning contributes to competitiveness and professional mobility in the field of professional activity and communication of the future specialist. The acquisition of foreign language competence by students consists in mastering a foreign language at a level that will allow them to use it to meet professional needs, implement business contacts and further professional self-education and self-improvement.

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SIFATLI TA'LIMNING HAYOTIMIZDA TUTGAN O'RNI

Annotatsiya. Har bir ishning tub-tubida ilm, tajriba yotadi. Kishi dunyoga kelibdiki, u hayoti mobaynida faqat va faqat ilmu-hunar o'rganadi. Shu davr mobaynida inson ta'lim olish jarayonini boshdan kechiradi. Dastlabki ta'limni albatta jamiyatning ustuni bo'lmish oilada oladi, vaqt o'tishi bilan bog'chaga, maktabga, oliy ta'limga va shu ketma-ketlikda davom ettiraveradi. Ushbu maqolada ta'limning hayotimizda tutgan o'rni qay darajada ekanligi, bugungi kunda ham yurtboshimiz tomonlaridan yilning shu triqa nomlanganligi, talim jarayonlari davomida o'qituvchi va murabbiylar tomonidan berilayotgan sifatli ta'lim jarayonlari, davlatning ta'lim sifatiga qay darajada e'tibor berayotganligi keng qamrovli tarzda yoritib berilgan.

Kalit so'zlar: Ta'lim, ta'lim va tarbiyaning hayotimizda tutgan o'rni, sifatli ta'lim, oila, o'rta ta'lim, oliy ta'lim, ta'limga berilayotgan imtiyozlar.

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THE ROLE OF QUALITY EDUCATION IN OUR LIFE

Abstract. At the bottom of every work lies knowledge and experience. A person comes into the world, and during his life he learns only science and craft. During this period, a person experiences the process of education. He receives the initial education in the family, which is the pillar of the society, over time, he continues to kindergarten, school, higher education and so on. In this article What is the role of education in our lives, how is the name of the year chosen by our president, the quality of education provided by teachers and coaches during the education process, and how much the state pays attention to the quality of education. is covered comprehensively.

Key words: the role of education, education and training in our lives, quality education, family, secondary education, higher education, educational privileges.

Yangi O'zbekistonni azmu shijoatli yoshlarimiz bilan birgalikda barpo
etamiz.

Sh.M. Mirziyoyev

Avvalombor juda ham ko'pchiligimizni maktab nega kerak yoki bo'lmasa insonga o'qiotuvchi nega kerak kabi ba'zi bir savollar hayotimizda juda ham ko'plab uchrab turadi. Ba'zi bir kishilar esa, ta'limni hayotning o'zi bersa, bizga ortiqcha yugura-yugur ne kerak deya ta'kidlashadi. Har bir inson bu yorug' olamga kelibdiki, tug'ilganidan toki vafot etgunga qadar ilmu- hunar o'rganadi. Inson zoti tug'ilibdiki, dastlabki ta'lim tarbiyani jamiyatning asosiy bo'g'ini bo'lmish oilada ota-onasi orqali oladi. Oz muncha vaqt o'tgach esa ota-onalar o'z farzandlarini boshlang'ich ta'limning dastlabki ko'nikmalarini beruvchi dargoh maktabgacha ta'lim muassasalariga joylashtirishadi. U yerda inson o'zi uchun bilimlarining dastlabki ko'nikmalarini ola boshlaydi. Ya'ni qanday, yozish, chizish, hisoblash, o'qish va shu kabi mashg'ulotlarni. Bola maktab yoshiga yetgach o'rta ta'limga kirib kela boshlaydi. Ko'pchilikda kuzatiladigan bir holat maktabga ilk bor borgandan so'ng boshqa bir olamga tushib qolganday bo'lib qoladi. Chunki u yerda barcha ishlar o'zining vaqti soati bilan kechadi. O'n bir yillik ta'limni tugatgach har kim o'z yo'lini tanlaydi kimdir yigitlar ba'zilari harbiy xizmatga, ba'zilari esa oliy ta'limga yo'l oladilar. Oliy ta'lim erta bir kun kim bo'lib chiqishimizni belgilab beradi. Ta'lim tarbiya bo'yicha Muhammad ibn Muhammad al-Jomiyning,, Sening moling qanchalik ko'p bo'lsa, ularni farzandlaringning ilm va hunar olishiga sarfla, chunki molu davlatga ishonib bo'lmaydi, hunar esa hech qachon o'lmaydi'' degan hikmatlari har birimizni bilim olishga bo'lgan muhabbatimizni oshiradi.

Maktabgacha ta'lim muassasalari (MTM) – Bolaning tarbiya jarayonidagi ta'limsohasida ta'lim tizimining birlamchi bo'g'ini hisoblanib, unda bolalar maktabgacha bo'lgan davr mobaynida dastlabki ko'nikmalarini shakllantirib boradi. Bolaning qay darajada shakllanishi ushbu maskandagi ishchi- xodimlarning xatti-harakatlariga ham bog'liq hisoblanadi. Maktabgacha ta'lim muassasalari maktab yoshigacha bo'lgan bolalarning savodini chiqarish, ularda Vatanni sevish, u bilan g'ururlanish hissini uyg'otish, dunyoqarashini kengaytirish kabi vazifalarni bajaradi. Har birimizga ma'lumki, maktabgacha ta'lim muassasasidagi tarbiyachi orqali bola hayotga qarashini belgilaydi. Tarbiyachilarning bergan bilim va ko'nikma'ari orqali maktab hayotiga tayyor bo'lib boraveradi. Bugungi kunga kelib yurtimizda olib borilayotgan oqilona siyosat natijasida maktabgacha ta'lim muassasalariga bo'lgan e'tibor darajasi kuchaymoqda. Ushbu sohaga bo'lgan e'tibor 16.12.2019. yilgi,, Maktabgacha ta'lim va tarbiya to'g'risida''gi O'zbekiston Respublikasining Qonuni orqali kafolatlanadi. Bugungi kunda sohadagi istiqbollarning samarasini bugungi kundagi o'zgarishlar orqali ham ko'rishimiz mumkin. Hududlarda oilaviy maktabgacha ta'lim muassasalarining tashkil etilayotganligi yurtimizda xususiy ta'limning rivojlanishida imkoniyat yaratmoqda. Bu esa yurtimizning rivojlanishida yana bir bosqich hisoblanadi. Darvoqe, bugungi kundagi maktabgacha ta'lim muassasalarida berilayotgan ta'lim jarayonlari, o'quv mashg'ulotlari, chet tillarini yangicha usullarda o'rgatayotganligi xalqimini juda ham mamnun etmoqda. Bu kabi ishlarni tashkil etish faoliyatini yo'lga qo'yish

kabi masalalar 2019-yil 10- maydagi,, O'zbekiston Respublikasi maktabgacha ta'lim tizmini 2030-yilgacha rivojlantirish konsepsiyasini tasdiqlash to'g'risida'' gi O'zbekiston Respublikasi Prezidentining Qarori orqali yo'lga qo'yildi. Yangi O'zbekiston konstitutsiyasining 50-moddasi 3-va 5- xatboshisida,, Davlat maktabgacha ta'lim va tarbiyani rivojlantirish uchun shart-sharoitlar yaratadi'' hamda,, Maktabgacha ta'lim va tarbiya, umumiy o'rta ta'lim davlat nazoratidadir'' kabi nomalar bilan mujassamlashtirilgan. Bu kabi ishlardan ko'zlangan birdan-bir maqsad xalqimizni rozi qilish, farzandlarni kamolga yetkazishda maktabgacha ta'limning o'rnini belgilab berishdan iborat.

Ta'lim jarayonlarining o'rta bosqichi (maktab, texnikum, kasb – hunarga yo'naltirilgan maktablar) – Ushbu davrda bolalar kelgusi hayot uchun dastlabki ko'nikmalarni o'z ichiga oladi. Bugungi kundagi maktablar avvalgi davrga qaraganda juda ham rivojlandi avval to'qqiz yillik maktab ta'limi hamda 3 yillik o'rta-maxsus ta'lim bo'lgan bo'lsa, endilikda 11 yillik umumiy o'rta ta'lim bosqichi joriy etildi. Maktablarda tashkil etilayotgan dars jarayonlari, bevosita ushbu ta'lim muassasalarining o'zida yoshlarni kasb-hunarga yo'naltirilayotganligi quvonarli albatta. Maktablarda o'qitilayotgan chet tillari o'quvchilarni jahon standartlariga mos ravishda tarbiyalanayotganliklarini ko'rsatib bermoqda. Ta'lim olish barchamizning ham huquqimiz va albatta shu bilan birgalikda burchimiz ham hisoblanadi. Bu kabi normalarning barchasi Yangi O'zbekiston konstitutsiyasida o'z aksini topdi. Yangi Konstitutsiyamizning 50-moddasida,, Har kim ta'lim olish huquqiga ega. Davlat uzliksiz ta'lim tizimi, uning har xil turlari va shakllari, davlat va nodavlat ta'lim tashkilotlari rivojlanishini ta'minlaydi. Davlat bepul umumiy o'rta ta'lim va boshlang'ich professional ta'lim olishni kafolatlaydi. Umumiy o'rta ta'lim majburiydir. Ta'lim tashkilotlarida alohida ta'lim etiyojlariga ega bo'lgan bolalar uchun inkluziv ta'lim va tarbiya ta'minlanadi'' shu kabi noramalar bilan mustahkamlandi. Shu bilan birgalikda maktablarda faoliyat olib borayotgan o'qituvchi va murabbiylarning ham huquqlarini yangi konstitutsiyamiz orqali mustahkamlanganligi ko'rishimiz mumkin. Yangi konstitutsiyamizning 52-moddasiga muvofiq,, O'zbekiston Respublikasida o'qituvchining mehnati jamiyat va davlatni rivojlantirish, sog'lom, barkamol avlodni shakllantirish hamda tarbiyalash, xalqning ma'naviy va madaniy salohiyatini saqlash hamda boyitishning asosi sifatida e'tirof etiladi. Davlat o'qituvchilarning sha'ni va qadr-qimmatini himoya qilish, ularning ijtimoiy va moddiy faravonligini, kasbiy jihatdan o'sishi to'g'risida g'amxo'rlik qiladi.

Darhaqiqat bugungi kunda maktab ta'limiga bo'lan e'tibor darajasi juda ham kuchaymoqda. O'quvchi yoshlarning malakali bilim olishi hamda shu bilan birgalikda ularni hayoti mobaynida yaxshi bir kasb-hunarni egallashlari uchun shart-sharoitlar bilan ta'minlanmoqda. Bu borada yoshlar o'zlari qiziqqan kasb hunarni egallashlari uchun qizlarimizga tikuvchilik, qandolatchilik, gilamdo'zlik, ayollar sartaroshi kabi kasblar, yigitlarimizga esa erkaklar sartaroshligi, duradgorlik, ustachilik, yog'och o'ymakorligi va boshqa turdagi hunarlar ushbu

sohalarining yetuk mutaxassislari tomonidan o'rgatilib kelinmoqda. Hozirgi kunga kelib ota onalarga qulaylik yaratish maqsadida maktablarda kundalik.com electron platformasi tashkil etilgan bo'lib, undan ota-onalar farzandlarini to'g'ridan-to'g'ri onlayn tarzda nazoratga olib turishlari mumkin bo'ladi. Bugungi kun maktablarining infratuzilmasi juda ham chiroy ochib bormoqda. Yangidan yangi maktablar qurilmoqda, eskilari esa rekonstruksiya qilinmoqda. Bu kabi ishlardan ko'zlangan maqsad yoshlarni ilmi, biliml qilib tarbiyalash, ertangi kunga yetuk inson sifatida yetkazib berishdan iboratdir. Ta'limga berilayotgan e'tiborning yana bir mahsuli sifatida O'zbekiston Respublikasi Prezidentining 2020-yil 6- noyabrdagi,, O'zbekiston yangi taraqqiyot davrida ta'lim – tarbiya va ilm fan sohalarini rivojlantirish chora- tadbirlari to'g'risida'' gi PF – 6108 – son farmonining qabul qilinganligi O'zbekistonning jahondagi ilm-fan sohasidagi mavqeyini belgilab berdi. Qarorga muvofiq,, 2021-yil 1-martdan boshlab, ta'lim darajasi yuqori bo'lmagan maktablarda dars berish uchun boshqa hududlardan jalb qilingan oliy va birinchi toifaga ega o'qituvchi – pedagoglarga maxsus ustamalar joriy qilindi. Unga ko'ra bir ma'muriy-hududiy birliklar doirasida boshqa tuman va shaharlardan kelib faoliyat yuritayotgan o'qituvchi-pedagoglarga bazaviy ta'rif stavkalarining 50 foizi miqdorida, boshqa ma'muriy-hududiy birliklardan kelib faoliyat yuritayotgan o'qituvchi-pedagoglarga bazaviy ta'rif stavkalarining 100 foiz miqdorida maxsus ustamalar belgilandi. Bu bilan o'qituvchilarning bir necha yillik orzulari amalga oshdi desak adashmagan bo'lamiz.

Oliy ta'lim (universitet, institut, va boshqa turdagi oliygohlar) – bugungi kunning dolzarb masalasi bu kadrlar masalasi bo'lib kelmoqda. Kadrlarni jahon standartlari ruhida tarbiyalash masalasi olib borilmoqda desak yanglishmagan bo'lamiz. Har bir kishining orzusi albatta bu talabalik sharafiga Musharraf bo'lish hisoblanadi desak yanglishmagan bo'lamiz. Hammiz ham talaba bo'lishni xohlaymiz va shunga yarasha harakatni amalga oshiramiz. Bugungi kunga kelib oliygohlarda ta'lim berish jarayonlari jahonning hech bir mamlakatidan ortda qolayotganligi yo'q. Oliygozlarda professor hamda o'qituvchilar tomonidan berilayotgan bilimlar biz yosh avlodni kelajakda yetuk kadr bo'lib yetishib chiqishimizga imkoniyat yaratib bermoqda. Hozirgi kunda oliygohlarning jahonning ko'plab nufuzli oliygohlari bilan birgalikda olib borayotgan ilmiy hamkorliklari juda ham quvonarli albatta. Bunda chet mamlakatlari professor o'qituvchilari bilan sohaga doir bilimlar yuzasidan onlayn tarzda masofadan turgan holda konfrensiyalarning tashkil etilishi, yoki bo'lmasa amaliyotga bizning professor o'qituvchilarimizning chet davlatlariga borishlari bizning sohaga doir bilimlarimizni rivojlantirishga imkoniyat yaratmoqda. Eng asosiysi, bir so'z bilan barilla ayta olamizki, oliygohlarning hech qaysida korrupsion holatlar umuman yo'q ekanligi, sohada ochiqlik va shaffoflikni ta'minlanganligi ta'lim sifatini yanada oshirmoqda. Bugungi kunda talabalarga qulaylik yaratish maqsadida Hemis electron platformasi o'z ishini olib bormoqda. Ushbu electron platformadagi menyular talabaning barcha ma'lumotlarini masofadan turib

nazoratga olish kabi ishlarni bajarmoqda. Ushbu electron platform orqali talaba o'zining darsdagi faolligi qay darajada ekanligi, talabani davomati, imtihonlari, dars jadvallari kabi ma'lumotlarni olishi mumkin bo'ladi. Yana bir qulaylik tomoni sifatida ushbu electron platformaning o'zida electron kutubxonaning tashkil etilganligi hisoblanadi. Ushbu kutubxona menyusiga kirish orqali talab a'zining sohasi uchun muhim bo'lgan kitoblar, o'quv qo'llanmalari, monografiyalarni electron tarzda masofadan o'qishi mumkin bo'ladi. Yangi konstitutsiya oliy ta'lim uchun yangi bir normani mustahkamladi. Ya'ni bu qanday? Yangi konstitutsiyamizning 51-moddasiga muvofiq,, Fuqarolar davlat ta'lim tashkilotlarida tanlov asosida davlat hisobidan oliy ma'kumot olishga haqli. Oliy ta'lim tashkilotlari qonunga muvofiq akademik erkinlik, o'zini o'zi boshqarish, tadqiqotlar o'tkazish va o'qitish erkinligi huquqiga ega'' kabi normalar amaliyotga tadbiq qilinmoqda. Talabalarning qulay shart-sharoitlarda ta'lim olishlari uchun oliygohlarning mutasaddi vakillari tomonidan tegishli ishlar olib borilmoqda. Hech bir vaqt talaba bo'sh vaqtini hech ham behuda sarf qilayotganligi yo'q. Talabalarning bo'sh vaqtini mazmunli tashkil etish maqsadida oliygohlarning yoshlar ittifoqi boshlang'ich tashkiloti tomonidan turli intellektual o'yinlar turli tuman tadbirlar tashkil etilib kelinmoqda. Ta'lim jarayonlarida juda ham ko'plab istiqbolli ishlar amalga oshirilmoqda. Talabalarning yaxshi bilim olishlari uchun qasi bir bir professor o'qituvchi borki, talabaga malakali bilim bermoda. Talabalarning ilmiy izlanishlariga ham keng imkoniyatlar yaratilmoqda. Bunday izlanishlar orqali ko'plab talabalar o'z mehnati orqali Prezident stependiyasi, Alisher Navoiy, Behbudiy va boshqa nomdor stependiyalarning sohibu- sohibalariga aylanmoqdalar.

Yurtimizda ta'lim sohasida olib borilayotgan samarali ishlardan yana biri bu ta'lim sohasini huquqiy jihatdan ta'minlash va natijasini ko'rsatib berish o'laroq bu tizimda 2020-yil 19- mayda qabul qilingan,, Ta'lim to'g'risida''gi qonunning ahamiyati mamlakatimizning ta'lim sohasidagi istiqboliningyuqori samarasini ko'rsatib berdi. Qonunning asosiy maqsadi yurtimizda zamon talablariga javob bera oladigan kadrlarni tayyorlash hamda ularni bilim saviyasini jahon tajribasiga tayangan holda yanada yuksaltirish bo'yicha chora- tadbirlar belgilab berilgani biz yosh avlodga keng imkoniyatlar eshigini ochdi. Shuningdek ushbu qonunda ta'lim olish turlaiga ham to'xtalib o'tildi. Xususan, ta'lim olishning ishlab chiqarishdan ajralgan holda ta'lim olish (kunduzgi), ishlab chiqarishdan ajralmagan holda ta'lim olish(Sirtqi, kechki, masofaviy), dual ta'lim, oilada ta'lim olish va mustaqil ta'lim olish, katta yoshdagilarni o'qitish va ularga ta'lim berish, inklyuziv ta'lim, eksternat tartibdagi ta'lim, mudofaa, xavfsizlik va huquqni muhofaza qilish faoliyati sohasidagi kadrlar tayyorlash kabi maqsad va vazifalar belgilab berildi.

Xulosa qilib aytganda yurtimizdagi bugungi kundagi o'zgarishlar orqali xalqimiz juda ham mamnun bo'lmoqda. Yurtimizda olib borilayotgan keng ko'lamli islohotlar natijasida yurtimizdagi kadrlar hech jabhada jahon mamlakatlari kadrlaridan ortda qolayotganligi yo'q. Bundan ko'rinib turibdiki,

yurtimizda ta'lim jarayonlari, ushbu sohadagi sifat yaxshi darajada rivojlanmoqda. Biz yoshlar ham o'z imkoniyatlarimizni ishga solib hech ham bilim olishdan, hunar o'rganishdan shu bilan birgalikda izlanishdan to'xtab qolmasligimiz kerak. Zeroki biz bu buyuk davlatning ertasi, kelajagining bunyodkorlarimiz.

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PROVISION OF BANKING SERVICES TO THE POPULATION

Abstract. This article presents opinions on the activity of banks in our country today, its unique opportunities, content and theoretical foundations of banking activity. In addition, the author has developed scientific and practical proposals and recommendations on ways to eliminate problems in providing banking services to the population.

Key words: bank, economic structure, banking activity, market relations.

We all know that any economic reforms should be implemented on the basis of tested and reliable experiences, and for this, the experiences of developed countries require careful study.

Today, when the global economic crisis continues, a number of developed countries prefer to reduce the amount of cash in circulation and make payments through electronic money.

The results of the conducted analyzes show the existence of a number of actual problems in increasing the efficiency and development of the services rendered by the commercial banks of our republic to the population and legal entities. Among them, we can point out the following problems as the main ones:

1. Existence of disruptions in providing customers with cash by commercial banks of our republic;

Failure of banks to provide clients with cash on time, firstly, weakens clients' confidence in banks; secondly, it negatively affects the production and financial activities of customers.

In order to solve this problem, contracts between banks and customers on cash service should be concluded, and in the terms of this contract, the costs of bank cash service (acceptance, sorting, counting, wrapping and storage of money) should be covered by a certain amount of service fee, and the client bank should receive cash on time. In case of failure to provide, it should be provided that a certain amount of fine will be paid. These conditions should be determined by mutual agreement between the bank and the client.

It is desirable to implement the process of improving the bank's activity in connection with the construction of housing and the purchase of cars or admission to higher educational institutions. Let's explain the situation in the consumer sector with numbers. The monetary income of the population of our country is 20 billion US dollars per year. The sources of this have the following proportions - about 50% of funds given by banks in the form of wages, pensions, allowances and scholarships, and the other half equally sent by labor migrants from abroad

and the income earned by farmers from the sale of agricultural products. So, how does the crisis affect these sources of income and the income of the general population? According to social networks and banks, funds sent from abroad have gradually started to decrease, and it is not difficult to understand this.

In the Russian Federation, Kazakhstan and other countries where our compatriots work, most of the enterprises have been suspended for three months due to the quarantine. The fact that the prices of oil in the world market have decreased by half is also the reason for the decrease in business activity. For example, about 4 billion US dollars have been sent from Russia to Uzbekistan by migrant workers over the last 2-3 years. In a best-case scenario, these remittances could decline by about a billion dollars this year. It is highly likely that incomes from production and service sector, that is, from activities in the real sector, will decrease by the same amount. Only the income from the sale of agricultural products may not decrease. No one can accurately predict how long the mentioned process will last and in which direction it will change. Therefore, a natural question arises as to how banking and monetary policy should be improved. Of course, banking activity is closely related to general economic activity, and based on this, it is not possible to improve financial relations separately.

Both legal entities and residents will be forced to take funds from the deposit and spend them on solving their problems. However, there has always been and will continue to be the opportunity to replenish bank deposits. For example, a certain part of families have been saving up certain funds for a wedding, but in quarantine conditions, they have to postpone such things. So, the bank has to think about how to take advantage of this opportunity.

Credit status for the education sector depends on the amount of contract payments. The good thing is that starting in the 2020-2021 academic year, university students can opt out of receiving scholarships, which will reduce the need for loans somewhat. ATB "People's Bank" provides educational loans to its clients for up to 10 years for future bachelors and up to 5 years for masters.

The problem is that the loan is allocated with interest at a level not lower than the refinancing rate of the Central Bank. Allocation of funds for human capital is primarily the task of the state, why can't the ambitious goals of increasing the competitive economy and its efficiency be achieved without having enough qualified personnel. My proposal is that students who graduate with good grades and then start college with good grades should have their interest rates lowered to pay off the contract money. There are also big problems in housing construction in our republic, and it is natural that such a situation is reflected in the activity of commercial banks. The fact is that most of the families have low income and they cannot afford to make the first mortgage loan payment. For example, the price of one square meter of high-rise buildings being built in cities is not less than 4 million soums, which means that a 2-room apartment has a price of around 220-240 thousand soums.

The first payment in the city is set at 20 percent, which means 44-48 million soums. If this condition is not changed, the sale of houses under construction will slow down, which will not only put construction organizations in a difficult situation, but also have a negative impact on the solution of the employment issue. Taking this into account, the state made a decision on the allocation of mortgage loans for the construction of private houses in an experimental manner, but this decision applies only to individual regions and the city of Tashkent.

In my opinion, it is appropriate to create such conditions equally in all regions of the republic. The work being done to reduce the cost of housing cannot be said to be the same today. Construction organizations are not technically well-equipped, there is a lack of young professionals who offer innovative ideas, the share of manual labor and traditional materials in housing construction remains high. It is necessary to find ways to use credit from foreign banks to reduce the percentage of mortgage loan. The problem is that this approach may not work well where inflation is high. In the demographic conditions of Uzbekistan, the possibility of increasing the population's income is very limited, but if attention is paid to controlling inflation, all the problems in the banking sector can be solved easily.

As for the example of AT "Khalq Bank", there are also a number of problems in allocating consumer credit. The prices of household appliances necessary for the population, especially young families, are high, and the main reason for this is the lack of competitive environment in the production sector. In the creation of a competitive environment in the production of technically complex elevators, small enterprises have started to operate in the cities of Gulistan and Tashkent of the republic. A monopoly in the production of household appliances serving the needs of the population remains. It is necessary to launch new enterprises that serve to expand the range of cheap, convenient equipment suitable for the conditions of young families. Bank interest rates in this regard should also be revised and reduced as much as possible.

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XALQARO STANDARTLAR ASOSIDA NOMODDIY AKTIVLAR TAN OLISH MASALALARI

Annotatsiya. Maqolada nomoddiy aktivlar hisobini halqaro standartlar asosida tashkil etish masalalari, nomoddiy aktivlarning turlari, ularni tan olish mezonlari hamda hisobda to'g'ri aks ettirish masalalari yoritilgan.

Kalit so'zlar: nomoddiy aktivlar, buxgalteriya hisobi, xalqaro standartlar, moliyaviy hisobot, intellektual mulk, tan olish.

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ISSUES OF RECOGNITION OF INTANGIBLE ASSETS ON THE BASIS OF INTERNATIONAL STANDARDS

Abstract. The article covers the issues of organizing the accounting of intangible assets based on international standards, the types of intangible assets, their recognition criteria, and the issues of correct reflection in the account.

Key words: intangible assets, accounting, international standards, financial reporting, intellectual property, recognition.

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"⁷⁴.

Hozirgi kunda dunyo mamlakatlarida iqtisodiyotni innovasion rivojlantirishda nomoddiy aktivlar hisobi va auditining nazariy hamda uslubiy asoslarini takomillashtirishga katta e'tibor qaratilmoqda. Nomoddiy aktivlarni tan

⁷⁴O'zbekiston Respublikasi Prezidenti Shavkat Mirziyoyevning ikkinchi Toshkent xalqaro investitsiya forumining ochilish marosimidagi nutqi. <https://president.uz/oz/lists/view/6221>

olish mezonlari, nomoddiy aktivlarni boshlang'ich tannarxida baholash, nomoddiy aktivlarni yaratish jarayoni, tadqiqot va ishlanmalarga xarajatlar, haqiqiy tannarxi bo'yicha hisob modeli yoki qayta baholangan qiymati bo'yicha hisob modellari asosida baholash tartiblari, nomoddiy aktivlarni qayta baholash natijalarini aks ettirish, nomoddiy aktivlarni moliyaviy hisobotlarda aks ettirish masalalarini xalqaro standartlarga muvofiqlashtirish, xalqaro audit standartlari asosida xo'jalik yurituvchi subyektlar nomoddiy aktivlarni audit qilish metodologiyasini takomillashtirish o'ta dolzarb hisoblanadi.

Dunyo bo'ylab joylashgan kompaniyalarning barcha nomoddiy aktivlarining qiymati 2021-yilda 74 trillion dollarni tashkil etdi, bu 2019-yildan buyon 25 foizdan ko'proqni tashkil etdi va 1996-yildagi 6 trillion dollardan katta sakrashni amalga oshirdi.

Eng yuqori nomoddiy aktivlar reytingiga kelsak, yuqori daromadli davlatlar, jumladan Amerika Qo'shma Shtatlari (AQSh), Niderlandiya, Frantsiya, Buyuk Britaniya (Buyuk Britaniya) va Germaniya reytingda birinchi o'rinda turadi.

Shunday qilib, AQShda nomoddiy aktivlarning kompaniya qiymatiga nisbati eng yaxshi 15 ta korxonada 93% ni tashkil qiladi, boshqacha aytganda, u korxonaga qiymatiga deyarli tengdir.

Tegishli reytingning eng yaxshi yigirmata davlatida intensivlik ko'rsatkichi AQSh yetakchisi holatida 93% dan Germaniyada 80% (10-o'rin) va Kanada (19-o'rin) kabi mamlakatlarda 71% gacha.

O'rtacha daromadli mamlakatlar guruhidagi shaxslar nomoddiy aktivlardan foydalanish intensivligi bo'yicha ham yaxshi natijalarga erishmoqda:

Masalan, Osiyoda Xitoy (11-o'rin), Indoneziya (13-o'rin), Hindiston (14-o'rin) yoki Lotin Amerikasidagi Meksika (16-o'rin) va Braziliya (17-o'rin) haqida gapiramiz; bundan tashqari, kuchli 20 davlatdan joy olgan Turkiya (15-o'rin) va Bolgariya (20-o'rin) ham yaxshi natijalarga erishdi.

Rank	Economy	Intangible asset intensity, top 15, %	Most intangible-asset rich firm (in USD)
1	United States	93	Microsoft (Software)
2	Netherlands	92	Ayden (FinTech)
3	France	92	LVMH (Luxury)
4	United Kingdom	91	Unilever (Consumer goods)
5	Ireland	87	Medtronic (Medical technologies)
6	Sweden	86	Atlas Copco (Industrial products)
7	Denmark	85	Orsted (Renewable energy)
8	Switzerland	82	Novarties (Pharma)

O'zbekiston Respublikasi Prezidentining 2018 yil 27 apreldagi "Innovation g'oyalar, texnologiyalar va loyihalarni amaliy joriy qilish tizimini yanada takomillashtirish chora-tadbirlari to'g'risida"gi Qarorida ishlab chiqarishni modernizatsiya qilish, texnik va texnologik jihatdan yangilash jarayonlariga ilmiy-amaliy tadqiqotlar natijalarini va nou-xau ishlanmalarni keng joriy etish, ushbu yo'nalishda ilmiy muassasalar va real iqtisodiyot tarmoqlari korxonalarini o'rtasida yaqin hamkorlikni o'rnatish mamlakatni jadal innovation rivojlantirishning muhim omili hisoblanishi alohida ta'kidlab o'tilgan. Innovation g'oyalar amaliyotga joriy etilganda nomoddiy aktiv ko'rinishini oladi.

38-sonli "Nomoddiy aktivlar" nomli moliyaviy hisobotning xalqaro standartida nomoddiy aktivga quyidagicha tarif berilgan.

Nomodiy aktiv – moddiy–ashyoviy mazmunga ega bo'lmagan identifikatsiyalanadigan nomonetar aktiv.

Tashkilotlar tez-tez ilmiy yoki texnik bilim, yangi jarayonlar yoki tizimlarni loyihalash va joriy etish, lisenziyalar, intellektual mulk, bozor to'g'risidagi bilimlar va savdo markalari (jumladan, firma nomlari va chop etish huquqlari) kabi nomoddiy resurlarni xarid qilish, ishlab chiqish, saqlab turish yoki takomillashtirish bo'yicha resurslarni sarflashadi yoki majburiyatlar olishadi.

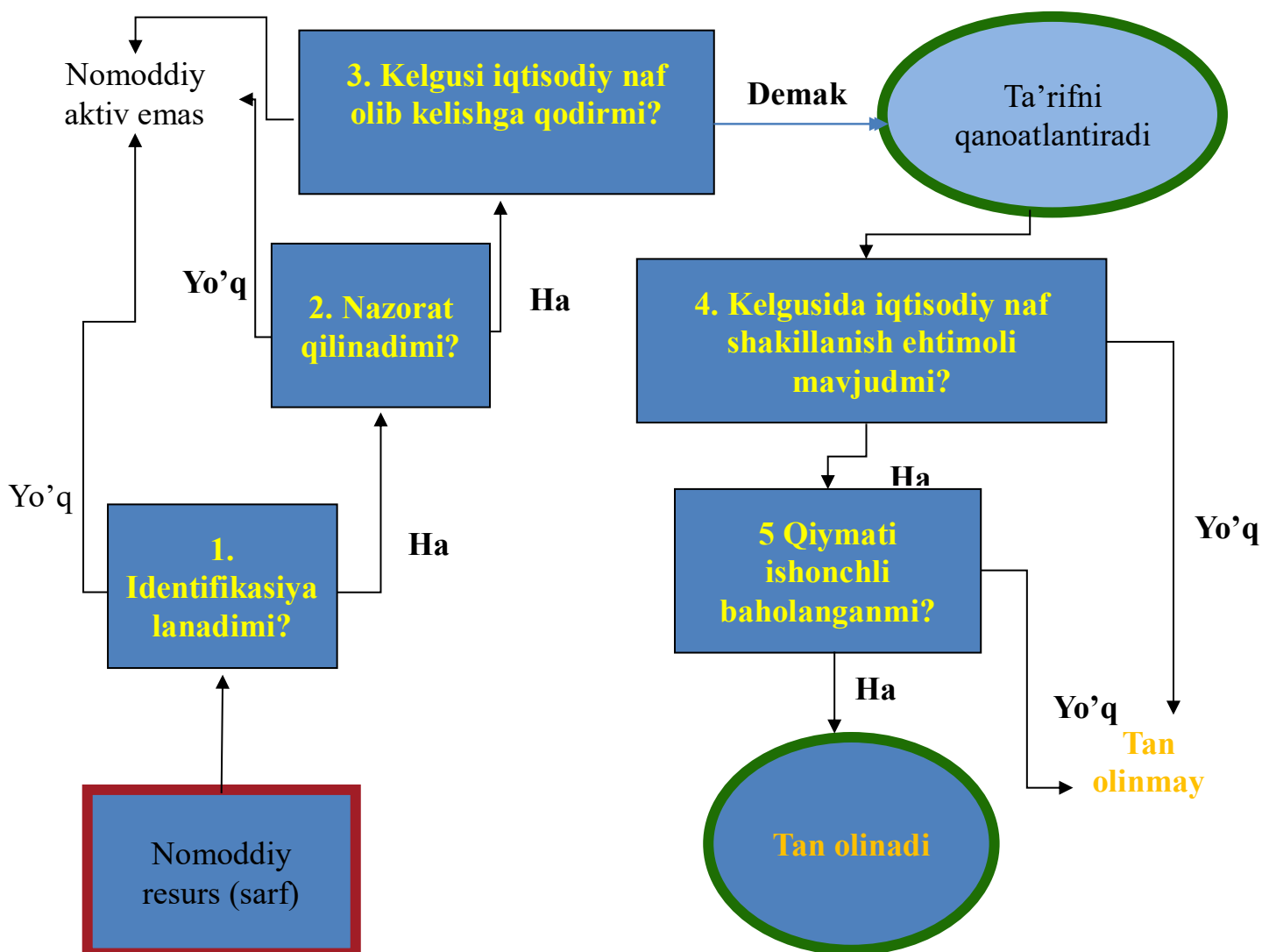
Nomoddiy aktivlar klassifikatsiyasi



1-rasm. Nomoddiy aktivlar klassifikatsiyasi.

Nomoddiy aktivning ta'rifini nomoddiy aktivni gudvildan farqlanishi uchun uni identifikatsiyalanadigan bo'lishini talab etadi. Biznes birlashuvi natijasida tan olingan gudvil biznes birlashuvi natijasida harid qilingan boshqa aktivlardan olinadigan kelgusi iqtisodiy naflarni ifoda etuvchi, individual tarzda identifikatsiyalanmaydigan va alohida tan olinmaydigan aktivdir. Kelgusi iqtisodiy naflar xarid qilingan identifikatsiyalanadigan aktivlarning o'zaro birlashuvidan yoki alohida olganda moliyaviy hisobotlarda tan olish mezonlariga javob bermaydigan aktivlardan yuzaga kelishi mumkin.

Nomoddiy aktivlarni tan olishda xalqaro standartlar bo'yicha quyidagi shartlar asosida tan olish mumkin.



2-rasm. Nomoddiy aktivlarni tan olish mexanizmi.

Nomoddiy aktivlarning xususiyati shundan iboratki, ko'p hollarda, bu kabi aktivni takomillashtirish yoki uni qisman almashtirish amalga oshirilmaydi. Shunga ko'ra, ko'pchilik keyingi sarflar mavjud nomoddiy aktivda mujassamlashgan, kutilayotgan kelgusi iqtisodiy nafni ta'minlash uchun amalga oshiriladi, lekin ular mazkur standart bilan belgilangan nomoddiy aktiv ta'rifi va tan olish mezonlariga javob bermaydi. Bundan tashqari, keyingi sarflarni umumiy holda biznesga emas, bevosita muayyan nomoddiy aktivga olib borish ko'p hollarda qiyindir.

Shuning uchun, keyingi sarflar, ya'ni harid qilingan nomoddiy aktivni dastlabki tan olishdan so'ng yoki tashkilotning o'zida yaratilgan nomoddiy aktivni yakunlangandan so'ng amalga oshirilgan sarflar, aktivning balans qiymatida kamdan-kam hollarda tan olinadi. 63-bandga muvofiq savdo markalari, sarlavhalar, noshirlik huquqi, haridorlar ro'yxati va mohiyatan shunga o'xshash moddalar (tashkilot tomonidan harid qilingan yoki tashkilot o'zida yaratilganidan qat'iy nazar) bo'yicha amalga oshirilgan keyingi sarflar har doim yuzaga kelishi

bilan tashkilotning foyda yoki zarari tarkibida tan olinadi. Chunki, bunday sarflarni biznesni umumiy holda rivojlantirish bo'yicha amalga oshirilgan sarflardan ajratish mumkin emas.

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NOMODDIY AKTIVLAR AUDITINI TAKOMILLSHTIRISH

Annotatsiya. Maqola nomoddiy aktivlar auditini maqsadi, uni o'tkazish boshqichlari, audit ketma-ketligi va xalqaro standartlar asosida auditni tashkil etish masalalri yoritilgan.

Kalit so'zlar: nomoddiy aktivlar, audit ketma ketligi, audit bosqichlari, xalqaro standart.

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IMPROVING THE AUDIT OF INTANGIBLE ASSETS

Abstract. The article describes the purpose of the audit of intangible assets, its implementation, the sequence of the audit and the organization of the audit based on international standards.

Key words: intangible assets, audit sequence, audit stages, international standard.

Dunyo mamlakatlarida ilmiy-texnik salohiyat yuqori sur'atlarda rivojlanayotgan bir davrda mazkur ilmiy-texnik salohiyatning tarkibiy qismi hisoblangan nomoddiy aktivlarni ishlab chiqarish, xizmatlar sohasiga joriy etish darajasi o'sib bormoqda. Mamlakatlarda innovasion faoliyatni baholovchi muhim ko'rsatkichlardan biri innovasiyalarga sarflanayotgan mablag'larning mamlakat yalpi ichki mahsulot qiymatiga nisbatidir. 2021 yilda barcha kompaniyalarning nomoddiy aktivlari qiymati 74 trillion dollarga yetdi: yuqori va o'rta daromadli mamlakatlar orasida nomoddiy aktivlardan faol foydalanadigan korxonalarining aksariyati mos ravishda AQSh va Xitoyda joylashgan. «McKinsey» global institutini 2017 yil yakunlari bo'yicha innovasiyalarni joriy etish yuzasidan bergan hisobotiga ko'ra «innovasiyalarga qilinayotgan xarajatlarni YaIMga nisbati Rossiyada 2,2 foizni, Xitoyda 12,7 foizni, AQShda 21,7 foizni,

rivojlanayotgan davlatlardan Xindistonda 3,3 foizni, Braziliyada 2,8 foizni tashkil etgan.»⁷⁵ Bu ko'rsatkich O'zbekistonda **0,2 foizni** tashkil etmoqda. Mazkur sohada Shvesariya, AQSh, Isroil davlatlari yetakchilik qilmoqdalar. Yuqori qo'shilgan qiymatli mahsulot ishlab chiqarish va xizmatlar ko'rsatish negizida nomoddiy aktivlar alohida ahamiyat kasb etadi.

Nomoddiy aktivni auditorlik tekshiruvining maqsadi nomoddiy aktivga tegishli bulgan amaldagi qonunchilikka rioya qilinishi, nomoddiy aktivni sotib olishda to'lovlar va mukofotlar, ganararlar shuningdek, vujudga keladigan soliqlar va yig'implarni to'g'ri hisoblanishi ustidan nazorat qilishdan iboratdir.

Nomoddiy aktivni auditorlik tekshiruvidan o'tkazishning maqsadi Mamatov Z.T. ning fikricha quyidagilarni aniqlashdan iborat:

1.Nomoddiy aktivlar mavjudligi ustidan nazorat o'rnatilishini aniqlash (mulkiy obyektlarni nomoddiy aktivlar qatoriga olib borishning to'g'riligi; mavjudligini va muomalalarni hujjatlashtirishning to'g'riligini tekshirish; nomoddiy aktivlarni baholashning to'g'riligini tekshirish; inventarizasiya qilish; hisobot ko'rsatkichlarining sintetik va analitik hisob ma'lumotlariga mosligini aniqlash);

2.Sintetik hisobni yuritish, nomoddiy aktivlarning kirimi va chiqimiga doir muomalalarni soliqqa tortishning to'g'riligini tekshirish (nomoddiy aktivlar kirimi va chiqimiga doir muomalalarni sintetik hisob registrlarida aks ettirilishi; nomoddiy aktivlar kiringa olinishi va chiqim qilinishiga doir muomalalarni soliqqa tortish masalalari);

3.Nomoddiy aktivlarga amortizasiya hisoblash va hisobda aks ettirish (foydali xizmat muddatini belgilashning asoslanganligi; amortizasiya hisoblashda qo'llanilgan usullarning qonuniyligi va asoslanganligi; amortizasiya ajratmalarining hisobda aks ettirilishi). Yuqorida keltirilgan masalalar bo'yicha yetarli ma'lumotlarga ega bo'lish auditorga nomoddiy aktivlar hisobining holatini mustaqil baholash va qoidabuzarliklar hamda amaldagi qonunchilik va belgilangan qoidalardan chetga chiqishlarni aniqlashga imkon beradi.

Auditor nomoddiy aktivlar auditini vazifalari quyidagilardan iboratdir Tulaxodjayeva M.M., Ilxomov Sh.I., Axmadjonov K.B. va b.“Audit” darsligida quyidagicha ko'rsatilgan: .

- nomoddiy aktivlarni hisobga olinishi va ular bilan bog'liq muomalalarni soliqqa tortilishi asosiy me'yoriy hujjatlarga muvofiqligini tekshirish;

- kompaniyaning hisob siyosati to'g'risidagi buyrug'i (farmoyishi) (nomoddiy aktivlar hisobiga taalluqli qismi)ni tekshirish;

- nomoddiy aktivlar sintetik va analitik hisobi bo'yicha kompaniyada qo'llaniladigan hisob registrlarini tekshirish;

- nomoddiy aktivlarga taalluqli muomalalarni hisobga oladigan dastlabki hujjatlarni tekshirish;

- buxgalteriya hisobotlarini tekshirish.

⁷⁵https://www.mckinsey.com//Innovations-in-Russia_web_lq-1.ashx. Глобальный институт McKinsey (MGI); IHS Markit Comparative Industry 2018.

Bizning fikrimizcha nomoddiy aktiv auditining vazifalari quyidagilardan iborat:

- ✓ korxonada nomoddiy aktivning turi va shakli bilan tanishish;
- ✓ korxonada nomoddiy aktiv egalari bilan hisob- kitoblarning turi va shakli bilan tanishish;
- ✓ nomoddiy aktiv egalari amalga oshirilgan hisoblashlar va to'lovlarni xamda ularni buxgalteriya xisobida to'g'ri aks ettirilishini tekshirish;
- ✓ nomoddiy aktiv hisobining analitik va sintetik xisob tizimlarini baxolash;
- ✓ nomoddiy aktiv bo'yicha majburiyatlarga oid moliyaviy hisobotda keltirilgan ma'lumotlarning joriy hisob ma'lumotlariga mosligini tekshirish va ularning to'g'riligiga xolisona baho berish;
- ✓ buxgalteri balansi ma'lumotlarini tekshirish;
- ✓ auditorlik taxlili usulidan foydalanib korxonada nomoddiy aktiv obyektlarini to'g'ri hisobga olinishi buyicha takliflar ishlab chiqishdan iborat.

Buxgalteriya hisobining schyotlar rejasida korxonaga mulkiy huquq asosida tegishli bo'lgan nomoddiy aktivlarning miqdori va harakati to'g'risidagi ma'lumotlarni umumlashtirish uchun 0400-«Nomoddiy aktivlarni hisobga oladigan schetlar»(0410-0490) schyotlar mo'ljallangan. Bu schyotlar balansga nisbatan aktiv bo'lib, ularning debet tomonida mavjud nomoddiy aktivlarning qoldig'i, kirimi va kreditida xo'jalikdan chiqishi aks ettiriladi.

Nomoddiy aktivlarni audit jarayonidan o'tkazishda ular kirimini to'g'ri rasmiylashtirilgani, kirimi bo'yicha qilingan xarajatlarni ular boshlang'ich qiymatlarida to'g'ri aks ettirilgani, ular amortizatsiyasi va qadrsizlanishini to'g'ri hisoblanganligi hamda nomoddiy aktivlarni tugatish va ular chiqimini haqqoniy ko'rsatilganligiga xolis baho berishdan iborat.

Nomoddiy aktivlar amortizatsiyasini to'g'ri hisoblanishi auditning muhim masalalaridan biri bo'lib hisoblanadi. Chunki barcha nomoddiy aktivlarga ham amortizatsiya hisoblanmasligi mumkin. Chunonchi, xizmat muddati aniq bo'lmagan nomoddiy aktivlar hamda gudvelga amortizatsiya hisoblanmaydi balkim ular faqat qadrsizlanishga tekshiriladi xolos.

Nomoddiy aktivlar xarakati bo'yicha audit qilinadigan buxgalteriya o'tkazmalri

Muomalalar mazmuni	№21-BHMS bo'yicha		yozuvlarni tasdiqlovchi hujjatlar
	Schyotlar bog'lanishi		
	Dt	Kt	
1. Nomoddiy aktiv dastlabki qiymati bo'yicha (haqiqiy tannarxi bo'yicha) sotib olinganida	0410-0490	0830	Oldi-sotdi shartnomasi qabul qilish-berish dalolatnomasi
2. Korxonaning o'zida yaratilgan nomoddiy aktivlarni haqiqiy tannarxi bo'yicha kiringa olish	0410-0490	0830	Ilmiy-tadqiqot ishlanmalar dasturlari, loyiha-smeta hujjat. NA qa-bul qilish-top-shirish dalolat.

3. Ustav kapitaliga ulush sifatida yoki obuna bo'lingan aksiya qiymatini to'lash hisobiga olingan nomoddiy aktivlar-ni kirim kilish	0410-0490	4610	Ta'sis shartnomasi, qabul qilish topshirish dalolatnomasi
4. Ekspert bahosi bo'yicha tekinga yoki hukumat organining subsidiyasi sifatida olinganda	0410-0490	8530	Tekinga berish to'g'risida shart-noma, Q. Q-T dalolatnomasi, NA qayta baholash dalolatnomasi
5. Nomoddiy aktivlarla amortizatsiyasi hisoblanishi	2010, 9420	0510-0590	Amortizatsiya hisob kitobi

Agarda korxonada buxgalteri barcha nomoddiy aktivlarga amortizatsiya hisoblasa korxonada xarajati oshadi va o'z foyda ham shunga mos kamayadi hamda korxonada sof aktivlari ham shu summaga kamayadi. Bu esa o'z navbatida korxonada asosiy ko'rsatkichlariga salbiy tasirini ko'rsatadi.

Mamlakatimizdagi amalda bo'lgan me'yoriy hujjatlarga asosan barcha nomoddiy aktivlarga amortizatsiya hisoblanadi. Biz korxonalariga 38-sonli "Nomoddiy aktivlar" nomli moliyaviy hisobotning xalqaro standartiga asosan faqatgina xizmat muddati aniq bo'lgan nomoddiy aktivlarga amortizatsiya hisoblashni qolgan nomoddiy aktivlar esa faqat qadrsizlanishga tekshirilishini taklif qilamiz.

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DIFFICULTIES OF TRANSLATING ECONOMIC TERMS

Abstract. The translation of economic terms presents numerous challenges due to linguistic nuances, technical jargon, cultural context, and legal intricacies. This article explores the difficulties encountered in accurately translating economic terminology and emphasizes the importance of overcoming these challenges. Linguistic nuances, such as the inability to directly translate specific meanings, require translators to delve deeper into the concept behind the term. Technical jargon and abbreviations in economics pose further obstacles, as they may lack direct equivalents in other languages. Cultural context and idiomatic expressions can also lead to misinterpretations if not carefully addressed. Moreover, the intersection of economic terms with legal and regulatory frameworks necessitates a profound understanding of legal terminology. Overcoming these challenges is crucial for effective global communication, fostering mutual understanding, and facilitating successful economic interactions.

Key words: terms, economic terminology, idiomatic expressions, linguistic nuances, cultural context, abbreviations, ambiguity, technical jargons.

In today's globalized world, where communication and trade know no boundaries, the accurate translation of economic terms has become increasingly important. As businesses and economies expand across linguistic and cultural borders, the need for precise and contextually appropriate translations of economic terminology is crucial. However, translating economic terms poses several challenges, ranging from linguistic nuances to cultural differences, which can often result in misunderstandings and misinterpretations. This article explores some of the difficulties encountered in translating economic terms and emphasizes the significance of overcoming these challenges.

Linguistic Nuances. Language is a complex system that evolves within specific cultural and historical contexts, and economic terminology reflects this complexity. Many economic terms have specific meanings that cannot be directly translated into other languages, making it essential to consider linguistic nuances. Economic concepts often depend on the cultural and institutional context in which they are used, making the direct translation of such terms inadequate and misleading. For instance, the English word "entrepreneur" carries connotations of risk-taking and innovation, but its translation in other languages may not encapsulate these nuances accurately. Translators must, therefore, delve deeper into the concept behind the term to convey its true meaning effectively.

The role of linguistic nuances in translating economic terms is crucial as it directly affects the accuracy and clarity of the translated content. Economic

terminology often carries specific meanings that are deeply embedded in the cultural and institutional context in which they are used. Translators must be aware of these nuances to ensure that the translated terms capture the intended message and convey the same level of precision as the original language.

Linguistic nuances can vary in different ways:

Contextual Relevance: Economic terms derive their meaning from the specific context in which they are used. Translators need to understand the underlying economic concepts and the context in which the term is being employed to accurately translate it. For example, terms like "inflation," "market economy," or "monetary policy" may have different connotations and applications in different countries, and a direct translation may not capture these nuances.

Linguistic Equivalents: Economic terms often lack direct equivalents in other languages. Translators must employ various strategies, such as finding similar terms, using explanatory phrases, or creating new terms, to convey the intended meaning effectively. They need to strike a balance between fidelity to the source text and ensuring comprehension in the target language.

Connotations and Associations: Economic terms may carry connotations and associations that are specific to a particular language or culture. These connotations can influence the perception and interpretation of the term. Translators must be mindful of these connotations and select appropriate words or phrases that maintain the desired associations. Failure to consider these nuances can result in misunderstandings or misinterpretations.

Stylistic Differences: Economic terminology can vary in terms of style and formality across languages. Translators need to adapt the language and style to suit the target audience and maintain the appropriate level of formality. Striking the right balance between accuracy and readability is crucial to ensure that the translated content is accessible and understandable.

To navigate the linguistic nuances effectively, translators of economic terms need a strong command of both the source and target languages, as well as a deep understanding of economic concepts and the cultural context in which the terms are used. They must possess the skills to analyze and interpret the source text accurately, while also being able to convey the same level of precision and clarity in the translated version.

Economic terms are heavily influenced by the cultural and historical contexts in which they originate. When translating economic terms from English, the complex nuances and connotations associated with these terms can be lost. Many economic concepts do not have direct equivalents in other languages, making it challenging to convey the full meaning and implications of these terms accurately.

For example, the English term "market" may have different interpretations across cultures. While it refers to a physical place where goods are bought and sold, its meaning expands to include abstract concepts such as "free market," "market economy," or "stock market." Translating these terms requires careful

consideration of the specific economic and cultural context to ensure the accurate transmission of information.

Technical Jargon, Ambiguity and Abbreviations. Economics is a discipline filled with technical jargon and abbreviations, which can be extremely challenging to translate accurately. Terms like GDP (Gross Domestic Product), CPI (Consumer Price Index), or FDI (Foreign Direct Investment) are well-known abbreviations in the field but can pose difficulties when translating into other languages. These abbreviations may not have direct equivalents in the target language, requiring translators to find suitable alternatives or provide explanations that maintain the integrity of the original term. Furthermore, the use of acronyms specific to certain industries or regions can add further complexity to the translation process.

Moreover, economic terms often have multiple meanings, leading to ambiguity in translation. For example, the term "capital" can refer to financial assets, physical assets, or human resources, depending on the context. Translators must carefully analyze the context and select the appropriate translation to ensure accuracy and clarity.

Absence of Equivalent Terms. Another difficulty arises when there is a lack of direct equivalents for certain economic terms in other languages. Economics is a rapidly evolving field, and new terms emerge frequently to describe novel concepts and phenomena. Keeping pace with these changes and finding appropriate translations can be a daunting task.

For instance, the term "quantitative easing" refers to a monetary policy measure used by central banks to stimulate the economy. Translating this term into another language requires finding a suitable phrase that adequately captures its meaning without losing its economic implications. The absence of an equivalent term can lead to misunderstandings and misinterpretations in economic discussions and policy implementations.

Cultural Context and Idiomatic Expressions. Cultural differences play a significant role in shaping economic systems and practices, resulting in variations in economic terminology across different languages. Certain idiomatic expressions and metaphors used in economic discourse may not have direct equivalents in other languages, leading to potential misinterpretations. For example, the English idiom "to tighten one's belt" refers to cutting down on expenses during difficult economic times. Translating this idiom literally may not convey the intended meaning in another language or culture. Translators must be culturally sensitive and possess a deep understanding of the target language to find suitable alternatives or explanations that preserve the original message.

Translating economic terms also necessitates considering the cultural context in which the target language operates. Economic systems, practices, and policies vary significantly across countries and regions, influencing the way economic terms are understood and used.

For instance, the English term "entrepreneurship" carries a specific meaning in the context of the market-oriented economies of the West, emphasizing risk-taking and innovation. Translating this term into a language where the cultural and economic landscape differs can require adapting the term to reflect the local context adequately. This challenge highlights the need for translators to possess a deep understanding of both economic principles and the cultural nuances of the target language.

Legal and Regulatory Terminology. Economic terms often intersect with legal and regulatory frameworks. Translating economic documents, such as contracts, trade agreements, or financial statements, requires a profound knowledge of legal terminology. These terms are highly technical and precise, and any misinterpretation could have severe legal and financial consequences. Translators must possess expertise in both economic and legal fields to accurately translate such documents and ensure compliance with local regulations and standards.

The challenges of translating economic terms are multifaceted, encompassing linguistic nuances, technical jargon, cultural context, and legal intricacies. Achieving accurate and contextually appropriate translations requires highly skilled and knowledgeable translators who possess a deep understanding of both the source and target languages, as well as the economic and cultural backgrounds in which the terms are used. Overcoming these challenges is essential for effective communication in the global economic landscape, promoting clarity and preventing misunderstandings that can hinder international trade and cooperation. As businesses continue to expand across linguistic and cultural boundaries, bridging the gap in economic terminology through skillful translation becomes increasingly vital for fostering mutual understanding and facilitating successful economic interactions.

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ANEMIA SYNDROME IN CHILDREN WITH CHRONIC KIDNEY DISEASE

Annotation. This article provides a comprehensive review of anemia syndrome in children with chronic kidney disease (CKD). The authors discuss the causes of anemia in CKD, including impaired erythropoietin production, shortened red blood cell lifespan, and iron deficiency. They also explore the consequences of anemia in CKD, such as impaired growth and development, reduced cognitive function, and increased morbidity and mortality. The article also covers the current management strategies for anemia in CKD, including erythropoietin-stimulating agents and iron supplementation. The authors highlight the importance of regular monitoring and treatment of anemia in children with CKD to improve their quality of life and long-term outcomes.

Keywords: anemia syndrome, chronic kidney disease, children, erythropoietin, iron deficiency, growth and development, cognitive function, morbidity, mortality, management strategies, erythropoietin-stimulating agents, iron supplementation, monitoring, treatment.

Introduction: Anemia is a common complication in children with chronic kidney disease (CKD) and can have significant adverse effects on their health and well-being. Anemia is defined as a reduction in the number of red blood cells (RBCs) or hemoglobin concentration in the blood, leading to decreased oxygen-carrying capacity and tissue hypoxia. In children with CKD, anemia typically develops as a consequence of impaired erythropoietin (EPO) production, shortened RBC lifespan, and iron deficiency. The prevalence of anemia in children with CKD increases with the severity of renal impairment, and it affects up to 90% of children with end-stage renal disease (ESRD).

The causes of anemia in children with CKD are multifactorial. One of the primary factors is the impairment of EPO production by the kidneys. EPO is a hormone produced by the kidneys that stimulates the production of RBCs in the bone marrow. In children with CKD, the kidneys' ability to produce EPO is reduced due to the loss of functioning nephrons. As a result, there is a decreased production of RBCs, leading to anemia. Another factor contributing to anemia in CKD is the shortened lifespan of RBCs due to oxidative stress and uremia. The accumulation of uremic toxins in the blood damages RBCs and reduces their lifespan, contributing to anemia. Finally, iron deficiency is a common cause of anemia in CKD. The kidneys play a crucial role in iron metabolism, and impairment of renal function can lead to decreased iron absorption, utilization, and recycling.

Anemia in children with CKD can have significant consequences for their growth and development. The reduced oxygen-carrying capacity of the blood can impair tissue oxygenation, leading to tissue hypoxia and impaired growth. Children with anemia may also experience fatigue, reduced stamina, and exercise intolerance, which can limit their ability to participate in physical activities. In addition to the physical effects, anemia can also impact cognitive function and academic performance in children. Studies have shown that anemia is associated with decreased attention, memory, and processing speed, which can impair academic achievement.

Anemia in children with CKD is also associated with increased morbidity and mortality. Anemia can lead to cardiovascular complications, such as left ventricular hypertrophy, congestive heart failure, and cardiac arrhythmias. Children with anemia are also at increased risk of infections and hospitalizations. Moreover, anemia has been shown to be an independent risk factor for mortality in children with CKD. Children with ESRD and anemia have a higher mortality rate than those without anemia, highlighting the importance of treating anemia in this population.

The management of anemia in children with CKD involves addressing the underlying causes and correcting the anemia. Treatment options include EPO-stimulating agents (ESAs), iron supplementation, and blood transfusions. ESAs are synthetic forms of EPO that stimulate RBC production in the bone marrow. ESAs have been shown to be effective in correcting anemia in children with CKD and improving their quality of life. Iron supplementation is also an essential component of anemia management in CKD. Iron supplementation can improve erythropoiesis and reduce the need for blood transfusions. Blood transfusions are reserved for severe anemia or when other treatments have failed.

Regular monitoring of anemia is crucial in children with CKD to ensure that anemia is detected and treated promptly. The frequency of monitoring depends on the severity of CKD and the presence of anemia. In children with severe CKD, anemia should be monitored every 3-6 months, whereas in those with ESRD, monitoring should be more frequent, with monthly checks of hemoglobin levels.

Monitoring should also include evaluating iron status, such as measuring serum ferritin and transferrin saturation, to assess the need for iron supplementation. In addition to laboratory monitoring, children with CKD and anemia should receive regular clinical evaluations to assess for symptoms of anemia, such as fatigue, shortness of breath, and exercise intolerance.

here is some additional information on the diagnosis and management of anemia in children with CKD.

Diagnosis of Anemia in Children with CKD:

Anemia in children with CKD is diagnosed based on laboratory measurements of hemoglobin levels, hematocrit levels, and red blood cell indices. The World Health Organization defines anemia as a hemoglobin level below 11

g/dL in children aged 6 months to 5 years and below 12 g/dL in children aged 5 years and older. In children with CKD, the target hemoglobin level for treatment is typically between 10-12 g/dL, depending on the severity of renal impairment.

In addition to laboratory measurements, clinical evaluation is also important for the diagnosis of anemia in children with CKD. Symptoms of anemia, such as fatigue, shortness of breath, and exercise intolerance, should be assessed during routine clinical evaluations.

Management of Anemia in Children with CKD:

The management of anemia in children with CKD involves addressing the underlying causes and correcting the anemia. Treatment options include:

Erythropoietin-stimulating agents (ESAs): ESAs are synthetic forms of EPO that stimulate RBC production in the bone marrow. ESAs have been shown to be effective in correcting anemia in children with CKD and improving their quality of life. ESAs are typically administered subcutaneously or intravenously and can be given either once weekly or three times weekly, depending on the agent used.

Iron supplementation: Iron supplementation is an essential component of anemia management in CKD. Iron supplementation can improve erythropoiesis and reduce the need for blood transfusions. Oral iron supplementation is the preferred route of administration, but intravenous iron can also be used in children with CKD who are intolerant of oral iron or have poor absorption. The target serum ferritin level in children with CKD is typically between 100-200 ng/mL.

Blood transfusions: Blood transfusions are reserved for severe anemia or when other treatments have failed. The decision to transfuse should be made on a case-by-case basis, taking into account the risks and benefits of transfusion, such as the risk of infection, transfusion reactions, and iron overload.

Table 1. Treatment options for anemia in children with CKD

Treatment Option	Mechanism of Action	Dosage/Route of Administration
Erythropoietin-stimulating agents (ESAs)	Stimulate RBC production in the bone marrow	Subcutaneous or intravenous; once or three times weekly
Iron supplementation	Improve erythropoiesis and reduce need for blood transfusions	Oral or intravenous; dosing based on weight and serum ferritin levels
Blood transfusions	Increase hemoglobin levels in severe anemia or when other treatments have failed	Reserved for severe anemia; dosing based on weight and hemoglobin levels

Regular monitoring of anemia is crucial in children with CKD to ensure that anemia is detected and treated promptly. The frequency of monitoring depends on the severity of CKD and the presence of anemia. In children with severe CKD, anemia should be monitored every 3-6 months, whereas in those with ESRD, monitoring should be more frequent, with monthly checks of hemoglobin levels.

Table 2. Recommended frequency of monitoring for anemia in children with CKD

Stage of CKD	Frequency of Monitoring
Stages 1-2	Annually
Stage 3	Every 6-12 months
Stage 4	Every 3-6 months

Anemia is a common complication in children with CKD and can have significant adverse effects on their health and well-being. The causes of anemia in CKD are multifactorial, including impaired EPO production, shortened RBC lifespan, and iron deficiency. Anemia can impair growth and development, cognitive function, and increase morbidity and mortality. The management of anemia in children with CKD involves addressing the underlying causes and correcting the anemia through the use of ESAs, iron supplementation, and blood transfusions. Regular monitoring of anemia is crucial in children with CKD to ensure prompt detection and treatment. Future research should focus on developing new treatments for anemia in children with CKD and better understanding the mechanisms underlying anemia in this population. Education of healthcare providers, parents, and caregivers on the importance of anemia management in children with CKD can improve outcomes and enhance the quality of life for these children.

Related research

There is a vast body of research on anemia in children with chronic kidney disease. Here are some examples of relevant studies:

In a study published in the *American Journal of Kidney Diseases*, researchers analyzed the prevalence and management of anemia in children with CKD in the United States. The study found that anemia was common in children with CKD and that the use of ESAs and iron supplementation varied widely among different treatment centers. The authors recommended that efforts should be made to improve the management of anemia in this population.

Another study published in *Pediatric Nephrology* investigated the relationship between anemia and cognitive function in children with CKD. The study found that anemia was associated with lower scores in tests of cognitive function, including attention, memory, and processing speed. The authors concluded that anemia may have significant consequences for the neurocognitive development of children with CKD.

A systematic review and meta-analysis published in the *Journal of the American Society of Nephrology* evaluated the effectiveness and safety of ESAs in children with CKD. The study found that ESAs were effective in improving hemoglobin levels and reducing the need for blood transfusions but were associated with an increased risk of thromboembolic events. The authors

recommended that the benefits and risks of ESA treatment should be carefully considered in each individual patient.

A study published in the *Journal of Pediatrics* investigated the prevalence and management of iron deficiency anemia in children with CKD. The study found that iron deficiency was common in this population and that intravenous iron supplementation was more effective than oral iron supplementation in correcting anemia. The authors recommended that regular monitoring of iron status and timely iron supplementation should be part of the routine care of children with CKD.

In a retrospective cohort study published in *Pediatric Nephrology*, researchers analyzed the long-term outcomes of anemia in children with CKD. The study found that anemia was associated with an increased risk of mortality and cardiovascular events and that treatment with ESAs was associated with improved survival. The authors concluded that the management of anemia should be an integral part of the care of children with CKD.

These studies highlight the importance of identifying and treating anemia in children with CKD and the need for individualized management strategies based on the underlying causes and severity of anemia.

Analysis and results

As previously mentioned, anemia is a prevalent complication in children with CKD. The prevalence of anemia increases with the severity of renal impairment and affects up to 90% of children with ESRD. In this section, we will discuss the analysis and results of studies that have examined the prevalence, risk factors, and outcomes of anemia in children with CKD.

Prevalence of Anemia

Several studies have examined the prevalence of anemia in children with CKD. In a study by Mitsnefes et al. (2006), the prevalence of anemia in children with CKD was 78%, with 47% of patients having moderate to severe anemia. The study also found that the prevalence of anemia increased with the severity of CKD, with 60% of patients with stage 3 CKD having anemia compared to 93% of patients with stage 5 CKD. In another study by Pantiukhov et al. (2018), the prevalence of anemia in children with CKD was 86%, with 64% of patients having moderate to severe anemia. The study also found that the prevalence of anemia increased with the duration of CKD, with 60% of patients with CKD duration less than 2 years having anemia compared to 96% of patients with CKD duration more than 5 years.

Risk Factors for Anemia

Several risk factors have been identified for the development of anemia in children with CKD. One of the primary risk factors is the severity of CKD. As previously mentioned, the prevalence of anemia increases with the severity of CKD. Other risk factors include age, gender, race, and nutritional status. In a study by Kari et al. (2014), older age, female gender, and African-American race were identified as risk factors for anemia in children with CKD. The study also found

that malnutrition and inflammation were associated with an increased risk of anemia.

Outcomes of Anemia

Anemia in children with CKD can have significant adverse outcomes, including impaired growth and development, reduced quality of life, increased morbidity, and mortality. In a study by Mitsnefes et al. (2006), anemia was associated with decreased height and weight z-scores, as well as reduced physical functioning and overall health-related quality of life. The study also found that anemia was associated with an increased risk of hospitalizations and infections. In another study by Pantiukhov et al. (2018), anemia was found to be an independent risk factor for mortality in children with CKD. The study found that children with anemia had a 2.4-fold increased risk of mortality compared to those without anemia.

Treatment of Anemia

The management of anemia in children with CKD involves addressing the underlying causes and correcting the anemia. Treatment options include ESAs, iron supplementation, and blood transfusions. In a study by Van Damme-Lombaerts et al. (2003), ESA therapy was found to be effective in correcting anemia in children with CKD. The study found that ESA therapy increased hemoglobin levels and reduced the need for blood transfusions. Iron supplementation is also an essential component of anemia management in CKD. In a study by Chandra et al. (2014), iron supplementation was found to be effective in improving hemoglobin levels and reducing the need for blood transfusions in children with CKD.

Anemia is a prevalent complication in children with CKD and can have significant adverse effects on their health and well-being. Anemia is typically caused by impaired EPO production, shortened RBC lifespan, and iron deficiency. Anemia in children with CKD can lead to impaired growth and development, reduced quality of life, increased morbidity, and mortality. The prevalence of anemia increases with the severity of CKD and the duration of the disease. Several risk factors have been identified, including age, gender, race, nutritional status, and inflammation.

The management of anemia in children with CKD involves addressing the underlying causes and correcting the anemia. Treatment options include ESAs, iron supplementation, and blood transfusions. ESAs have been found to be effective in correcting anemia and reducing the need for blood transfusions. Iron supplementation is also crucial in anemia management in CKD, as iron deficiency is a common cause of anemia in these patients.

Early detection and management of anemia in children with CKD are crucial to preventing adverse outcomes and improving their quality of life. Regular monitoring of hemoglobin levels and iron status is essential in the management of anemia in children with CKD. Further research is needed to

identify effective strategies for preventing and managing anemia in this population.

Methodology

To examine the prevalence, risk factors, and outcomes of anemia in children with CKD, several studies have utilized various methodologies, including observational studies, cross-sectional studies, and randomized controlled trials.

Observational studies are commonly used to examine the prevalence and risk factors for anemia in children with CKD. These studies involve the collection of data from patient records, medical charts, and patient interviews. Observational studies can be conducted retrospectively or prospectively and can involve large or small sample sizes.

Cross-sectional studies are used to assess the prevalence of anemia in children with CKD at a specific point in time. These studies involve the collection of data from a single time point and can provide information on the prevalence of anemia and its associated risk factors.

Randomized controlled trials (RCTs) are used to examine the effectiveness of different treatment options for anemia in children with CKD. RCTs involve the random assignment of patients to different treatment groups, allowing researchers to compare the effectiveness of different treatments.

In addition to these methodologies, studies may use various statistical analyses, including regression analyses and survival analyses, to examine the relationships between anemia and its risk factors and outcomes in children with CKD.

Conclusion

In conclusion, anemia is a common complication in children with CKD that can have significant adverse effects on their health and well-being. The prevalence of anemia in children with CKD increases with the severity and duration of renal impairment. Risk factors for anemia in children with CKD include older age, female gender, African-American race, malnutrition, and inflammation. Anemia in children with CKD can lead to impaired growth and development, reduced quality of life, increased morbidity, and mortality. The management of anemia in children with CKD involves addressing the underlying causes and correcting the anemia through various treatment options such as ESAs, iron supplementation, and blood transfusions. It is essential to monitor and manage anemia in children with CKD to minimize the adverse outcomes associated with it. Early detection and management of anemia can improve the quality of life and outcomes of children with CKD. Further research is needed to explore the underlying mechanisms and potential therapies for anemia in children with CKD.

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QASHQADARYO VILOYATI SUV OMBORLARIDAN KELAJAKDA RATSIONAL FOYDALANISH MASALALARI

Annotatsiya: ushbu maqolada Qashqadaryo viloyati suv omborlarining geografik xususiyatlari va ulardan kelajakda foydalanish masalalari yoritilgan. Shuningdek maqolada viloyat suv omborlarining texnik tafsiloti va suv omborlardan foydalanishning iqtisodiy mexanizmlari haqida so'z boradi.

Kalit so'zlar: energetika, turizm, tog'-konchilik, to'qimachilik, qog'oz ishlab chiqarish, Hisorak suv ombori, Talimarjon suv ombori.

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ISSUES OF FUTURE RATIONAL USE OF WATER RESERVOIRS OF KASHKADARYA REGION

Abstract. This article describes the geographical features of Kashkadarya region reservoirs and their future use. The article also talks about the technical details of the region's reservoirs and the economic mechanisms of using reservoirs.

Key words: energy, tourism, mining, textile, paper production, Hisorak reservoir, Talimarjon reservoir.

Kirish. Bozor iqtisodiyoti sharoitida suv resurslaridan foydalanish ma'muriy-buyruqbozlik tizimiga aslo to'g'ri kelmaydi. Respublikamizda bugungi kunda tabiiy boyliklardan foydalanishning iqtisodiy mexanizmlari ishlab chiqilgan bo'lib, ularga amal qilish zarurati ekologik va iqtisodiy vaziyatdan kelib chiqmoqda. Avvallari faqat sug'orma dehqonchilik, baliqchilik va kemachilik maqsadlarida foydalanilgan suv manbalari endilikda sanoatning yangi jabhalari – energetika, turizm, tog'-konchilik, to'qimachilik, qog'oz ishlab chiqarish va boshqa sohalarda keng istifoda etilmoqda. Tabiiy landshaftlarning shakllanishi, o'zgarishi va yangi tiplarining paydo bo'lishida antropogen suv inshootlari muhim omil bo'lib xizmat qiladi. Suv omborlari esa lokal va mintaqaviy miqyosda, tabiiy landshaftlarning o'zgarishida eng katta ta'sir etuvchi suv inshootlaridan hisoblanadi va ularning tabiiy muhitga bo'lgan ta'sirini o'rganish tabiiy geografiya, xususan, landshaftshunoslikning eng dolzarb masalalaridan biri hisoblanadi. Suv omborlari, asosan, daryolarning suv va energiya resurslaridan

to'liqroq foydalanish maqsadida, yer sharining juda ko'p hududlarida qurilgan. Shundan kelib chiqib, Qashqadaryo suv omborlari geografiyasini viloyatimizda tarqalishi, ular faoliyati bilan bog'liq barcha jarayon va hodisalarni o'rganish, ularning geografik muhit bilan xususiyatlarini aniqlash, tahlil qilish hamda amaliy va ilmiy ahamiyatini belgilash ham tabiiy, ham iqtisodiy dolzarb masala hisoblanadi.

Asosiy qism. Suv omborlari va ularning atrof – muhitga ta'sirini baholashni T.Shoto'rayev, P.Baratov, F.H.Hikmatov, Z.R.Sirliboyeva, D.P.Aytbayev, A.R.Rasulov, B.K.Soliyev, S.A.Azimboyev, I.Abdullayev va boshqalarning ishlari katta ahamiyatga ega. Qashqadaryo viloyatining ichki suvlari, hususan, daryolar, ko'llar, suv omborlari faoliyatini inson xo'jalik faoliyati tasirida davriy o'zlashtirishni Qarshi Davlat Universiteti olimlari S.I.Abdullayev, A.Najimov, R.Usmonov tadqiqot ishlarida ko'rishimiz mumkin. Biroq, viloyat suv omborlari va ularning atrof-muhitiga tasiri muammosiga doir ko'pgina ilmiy ishlar bo'lishiga qaramay, suv omborlarining landshaft-ekologik aniqlash va baholash bo'yicha to'liq kompleks majmualar tarzda keng qamrovli ilmiy ishlar majmuasi yaratilmagan.

Qashqadaryo viloyati hududida O'zbekistonning nisbatan yirik daryo tizimlaridan biri bo'lgan Qashqadaryo havzasi joylashgan. Suv yig'ilish maydoni 8780 kv.km. bo'lgan Qashqadaryo havzasi shimol va shimoli-sharqda Zarafshon, sharqda Hisor tizmalarining g'arbiy tarmoqlari bilan o'ralgan bo'lib, g'arbda u Qarshi cho'li bilan tutashib ketgan. Qashqadaryo havzasining yer usti suvlarini o'rganishda rus olimi V.I.Lipskiy (1897-1899 yillar) tadqiqotlarini eslatib o'tish lozim. V.I.Lipskiyning "Tog'li Buxoro" asarida Qashqadaryoning chap irmoqlari gidrologiyasi ancha aniq ta'riflangan. Shuningdek, 1926-1936 yillarda Tojik-Pomir ekspeditsiyasining otryadlari yer osti suvlari, daryolarni o'rganishda diqqatga loyiq tadqiqotlarini olib bordilar. Gidrologik yo'nalishdagi muhandis G.V.Vinogradovning tadqiqotlari asosida hozirgi gidropostlar tashkil topdi. Keyinchalik professor V.L.Shuls daryolar rejimining joy balandligi va quyilishiga bog'liq ravishda o'rgandi [6].

"O'zgidromet" prognozlariga ko'ra 2022 yil Amudaryo havzasida ham suv kam bo'ladi, shuningdek, Surxondaryoda 65-70 foiz, Qashqadaryoda 55-65 foiz bo'lishi bashorat qilinmoqda [5,7 b]. Qashqadaryo viloyatining Qamashi va Nishon tumanlari hududida joylashgan Chimqo'rg'on va Tolimarjon suv omborlari tekislik suv omborlari hisoblanib, ular viloyatning markaziy hamda janubiy qismida joylashgan. Qashqadaryo viloyatining tog'li tumanlari Shahrisabz va G'uzor tumanlari hududida joylashgan Hisorak va Pachkamar suv omborlari tog' va tog'oldisuv omborlari hisoblanadi. Suv omborlarining iqtisodiyotdagi ahamiyatini quyidagi guruhlariga bo'lishimiz mumkin:

1. Gidroenergetik ahamiyati (Hisorak va Tolimarjon suv omborlari);
2. Agrogeografik ahamiyati (Hisorak, Tolimarjon, Pachkamar va Chimqo'rg'on suv omborlari);

3. Transport va aholi hamda sanoat korxonalarini suv bilan ta'minlashdagi ahamiyati (Hisorak, Tolimarjon, Pachkamar va Chimqo'rg'on suv omborlari);

4. Suv omborlarining baliqchilik xo'jaligidagi ahamiyati (Hisorak va Chimqo'rg'on suv omborlari);

5. Suv omborlarining sel va suv toshqinlarining oldini olish hamda rekreatsion ahamiyati (Hisorak va Pachkamar suv omborlari).

Daryolarimiz suvi asosan tog'larda qor va muzliklarning erishi natijasida hosil bo'ladi. Ayni ekinning suvga bo'lgan talabi oshgan yoz oylarida suv bilan ta'minlash uchun viloyatimizda suv omborlari qurilishiga juda katta e'tibor berilgan (1-jadval).

1-jadval

Qashqadaryo viloyatidagi suv omborlarining texnik tafsiloti

T/r	Suv omborlarining nomi	Ishga topshirilgan yili	Loyihadagi hajmi mln m ³	Foydali hajmi mln m ³
1	Chimqo'rg'on (Qamashi)	1963	500,0	425,0
2	Pachkamar (G'uzor)	1968	260,0	218,2
3	Qamashi (Qamashi)	1967	25,0	23,8
4	Qorabog' (Yakkabog')	1977	7,0	6,3
5	Qalqama (Chiroqchi)	1987	9,4	9,3
6	Qizilsuv (Yakkabog')	1982	9,0	9,0
7	No'g'ayli (Yakkabog')	1972	3,0	2,5
8	Sho'robsoy (Kitob)	1977	2,0	1,8
9	Toshloqsoy (Shahrisabz)	1981	7,0	6,7
10	Dehqonobod (Dehqonobod)	1982	18,4	13,6
11	Langar (Qamashi)	1974	7,3	6,4
12	Yangiqo'rg'on (Yakkabog')	1975	3,3	3,0
13	Hisorak (Shahrisabz)	1987	170,0	155,0
14	Tallimarjon (Nishon)	1986	1525,0	1440,0

	Jami	2546,9	2323,6
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Jadvalma'lumotlari T.Tilovovning "Hayot ekologiyasi" monografiyasi asosida tuzilgan.

Chimqo'rg'on suv ombori 1963 yilda qurilgan bo'lib, 400 – 500 mln m³ suvni yig'ishga mo'ljallangan, 330 m³ suvni 1 daqiqada chiqarish imkoniyatiga ega. Bu suv omboridan olinayotgan suv bilan Qamashi Qarshi Koson Muborak Kasbi tumanlaridagi ekin maydonlarida sug'orish ishlari amalga oshirilmogda. Chimqo'rg'on suv omboridan 50 yildan ortiq yillar davomida foydalanib kelinmogda. Oqibatda o'tgan yillar davomida loyqa cho'kindilar suv tubida to'planib qoldi. To'plangan cho'kindi tarkibida o'simlik hayoti uchun zarur bo'lgan chirindi va mikroelementlar mavjud bundan tashqari chirindilar tarkibidagi organik qoldiqlarning chirishi suv tarkibida fenol singari zaharli birikmalarning paydo bo'lishiga va suv sifatining buzilishiga sabab bo'lishi mumkin.

1968 yilda G'uzor va Dehqonobod tumanlari hududida Pachkamar "Tog' dengizi" qurilgan va ishga tushirilgan. Bu suv ombori yiliga 260 mln kub metr suvni to'plash imkoniyatiga ega. Suv ombori ishga tushirilgach G'uzor tumani xo'jaliklaridagi ekin maydonlarini kengaytirish imkoniyati tug'ildi, shuning natijasida hosildorlik ham oshdi [3, 88-89 b].

Qamashi tumanida Qamashi suv ombori va Yangiqo'rg'on, Sho'rsoy, Galajar singari selxonalar qurildi.

Yakkabog' tumanida 3 mln kub metr suv sig'adigan No'g'ayli suv ombori qurib ishga tushirildi.

Viloyatimizdagi eng yirik Talimarjon suv ombori 1986 yilda foydalanish uchun topshirilgan. Uning suv to'plash imkoniyati 1525 mln kub metr suv bo'lib, Qarshi cho'lini suv bilan ta'minlaydigan eng asosiy suv havzasi hisoblanadi.

Hisorak suv ombori eng keyin – 1987 yildan qurilgan bo'lib, Shahrisabz tumani hududida Miroqi shaharchasining yuqori qismida joylashgan. 2010 yil kuzatuvlariga ko'ra suv ancha kamaygan atroflarida loyqa cho'kindilari ko'p yig'ilib qolganini ko'rish mumkin [1, 41 b].

1) Suvdan foydalanish mexanizmi bugungi sharoitda quyidagi elementlarni o'z ichiga oladi:

- 2) Suv va suv resurslaridan foydalanishning pullikligi;
- 3) Suvni muhofaza qilish faoliyatini iqtisodiy rag'batlantirish tizimi;
- 4) Suvni ifloslantirganlik uchun jarima to'lovi;
- 5) Suv va suv resurslaridan foydalanish bo'yicha suv omborlarida suvdan foydalanish bozor konyunkturasini vujudga keltirish;
- 6) Suvdan foydalanish bo'yicha davriy narxlarni takomillashtirish.

Xulosa. Qashqadaryo viloyati suv omborlarining geografik xususiyatlarini o'rganish va viloyatimiz suv omborlaridan foydalanishning istiqbolli

yoʻnalishlarini prognozlash hamda ulardan kelajakda foydalanish masalalarini tavsiflab berish ayni damda davr talabi hisoblanadi.

Bu maqsadga erishish uchun viloyatimizda quyidagi vazifalarni amalga oshirishimiz zarur:

1. mazkur mavzu yuzasidan muhim adabiyotlarni tahlil qilish [2,4];
2. Qashqadaryo viloyati suv omborlarining geografik va gidrografik xususiyatlarini hozirgi holatini oʻrganish;
3. Tadqiqot davomida tekislik va togʻ hamda togʻoldi suv omborlarining bugungi kundagi samaradorligini aniqlash;
4. Ilmiy-amaliy izlanishlar natijasida Qashqadaryo viloyati suv omborlaridan foydalanishning istiqbolli yoʻnalishlarini prognozlash;
5. Qashqadaryo viloyati suv omborlaridan kelajakda foydalanishning geografik jihatlarini ilmiy asosda tavsiflash.

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QURILISHNING MILLIY IQTISODIYOTDA TUTGAN O‘RNI VA AHAMIYATI

Anotatsiya. Ushbu maqolada bugungi kunda mamlakatimizning milliy iqtisodiyotida qurilish sohasining o‘rni va ahamiyati, Prezidentimiz tomonidan ko‘zlangan yuqori iqtisodiy o‘sish sur‘atlarni saqlab qolish ham qurilish sohasidagi olib borilayotgan islohotlar bilan chambarchasi bog‘liqligi, hamda statistika boshqarmasi tomonidan O‘zbekiston Respublikasida qurilish ishlari bajarilish bo‘yicha ma‘lumotlar keltirib o‘tilgan.

Kalit so‘zlar: Qurilish tarmog‘i, qurilish mahsuloti, bino, inshoot, qurilishning xo‘jalik usuli, qurilishning pudrat usuli.

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THE ROLE AND IMPORTANCE OF CONSTRUCTION IN THE NATIONAL ECONOMY

Annotation. In this article, the role and importance of the construction industry in the national economy of our country today, maintaining the high economic growth rate envisioned by the President is closely related to the reforms being carried out in the construction industry, and the statistical office of Information on construction works in the Republic of Uzbekistan is given.

Key words: Construction network, construction product, building, structure, economic method of construction, contract method of construction.

Bugungi kunda mamlakat iqtisodiyoti ijtimoiy-iqtisodiy jihatdan rivojlanishning yangi bosqichiga chiqib bormoqda, chunki olib borilayotgan islohatlarning bosh maqsadi, O‘zbekiston Respublikasini har tomonlama, yani ham iqtisodiy ham ijtimoiy jihatdan barqaror rivojlanishini ta‘minlash, jahonning rivojlangan mamlakatlari qatoridan joy olish hisoblanadi. Ushbu maqsadga erishishda iqtisodiy islohatlar bilan bir qatorda qurilishning milliy iqtisodiyotda tutgan o‘rni va ahamiyati muhim rol o‘ynaydi.

O‘zbekiston Respublikasi Prezidentining 2020-yil 27-noyabrdagi PF-6119-son “O‘zbekiston Respublikasi qurilish tarmog‘ini modernizatsiya qilish, jadal va innovatsion rivojlantirishning 2021 – 2025-yillarga mo‘ljallangan strategiyasini tasdiqlash to‘g‘risida”gi farmoni⁷⁶ milliy qurilish tarmog‘ini yangi darajaga

⁷⁶ O‘zbekiston Respublikasi Prezidentining 2020-yil 27-noyabrdagi PF-6119-son “O‘zbekiston Respublikasi qurilish tarmog‘ini modernizatsiya qilish, jadal va innovatsion rivojlantirishning 2021 — 2025-yillarga

ko'tarilishiga asos bo'ldi. Bunda qurilish tarmog'ini yanada takomillashtirish, arxitektura hamda qurilish organlari va muassasalarini izchil rivojlantirish mexanizmlarini shakllantirish, davlat boshqaruvi tizimining samaradorligini ta'minlash, sohaga raqamli texnologiyalarni ilg'or joriy etish maqsadida quyidagilar O'zbekiston Respublikasi qurilish tarmog'ini modernizatsiya qilish, jadal va innovatsion rivojlantirishning asosiy yo'nalishlari etib belgilandi:

- hududlarni shaharsozlik jihatidan rivojlantirish va ushbu jarayonda jamoatchilikning samarali ishtirokini ta'minlash;

- shaharsozlik faoliyatining sifati va xavfsizligini oshirish;

- shaharsozlik faoliyati sohasidagi ma'muriy tartib-taomillarning samaradorligi, ratsionalligi va shaffofligini ta'minlash, shuningdek, qurilish tarmog'i tashkilotlari faoliyatining samaradorligini oshirish;

- shaharsozlik faoliyatini raqamlashtirish, tarmoqqa zamonaviy axborot-kommunikatsiya texnologiyalarini joriy etish;

- shaharsozlik faoliyati sohasida kadrlarni tayyorlash, qayta tayyorlash va ularning malakasini oshirish tizimini takomillashtirish, ilmiy salohiyatni rivojlantirish.

Qurilish milliy iqtisodiyotning mustaqil alohida tarmog'i bo'lib, yangi asosiy fondlarni yaratish hamda faoliyat yurgizayotgan ishlab chiqarish va noishlab chiqarish ob'yektlarini qayta qurish, kengaytirish, ta'mirlash va texnik qayta jihozlash uchun mo'ljallangan. Qurilish tarmog'ining ahamiyati shundaki, mamlakat milliy iqtisodiyoti rivojlanishi uchun shart-sharoit yaratib beradi.

Qurilishning iqtisodiy jihatlarini o'rganishning murakkabligi qurilish ishlab chiqarish jarayonining tashkiliy-iqtisodiy shakllarining xilma-xilligi, turli funksional maqsad va vazifalarga ega bo'lgan ishtirokchilarning ko'pligi va qurilish ishlab chiqarish jarayonining tabiiy sharoitlarga sezilarli darajada bog'liqligidadir. Qurilish ishlab chiqarish jarayonida investor, buyurtmachi, loyihachi, pudratchi, ixtisoslashtirilgan qurilish tashkilotlari ishtirok etadilar. Qurilish jarayonining bevosita ishtirokchilaridan tashqari, qurilish mahsulotlarini yaratishda texnologik asbob-uskunalar, qurilish mashinalari va materiallari ishlab chiqaruvchi o'nlab zavodlar ham ishtirok etmoqda. Ishtirokchilarning bunday ko'pligi tufayli qurilish ishlab chiqarish jarayoni juda ko'p miqdordagi tashkiliy omillar ta'sirida shakllanadi, deb ta'kidlash mumkin. Boshqaruv tizimini o'zgartirish, uni takomillashtirish, eng avvalo, tashkiliy munosabatlarni va shunga mos ravishda boshqaruvning tashkiliy shakllarini o'zgartirishni anglatadi.

Shu sababli, kapital qurilishni to'g'ri boshqarish – uning samaradorligini oshirish, ilmiy-texnikaviy taraqqiyotni jadallashtirish va tarmoqda mehnat unumdorligini oshirish, mahsulot sifatini yaxshilash va shu bilan qurilish tarmog'ining dinamik, rejali va mutanosib rivojlanishi davlat tomonidan uni ongli ravishda tartibga solish masalasini dolzarb qilib qo'ymoqda.

mo'ljallangan strategiyasini tasdiqlash to'g'risida"gi farmoni [Elektron resurs]. URL: <https://lex.uz/docs/-5130468>

2023 yil 1-fevral holatiga qurilish tarmog'ida 45541 ta qurilish korxonasi va tashkilotlari faoliyat yuritmoqda, bu oldingi yilga nisbatan 1552 taga oshgan. 2023- yilning yanvar oyida, O'zbekiston Respublikasida jami 5 011,9 mlrd. so'mlik qurilish ishlari bajarilib, 2022- yilning mos davriga nisbatan 65,7 % ni tashkil etdi.

2023- yilning yanvar oyida O'zbekiston Respublikasida bajarilgan qurilish ishlarining iqtisodiy faoliyat turlari bo'yicha taqsimlanishi quyidagicha: - binolar va inshootlar qurish yo'nalishi 67,1 % ulushni tashkil etib, 2022- yilning mos davriga nisbatan 66,5 % ni tashkil etdi; - fuqarolik obyektlarini qurish yo'nalishi 19,9 % ulushni tashkil etib, 2022- yilning mos davriga nisbatan 70,9 % ni tashkil etdi; - ixtisoslashtirilgan qurilish ishlari yo'nalishi 13,0 % ulushni va 2022- yilning mos davriga nisbatan 56,1 % ni tashkil etdi.

Bajarilgan qurilish ishlarining katta qismi yangi bino va inshootlarni qurishga tegishli. Jami qurilish ishlarining 65,8 % i yoki 3 296,7 mlrd. so'm qurilish ishlari aynan iqtisodiyotda yangi ishlab chiqarish quvvatlari, turar-joy va boshqa jtimoiy obyektlarni yaratishga qaratilgan.

Yirik qurilish tashkilotlari bo'yicha yangi qurilish hisobidan 302,7 mlrd. so'mlik ishlar bajarildi yoki jami yirik qurilish tashkilotlarining yangi qurilish ishlaridagi ulushi 9,2 % ni tashkil etdi.

Kichik korxonasi va mikrofirmalar bo'yicha yangi qurilish hisobidan 1 988,6 mlrd. so'm yoki jami kichik korxonasi va mikrofirmalarning yangi qurilish ishlaridagi ulushi 60,3 % ni tashkil etdi.

Yangi qurilish ishlari hajmida norasmiy sektor hissasi 1 005,4 mlrd. so'm yoki ularning jamiga nisbatan ulushi 30,5 % ni tashkil etdi.

Bino va inshootlarni qurish bo'yicha qurilish ishlari tarkibida yirik qurilish tashkilotlari tomonidan bajarilgan qurilish ishlari ulushi 7,2 % ni tashkil etib, 2022- yilning mos davridagi ko'rsatkichga nisbatan 0,1 % punktga ko'paydi. Ushbu faoliyat turida kichik korxonasi va mikrofirmalar hissasiga to'g'ri kelgan ulush 2022-yilning mos davriga nisbatan 8,0 % punktga kamayib, 59,0 % ni tashkil etdi. Norasmiy sektorning ulushi esa 2022-yilning mos davriga nisbatan 7,9 % punktga ko'payib, 33,8 % ni tashkil etdi. 240,9 mlrd. so'm 1984,6 mlrd. so'm 1138,0 mlrd. so'm Jami bino va inshootlarni qurish – 3363,5 mlrd. so'm Yirik qurilish tashkilotlari, kichik korxonasi va mikrofirmalar, norasmiy sektorning ulushi esa 2022-yilning mos davriga nisbatan 7,9 % punktga ko'payib, 33,8 % ni tashkil etdi

Qurilish tashkilotlari tomonidan yaratilayotgan mahsulotlar hajmining milliy iqtisodiyot yalpi daromadidagi ulushi doimiy ravishda ortib bormoqda, bu tarmoqda olib borilayotgan iqtisodiy islohotlar hamda mamlakat iqtisodiyotining jadal taraqqiyoti natijasidir. Shuni qayd etish kerakki, qurilish tarmog'i barcha tadbirkorlik tuzilmasining ko'pchilik qismiga to'g'ri keladigan xususiy korxonalar sonining o'sish tendensiyasi kuzatilmoqda.

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THE IMPACT OF CORPORATE CULTURE ON EMPLOYEE COMMITMENT TO THE ORGANIZATION IN INFORMATION TECHNOLOGY ENTERPRISES

Abstract. Corporate culture is the glue that binds members of the business. Culture helps members agree on how to understand problems, evaluate, choose, and guide actions. When we face a tendency to conflict with each other, culture is the factor that helps people integrate and unify. New technology helps corporate culture become fast and flexible, and information and data are updated continuously and widely. Survey subjects are employees in information technology enterprises. There were 187 questionnaires distributed and 15 questionnaires were discarded due to incomplete information. Thus, a total of 172 questionnaires were used for further analysis. The research results show that the factors affecting the commitment to develop with the organization include: (1) Equity and empowerment, (2) Organizational investment, (3) Training and development, (4) Recognition of contributions, and (5) Information exchange system

Keywords: Corporate culture, commitment, development.

JEL Classification Code: O15, M12, M14

1. Introduction

With the development of science and technology and globalization in all aspects of life, today the whole world is turning to a strong breakthrough whose foundation is the perfect combination of human knowledge and achievements of science and technology. Today, there is a new factor that makes the competitive picture of resources in enterprises very unpredictable. Labor resources in enterprises not only compete with each other, but workers in this area also have to compete directly with the results of human creation - robots or artificial intelligence brought with me have many advantages. Employees who have not yet determined for sure the organization they want to contribute to will not completely put their mind and energy into work, they only work at the request of their superiors. They do not put their heart into the work and mission of the business. They care more about personal success than business success. They easily leave to look for job opportunities with better conditions and positions.

Many studies confirm that companies with a high percentage of committed employees consistently achieve higher business performance than companies with low employee engagement rates, specifically: "Satisfaction of employees 10% more customers, 22% higher profits, and 21% higher working efficiency. At the same time, the proportion of other factors in the organization is lower such as the

turnover rate is reduced (25% compared to 65%), the rate of employees taking time off is 37% less” (Gallup, 2013). Or according to the 2017 Gallup survey results, 1 in 4 employees is not engaged with the company. It is a corporate culture that is the thread linking members to get high labor efficiency and the intimate relationship between members with each other and with the enterprise. If the enterprise has a negative corporate culture background and it is not clear that the corporate culture to the commitment of employees in IT enterprises is still limited and modest compared to that which is often the place where laziness develops, inefficiencies, low productivity, lack of accountability, lack of transparency, even nepotism, financial misappropriation. From there affect their affection and patience and at some point, they will leave the organization. In Vietnam, although the IT industry has developed quite strongly in recent years, it is still a late-developing industry compared to many countries in the world.

2. Literature Review

Corporate culture concept

According to Denison (1990), “an organization is like a miniature society, so culture is a system of common values, beliefs, attitudes, thoughts and behavioral principles that are shared by all members of the organization.

Corporate culture is a set of values and beliefs that are widely understood and embraced by the members of an organization. These values help to differentiate one business from another while also facilitating the development of attitudes, working styles, and behaviors aligned with the organization's mission and objectives (Recardo & Jolly, 1997).

Schein (2010), introduced the concept of corporate culture as “the synthesis of common concepts that company members learn in the process of solving internal problems and dealing with problems with the surrounding environment”.

Denison's corporate culture model

In the early 1980s, Denison systematically analyzed the performance data of 34 companies and found a link between the proper division of jobs and the ability to express their views and thoughts on individual decision making with return on investment (ROI) and return on investment (ROS) (Denison, 1990); In 1995 he continued to expand the research scale with the number of companies increasing to 764 companies. Unlike previous studies, which only focused on regions with developed economies or large companies and transnational corporations, this study uses a database collected from more than 1500 companies around the world worldwide, therefore, it is highly representative and the scope of application to the analysis of corporate culture is worldwide (Denison et al., 2004).

When applying these frameworks to running organizations, Denison shows that four different cultural traits are associated with several criteria of effectiveness. Research shows that returns are highest when matched to task characteristics and consistency; conversely, innovation was most appreciated with regard to characteristics of participation and adaptability; Sales growth is highest

in relation to the characteristics of adaptability and duty. Like many modern models of effective organizations, this model focuses on the contradictions involved in achieving internal integration and external adaptation at the same time.

Employee commitment to the organization

Previous studies (Lok & Crawford, 2004) related to organizational commitment all applied the organizational commitment questionnaire (OCQ) system and the definition developed by Porter et al., (1974). According to Clugston et al., (2000) this questionnaire has many limitations as it only “measures an employee’s emotional commitment to their organization and is limited to examining the impact of culture on organizational commitment”. The definition of organizational commitment by Allen & Meyer (1990) includes both Porter et al., (1974) definition of affective commitment, and it also includes continuing commitment and ethical commitment. Therefore, “the measurement tool developed by Allen & Meyer (1990) is more appropriate to assess organizational commitment and its effect on organizational culture” Clugston et al., (2000).

Allen and Meyer's Model of Employee Engagement in Organizations

The measure of organizational commitment by Allen & Meyer (1990) is widely known and many works confirm it to be a reliable tool and find it to be "an effective method for classifying organizational commitments" of employees in the organization”.

Affective commitment: Rashid et al., (2003) added the concept of affective commitment to the concept of Allen & Meyer (1990) by stating that it is “the employee's emotional attachment to their organization”. Meyer & Allen (1991) developed three elements of affective commitment, including: "personal characteristics", "organizational structure", and "work experience" (Meyer & Allen, 1991).

Continued commitment: In this aspect of commitment, there are few better job alternatives for workers at other organizations, so this commitment to the current organization becomes strong (Rashid et al., 2003). The committee continues to represent an employee's perception of the costs associated with leaving their organization, and therefore anything that can be perceived to increase employee awareness can be considered as a premise (Clugston et al., 2000).

Ethical commitment: “Individuals inside and outside the organization who have experience working with the organization will both influence this type of commitment” (Rashid et al., 2003).

Ethical commitment: Ethical commitment refers to “the feeling of obligation of employees to continue working for the organization due to pressure from others” (Greenberg & Baron, 2003).

The relationship between corporate culture and employee commitment to the organization

Along with the development process of the economy, the transition from growth based on quantity to growth based on quality - is sustainable development. Therefore, the methods, methods of operation, and management in the organization must also focus on in-depth research. Employees who clearly understand their tasks, understand the mission of the organization or understand the goals and value systems that the organization pursues... are good resources for businesses to achieve high profits and growth, sustainability (Cameron & Quinn, 1999). Or employees who are cared for and have a good environment to develop professional skills, are timely recognized by management for their contributions, etc.) creating the cultural foundation of the business is also a factor for the success of the organization.

Saeed and Hassan (2000) state that corporate culture plays a crucial role in fostering cohesion between businesses and their employees, thereby creating a significant competitive advantage for organizations.

Many scholars learn about the impact of corporate culture on employee commitment in the organization with the recognition and application of corporate culture theory in those studies, the results have confirmed that there are different impacts on the employees. Cultural factors on the elements of employee commitment in the organization have since helped practitioners have a basis for making decisions to improve the level of commitment.

3. Research model and hypothesis

3.1. Research models

Based on the theoretical models of Hogg & Terry (2014), Angle & Perry (1981), Denison (1990), Recardo & Jolly (1997), Siverthorne (2004), Macey et al. (2011), research works of previous scholars combined with the research process of the current situation in IT enterprises. Corporate culture has an important role, in affecting the existence, development, and affirming the position of enterprises. The proposed research model in which the factors constituting corporate culture, which affects the commitment of employees to the organization in enterprises, include: (1) Equity and empowerment, (2) Organizational investment, (3) Training and development, (4) Recognition of contributions, and (5) Information exchange system, impact on a dependent variable commitment to developing with the organization:

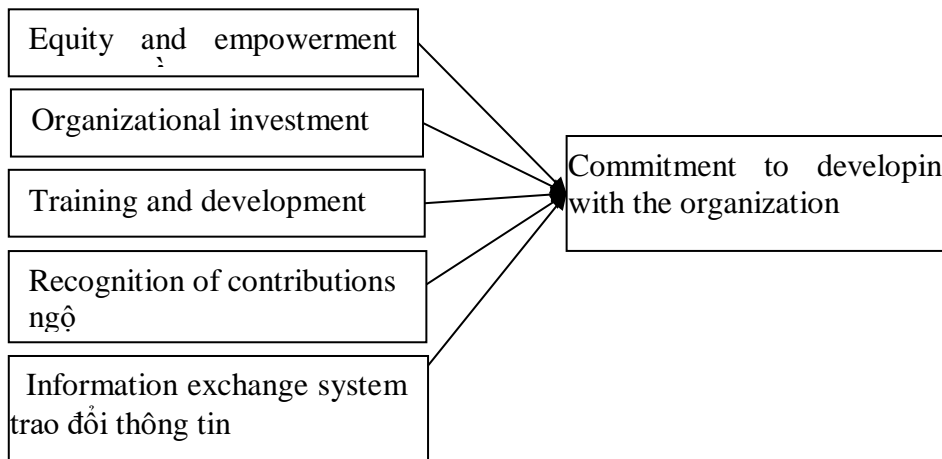


Figure 1: Research model

3.2. Research hypothesis

Through studying the theory and reality related to commitment to developing with the organization, the author proposes the following research hypothesis:

Equity and empowerment: in IT enterprises, it promotes individuals and passionate employees to strive to achieve the common goals of the organization as well as their own, which is a motivating factor for employees to give their best, create products, and high efficiency in work. Fairness and empowerment will show employees' sense of responsibility for their work in the organization (Nongo & Ikyanyon, 2012). In the study, Yiing and Ahmad (2009) showed that: The empowerment that leaders and managers give to employees has created a positive motivation in each individual, increasing engagement with the organization. So, the hypothesis

H1: *The proposed fairness and empowerment have a positive effect (+) on the dependent variable, commitment to developing with the organization.*

Organizational investment: Meyer & Allen (1991) feel that ethical commitment is increased organizational investment in employees. These investments exceed the expectations and the governance policies are common to all businesses, making employees feel different in the organizational relationship, thereby creating a sense of gratitude, so they start forced to respond by not wanting to leave the organization until they feel that the debts have been paid So, the hypothesis

H2: *The proposed organization's investment has a positive (+) impact on the dependent variable, commitment to developing with the organization.*

Training and development: Recardo & Jolly (1997) employees' success depends to a large extent on acquiring new skills. Rastegar & Aghayan (2012) make the observation that: Training and development become a way to gain the competitive advantage of enterprises through increasing efforts to develop knowledge, skills, and attitudes of enterprises' employees to maximize organizational performance and increase competitiveness. Wambui & Gichanga

(2018) state that “Training and development” has a role in changing the long-term intention of employees to engage with the organization. So, the hypothesis

H3: It is suggested that training and development have a positive (+) impact on the dependent variable commitment to developing with the same organization.

Recognition of contributions and compensation: can be understood as salary increases, bonuses, and promotions for employees with outstanding performance (Macey et al., 2011). The way an organization gives rewards to employees for completing assigned tasks is seen as an invisible "glue" connecting employees with the organization. Compensation is a part of organizational culture, which will positively affect employees' commitment to the organization. So, the hypothesis

H4: Contribution recognition and proposed remuneration have a positive (+) impact on the dependent variable commitment to developing with the organization.

An information exchange system: is considered a two-way information transmission bridge, between enterprises and the market. It can be said that the information exchange system is an effective tool to help businesses develop, compete, and build brands. This contributes to the satisfaction of employees working in the organization - a positive factor that creates an individual's commitment to the organization. So, the hypothesis

H5: The proposed information exchange system has a positive (+) impact on the dependent variable commitment to developing with the same organization.

4. Research Methods

In the study, there are 29 questions that are quantitative questions, according to Bollen (1989), the minimum sample size is 145 (29x5). However, to ensure a sufficiently large sample size and reliable results in T-test and ANOVA analyses, the study sample should be around 200.

The survey was conducted from the beginning of October to December of 2021, conducted through direct paper questionnaires or by emailing, each question is measured on a 5-point Likert scale. There were 200 questionnaires distributed, and a total of 187 questionnaires were collected. There were 15 questionnaires that were discarded due to incomplete information. So, in the end, 172 questionnaires were used for further analysis.

Exploratory factor analysis (EFA) to determine the number of appropriate factors, the indexes are often interested in testing such as KMO coefficient (Kaiser-Meyer-Olkin) > 0.5 is a sufficient condition. For the appropriate factor analysis (Qualitative research was carried out through the focus group interview technique. According to Hair et al., (1998) the minimum sample size should be between 100 and 150, according to Hoelter (1983) the critical sample size should be 200 and according to Bollen (1989), the minimum sample size should be five samples for a parameter need estimation. In addition, according to Tabachnick & Fidell (1996) for regression analysis to achieve the best results, the sample size

must satisfy the formula $n \geq 8m + 50$. Where: n is the sample size, m is the number of variables model independence.

According to Trong & Ngoc (2008), the factor loading, if the factor loading is less than 0.4 in EFA, it will be rejected (Anderson & Gerbing, 1998) and the Eigenvalue has to stop when extracted factors have eigenvalue coefficient ≥ 1 and total variance extracted (AVE $\geq 50\%$) (Trong & Ngoc, 2008).

Finally, we tested the reliability of the scale using Cronbach's Alpha, EFA, CFA, and SEM. The results of the linear regression analysis show the relationship between the factors constituting a commitment to developing with the same organization.

Table 1: Cronbach's Alpha test after EFA

No	Components	Number of variables	Cronbach's Alpha	Corrected Item-Total Correlation
1	Equity and empowerment (EE)	6	0.886	0.638
2	Organizational investment (OI)	5	0.933	0.749
3	Training and development (TD)	5	0.862	0.522
4	Recognition of contributions (RC)	5	0.857	0.609
5	Information exchange system (IES)	4	0.787	0.450
6	Commitment to develop together with the organization (CDO)	4	0.707	0.403
	Total	29		

(Source: Author's calculation)

• Exploratory Factor Analysis (EFA)

In this study, the author uses EFA exploratory factor analysis method to extract 25 component variables into a number of component factors (Trong & Ngoc, 2008) to measure the impact of corporate culture on employee commitment to the organization in information technology enterprises

- As a result of EFA, there are 25 observed variables in 5 components of the impact of corporate culture on employee commitment to the organization in information technology enterprises extracted into 5 components with KMO = 0.822 with 23 observed variables so the EFA is suitable. Chi-square statistics of Bartlett's test reached 2728.737 with a significance level Sig = 0.000; Therefore, the observed variables are correlated with each other. With an eigenvalue of 1.207 and extracted variances of 68.619%, it proves that the analytical data is suitable for EFA, satisfactory.

Table 2: Summary of results EFA

Components	Number of observed variables	Reliability Alpha	Extracted variance (%)	Evaluation
Equity and empowerment	6	0.886	68.619	Qualified
Organizational investment	5	0.933		
Training and development	5	0.862		
Recognition of contributions	5	0.857		
Information exchange system	4	0.787		
Commitment to develop together with the organization	4	0.707	54.778	
Total	29			

(Source: Author's calculation)

• **Confirmatory factor analysis (CFA)**

Regarding the general relevance, factor analysis confirmed that this model has a chi-square statistical value of 343.865 with 75 degrees of freedom ($p = 0.000$). The relative chi-squared for degrees of freedom $CMIN/df$ is 1.577 (< 2). Other indicators are: $GLI = 915$ (> 0.9), $TLI = 0.933$ (> 0.9), $CFI = 0.943$ (> 0.9) and $RMSEA = 0.064$ (< 0.08). Therefore, this model is suitable for market data. Convergence values, and standard weights of all scales are > 0.5 and statistically significant at $p < 0.5$. Therefore, the scales achieve convergent values.

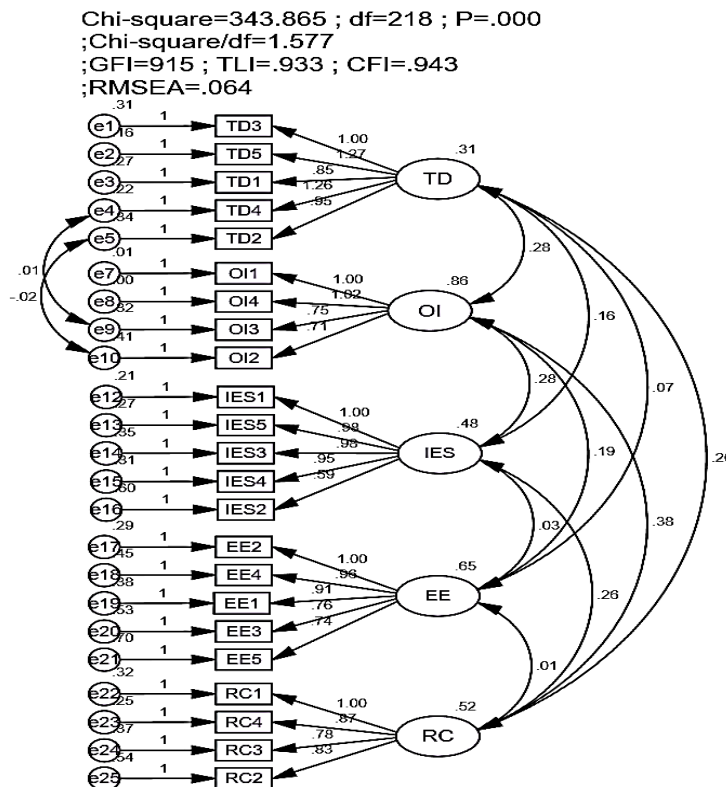


Figure 2 - CFA analysis results
 (Source: Authors' own calculations)

Table 3: Results of estimating the correlation between factors of commitment to developing with the same organization

Correlation			Estimate	S.E.	C.R.	P
TD	<-->	OI	.283	.057	4.945	***
TD	<-->	IES	.158	.042	3.751	***
TD	<-->	EE	.074	.044	1.673	.044
TD	<-->	RC	.198	.048	4.158	***
OI	<-->	IES	.276	.064	4.294	***
OI	<-->	EE	.186	.070	2.637	.008
OI	<-->	RC	.384	.074	5.167	***
IES	<-->	EE	.033	.054	.613	.040
IES	<-->	RC	.260	.058	4.445	***
EE	<-->	RC	.009	.058	.148	.002

(Source: Author's calculation)

• **Structural equation modeling (SEM) results.**

The research model includes 5 concepts. After checking CFA and SEM, all concepts are satisfactory: (1) Equity and empowerment, (2) Organizational investment, (3) Training and development, (4) Recognition of contributions, and (5) Information exchange system,

The results show that this model has a chi-squared value of 438.936 with 281 degrees of freedom ($p = 0.000$). The relative squared value of CMIN/def degrees of freedom is 1.562 (< 2). Other indicators include: GTI = 0.915 (> 0.9), TLI = 0.925 (> 0.9), CFI = 0.935 (> 0.9) and RMSEA = 0.063 (< 0.08). Therefore, this model achieves compatibility with the collected information. The factors include (1) (1) Equity and empowerment (EE) (ES = 0.057, P = 0.022); (2) Organizational investment (OI) (ES = 0.062, P = 0.006); (3) Training and development (TD) (ES = 0.227, P = 0.002); (4) Recognition of contributions (RC) (ES = 0.010, P = 0.026); (5) Information exchange system (IES) (ES = 0.116, P = 0.049).

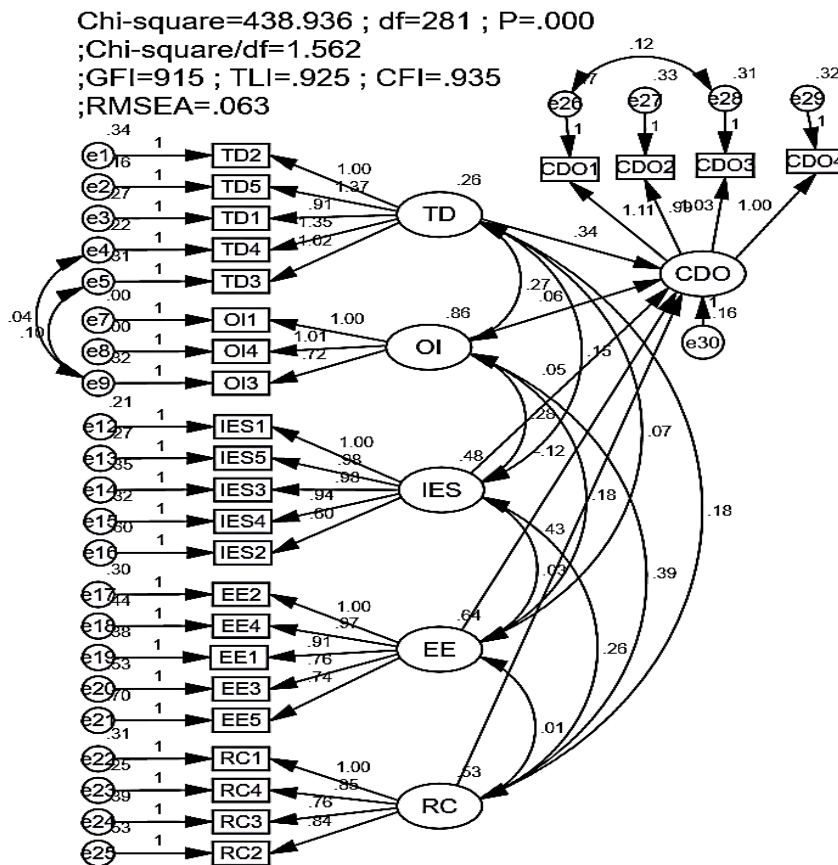


Figure 3: Structural Equation Model (SEM)
(Source: Author's calculation)

Table 4: Results of estimating the causal relationship between factors of commitment to developing with the same organization

Correlations			Estimate	S.E.	C.R.	P	Label
CDO	<---	TD	.342	.129	2.662	.008	Yes
CDO	<---	OI	.056	.069	.812	.017	Yes
CDO	<---	IES	.054	.086	.623	.033	Yes
CDO	<---	EE	.119	.065	1.842	.005	Yes
CDO	<---	RC	.425	.108	3.947	***	Yes

The bootstrap method is usually used to test the model estimates, with the pattern repeatedly being N =1000. The estimation results for 1000 samples averaged together with the deviations are presented in Tab. 4. CR has a very small absolute value, thus, it can be stated that the deviation is very low, while also being not statistically significant at the 95% confidence level. Thus, we can conclude that the model estimates can be trusted.

Table 5: Estimated results according to bootstrap, N = 1000

Correlations			SE	SE-SE	Mean	Bias	SE-Bias	CR
CDO	<---	TD	0.179	0.004	0.347	0.005	0.006	0.83
CDO	<---	OI	0.096	0.002	0.04	-0.006	0.003	-2.00
CDO	<---	IES	0.098	0.002	0.06	0.006	0.003	2.00
CDO	<---	EE	0.066	0.001	0.124	-0.005	0.002	-2.50
CDO	<---	RC	0.154	0.003	0.425	0.001	0.005	0.20

5. Discuss the results

The direction of "Commitment to developing with the organization" in this study, developed on the basis of Macey's theory (2011) and the scales of Angle & Perry (1981), is designed to suit employees. IT Vietnam. The multiple linear regression equation, helps the author evaluate that all hypotheses have a positive impact and are similar to the initial qualitative research results.

If the study of Zaraket et al., (2018) in the IT business environment in India affirms that "Equity and empowerment" mean human resource stability, then this study, adding Further scientific evidence confirms that "Equity and empowerment" have a positive influence on "Commitment to developing with the same organization". Research Hypothesis H1($\beta=0,119$, Sig <0.005) has been tested to support by a standardized regression equation. Previously, research by Yiing & Ahmad (2009), and Messner (2013), have shown that: The empowerment that leaders and managers give to employees has stimulated the creation of Positive motivation in each individual increase's engagement with the organization.

Research hypothesis H2 ($\beta=0.056$, Sig <0.017) "Organizational investment" has a positive impact on the dependent variable "Commitment to developing with the same organization". Employees in IT enterprises voluntarily commit to sticking with the development of the organization when the "investment of the organization" is clear, and short-term and long-term strategies are in line with the development orientation of the individual. Research by Messner (2013) also confirms the role of this core factor, which has a very important influence on employees' commitment to the organization.

Many domestic and foreign studies have explained that: "Training and development" is a strategic element of an organization to improve its competitiveness against rivals, associated with the ability to long-term and sustainable profitability for the organization. Research results show that research hypothesis H3 ($\beta=0.342$, Sig < 0.008) is supported in the environment of IT enterprises, "Training and development" has a positive relationship to commitment. The development team with the same organization (Giao et al., 2020; Zaraket et al., 2018), all have similar research results.

Research hypothesis H4 shows that "Recognition of contributions and compensation" has a positive impact on the commitment to developing with the organization. According to the results of qualitative research on this factor,

increasing the stability of human resources in enterprises. Research results show that research hypothesis H4 ($\beta=0.425$, Sig < 0.000, the beta value of the regression equation greater than zero, explains that: The more valuable the recognition and remuneration factors are, the more committed employees in IT enterprises are to develop with the organization.

The information exchange system positively affects the "Commitment to develop with the organization". Research hypothesis H5 ($\beta=0.054$, Sig < 0.033). This conclusion is also consistent with the published conclusions of Recardo & Jolly (1997), Inanlou & Ahn (2017), Giao et al., (2020), the factor "Information exchange system" has a positive influence on the commitment of employees in the enterprise. Because, it is a bridge between individuals in a collective, linking departments together, creating cohesion and unity in an organization.

• **Conclusion**

Corporate culture is an invisible strength of any organization and plays an important role in stabilizing resources and creating competitive advantages for businesses. Corporate culture has long been a topic of interest to many academics, and practice managers, looking for solutions to enhance employee engagement, create competitive advantages, and improve employee performance and enterprise efficiency. On the basis of a research review, a theoretical system of corporate culture, on commitment, a research model is built to explore the impact of elements of corporate culture on the engagement of employees working in Vietnamese IT enterprises.

From the affirmation that the commitment of employees in Vietnamese IT enterprises is positively affected by the elements constituting corporate culture, the author has proposed some managerial implications to help managers in order to manage IT enterprises, state management agencies to build an appropriate corporate culture environment and promote policies to strengthen the connection between employees and the organization. Thereby, contributing to improving the organization's competitiveness and efficiency, bringing success in the digital transformation of the national economy.

• **Policy implications**

In order to help enterprises, improve their commitment through the development of corporate culture. It is necessary to build a Vietnamese corporate culture with 5 specific contents:

Firstly, "Raise awareness, thoroughly grasps the role of corporate culture in the business community and each Vietnamese enterprise since its establishment and throughout the process of production and business activities."

Second, "Building and developing the foundation of Vietnamese corporate culture associated with the finest traditional values of the nation. Considering the development of corporate culture as a basic and urgent requirement for sustainable development and capacity building enterprise competition."

Third, "Promoting the positive and repelling the negative in production and business activities. Each businessman and each enterprise resolutely say no to acts that violate the law and business ethics, causing harm to society."

Fourth, "Make a healthy business environment with the spirit of respecting the law; ensure publicity, transparency, fair competition and business integrity; compliance with international business standards; encouraging the spirit of entrepreneurship and creative labor."

Fifth, "Improve the spiritual culture, strengthen the physical strength of employees and employees through building cultural institutions and working environment."

At the same time, it was also recognized that the key role of cultural resources in the process of building competitive advantage, as well as strengthening and increasing the level of commitment of the workforce in organizations.

• **Limitations of the study**

The author uses a random sampling method, which does not guarantee the representativeness of the sample. Most of the author scales are inherited from the research of foreign authors. Therefore, employees and the organization must be compatible with each other, the relationship of commitment will last for a long time.

Conduct deeper research to find out specifically the level of impact of each factor of the control variable on each factor in the corporate culture framework and employee commitment framework factors thereby finding the reasons to explain the difference between the levels affecting employee commitment in different types of enterprises.

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FEATURES OF BRITISH NATIONAL FOLKLORE (BASED ON FOLK TALES)

Annotation. The choice of the project topic is determined by the relevance of studying folklore from different countries (in our case, British folk tales). In English lessons, we study the grammatical structure of the language and the basic vocabulary, but it is important to have an idea about the culture of another people who speak this language. Schoolchildren are not familiar with the literary heritage of the British, namely folk tales, so the idea came up to create a product that would introduce students of our school to the oral folk art of Great Britain and, of course, would broaden their horizons in this matter.

Key words: British folklore, artistic culture, British fairy, mythological traditions.

The culture of the people is embedded in folklore. It expresses the perception of the people and reflects their worldview. Folklore has its roots in ancient times and is the basis of the artistic culture of any nation. The work in the field of folklore studies seems important to us, since it is in folk art that the basic moral and ethical values of the nation are laid down, what can be called its "soul". Today, when we live in the age of technology and the globalization of all mankind, the appeal to the roots of certain peoples, to the folk culture itself, is becoming important.

Speaking about the creation of British fairy tale folklore, it should be noted that Celtic folklore and mythological traditions played an important role here. It was from there that the fairy tale drew its plot, amazing imagery, and fabulous fiction. It is believed that the main and important Celtic monument preserved in written form is the Irish saga. There are amazing mythological inserts in it. It tells about the arrival of a certain goddess Danu on the misty islands. It is in the saga that the first features of the fabulous tradition of Great Britain begin to manifest themselves. With the appearance of the saga, the juxtaposition of two opposite worlds is shown: the world of the gods, which later turned into the world of people and a special "other", which should be located beyond the sea, ocean or deep under water.

Female characters play a special role in mythology. They have magical abilities, use strong magic and possess unusual magical items. The characters are distinguished by their human likeness. As for zoomorphism (animal-like), it occurs as a result of the imposition of further strong spells.

In the text of the fairy tale itself, which eventually stood out from the Celtic myth, some changes occur over time. Thus, moral and ethical elements begin to emerge. The text begins to talk about the norms of correct behavior. Magic powers are completely transferred from the character to some object. The objects themselves then begin to act independently of the main character himself. As for other changes, the role of everyday life in fairy tales is beginning to strengthen. We can even see the daily routine of heroes in fairy tales. So, in the fairy tale "The Haughty Princess" - "The Haughty Princess" tells about certain monetary units - guineas, and in the fairy tale "The Fish and the Ring" - "Fish and a ring" such money as crowns appear.

There are also fairy tales with a double plot. These include such fairy tales as: "The Red Ettin" or "The Fish and the Ring". However, there are also fairy tales where the number of moves is tripled, i.e. in the text there is a repetition of some action many times. This happens, for example, in the fairy tale "Jack and the Beans talk". However, such cases are not frequent.

As for the main types of heroes in fairy tales, they are either giants, who are inherently stupid and hostile, or elves, who love to listen to music and dance. They are cute, but cunning, as, for example, in the fairy tale "The Haughty Princess". Great importance in fairy tales is given to natural spirits, mermaids who deal with magic. In fairy tales, they are given the role of certain patrons.

The main character in the fairy tale narrative is expressed in the form of a poor peasant, or a hardworking farmer, an experienced hunter or a modest fisherman. As for animals as actors, they are not mentioned so often, and appear mainly in human form. This happens, for example, in the fairy tale "Jack and the Beans talk". However, unusual images can sometimes be used, for example, a raven in the fairy tale "The Red Ettin" or an interesting image of a footman in the fairy tale "The Haughty Princess".

The awesomeness of folk tales is certainly indicated by their special names, where the names of the main characters of foggy Albion are mostly used. The name could have been influenced by one person: "The red Ettin" – a negative character, or several heroes, as in the fairy tale: "Lazy Beauty and Her Aunts" - the main character and magical patron, or maybe several at once - "The Cock, the Mouse and the Little Red Hen". The title may also reflect the nickname - "The Haughty Princess", as a result of which the reader can pay attention to an absolutely important individual trait of the main character himself. In the fairy tale "The Source at the End of the World", "The well at the world's End" shows the place where the stepdaughter is sent by a non-native mother, and in the fairy tale "The Fish and the Ring" the necessary objects are used that greatly influenced the fate of the heroine of the fairy tale herself.

Another important element in fairy tales is the category of space. It seems to the reader vague, as in the fairy tale "Lazy Beauty and Her Aunts". The spatial division itself is vertical, since there is a lower world of mysterious and sometimes

evil spirits, the world of people, and the uppermost one is connected with the almighty gods.

In British fairy tales, the hero's house is vividly shown. Here he begins his amazing journey with many adventures. The "other" place is also shown. The brave hero gets there during his difficult and dangerous searches either on foot or sitting on horseback. This world can be a dense forest, as in the fairy tale "The Red Ettin" or an air cloud: "Jack and the Beans talk". It is the house or castle of the negative character that will be the center of the space. It is there that long searches will take place, deadly battles will unfold and the necessary knowledge or objects will be obtained. In fairy tales there is no description or division of individual types of space. This eventually leads to the blurring of the boundaries between them. Over time, new places of action that are not peculiar to the fairy tale appear: a market square and a large kitchen in the royal castle in the fairy tale "The Haughty Princess". These images bring an element of some reality from real life into the fairy tale.

As for the legend, it is not a genre of fairy-tale folklore. This work is already based on real events. Heroes certainly have great power, some superhuman abilities. It is they who help them out and contribute to the establishment of justice. In other words, the legends tell about the exploits of wonderful heroes and describe in a fantastic way what took place in reality many years ago.

So, we see that legend and fairy tale are literary genres and exaggeration and imagery are used in them, as well as miraculous transformations occur. However, there are obvious differences in them. The main difference between them is that the legend reflects reality, history and real people. The basis here is a kind of real story, retold allegorically. But a fairy tale is a fiction, where everything happens in a fairy-tale world and magic is used. In a fairy tale for children, good should always defeat evil, which is not in the legend. There is no division into genres in it, but only in terms of content - utopian or Christian. Reading a fairy tale, the child has fun, while after reading the legend, serious reflections occur and certain conclusions are drawn. In a fairy tale, a strict construction must certainly be shown: the beginning, then the trials and a wonderful good ending, which cannot be said about the legend, where the plot is generally simple.

The chosen topic of the article is undoubtedly relevant, because fairy tales have been common at all times. The British fairy tale tradition is represented by a rich heritage of folklore plots and images filled with the British spirit, wonderful adventures and magical events. We saw that British folklore has its roots in Celtic mythology, but also has a kinship with European folklore. The article shows that fairy tales embody the richness of the national language and were compiled in accordance with the traditions of writing works of this genre.

Based on eight folk tales of Great Britain, which formed the methodological basis of our project, we tried to study and analyze the features of

British national folklore, namely the uniqueness of both the composition and vocabulary of folk tales.

The result of the article was a set of colorful postcards dedicated to British folk tales. This, in our opinion, is an understandable and accessible set for study and understanding, will undoubtedly broaden the horizons of students in this matter.

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BOSHQARILUVCHAN CHORRAHALARDA JAMOAT TRANSPORTI UCHUN USTUVORLIKNI TA’MINLOVCHI USLUBLARNING TAHLILI

Annotatsiya. Ayni paytda shaharlarda jamoat transporti xizmatlari barqarorligi kun sayin ortib bormoqda, bu muhim omil hisoblanadi. Poytaxtlarning harakatchanligi, ish, tibbiyot muassasalari yoki dam olish joylariga o‘z vaqtida yetib borishida jamoat transporti qatnovining barqarorligi muhim ahamiyatga ega. Jamoat transporti esa shaxsiy avtomobillar bilan bevosita raqobatlashadigan transport turidir. Yo‘lovchi transportiga tez va sifatli xizmat ko‘rsatishni ta‘minlovchi muhim omillardan biri bu uning tezligidir. Harakat tezligining pastligi odamlarning jamoat transportidan foydalanishiga xalaqit beradigan asosiy sabablardan biridir.

Kalit so'zlar: yo'lovchi, yo'lovchi tashish, yo'nalish, mijoz, tizim, tarif, narx, yig'ish.

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ANALYSIS OF METHODS OF PROVIDING PRIORITY FOR PUBLIC TRANSPORT AT CONTROLLED INTERSECTIONS

Annotation. At present, the sustainability of public transport services in cities is increasing day by day. is an important factor. The stability of public transport is important for the mobility of Tashkent residents, timely access to work, medical institutions or places of rest. Public transport, on the other hand, is a mode of transport that directly competes with private cars. One of the most important factors providing fast and high-quality service of passenger transport is its speed. Slow traffic speed is one of the main reasons preventing people from using public transport.

Keywords: passenger, passenger traffic, route, client, system, tariff, price, collection.

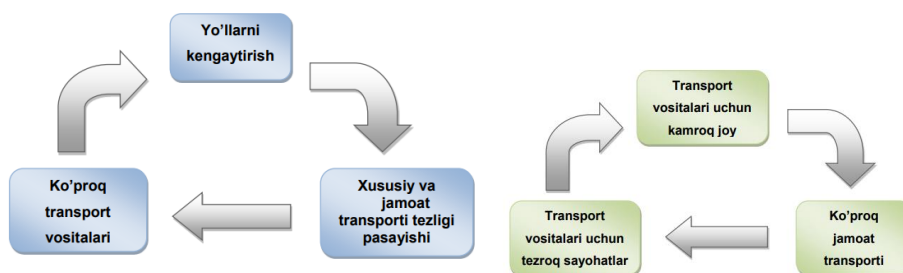
Dunyodagi birinchi avtobus yo'lagi 1940-yilda Chikagoda yaratilgan [3]. Yevropada birinchi avtobus yo'laklari 1963-yilda Germaniyaning Gamburg shahrida tashkil etilgan bo'lib, o'sha paytda tramvay tizimi yopilib, avvalgi ajratilgan tramvay yo'llari avtobus qatnovi uchun o'zgartirildi. Tez orada Germaniyaning boshqa yirik shaharlari paydo bo'ldi va 1970-yilda avtobus yo'laklarining o'rnatilishi Germaniya avtomobil yo'llarining kodeksida rasmiy ravishda tasdiqlandi. Boshqa mamlakatlardan kelgan ko'plab mutaxassislar (1-bo'lib Yaponiya) Germaniya misolini o'rganishdi va shunga o'xshash yechimlarni qo'llashdi. 1964-yil 15-yanvarda Fransiyadagi birinchi avtobus bo'lagi Parijdagi du Luvr bo'ylab belgilandi.

1968-yil 26-fevralda Londonning birinchi avtobus bo'lagi Voksxall ko'prigida foydalanishga topshirildi.



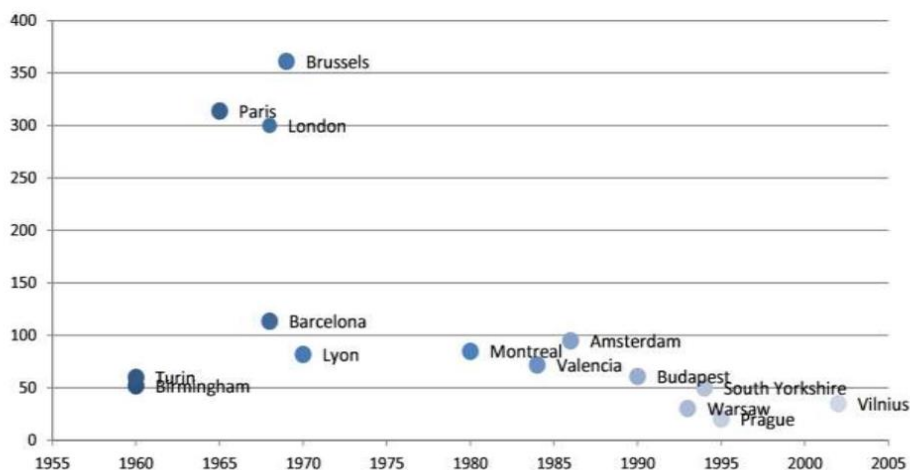
1-rasm. Voksxall ko'prigi

Ko'chalarni kengaytirib ularning quvvatini oshirsa ham muammo hal qilinmaydi. Sababi, hech bir shahar hech qachon ko'proq joy ajratib muammoni hal qilmagan.

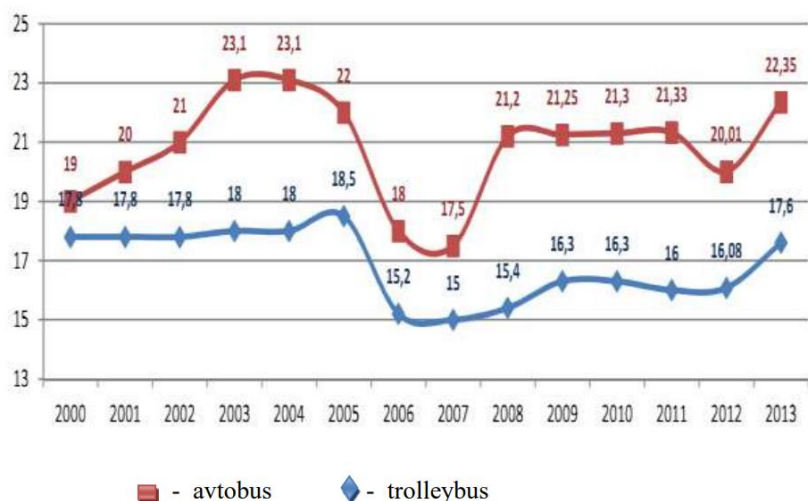


2-rasm. Samarasiz yechim. 3-rasm. Samarali yechim

Statistika shuni ko'rsatadiki, avtobus yo'laklari qurilishi Birmingem (Buyuk Britaniya) jamoat transportidan foydalanuvchilar sonini 30% ga oshirdi [4]



4-rasm. Yevropa shaharlariga jamoat transporti yo'laklarining kirib kelishi



5-rasm. Jamoat transporti ish tezligining dinamikasi (km/soat).

ITS - transport vositalarida va infratuzilmasida axborot-kommunikatsiya texnologiyalarini qo'llash, transportda samaradorlik, xavfsizlik va atrof-muhitga ta'sirini sezilarli darajada yaxshilaydigan vositalar to'plamini taqdim etish. So'nggi yillarda avtotransport signallari ustunligini amalga oshirish uchun turli xil ITS texnologiyalari qo'llanilmoqda. Avtobuslarning ustuvorligi uchun turli xil ITS texnologiyalaridan foydalanishning afzalliklari va kamchiliklarini o'rganamiz.

Avtobuslarning svetaforlardagi ustuvorligi, ustunlik oldindan belgilangan yoki dinamik tarzda berilishiga qarab odatda, passiv va faol tizimlarga bo'linadi. Passiv tizimlarda avtobusning ustuvorligi oldindan belgilanadi va o'rnatiladi, uni transport vositasining haqiqiy oqimiga qarab o'zgartirish mumkin emas. Faol tizimlarda ustuvorlik, chorrahaga yaqinlashayotgan avtobuslar yuborgan signallarga javoban beriladi. Svetaforlarda avtobuslarning ustuvorlik tizimlari quyidagi uchta toifaga bo'lingan [7]:

a) Avtobusning adaptiv bo'lmagan ustuvorligi: ustuvorlik passiv yo'l bilan, avtobus yo'llari va svetaforlar o'rtasida oldindan belgilangan yashil to'lqinlardan foydalanish orqali beriladi;

b) Detektorga asoslangan avtobus ustuvorligi: ustuvorlik detektorlarga asoslangan holda faol ravishda ta'minlanadi;

c) GPS asosidagi avtobus ustuvorligi: GPS texnologiyasidan foydalangan holda ustuvorlik faol tarzda beriladi.

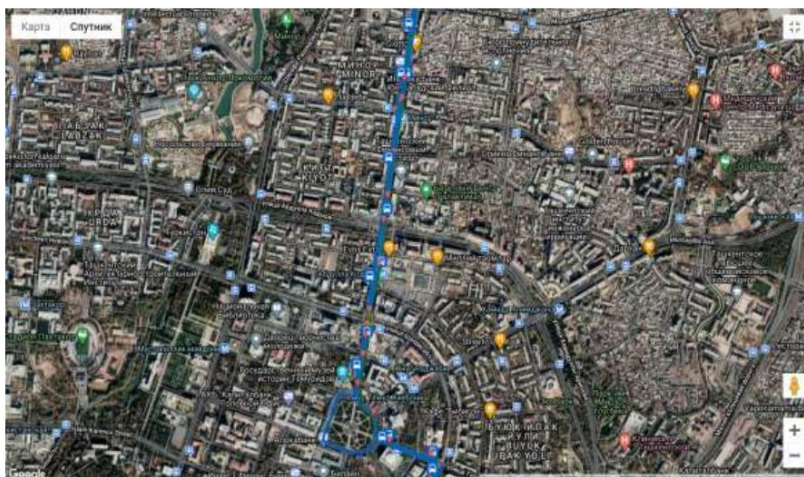
Adaptiv bo'lmagan avtobus ustuvorlik tizimlari. Avtobuslarning adaptiv bo'lmagan ustuvorligi tarmoqdagi ba'zi uchastkalarda, avtobuslarni birinchi o'ringa qo'yadigan passiv choralarni o'z ichiga oladi. Bu avtobus yo'laklari hisoblanadi. Bunda avtobuslarning boshqa transport vositalari bilan konfliktlari yuzaga kelmaydi, natijada tezligi va xavfsizligi yaxshilanadi.



6-rasm. PTV Vissim dasturida avtobuslar uchun ajratilgan yo'l.

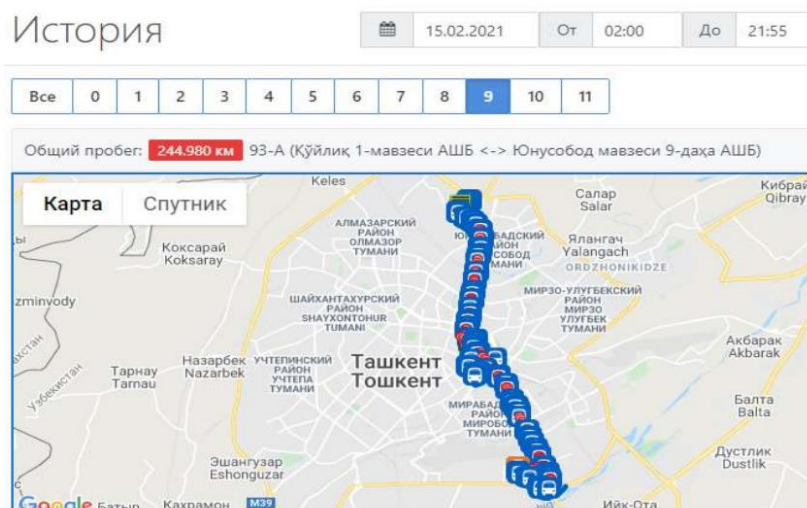
Avtobus yo'laklari doimiy yoki yarim kunlik bo'lishi mumkin. Odatda ertalabki pik vaqtlarida foydalaniladi, kunning qolgan qismida esa odatiy yo'l sifatida ishlatilishi ham mumkin.

Harakat yo'nalishining biror qismida avtobus yo'lini qo'llab, uni tahlil qilish maqsadida shahardagi avtobus yo'nalishlaridan birini tanlab olamiz. Bu tanlovni harakat oqimi yuqori, avtobuslar qatnovi ko'p bo'lishi kabi talablarga asoslanib amalga oshiramiz. Amir Temur ko'chasining Shahrizabz va Osiyo ko'chalari bilan keshishmasi oraliq'ini tanlab oldik.



7-rasm. Amir Temur ko'chasining Shahrissabz va Osiyo ko'chalari bilan keshishmasi oraliq'i.

Shu ko'chadan o'tadigan, ko'p yo'lovchilar foydalanadigan 93-sonli avtobus yo'nalishi tanlab olindi. Harakat ko'rsatkichlarini tahlil qilish uchun, 93A-yo'nalishining 15.02.2021 kunidagi GPS ma'lumotlari olindi.



8-rasm. 93A-yo'nalishining GPS dagi ko'rinishi

Kechki tig'iz va odatiy vaqtdagi avtobus harakatining 2 ta reysini tahlil qilamiz. Yunusobod mavzesi 9-daha ASHB ni - A, Qo'ylig'1- mavzesi 18 ASHB ni - B deb belgilaymiz. 93A-yo'nalishining A dan B ga harakatlanish vaqti 59 minut deb belgilangan ekan. Odatiy vaqtda avtobus A dan harakatni 5: 54: 17 da boshlab, B ga 6: 52: 43 da yetib kelgan. Masofani 0: 58: 26 da bosib o'tgan va belgilangan vaqtda kelgan.

Uning harakat davomidagi o'rtacha tezligi 26,6 km/soat ga teng bo'lgan.

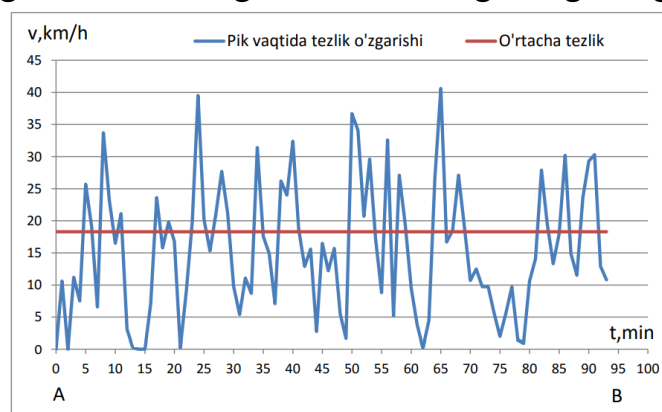
$$v_{or} = \frac{v_1 + v_2 + \dots + v_n}{n}$$



9-rasm. Odatiy vaqtda tezlikni vaqtga bog'liq o'zgarishi.

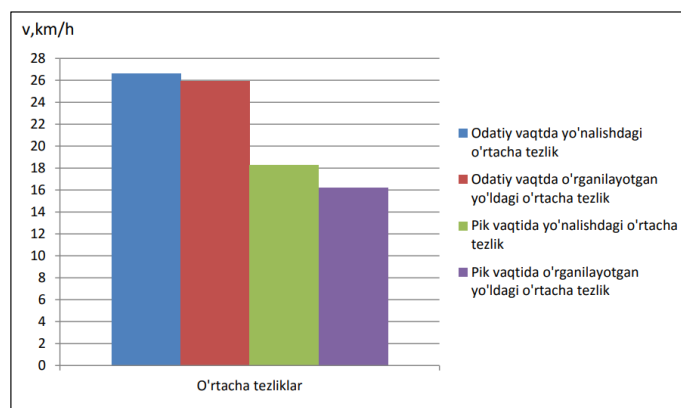
Harakat tig'iz bo'lgan vaqtda 93-Avtobus harakatni 17: 45: 00 da boshlab, oxirgi avtobus shoh bekatiga 19: 17: 08 da kelgan. Yo'nalishni bosib o'tish uchun 1: 32: 08 vaqt sarflagan va belgilangan vaqtdan yarim soat kechikkan.

Pik vaqtidagi o'rtacha tezligi 18,3 km/soat ga teng bo'lgan.



10-rasm. Harakat tig'iz vaqtda tezlikning vaqtga bog'liq o'zgarishi.

GPS ma'lumotlaridan foydalangan holda, harakat tig'iz bo'lgan va bo'lmagan holatlaridagi A.Temur ko'chasining Shahrizabz va Osiyo ko'chalari bilan keshishmasi oralig'idagi qismini ko'rib chiqamiz. Belgilangan uchastkaga avtobusning kirib kelish va chiqib ketishidagi vaqtlarini topib, shu vaqt oralig'idagi o'rtacha tezliklarini ikkala holat uchun ham topamiz. Avtobus o'rganilayotgan yo'lni odatiy vaqtda 25,9 km/h o'rtacha tezlik bilan, harakat oqimi ko'p bo'lgan vaqtda 16,2 km/h o'rtacha tezlik bilan o'tgan. Barcha o'rtacha tezliklarni bitta grafikda keltiramiz.



11-rasm. O'rtacha tezliklarni o'zgarishi.

Grafikdan xulosa qilsak, odatiy vaqtda o'rganilayotgan uchastkaning o'rtacha tezligi yo'nalishning o'rtacha tezligiga deyarli teng, harakat tig'iz vaqtda esa yo'nalishning ham o'rganilayotgan uchastkaning ham o'rtacha tezligi past. Shu sababdan avtobus yo'lagini faqat pik vaqtlarida qo'llash, qolgan vaqtlarda esa yo'lining umumiy foydalanishda bo'lishi to'g'ri bo'ladi.

Xulosa.

Tahlillar asosida quyidagilarni xulosa qilish mumkin: - Shaharlarda AVL tizimlaridan foydalanish avtobuslarni samaradorlikka qarab moslashishiga, bu esa tirbandlik xavfini kamaytirishga yordam beradi. - Biror toifadagi arxitekturani tanlashimiz, tizimdan qanday hududda foydalanishimizga va yo'lining harakat oqimiga bog'liq, bunda aloqa talablari va tizim narxi ham muhimdir. - Avtobuslar va harakatning boshqa ishtirokchilari uchun ITS harakat xavfsizligini ta'minlashga imkon yaratadi va avtobuslarni faqat kerak bo'lganda birinchi o'ringa qo'yadi, bu esa uning samaradorligi va jozibadorligini oshiradi. - Avtobus yo'laklari avtobuslarning to'xtovsiz oqimini ta'minlaydi, xavfsizligini oshiradi. Lekin harakatning boshqa ishtirokchilariga salbiy ta'sirini hamda qaysi vaqtlarda qo'llanganda o'zini oqlashini ham hisobga olish kerak. - GPS ga asoslangan tizim yuqori moslashuvchanlikka ega bo'lishiga qaramasdan, ba'zi sun'iy yo'ldosh yomon qamrab olingan hududlarda joylashuv xatolarini keltirib chiqarishi mumkin, bu esa qo'shimcha vositalar bilan to'ldirilishni talab qiladi.

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THE ROLE OF PUBLIC CONTROL IN THE FORMATION OF SPIRITUAL-IDEOLOGICAL IMMUNITY IN YOUTH

Abstract: this article discusses the formation of spiritual and ideological immunity among young people, the role of public control, as well as the basic principles of activity in the field of spiritual and educational education, the main components of worldview competence, important tasks facing the modern teacher in terms of spiritual and educational literacy.

Keywords: globalization, integration, ideological threat, immunity, media culture, public control, ideological competence, pedagogical responsibility.

The future of Uzbekistan, first of all, directly depends on the youth, their practical activities, moral consistency, the level of ideological and political maturity, on how deeply and completely they understand their national identity. The development of society and the mobilization of the masses to fulfill the great tasks associated with independence cannot be imagined without ideology. It should be noted that the social activity of young people has been growing in recent years. In this regard, the social and worldview concepts and ideas formed in them are of great importance. It is important to form the ideology of national independence in the thinking of young people, to educate the younger generation in the spirit of love for the Motherland, loyalty to the heritage of their ancestors, and the ideas of independence. One of the main goals of our national ideology is to encourage our people and youth to work hard. We will be able to join the ranks of developed countries only through work, the development of the economic sphere that ensures the development of our society, and only through the creation of material wealth. After all, any idea, if it is not based on practice and is not connected with work, loses its political force, and, conversely, an idea combined with work becomes the faith of the people. Recognizing the priority of universal human values, restoring our national values, history, language, morality and religion, raising them to a new level; To develop the language, culture, customs and traditions of all nations and peoples living in Uzbekistan, to further expand the opportunities and conditions created for them; the formation of the spirituality of a free citizen who cares about the peace of the country, the development of the Motherland, the interests of the people, thinking in a new way, possessing complete faith and strong will; achieving positive results in the fields of science, education, culture and art, medical care, maternal and child health, raising a physically and mentally healthy generation; development of all types of creativity, creation of conditions for the manifestation of talents and abilities of people,

protection of intellectual property. The policy of any sovereign state is based on the issue of ensuring its own security. The national security of Uzbekistan is not only the defense of state sovereignty and territorial integrity with the help of weapons, but also the active political defense of the prevention of war, the economic and technical security of the state, internal stability and peaceful life, legal, cultural and educational achievements. citizens and includes the adoption of diplomatic measures. Stability, peaceful life, development and the future of the country depend on understanding the nature of all threats that can create a great danger in this country, and the ability of our people to prevent and eliminate them. Complacency, complacency or complete insensitivity to the threat will inevitably lead to serious consequences. Therefore, everyone who is not indifferent to the future of our country should not be indifferent to the physical and mental poisoning of our people, especially our youth, with material and spiritual opium brought from abroad. What should be done for this? So, we must give away the alien, destabilizing ideology - our ideology of national independence, physical suffering and bloodshed - kindness, godlessness - spiritual purity, immorality - modesty, absurdity - spiritual wealth, in other words, for many centuries of our people, we must protect the eastern moral rules, our high spirituality and rich culture, our values created in the course of development. Since we care about moral security, it is important, first of all, to understand how important it is to form a high morale among citizens.

After all, a people and a nation with a highly developed spirituality are developing, boldly and consistently taking steps into the future, while a spiritually poor country or state, on the contrary, is falling into decay. It is necessary to be able to deeply analyze the socio-political, cultural and ideological processes taking place in the world, to master the mechanisms and technologies for the formation of a national idea and ideological immunity. If we do not resolutely and consistently deal with such dangers in time, then various harmful currents will penetrate our country, drag our youth into their whirlpool, as a result of which they will lose respect for their parents, family and country. it is not difficult to imagine that they can become selfish people who do not think about their duties and responsibilities and live only for one day. I would like every person, every parent, and most importantly, every young person in our country to understand this bitter truth. It must be said again - parents, teachers-trainers must not lose vigilance in this matter, not be negligent in educating young people. If we instill this goal in the minds of every young generation born and growing up in Uzbekistan, give them modern knowledge, educate them in the spirit of our national ideal, sow the seeds of high spirituality in their hearts. tomorrow will get rid of the problem of the need to protect him from various spiritual threats. Because the younger generation understands what is good and what is bad, who to follow and who to avoid. He will have an independent opinion and strong convictions. In short, it separates black and white from each other. At present, it cannot be said that public control over youth is actively working as an integral

mechanism. In this regard, there are some problems and shortcomings that are waiting for their solution. In particular, the lack of knowledge, information, experience and due practice in the process of effective use of public control in the education of young people is alarming.

In our activities in the field of spiritual and educational education, it is important to work on the basis of the following principles:

- simplicity and persistence. Educational activity must correspond to the age, mental and pedagogical characteristics of the student. At the same time, attention must be paid to the family environment and the local social environment. Only if the process of spiritual and moral education is carried out continuously, consistently and steadily, the pupil will reach the hearts and minds of young people;

- We must not allow formalism, slander and slogans in the matter of education. Otherwise, we are deceiving ourselves. The main attention should be focused not only on the process itself, but also on the final result and effect;

- the principle of consistency, unity of thought, word and deed, personal example. The desired result can be achieved only if the educational process is built on a conceptual basis, within the framework of an integrated system and specific activities, at all stages and directions, and covers all spheres of public life.

Perfect in all respects, the upbringing of the younger generation, the strengthening of its ideological immunity, especially in the current extremely difficult era, when the impact of alien ideas, gaining strength from the incomparable acceleration of the pace of life and contributing to peace and stability, is becoming important. The formation of the ideological immunity of students and youth largely depends on the knowledge, professional qualifications and skills, worldview and level, spirituality and ideological maturity of the teacher-trainer, the teacher-pedagogue who educates the representative of this generation. and largely depends on morality. Such qualities of a modern teacher in one sentence can be called ideological competence. Also in this source it is noted that worldview competence is holistic, but has three main components. That is, they are: 1. Possess deep scientific and theoretical knowledge in the field of ideology; 2. Formation of firm faith and beliefs (ideological immunity) in relation to a certain ideology (ideas and principles in its theory);

It is like having certain (internal, scientific-theoretical and external organizational-methodological) skills and qualifications to be able to form the ideas of the ideology you believe in from other people. Who can give a deep scientific-analytical, life and national education to students in a dangerous period, when the consequences of the current ideological struggle are intensifying. The one who can give a full-fledged and high-quality moral and ideological education to students, who can be an example in this sense and who, first of all, has formed his ideological immunity. This poses a number of challenges for teachers. To do this, a modern teacher needs to perform the following important tasks in order to regularly improve their spiritual and educational literacy:

- ✓ Study of the Constitution, laws, decrees of the President, resolutions and orders, works and reports of the Republic of Uzbekistan;
- ✓ study decisions and orders adopted by the Cabinet of Ministers of the Republic of Uzbekistan, ministries and higher organizations;
- ✓ watching television programs and studying the daily news;
- ✓ study of best practices in an educational institution, other educational and spiritual and educational institutions, participation in educational and methodological seminars;
- ✓ to study the criteria of spirituality of our people;
- ✓ regular work on oneself, familiarization with educational works and manuals;
- ✓ participation in various seminars and competitions, spiritual and educational events;
- ✓ participation in pedagogical trainings and meetings, as well as the teacher-trainer must use effective methods of educational work, look for new sides, rely in this regard on the great experience of great educators.

After that, acquiring ideological competence based on our national ideology, teachers and trainers of the education system:

- ✓ will have deep ideological knowledge and strong ideological immunity;
- ✓ does not make mistakes in understanding the ideological picture of the world and its analysis;
- ✓ in the current ideologically difficult period, it will have a pedagogical position based on our national ideology;
- ✓ in the process of learning, students will acquire enough practical skills and qualifications to further improve their worldview knowledge and spirituality.

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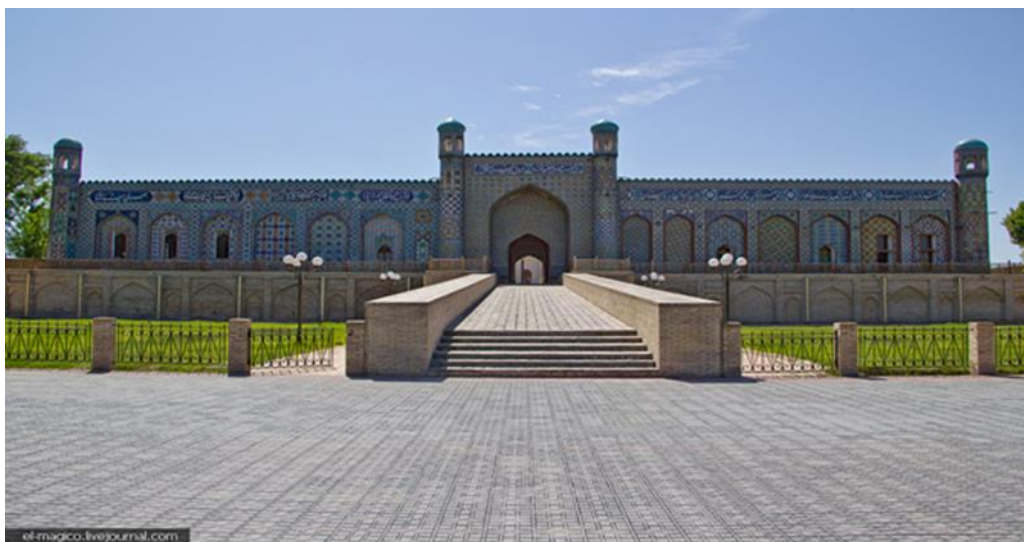
CREATION OF A COLLECTION OF MODERN WOMEN'S OUTERWEAR USING KHUDOYORKHAN HORDE HANDASAVI AND GRIX PATTERNS

Annotation. In this article, the forms of women's modern coats, the analysis of the fabrics used, the physical-mechanical and operational properties of their materials were studied, and as a result of these analyzes, a new assortment of modern and complex-shaped dresses was developed for women using the national pattern.

Key words: clothing, pattern, grih, geometric, orda, tile.

As we are talking about the types of artistic decorations in our research work, on the right side of the palace, you can see a minaret with a face covered with ceramics, decorated with a pattern reminiscent of the colors of Fergana silks. The most talented architect of Kokand, Mir Ubaydulla, was in charge of the construction, involving the best masters of the khanate and neighboring estates in the construction of the palace.

The best craftsmen of Rishton were engaged in finishing work in the palace, as it is known that Rishton was considered the center of ancient ceramics. In the construction of the architectural monument, raw and baked bricks, marble, cast parquet, teeth, wood, tin, all kinds of precious stones and other materials were used. The main style of the palace is one-story, and the walls are plastered with plaster of brick, and arches are made one brick deep. The geometric patterns on the trays, peshtoks and bouquets of Khudoyor Khan Horde are skillfully created from tiles and rivets. The head of the Horde, rooms, tiles, are decorated with carved ganchkori patterns. The masters who created them created such immortal works with their knowledge and high skills, and sealed them on the stones, and these engraved patterns have not lost their luster in the building even now.



Picture 1. Horde of Kokan Khudayarkhan.

Natural and geometric shapes are mainly used in drawing the pattern from two sources. Despite the fact that the patterns used by folk masters since ancient times are conventional images of nature and reality, they have their own rules and regulations. These laws are taken from nature itself. The pattern drawn by the master is not just to fill the surface, but to consciously follow the laws of nature and art to draw a picture of the landscape.

The history of the pattern is extremely ancient. Before there was writing, the drawing fulfilled the task of writing. This is where painting and painting are separated. The pattern has existed in all nations of the world since ancient times. For example, the walls, ceilings, and domes of the Khudoyorhan Museum are decorated with geometric (geometric) shapes and plant-like (Islamic) patterns.



Picture 2. Geometric and Islamic patterns

Islamic pattern is a composition of plant-like symbolic pattern made using flowers, leaves, buds, branches and branches found in nature. Islamic motifs are mother nature, the beauty of nature is a land of gentle blessings, the wavy Islamic motif is the unevenness of life, fifteen days of the moon are bright and fifteen are dark, there are signs of wisdom in these. It symbolizes the passage of time, i.e. the

passing of a person's day and night. That is why people are encouraged to enjoy every moment

Grih (Persian – problem, knot, entanglement) is a complex geometric pattern, widely used in architecture and artistic crafts. The base of the pattern consists of triangular, square, circle and arc shapes. Analyzing, drawing, and creating a new shape of a geometric shape requires special training and skills. Grihs were simple at the time of creation, and later improved and became more complex. No matter how complicated Grih is, it has a comfortable side. Any Grih is divided into certain repeating parts. The more the distributions are repeated, the more beautiful and attractive they become. Due to this, it is possible to re-integrate a complex grih consisting of some grihs and make several grihs and independent grihs. Depending on the shape, the grihas are named differently. If there is a 5- and 10-pointed star based on the distribution, the curve is drawn using a 5- and 10-pointed grih pargar. Grih pattern of the same shape can be seen in Khudoyorhan



Picture. 3 Grih geometric pattern

The most important feature of outerwear is heat preservation. In addition, the fabrics have shape retention, decay requirements such as durability, toughness, resistance to penetration and stretching.

The group of fabrics for coats is large, and this group includes not only thick and heavy fabrics, but also thinner fabrics suitable for summer clothes, knitted fabrics. Coat fabrics are first of all grouped according to the composition of raw materials. Among these gauzes, the most common ones are woolen and thread gauzes.

Woolen coat fabrics are divided into several groups according to their weaving, fiber content and other characteristics. The groups of worsted, thin cord, drape, thick cord and feather fabrics are included. Their general characteristics are density, heat retention, and in addition to wool, artificial fibers are also included.

Clothes are in direct contact with the human body, and its quality is taken into account during the design of the product, ensured during the production

process and manifested during the operation period. For this reason, the fiber composition of the clothes, the type of raw materials used, and the physical properties of the gauze are of great importance.

It is necessary that the gasses used for the winter season's clothes have high properties of keeping warm. In order to produce women's coats of complex shapes, a research work was determined, and as an object, coat samples presented to customers in shopping centers of Namangan region were selected. During the research, the characteristics of the selected gases were studied.

Research results. In the study, the characteristics of the range of modern fabrics for women's outerwear, the most important feature of gauze is heat preservation. In addition, requirements such as shape retention, resistance to decay, elasticity, resistance to penetration and stretching of fabrics were studied. In my research work, I developed a new type of dress collection mainly as a result of using our national patterns in modern women's outerwear.



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OBTAINING SUPERPHOSPHATE CONTAINING MICRO ELEMENTS FROM NON-FERROUS METALLURGY WASTE

Abstract. This article describes the possibility of using microelement wastes of the metallurgical industry in the production of necessary fertilizers for the purpose of increasing fruits and vegetables on the basis of ensuring food safety, as well as micronutrient fertilizers containing phosphorus in the phosphorous fertilizer industry.

Key words and phrases: fertilizer, mineral fertilizer, phosphorus fertilizer, trace element, metallurgical waste, zinc, zinc evaporation, zinc dissolution in acid, superphosphate.

The main issue of ensuring food security is to increase the amount of agricultural products. To do this, plant growth fertilizers should be increased, mainly for fruits and vegetables. The basis of the development of agrarian industry is the agricultural sector.

The lack of organic fertilizers leads to an increase in the demand for mineral fertilizers. Depending on the type of fertilizer, it is solid, liquid, simple and complex. It is necessary to use high-quality and high-concentration types of mineral fertilizers in order to maintain the amelioration condition of the soil with agrotechnical processing after planting.

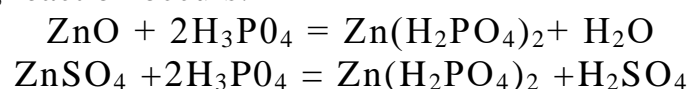
In addition, improving the quality of mineral fertilizers and increasing their agrochemical efficiency is one of the urgent tasks of chemical technology. Fertilizers containing trace elements (manganese, zinc, copper, nickel, etc.) are important for increasing the agrochemical efficiency of applied mineral fertilizers, increasing crop yields and improving the quality of the products obtained. Because these fertilizers play an important role in the strength, demand of the plant organism.

The process of production of complex microfertilizers, which is considered important for increasing yields, has practically not been implemented in recent years, mainly due to the lack of cheap and affordable raw materials. In this regard, the use of waste or secondary products containing metals of the trace element group, which are found at various enterprises of the metallurgical and non-ferrous metallurgy, is required. Based on this, it was determined that zinc vapor can be a raw material with high potential and easy to use.

When analyzing the existing non-ferrous metallurgy of the Republic of Uzbekistan, the waste of various microelements that are found in them open up

opportunities for use in the production of microelement-containing mineral fertilizers. If we see zinc vapor among them, then they are in the form of zinc oxide (colorless crystals); density 5,7 g/cm³, turns yellow when heated, does not liquefy, evaporates in the form of vapor at temperatures above 1800°C and is considered zinc vapor. It is an amphoteric substance that forms salts in acids, soluble in alkalis and aqueous ammonia. They are formed at zinc plants mainly during the purification of substances from additives. Its composition in % is as follows: Zn – 54,6; Fe – 0,4; Cl – 1,4; F – 0,08; Cd – 0,57. Zinc vapor contains zinc mainly in the form of oxides and sulfides.

This substance can be used as a microfertilizer raw material at enterprises for the production of superphosphates in the mineral fertilizer industry, and it is also possible to obtain microfertilizer superphosphate. To study this, the Central Kyzylkum thermal concentrate was used (P_2O_5 – 25,68 %; CaO – 53,28 %; CO_2 – 2,68 %; MgO – 1,22 %; F – 2,76, R_2O_3 – 3,58 %; SO_3 – 5,01%) and 93% sulfuric acid. This can be seen with the use of them in technology, superphosphate is obtained. To do this, initially as a result of the interaction of evaporation of zinc with thermal orthophosphoric acid under conditions (Solid: liquid) S: L=1: 5÷1: 10, the following reaction occurs:



It can be said that the extraction phosphoric acid (22,5% P_2O_5 , 1,95% Al_2O_3 , 1,55% Fe_2O_3 , 1,60% MgO , 1,5% F , 2,0% SO_3) of the enterprises of Almalyk “Ammophos-Maxam” also interacts with zinc.

As a result of tests, it was found that the mixing time can positively influence the dissolution of zinc in acid. With increasing stirring time from 15 to 120 minutes, the degree of release of zinc oxide changes from 40,1 to 87,7%. Under such conditions, when the acid concentration was increased to 30.0%, the conversion of zinc to acid was 99,4%. Therefore, to ensure the active participation of zinc in zinc vapor in the process, the ratio of liquid and solid phases should be in the above ratio. Since these ratios do not exist during the production of superphosphate, zinc in zinc vapor is very difficult for the plant to absorb. Because according to the technology of obtaining superphosphate, its ripening period increases from 20 days.

To solve this problem, you can use the method of reducing the ripening period of superphosphate. When analyzing these cases, the following results were obtained: To solve this problem, you can use the method of reducing the ripening period of superphosphate. When analyzing these cases, the following results were obtained:

№	Dependence of the rate of transition of zinc into the absorbed form on time, %			
	5 day	10 day	15 day	20 day
In a simple mixing method				
1.	5	12	22	28
When mixing with a screw mixer				
2.	24	65	87	94

Zinc can currently be used when the plant uptake rate is over 80%. Therefore, superphosphate microfertilizers obtained by this method can be introduced into production.

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TURLI TIZIMLI TILLARDA "GENDER" KONSEPTINING LEKSIK-SEMANTIK MAYDONI

Annotatsiya. Mazkur maqolada "gender" tushunchasining o'zbek va ingliz tillarida qiyosiy tahlil masalalari ochib berilgan. Ushbu tadqiqotda gender til madaniyati tushunchasi sifatida ko'rsatilgan va uni ingliz va o'zbek tillaridagi ifoda birliklari materialida gender stereotiplarini shakllantiruvchi asos sifatida tavsiflangan. Bundan tashqari, maqola har ikkala tilning leksik-semantik kategoriyasi haqida ma'lumot beradi va ularni gender kategoriyasi bo'yicha bir-biriga solishtiradi. Bu esa gender tushunchasini ham madaniy, ham lingvistik-grammatik jihatdan o'rganish zarurligini anglatadi.

Kalit so'zlar: qiyosiylik (komparativlik), jins (gender), morfema, leksema, konsept, frazeologik birikma, paremiologiya, gap, til tizimi.

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LEXICAL-SEMANTIC FIELD OF THE "GENDER" CONCEPT IN DIFFERENT SYSTEMIC LANGUAGES

Abstract. This article reveals the issues of comparative analysis of the concept of "gender" in Uzbek and English languages. In this study, gender is shown as a concept of language culture and it is described as a basis for forming gender stereotypes in the material of expression units in English and Uzbek languages. In addition, the article provides information about the lexical-semantic category of both languages and compares them according to the gender category. This means that it is necessary to study the concept of gender both culturally and linguistically and grammatically.

Keywords: comparability, gender, morpheme, lexeme, concept, phraseological combination, paremiology, sentence, language system.

Iyerarxik aloqada oddiy til birliklari murakkablasha boradi. Fonemaning ma'lum qoidalar asosida birikuvi morfemaning, morfema esa leksemaning hosil bo'lishiga olib keladi. Bu aloqa ma'lum darajada tarixiylik mezoniga ega, ya'ni taraqqiyot jarayonida til tizimidagi fonema, morfema, leksema biri ikkinchisiga o'tishi mumkin. Eng kichik grammatik birlik morfema bo'lib, morfemalardan so'zlar yasaladi, so'zlar so'z birikmalari va gaplar qurilishida qatnashadi. Gapdan katta birliklar ham mavjud: murakkab sintaktik butunlik, abzas va matn. Til tizimi til birliklarining bir butunligidan iboratdir.

Tilning tuzilishi tomoni ham bor. Til tuzilishini til tizimi va til me'yoridan farqlash lozim. Til tuzilishi muayyan davrda qo'llanayotgan real tizimlardir. Til tuzilishi tildagi ko'pqirrali unsurlarning bir butunlik doirasidagi birligidir. Til tuzilishida til tizimidagi imkoniyatlar amalga oshadi. Masalan, o'zbek tilining tuzilishi bu tildagi mavjud fonema, morfema, sintaktik qurilmalar yig'indisi va ushbu vositalarning o'zaro munosabatidan iboratdir.

Til tuzilishi har qanday tilning asosi bo'lib, u nutqda turli darajada yuzaga chiqadi, namoyon bo'ladi. Konkret nutqiy jarayonlarda aniq namoyon buluvchi hodisa tuzilishdir. Til tuzilishi konkret til doirasida olib qaralsa, bu til sathlarida turli darajadagi lisoniy vositalarni bir butunlikka birlashtirib turuvchi o'qdir. Til qurilishi turli tillarning o'zaro farqlanishini belgilovchi va xarakterlovchi hodisadir. Tizim har bir til uchun o'ziga xos bo'lsa, til qurilishi konkret til doirasida o'zgarib, turlanib turuvchi xususiyatga egadir. Masalan, o'zbek tili arab, ingliz tilidan o'z tuzilishiga ko'ra farqlanadi.

Til tuzilishi o'z mohiyatiga ko'ra, aslida oliy darajadagi umumlashtirish, mavhumlash (abstraksiya) natijasidir. Me'yor til tuzilishiga nisbatan quyi darajadagi mavhumlashdir. Til tuzilishi tizim va me'yorga nisbatan olinganda oliy darajada shakllanish natijasidir. Shu tufayli ham til tuzilishi har qanday tilning asosini tashkil etadi.

Turli tizimli tillarda gender konseptining leksik-semantik jihati esa quyidagicha ta'riflanadi:

Gender konsepti (yoki konseptual semantikasi) tilda barcha muloqot olib boruvchilar konseptosferasida mavjud bo'lgan mental birlik bo'lib, universal tabiatga ega, chunki u obyektiv borliqni in'ikos qilishda vaziyatga ko'ra gender konseptual semantikasi bilan bog'liq barcha bilimlarni verbal va noverbal vositalar, ya'ni verbalizatorlar orqali voqelantirilishini taqozo etadigan, shu bois kommunikativ ehtiyoj nuqtai nazardan olinganda o'ziga xos ravishda freymlashgan (qoliplashgan) tarkibga ega bo'lgan muhim konseptual hodisa bo'lib, u tillarda quyidagi verbal va noverbal(paralingvistik) vositalar orqali voqelantirilishi mumkin:

1) *Morfemalar (jins: jinsdosh, jinsiy, jinsiyat, jinsli, jinsizlik)*

Gender: genderism

2) *Leksemalar (jins: tur, nav, xil, ijtimoiy guruh, tabaqa, mineral)*

Gender: sex, masculinity, femininity, sexuality, intersex, grammatical gender, gender identity, male, feminine, transgender, feminism, sexual, sexology,

gender role, discrimination, gender studies, ethnicity, hijra, androgyny, androgynous, women, homosexuality, masculine

3) *Sintaksemalar.* 1) *so‘z birikmasi (tog‘ jinsi, jinsiy farq, jinsiy tafovut, jinsiy aloqa, adabiy jins, ayol jinsi, erkak jinsi, urg‘ochi jins)*

bi-gender, gender confirmation surgery, gender dysphoria, gender identity, gender nonconforming, gender reassignment, gender reassignment surgery, gender transition, grammatical gender, use/play the race/gender card, gender bender, gender fluid, gender identity disorder, gender expression, gender-specific, gender-affirming surgery, gender-neutral, gender-confirming surgery, gender affirmation surgery.

2) *Gap.* O‘zbek tilida:

— *Ota, bu singlim,— tabassum bilan dedi Yo‘lchi. — Boynikida yashashini ma‘qul ko‘rmadim. — Yaxshi qilibsan: Kabutar bo kabutar, jins bo jins. To‘g‘ri, ular qarindoshing. Lekin ular seni o‘z jinsiga qo‘shmaydi. Ular pul jinsidan.* (Oybek, Tanlangan asarlar)

Ingliz tilida: *I think all genders are able to care for children equally..*

4) *Frazeologik yoki paremiologik birliklar, (frazeologizmlar)*

a) frazeologik birliklar. Masalan: *yuqori jins vakillari, quyi jins vakillari, jinsiga tortmoq, qarama-qarshi jins vakillari*

Ingliz tilida: *gender bias, gender gap, same-gender, gender bender, gender biased adjective, at gender bias, gender binary, gender-blind* kabilar.

Demak, har ikki tilda ham gender konseptining o‘xshash va farqli jihatlari mavjud bo‘lib, ular leksik-semantik maydonning turli jihatlarida taqqoslanishi mumkin.

Shuningdek, gender konseptining so‘z hosil qilish asosi ham turlicha bo‘lib, yuqorida ushbu hodisa aniq misollar va faktlar bilan tahlil qilindi.

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OF CONSTRUCTION MACHINES- MECHANISMS AND THEIR WORK ACTIVITY

Abstract. In this article, on the basis of the types of construction machinery-mechanisms and their work activity audit and their theoretical issues, based on the existing regulatory and legal documents in our republic, measures have been developed to improve the methodologies of accounting operations and their audit sequence.

Key words and phrases: construction organizations, construction machinery, accounting, audit, fixed assets, audit types.

We all know that all economic entities operating in our country are legally bound to move fixed assets in the course of their work, and to calculate sources of income from their output based on regulatory documents. Also, we need to have information about the fact that Article 298 of the Tax Code is specifically mentioned, that is, the profit from the disposal of fixed assets and other property, determined in accordance with the legal documents on accounting, is recognized as income from the disposal of fixed assets and other property. [1].

In the last 4 years, serious steps have been taken to introduce market mechanisms to all aspects of our economy. Now task is deep long-term sustainable growth through structural reforms foundation from creating consists of These in consideration take, next in the following directions extensive work _ done we increase [4].

Since our country gained independence, the system of annual macroeconomic indicators is strictly taken into account. That is why it is important for the development of the national economy and to have a positive or negative indicator compared to the previous years in determining the future prospects of our country (Table 1).

Table 1

Information on the growth rate of macroeconomic indicators of our country compared to last year⁷⁷

No	Macroeconomic areas	Unit of measure	2019 year	2020 year January-June	The difference (+/-)
1.	Construction works	billion soums	68,854.4	43 017.1	-25,837.3
		growth rate, in %	122.9	107.3	-15.6

From the data presented in Table 1 above, it can be concluded that the negative difference in the macroeconomic indicators of our country is caused by the fact that the pandemic conditions have lasted strictly and sharply for a long time.

Construction machinery is fully recognized as a means of performing basic work and services in construction organizations. That's why the movement of construction machines and mechanisms, work activity and their scope of work are important in the construction work. It is considered appropriate to conduct an audit of the movement and performance of construction machinery-mechanisms in a correct and timely manner. It is necessary to study the composition of the main tools of construction organizations when conducting an effective audit of construction machinery-mechanisms. In construction organizations, the audit of construction machines and mechanisms and their operation is carried out on the basis of the legal documents in force in our republic. Therefore, it is necessary to pay special attention to the accounting tasks and the content of the audit during the audit of the construction organization. In this regard, the current law in our republic is correctly interpreted in documents and relevant literature.

There are objective and subjective reasons for taking into account the performance of special machines and mechanisms in construction organizations. The main ones include:

firstly, the high cost of special construction machines and mechanisms requires their efficient and effective use;

secondly, the use of construction machines and mechanisms in the execution of construction works only at the appropriate stages and for the purposes requires to keep an account of their performance for each construction object;

thirdly, their delivery, installation and use to construction sites require strict adherence to certain technical and labor safety conditions, special training, professional skills, as well as additional costs for these purposes[18].

The main purpose of the audit of construction machinery-mechanisms in construction organizations is the composition of the main tools, which are based

⁷⁷ <https://stat.uz/uz/2-uncategorised/6692-macro-indicators> as of 2.01.11.2020. Compiled by the author based on this information.

on the right of ownership of construction organizations, are used in the organization's activity for more than 1 (one) year, have the characteristic of revaluation and are intended for resale, i.e. construction machinery - it is to make sure that the movement of mechanisms and the amortization allocations for them are correctly calculated in a timely manner in an optimal way, in order to ensure the conformity of the national accounting standards (BHMS) with the international standards (BHHS) in the balance sheet and financial results reports. In the conditions of the current digital economy, on the basis of the reforms carried out in our country, it remains one of the main tasks to create the harmony of national and international standards of accounting and auditing.

Based on the main tasks of the audit of the movement of construction machinery and work activities in construction organizations, it is appropriate to define the following audit inspection directions:

- ❖ checking the main place of expenses spent on construction machinery and mechanisms in construction organizations and their audit;[22]

- ❖ maintenance of the availability of construction machines and mechanisms audit;

- ❖ audit that the movement of construction machinery and operations related to their work are correctly reflected in the accounting accounts;

- ❖ of construction machines-mechanisms audit;

In conclusion, it should be noted that the composition of construction machinery and mechanisms, the efficiency of work performance indicators, and the correct formalization of accounting and auditing of their work activity are considered to be one of the main goals of accounting and auditing. As a result of scientific research, we implemented the following suggestions and recommendations:

1. The sequence of regulatory and legal documents on the movement of construction machinery and the audit of their work was closely approached in construction organizations. This, in turn, serves to develop ways to improve the accounting of construction machinery and their audit.

2. Practical skills were demonstrated on the development of an analytical system for the separation of construction machines-mechanisms from the structure of the main tools available in construction organizations. It directly serves the function of continuous control of the movement of construction machines and their performance indicators.

3. The suggestions and recommendations given above will greatly improve and ensure continuity of construction machines and mechanisms and their work activity accounting and their audit in construction organizations. This is the basis for reducing the hidden state of the innovative and digital economy, and is considered one of the main criteria for further development of our national economy.

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IMPROVING ACCOUNTING IN CONSTRUCTION ORGANIZATIONS

Abstract. In this article, ways to improve the state and movement of existing construction machines-mechanisms of construction organizations operating in our country are highlighted.

Key words: construction organizations, accounting, construction work, construction machinery, movement of construction machinery, plan of accounts, status of construction machinery.

A series of regulations aimed at the fundamental reform of the construction industry, the wide introduction of foreign experiences into the construction practice based on national and international standards in a modern way, and most importantly, ensuring the truthfulness, reliability and openness of information about the state, movement and accounting of the construction machines and mechanisms existing in construction organizations. - legal documents were accepted. In particular, the following tasks occupy the main place in the state program, namely:

✚ revision in terms of the introduction of market mechanisms, exclusion of obsolete and obsolete technologies and machines in the preparation of estimate documents. [1]

As stated in the Address of the President of the Republic of Uzbekistan Sh.M. Mirziyoev to the Oliy Majlis on December 29, 2020, "In the last 4 years, serious steps have been taken to introduce market mechanisms to all aspects of our economy. The task now is to create a foundation for long-term sustainable growth through deep structural reforms." [2]

In the activity of construction organizations in the Republic of Uzbekistan, accounting plays an important role in taking into account the state and movement of construction machinery and mechanisms. It is important to correctly reflect the accounting and establish a control function in any economic entities operating in our republic, including construction organizations. According to the law document of the Republic of Uzbekistan "On Accounting", accounting consists of a regulated system of collecting, recording and summarizing accounting

information on the basis of documents, as well as drawing up financial and other reports based on it. [3]

It is known that many economists and researchers of our country have directly conducted scientific research in the field of construction machinery-mechanism calculation, that is, in the field of scientific research.

Economists in our country N.A. Makhmudova [4] direct lifting machines and equipment often work in a cycle mode and provide theoretical and practical skills to lifting machines and the condition and movement of construction cranes and loaders, T.I. Askarkho'jaev, Kh. N. Dimitov, R. O. Shukurov, A. O. Ikramov, S. I. Ibrokhimov, Z. O. Maksudov, M. T. Umirov [5] features of using construction machines and mechanisms, i.e. road construction machines from quality to quality K.B.Urazov [6] contributed to the harmonization of practical and theoretical knowledge and skills in elucidating the basis of the main account in explaining the total accounting operations in the construction organizations operating on the scale of our country. In terms of the theoretical and practical aspects of reflecting machines and equipment in accounting and improving their state and movement accounting in construction organizations, several principles of order are being researched at the international and national level ⁷⁸.

Research methodology. This research and as a result of the research, systematic analysis and accounting methods were used in order to study the possibilities of effective use of construction machinery-mechanisms in construction organizations based on international standards.

Analysis and results. The state and movement of existing construction machines and mechanisms in the construction organizations operating in our republic, as well as their delivery and realization is considered an important transaction for the construction organization. That's why it is appropriate to pay special attention to operations related to the input and output of construction machines and mechanisms in construction organizations.

Construction organization "SUFAT I D" purchased XCMG QY25K5-C (EURO-5) autocrane (construction machine-mechanism) from "NAVOI PROM GRAND" LLC for 1,612,210,000 soums (on the date of issuing the customs cargo declaration). The accumulated exchange rate difference is 10,000,000 soums. It is appropriate to reflect these transactions in the following accounting records.

When the fixed asset (construction machine-mechanism) is put into use, its value is reflected in correspondence with account 0820 on the debit of account 0130 "Machines and equipment". When concluding an additional agreement on the provision of equipment for free, its initial value should be reflected in account 8530-"Property received for free". When closing account 6010-"Accounts payable to suppliers and contractors" on the date of concluding an additional transaction, the balance of the accumulated exchange rate difference in the account should be reflected as income in account 9390-"Other operating income".

Table 1⁷⁹**Reflecting operations related to the import of the main means (construction machinery-mechanism) in the accounting records**

No	Content of economic operation	Amount, (thousand soums)	Correspondence *		Basic document
			debit	credit	
1.	The construction machinery was purchased for a fee	1 612 210,0	0820	6010	contract, invoice
2.	The use of construction machinery was introduced	1 612 210,0	0100	0820	Evidence
3.	According to the additional agreement, the free delivery of construction machinery was reflected	1 612 210,0	6010	8530	contract, deed
4.	Exchange rate difference is reflected as income - di	1 0 000, 0	6010	9390	contract, calculation

In the existing construction organizations operating in our republic, it is important to use accurate methods based on accounting tasks in the implementation of construction machinery and mechanisms. In construction organizations, fixed assets (construction machines and mechanisms) can be reduced due to their sale, liquidation, free transfer, introduction as a foundation contribution and other expenses. These operations are reflected in the account with the following accounting entries.

Table 2⁸⁰**Representation of operations related to the output of the main means (construction machinery-mechanism) in construction organizations in the accounts**

No	The content of the operation	Sum a	Correspondence* [7]		Basic document
			Debit	Credit	
Sale of the main means (construction machines and mechanisms).					
1.	The main tool (construction machine- mechanism) - to the value of sale (VAT you)	600 000, 0	4010	9210	Contract, invoice
2.	there is a corporate VAT payer and tax subject). The VAT rate is 15% ⁸¹ (600,000.0*15/115)	78 260.9	4010	6410	Contract, invoice

⁷⁹Practical approach by the author based on the information of "SUFAT I D" LLC.

⁸⁰Urazov K.B. "Peculiarities of accounting in other industries", Textbook.-T.: 2019.

⁸¹ Tax Code of the Republic of Uzbekistan (new version). Special part. Section X. Value added tax. Chapter 35. Article 258. 2020.

3.	To the initial value of the main tool (construction machine-mechanism).	500,000.0	9210	0130	Contract, invoice
4.	The main tool (construction machine-mechanism). j write off accumulated depreciation	12 0 000, 0	02 3 0	9210	Contract, invoice
5.	Write-off of revaluation reserve	8 0 000, 0	8510	9210	Calculation
6.	Profit from sale	300,000.0	9210	9310	Figure 2
7.	Loss on sale	-	9430	9210	Figure 2

Conclusions and suggestions. Based on the information in the above table, it is appropriate to realize the main tools (construction machines-mechanisms) in the activities of any economic entities, including construction organizations. It is worth noting that, based on the data of table 1 - 2, the features of expression in profit (9310) or loss (9430) accounts as a result of input and output of fixed assets (construction machine-mechanism) are highlighted. Also, based on the above operations in construction organizations, we found it permissible to emphasize the following as suggestions and recommendations:

- ✓ creation of clarity in the management and financial accounting data on the description and classification of construction machinery and mechanisms;
- ✓ help to determine the real condition of construction machinery;
- ✓ to ensure timely and correct reflection of operations on the condition and movement of construction machinery in accounting and reporting;
- ✓ to be the basis for providing accurate information to internal and external users about the state and movement of construction machinery;
- ✓ to create a basis for timely implementation of tax calculation and payment on the condition and movement of construction machines and mechanisms.

In conclusion, based on the above information, it serves as the main factor in ensuring the continuous implementation of the control function of accounting.

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CONSTRUCTION M A TIRE SPARE PARTS AUDIT

Abstract. This in the article in the country activity host construction companies for machines and caution parts account get and of the audit main goals seeing will be released. The article examines the theoretical basis and methodology of accounting and auditing the financial results of works (services) performed by construction equipment in construction enterprises.

Key words: Construction equipment, works performed, cost of services, cost accounting, construction organizations, accounting, audit, product, basic cost, works performed, methodology.

Materials for construction organizations mainly come from suppliers, general contractors and subcontractors, customers, supply and sales companies⁸². At the same time, we know that the correct accounting and control of the movement of machine parts in existing production and construction enterprises in our country is the basis for improving the activities of all construction and production enterprises.

Construction and production enterprises operating in our country are organized consistently. Therefore, it is important to always have spare parts for construction equipment. It should be noted that sometimes, during the effective use of construction equipment, they often fail on time. At such times, it is natural to have to borrow spare parts for construction equipment. There are cases where the details of construction machinery and equipment borrowed at a certain price are actually returned at a 10-20 percent higher price due to price increases. At the same time, one of the important tasks of accounting is timely and accurate recording of transactions. It is worth saying that we, the borrower and the creditor, have a scientific and practical approach based on a common type of tax, that is, enterprises that are VAT payers.

When borrowing spare parts for construction machinery, first of all, we should note that the turnover is defined as the transfer of inventory on the basis of credit agreements in the calculation of value added tax. The auditor is responsible for the activities of construction and manufacturing enterprises, that is, both the lender (when lending machine parts) and the borrower (when

⁸²U razov KB "Features of accounting in other industries" textbook. Tashkent. 2019

returning machine parts to the lender) ensure the existence of an invoice for value added tax (VAT). must be checked. correctly spelled and reflected.

The VAT rate was reduced from 20 percent to 15 percent. As a result, 2 trillion soums remained at the disposal of taxpayers last year. This indicator is expected to reach 11 trillion soums this year. Having so much money at the disposal of entrepreneurs in one year certainly gives them a lot of additional opportunities to develop their business ⁸³.

Accordingly, if you received construction equipment parts for return at a price higher than the borrowed price, the construction equipment parts returned in accordance with the terms of the loan agreement are on the invoice issued at the time of payment of the loan. you set the price and the amount of VAT. The taxable base for the sale of goods (services) is determined based on the characteristics of the sale of goods (services) produced by the taxpayer in accordance with Article 247. In this case, the purchase price of spare parts for returned construction equipment is the taxable base for VAT. Let's consider a conditional example of these operations, namely "Samarkand Tamir Dizayn" (borrower, VAT payer) under a short-term loan agreement of 11.5 million soums with VAT. provided construction machine parts.

"Samarkand Tamir Dizayn" LLC will conduct an audit on the account of spare parts of construction equipment received by the borrower according to the following accounting records:

(thousand soums) Table 2⁸⁴

No	Steps	Economical of activity name	Calculation reporter		Amount
			Debit	Credit	
1.	In debt received	Received spare parts for construction equipment	1010 (1090)	6820	1 0 000.0
		Deductible VAT amount	4410	6820	150 0.0 _
2.	Credit paid	In advance into debt received construction technique mechanisms caution parts return reflection delivered	6820	9220	1 0 000.0
		to the invoice VAT is applicable	6820	6410	150 0.0 _
		Returned construction of the technique caution real value of parts minus thrown away	9220	1010 (1090)	1 2 5 0 0.0
		The loss of spare parts for construction machines is shown	9430	9220	25 0 0.0

In the activities of construction and production enterprises, the auditor is directly responsible for the correctness of the calculation and control of spare parts for construction machinery and equipment - on the basis of legal

⁸³Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis. 24.01.2020

⁸⁴Financial report information of " Samarkand Tamir Dizayn " LLC .

documents. It is appropriate to present the above accounting records in the auditor's opinion in accordance with IFRS 21.

In connection with the strategic development of the national economy of the republic, the structure of economic resources and existing mechanisms of enterprises of various forms of ownership is changing in the republic. The recognition of machines and mechanisms as the main tools in the theory and practice of international accounting, these assets are increasingly entering the practice of construction organizations of our country, so they are modern construction organizations, including joint-stock companies, limited liability companies, subsidiaries and branches. societies, enterprises with foreign investment, private enterprises, etc. are growing in importance. Creating an international competitive complex and ensuring its bright future is carried out directly taking into account foreign changes and requirements. A national model can be created by applying international experience in any field. "Today we live in a time of rapid changes. "The global conflict of interests and competition are intensifying, and the international situation is worsening ⁸⁵. " Therefore, the issues of fundamental development of accounting and auditing in accordance with international standards are being implemented. It should be noted that the following priorities are not mentioned in the State program "Strategy of Actions" for 2017-2021:

✚ to ensure that the population lives in an ecologically safe environment, to build and modernize household waste processing enterprises, to strengthen their material and technical base, to provide the population with modern equipment for waste disposal ⁸⁶.

The following are recognized as VAT payers who carry out business activities and (or) sell goods (services) in the Republic of Uzbekistan. The taxable base is determined based on the market value of goods (services) determined by the State Tax Committee of the Republic of Uzbekistan in accordance with the procedure: when selling goods (services) in exchange for other goods (services) ⁸⁷. In particular, this amount of VAT, which must be paid to the budget by the recipient of the goods (works, services) actually received and (or) produced by the taxpayer and used for his needs, "is determined by the recipient. cases) in accordance with Article 197 of the Tax Code has the right to take into account the amount of value added tax due (paid) on services, that is, it should be taken into account and checked, and

⁸⁵Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis. 28.12.2018 www.lex.uz.

⁸⁶Decree No. PF-4947 of the President of the Republic of Uzbekistan dated February 7, 2017 "On the Strategy for Further Development of the Republic of Uzbekistan", issue 28 of the newspaper "Khalk Sozi" dated February 8, 2017 (6722).

⁸⁷Tax Code of the Republic of Uzbekistan Special Part, Part X, Chapter 34, Article 248 (amendments and additions on January 1, 2020). National database of information on legal documents of the Republic of Uzbekistan, 31.12.2019 No. 02/19 / SK / 4256.

the party providing must be calculated. ⁸⁸to pay to the budget. Pursuant to the merchandise credit agreement, inventory must be returned that is equal in type, quality, and quantity to the inventory borrowed. The credit agreement is concluded from the moment of delivery of money or goods ⁸⁹.

Accordingly, if you received construction equipment parts for return at a price higher than the borrowed price, the construction equipment parts returned in accordance with the terms of the loan agreement are on the invoice issued at the time of payment of the loan. you set the price and the amount of VAT. In this case, the purchase price of spare parts for returned construction equipment is the taxable base for VAT. Let's consider a conditional example of these operations, that is, a short-term loan agreement by "SUFAT ID" LLC (lender, VAT payer) of "Samarkand Tamir Dizayn" LLC (borrower, VAT payer) Spare parts for construction equipment worth 11.5 are provided. million soums, including VAT. "Samarkand Tamir Dizayn" returned 11.5 million soums including VAT to "SUFAT ID" LLC within the period specified in the loan agreement, "Samarkand Tamir Dizayn" paid more expensive spare parts for these construction machines, 1.5 million soums. bought for me. (including VAT).

The accounts receivable of "SUFAT ID" LLC construction equipment spare parts are checked on the basis of the following accounting records:

Table 1⁹⁰

No	Steps	The name of the economy	Reporter of accounts		Amount
			Debit	Credit	
1.	In debt received	Construction machinery and equipment on loan get own on the contrary found	5830	9220	1 0 000.0
		including VAT issued (1 mln soum 15%)	5830	6410	1 50 0.0
		The cost of spare parts for construction machinery and equipment was written off	9220	1010 (1090)	1 0 000.0
2.	Credit paid	Loan returned The return of previously borrowed construction machine parts is reflected	1010 - 1090	5830	1 0 000.0
		To the account the amount of VAT to be charged	4410	5830	1 50 0.0

During the direct inspection by the auditor, it is advisable to conduct an audit of the parts of the construction equipment in accordance with the

⁸⁸Chapter 39, Article 218, Part 1 of the Tax Code of the Republic of Uzbekistan (amendments and additions dated January 1, 2019). Excuse me. 24.12.2018 ORQ-508 No.

⁸⁹Article 732 of the Civil Code of the Republic of Uzbekistan. 29.08.1996 (Amendment and additions on October 12, 2018).

⁹⁰20 20 years. " SUFAT ID " LLC financial account about data

established legal documents. Lending and borrowing of spare parts for construction equipment is found in all construction and manufacturing enterprises.

According to the current legislation of our republic, one party (lender) to the other party (borrower) under the loan agreement transfers money or objects marked with money or other symbols, and the borrower transfers to the lender or to the borrower. in installments, undertakes to return the same amount of money or things (debt amount) equal to the type, quality and quantity of borrowed things.

Considering that the current digital economy is rapidly developing, it is evidence of the extensive work carried out by accountants in construction organizations to ensure that construction revenues are positive if the above calculation plan is used correctly.

It is important that the auditor carefully checks that the above accounts are correctly reflected in the accounts of the current accounts. When checking the main advantages of the construction organization, the auditor requires special attention to allocations. At the same time, a thorough examination by the auditor of contracts, consignments, consignments, invoices, invoices, power of attorney and other such primary accounting documents reduces the audit risk.

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DEVELOPMENT OF THE CONSTRUCTION INDUSTRY IN OUR COUNTRY

Abstract. In this article, the main criteria of the role and contribution of existing construction machines and mechanisms in the development of the construction industry in our republic are studied.

Key words: construction activity, construction machinery, construction organizations, construction industry, development, role of construction, contribution of construction.

In the Address of the President of the Republic of Uzbekistan Shavkat Mirziyoev to the Oliy Majlis and the people of Uzbekistan, "New directions and sectors are being created in our economy every day. In order to further expand private initiatives and open new perspectives in this regard, it is not without reason that it is time to move from "manual management" to systematic management that works for concrete results. As a result of our extensive and effective reforms, the gross domestic product exceeded 80 billion dollars for the first time. This year to our economy 8 billion dollars in itself directly foreign investments come in arrived, our export and for 19 billion dollars did ⁹¹ _ According to the data of the State Statistics Committee, in January-November 2022 in Uzbekistan 115.1 trillion. construction works worth som have been completed. The volume of completed construction works increased by 5.7% compared to the same period last year (Figure 1).

In 2022, the rate of economic growth of the gross domestic product in Uzbekistan is 5.9 percent, in 2023 it is planned to reach 6.2 percent, and in 2024 it is planned to achieve 6.6 percent growth. It was planned that the volume of GDP would reach about 840 trillion soums. It is reported that in 2022, **the composition of the gross domestic product in the section of the main sectors** will be formed as follows: **construction - 52.5 trillion soums** ⁹².

⁹¹ Uzbekistan Republic Oliy Majlis of President Shavkat Mirziyoev and Uzbekistan to the people Letter M. 20.12.2022.

⁹²<https://www.gazeta.uz/uz/2021/11/11/gdp-2022/>

Volume of completed construction works in years (billion soums)

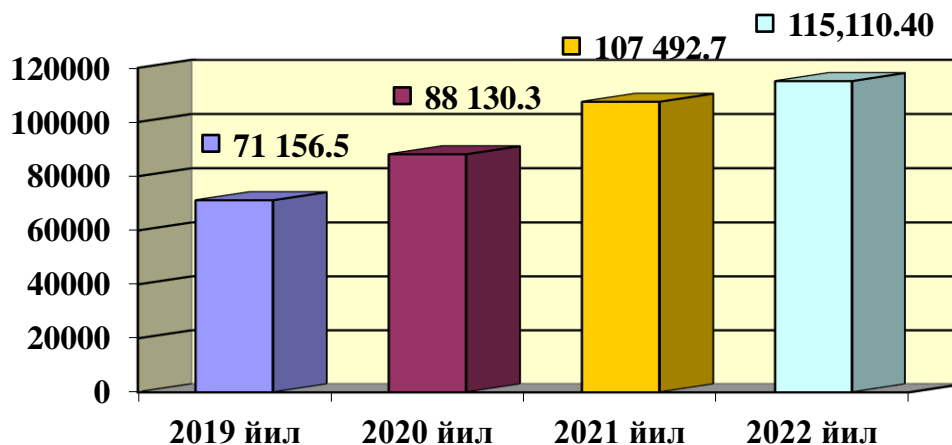


Figure 1. Volume of construction works in Uzbekistan.

With regard to the rapid development of the national economy and ensuring high growth rates, by ensuring stable high growth rates in economic sectors, in the next five years, the gross domestic product per capita - 1.6 times, and by 2030, to increase the per capita income from 4 thousand US dollars and "income creating the ground to join the ranks of "above-average countries". Reducing the state budget deficit and ensuring that it does not exceed 3% of GDP from 2023.

In order to timely achieve the goals set for the modernization, rapid and innovative development of the construction network, it is necessary to ensure the following target indicators of the Strategy:

By the end of 2025, improving the position of the Republic of Uzbekistan in the "Doing Business Index" in the direction of "Dealing with Construction Permits" from the current 61.7 points to 78.2 points.

Based on the data of the above table, it should be emphasized that the volume of construction works in every region of our country is directly increasing positively. The average growth rate of construction works in Uzbekistan is 104.8 percent, and its contribution to the rapid development of the construction industry in our digital innovation economy is incomparable. The volume of construction completed in our country in the last four years has increased by 5.7 percent compared to the corresponding period of 2021 (Figure 2).

The volume of construction works completed in Uzbekistan in the last year 2022

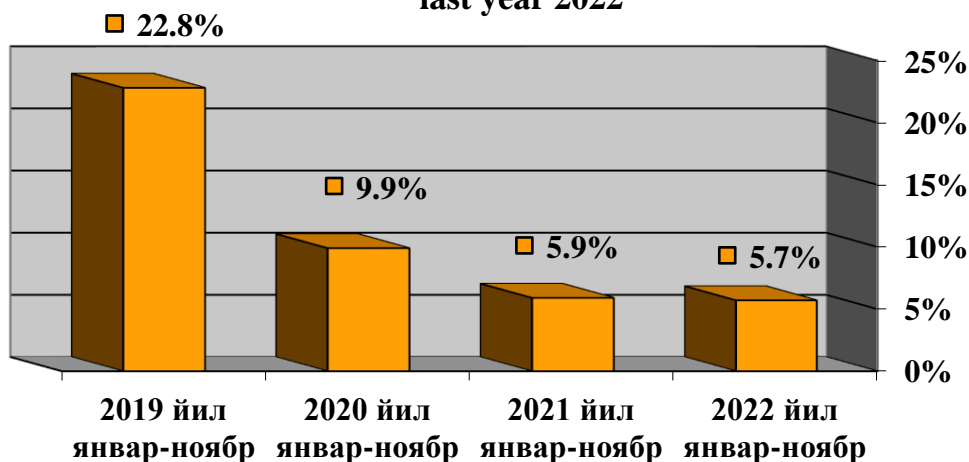


Figure 2. The volume of construction works completed in Uzbekistan in 2022⁹³.

In the past **2017 - 2021**, it was planned to implement network programs involving **649 tons of investment projects with a total value of 40 billion US dollars**. It is planned to build **15,000 affordable housing units, 415 kilometers of water supply pipelines, 316 kilometers of gas supply pipelines and 291 kilometers of internal roads** in rural areas. It is important that we pay special attention to the following priority tasks set out in the "Strategy of Actions" state program for 2017-2021.

In conclusion, it should be noted that the requirements for the organization of construction machines and mechanisms in the development of the construction industry and the need to follow them are one of the main goals of accounting and auditing. The role of the construction industry in the rapid development of the digital economy is incomparable. As a result of scientific approaches, we implemented the following suggestions and recommendations:

4. The bases of their classification and description of construction machinery in the development of the construction industry were widely covered. This serves to implement ways to improve the state, movement and performance of construction machinery in construction organizations.

The suggestions and recommendations given above will greatly serve to improve and ensure the continuity of the condition, movement of construction machinery and the system of main indicators representing their performance, as well as the control of their work performance in the fundamental development of the construction industry. This is the basis for reducing the hidden state of the innovative and digital economy, and is considered one of the main criteria for further development of our national economy.

⁹³<https://kommers.uz/uzbekistonda-11-ojda-kancha-kurilish-ishlari-amalga-oshirilgani-malum-boldi>

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WAYS TO IMPROVE THE ACCOUNTING OF CONSTRUCTION MACHINERY-MECHANISMS

Abstract. This article describes the basics of classification and description of construction machinery and mechanisms in construction organizations operating in our republic.

Key words: construction machinery, classification, description, fixed asset, account, accounting accounts, asset accounts.

One of the main tasks is to pay attention to rational and effective use of material, technical, labor and financial resources in all branches of our national economy, to eliminate unproductive spending and negligence. The role of accounting and auditing is important in the implementation of such huge works. It is expedient to provide direct control of the movement, condition and performance indicators of existing machines and mechanisms in the construction organizations operating in our country based on real data in accounting. Therefore, the costs of construction work with machines and mechanisms in construction organizations are controlled as follows through the existing regulatory and legal documents:

✓ q strike their work perform expenses and percentage look at it and to the balance sheet input possible if ⁹⁴ _

As an object of accounting and auditing of construction machinery in construction organizations, the costs of construction work are also important. Since January 1, 2020, one of the main tasks has been to ensure the harmonization of national and international standards directly in the accounting and auditing system of our Republic. Based on these considerations, the costs incurred for construction works performed by construction machines and mechanisms are calculated as follows in international standards:

✓ expenses for bringing and taking out the main tools (construction machines and mechanisms) and materials to the construction site ⁹⁵.

⁹⁴National accounting standard of the Republic of Uzbekistan BHMS No. 17- " *Contracts for capital construction* ". 02.11.1998 No. 58.

⁹⁵ International accounting standard BHHS No. 11 " *Construction contracts* ". 01.01.1995

Classification of construction machines-mechanisms in the development of the construction industry, their structure and function, when we approach from simplicity, it is desirable that they respond to excavation, demolition, leveling, separation and other similar work processes in the most appropriate way. The level of requirements for construction machines and mechanisms and their quality assessment depends on the development of science and technology. When creating construction machines and mechanisms in the field of construction anew and renewing them, it is necessary to comply with constructive, technological, operational requirements, as well as economic and social requirements, the fulfillment of which is necessary for the high quality of construction machines and mechanisms (productivity, reliability, long-term performance of construction machines and mechanisms) service, the quality of work and services) must be ensured.

In order to keep an accurate account of the costs of construction machinery in construction organizations, it is necessary to pay special attention to their recognition as an account object from the point of view of accounting. Also, the audit of construction machines and mechanisms in construction organizations is as follows **0130 - "Machines and equipment"**⁹⁶ including ground-mounted and rail-mounted cranes and electric cranes, excavators, bulldozers, concrete mixers, conveyors, lifting and lowering devices, graders, drilling, sawing, planing, rebar cutting, joining, paint, mortar and water spraying equipment and lathes, heating furnaces, compressors, weighing scales and other special machines and equipment are accounted for and controlled according to the balance of the accounting account.

In construction organizations, the accountant, when accounting for the construction machinery, needs to know their specific types, that is, their classification, as well as the naming, description, and tasks performed by each of them. In order to accurately and timely reflect the state and movement of construction machinery in construction organizations, we suggest using the following chart of accounts (Table 2).

Table 2⁹⁷

Account number	Schyot's name	Type of sketches
0130	ACCOUNTS FOR CONSTRUCTION MACHINES AND MECHANISMS	
0131	Bucket excavators	<i>asset</i>
0132	Crawler cranes and excavator cranes	<i>asset</i>
0133	A vtogradgers	<i>asset</i>

⁹⁶"Financial and economic activities of economic entities, the plan of the accounting scheme and instructions on its application" BHMS NO. 21. It was approved by the Ministry of Finance of the Republic of Uzbekistan with number 103 on September 9, 2002 and registered by the Ministry of Justice with number 1181 on October 23, 2002. 31.05.2017 (amended new version).

⁹⁷Developed by O.Kh.Kholikulov.

0134	In the reactor bulldozers	<i>asset</i>
0135	Cranes with pneumatic wheels and cranes with special chassis	<i>asset</i>
0136	With a tower cranes	<i>asset</i>
0137	In the car walker cranes	<i>asset</i>
0138	Machine-mechanisms in asphalt construction	<i>asset</i>
0139	Heavy-duty trailers	<i>asset</i>

Based on the data of the above table, the role of construction machinery in the development of the construction industry, their classification and description, as well as the improvement of the condition and movement of construction machinery as an object of accounting and auditing, are expected to achieve the following results:

- ✚ the role and importance of construction machinery in the fundamental development of the construction industry;
- ✚ creates favorable conditions in the 1S - accounting software for the state of existing construction machines and mechanisms in construction organizations;
- ✚ continuous accounting control of the availability of construction machinery in construction organizations is improved;
- ✚ ensures that external users have real information about the status and movement of construction machinery;
- ✚ serves as the main lever for the classification and description of construction machinery between lessors and lessees;
- ✚ procedures for presenting data in the 1KB - statistical report submitted to the State Statistics Committee will be simplified.

As a result of the conclusion, scientific and practical recommendations were developed on the qualification of construction machines and mechanisms in the field of construction. In its place, it serves in the correct distribution of the account of construction machinery-mechanisms in the field of construction. It is important to take into account the specific features listed above when organizing the accounting of the work of machines and mechanisms in the construction (service) enterprises operating in our republic. In the legal and administrative documents in effect in the national accounting system of our republic, there is no positive legal framework for organizing the work of machines and mechanisms in construction enterprises and keeping accounting records. Therefore, we offer the following suggestions and recommendations.

5. Practical skills were demonstrated on the development of an analytical system for the separation of construction machines-mechanisms from the structure of the main tools available in construction organizations. It directly serves to implement the function of continuous control of the movement of construction machines and their performance indicators.

6. A theoretical skill was developed on the description of the general fixed assets of the construction organization. The definition of fixed assets given in international and national standards was shown to him. This proposal serves to

provide internal and external information users of accounting with detailed information about the content of national and international standards.

It would be expedient if the accounts of construction machines and mechanisms are shown in the regulatory and legal documents regulating accounting, in particular, in the 21-BHMS "Plan of accounting accounts of financial and economic activities of economic entities and the Instructions for its application" from our legal documents.

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AUDIT OF SERVICES IN CONSTRUCTION ORGANIZATIONS

Abstract. This article examines the main objectives of accounting and auditing machinery and spare parts for construction companies operating in the country. The article examines the theoretical basis and methodology of accounting and auditing the financial results of works (services) performed by construction equipment in construction enterprises.

Key words: Construction equipment, works performed, cost of services, cost accounting, construction organizations, accounting, audit, product, basic cost, works performed, methodology.

While the digital economy is developing in our country, consistent positive measures are being taken by our government to support and encourage innovative ideas, development of specific industries in the field of production and service. a number of software sectors lead to the rapid development of manufacturing activities, services and the service sector, as well as the construction industry. In particular, the fundamental development of the construction industry in our country is given great importance as the main condition and criterion for the rapid development of our economy. Of course, one of the important criteria for successful implementation of such reforms is effective accounting and auditing of equipment in construction organizations. In order to improve the performance of equipment in construction organizations, it is desirable to correctly take into account the state of their spare parts, that is, their borrowing, and properly check them.

Creating a favorable business environment for state bodies, business entities (construction organizations) and individuals, and effective use of them in construction projects, is of special importance in ensuring the digital economy and economic stability of our republic, as well as the decent life of the population..

Therefore, during the past period, a number of reforms were implemented in the movement of construction organizations, comprehensive support for their activities, and the performance of works (services) by construction equipment. Consequently, the work (services) performed by the technical staff in the construction organizations has become the main producer of the final product of

the construction organization. The most important thing is that as a result of these reforms, we must create comfortable and decent living conditions for our people. If we do not do these very important things ourselves, no one from abroad will come to us ⁹⁸. It is important to rapidly develop the digital economy, innovative processes, increase the efficiency of production, service and construction in our country, as well as employment in the market economy. In the construction sector of our national economy, the main attention is paid to rational and effective use of material, labor, financial resources and services of construction equipment, elimination of inefficient costs and losses. In this regard, the "Strategy of Actions for the further development of the Republic of Uzbekistan in 2017-2021" provides for the allocation of 151 million dollars for 29 projects to further expand the production of construction materials. In 2017-2021, it is planned to implement network programs, which include 649 investment projects with a total value of 40 billion dollars. It is planned to build 15,000 affordable housing units, 415 kilometers of water pipes, 316 kilometers of gas pipes and 291 kilometers of internal roads in rural areas. In this regard, the State program defines the following main tasks:

✓ strengthening the material and technical base of design and construction organizations, providing tax and other benefits and incentives for the introduction of new construction technologies. In particular, 5.7 percent of the gross domestic product (GDP) of 407.5 trillion soums created in 2018 had to be built ⁹⁹.

Today, the construction industry has become one of the most important "drivers" of the economy. The fact that the share of this industry in the gross domestic product created in 2019 exceeded 6 percent clearly confirms this opinion. In order to further develop this industry, it is necessary to harmonize the construction standards with international standards, introduce modern construction technologies and materials, and fundamentally reform the personnel training system for the industry ¹⁰⁰.

As a result of reforms, 3,700 construction projects were implemented in 2018-2019 ¹⁰¹. It should be said that the analysis of the work carried out to date shows that, along with the achievements in the construction sector, there are also a number of unsolved problems and shortcomings. There are also problems in the implementation of multi-disciplinary activities such as the performance of engineering works (services) in the construction industry, the provision of material and technical resources to construction organizations and their service, and the positive provision of construction industry with technical means.

In this regard, the government is developing a comprehensive program of measures to increase the efficiency and profitability of construction organizations,

⁹⁸Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis . 24.01.2020 www.lex.uz.

⁹⁹www.stat.uz - information service of the Statistics Committee of the Republic of Uzbekistan .

¹⁰⁰"Address to the Supreme Assembly" of the President of the Republic of Uzbekistan Shavkat Mirziyoyev on January 24, 2020. lex.uz.

¹⁰¹kun.uz official page February 14, 2020.

especially the radical modernization of construction equipment, the wide introduction of market infrastructure, innovations, scientific achievements, as well as the further improvement of the construction system.. labor relations in construction. In the conditions of the digital and innovative economy, it is necessary to pay special attention to the efficiency of work and services on the modernization of construction equipment.

In the context of the development of the digital economy, it is important and urgent to correctly organize the cost of works (services) performed by construction organizations in construction organizations. One of the most difficult processes in construction organizations is the analysis of production costs and costs. One of the main reasons for this is that costs are very confusing and difficult to account for. We should pay special attention to the classification of expenses in the accounting system ¹⁰².

Accurate cost accounting is one of the most important tasks in construction organizations. Accounting requires attention to specific criteria for the exact cost of cost accounting. The auditor should pay special attention to the correct calculation of the value of the provided services resulting from the direct operation of construction equipment in construction organizations, that is, the audit criteria.

Income from operational activities in construction organizations consists of income from the sale of works (services), fixed assets and other assets. These receipts are reflected in the credit of accounts 9030 "Income from works and services", in the debit of accounts 4010 "Receivables from customers" and 5110 "Receivables". Revenues from construction (works, services) sold for cash are reflected directly in account 5010. The amount of revenue from works performed based on the "Deed on the value of completed works (expenses) - invoice" is reflected as follows.

Debit 4010 "Accounts Receivable"

Credit 9030 "Income from work and services".

Before the start of construction works, the customer must transfer at least 15% of the project-estimated cost of construction works to the contractor's account in advance, i.e. in installments, in accordance with the terms of the contract. Accounts payable to customers in construction organizations are accounted for in account 6310 "Paints received from customers and customers". The amount of paint received from customers on the account of the construction organization is reflected in accounting as follows:

Debit 5110 "Accounts"

Credit 6310 "Paints received from customers"

¹⁰²O. Kh.Kholikulov, MMKurbanova "Issues of accounting and reporting in the service sector in accordance with international standards". Proceedings of the traditional online scientific-practical conference "Current issues of accounting, economic analysis and auditing in the service sector". (May 5, 2020). Samarkand - 2020, pages 95-97.

of dyes received from customers is carried out. This decrease is reflected in accounting as follows:

Debit 6310 "Buyers and Clients Paints"

Credit 4010 "Accounts receivable from customers and clients"¹⁰³

Proceeds from the sale are transferred to the account of the final financial results at the end of the reporting period. For this purpose, the auditor compares the entries in the debit of the 9030 "Revenues from works and services" account in the construction organization with the entries in the credit of the 9900 "Final financial result" account. These data are compared with the indicators of the General Ledger, current accounts in the 1S program and Financial Statement Form 2 "Report on Financial Results". During the profit audit in construction organizations, other income from the main activity, that is, income from the sale of fixed assets (account 9310), income from the sale of other assets (account 9320), collected fines (account 9330), other income. main types of activities (on account of 9340 and 9390). Penalties are credited to account No. 5110. At the end of the reporting period, these revenues are also transferred to the 9900 "Final financial results" account. It is important that the auditor pays special attention to the accuracy of such accounting transactions in the accounting.

Works (services) performed by construction organizations and their performance are one of the important indicators for the industry. On this basis, based on the current regulations on accounting, **9030 - "Income from work performed and services provided", 9040 - "Income from work performed and services provided" and 9050 - "Buyers and customers "** proposal was **introduced**. It is appropriate to consider the following additional accounts in the "Given discounts" accounts.

Table 2¹⁰⁴

Account number	Name of accounts	Account status	Change account	
			debit	credit
9030	REVENUES FROM WORK AND SERVICES PERFORMED	<i>Passive e</i>		
90 31	Income from the sale of housing to an individual	<i>P</i>	-	+
9032	Income from the sale of real estate to a legal entity	<i>P</i>	-	+
9033	Income from the sale of non-residential buildings to an individual	<i>P</i>	-	+
903 4	Income from the sale of non-residential buildings to a legal entity	<i>P</i>	-	+
903 5	<i>Revenues from the sale of construction equipment</i>	<i>P</i>	-	+
9036	<i>Income from transportation of construction equipment</i>	<i>P</i>	-	+
9040	RETURN OF WORK AND SERVICES PERFORMED	<i>C o u n t e r is passiv e</i>		

¹⁰³Orazov KB "Features of accounting in other sectors", Study guide.-T.: 2019.

¹⁰⁴Author O. K H Khalikulov's development.

9041	Return of housing sold to an individual	CP _	+	-
9042	Return of the house sold to a legal entity	CP _	+	-
9043	Return of non-residential premises to an individual	CP _	+	-
9044	Return of non-residential premises to a legal entity	CP _	+	-
9050	Discounts for buyers and customers	<i>Counter is passive</i>		
9051	Accommodation discounts for individuals	CP _	+	-
9052	Accommodation discounts for legal entities	CP _	+	-
9053	Discounts for temporary accommodation for individuals	CP _	+	-
9054	Discounts for non-residential premises to a legal entity	CP _	+	-
9055	<i>Discounts on shipping services for construction equipment</i>	CP _	+	-
9056	<i>Discounts on transport services for construction equipment</i>	CP _	+	-

Considering that the current digital economy is rapidly developing, it is evidence of the extensive work carried out by accountants in construction organizations to ensure that construction revenues are positive if the above calculation plan is used correctly.

It is important that the auditor carefully checks that the above accounts are correctly reflected in the accounts of the current accounts. When checking the main advantages of the construction organization, the auditor requires special attention to allocations. At the same time, a thorough examination by the auditor of contracts, consignments, consignments, invoices, invoices, power of attorney and other such primary accounting documents reduces the audit risk.

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NEW CLASSIFICATION CRITERIA FOR SLE

Abstract. Classification criteria are essential for science, defining a group of patients sufficiently homogenous to make meaningful clinical trials and translational studies possible. Beyond this, however, useful classification criteria will shape our concept of the disease. This was definitely true for the 1982 SLE classification criteria system of the American College of Rheumatology (ACR), with 11 criteria, at least four of which had to be positive for classification [1]. In 1997, these criteria were amended to include two of the three current standard tests for anti-phospholipid antibodies, namely anti-cardiolipin antibodies and lupus anticoagulant [2]. At the same time, the LE cell phenomenon was released into history. Further progress led to an increase in information pertinent to SLE classification. Prominent examples were routine measurement of serum complement levels [3] and renal biopsy having become the standard approach for managing patients with (suspected) lupus nephritis [6]. While useful, the ACR criteria did not keep up with better understanding of the clinical manifestations and laboratory findings in SLE. This prompted the need for new SLE classification criteria.

Keywords: systemic lupus erythematosus, classification criteria, diagnosis, autoantibodies, lupus nephritis.

The EULAR/ACR criteria project defined increasing specificity to the high level of the revised ACR criteria, while still increasing sensitivity, as the main statistical goal. Throughout the EULAR/ACR classification criteria project, decisions in doubt were made in favor of specificity, even if they threatened to reduce sensitivity. This approach was successful, with the specificity of the revised ACR criteria reached in the derivation cohort (96% vs 95%) and in the validation cohort (93% vs 93%). This was due to several steps taken. From the first draft proposal, one step accordingly was to take ANA out of the specific criteria items and to reposition the ANA test to an entry criterion [6], as discussed later. Lymphopenia, another lower specificity item, was eliminated by the external experts in the nominal group technique (NGT) exercise [5]. Defining domains,

within which only the highest-ranking item was counted [2], was another step towards higher specificity. Less obvious, a strategic decision had significant impact on the specificity of the criteria. Most features of SLE are mimicked by other conditions. The ACR criteria system had therefore already defined exclusion criteria for seizures, psychosis and thrombocytopenia [1]. The SLICC criteria defined exclusions for a total of 10 items [6]. Even this list of exclusions was not complete. Instead of a list, for the EULAR/ACR criteria, one attribution rule that limits the items taken into account for SLE to those not more likely explained by another condition [4] replaces individual exclusions. This is in line with what clinicians do in their daily routine. It may, however, need more experience and can cause problems when calculating EULAR/ACR classification criteria performance from older databases that do not contain such information. Basically though, researchers should never count a classification criterion as “SLE” if they know it is due to another condition. SLE by nature is a systemic autoimmune disease [3]. For classification criteria (or diagnosis, for that matter), SLE without findings in the autoimmune serology therefore is a potentially dangerous construct. This was also underlined by the phase II belimumab trials that found success in serologically active SLE patients only [3]. Accordingly, the SLICC criteria for SLE classification demand at least one of six immunological criteria [8], as listed in Table 1. Moreover, a histology compatible with lupus nephritis is sufficient for classification only if accompanied by positive ANA or anti-dsDNA-antibodies. In the EULAR/ACR criteria this principle is taken one step further in making positive ANA an obligatory entry criterion [5]. Antibodies to nuclear acids and their binding proteins are a hallmark of SLE, and all these usually lead to positive ANA [3]. Accordingly, ANA have very high sensitivity for SLE, but limited specificity, given their occurrence in other connective tissue diseases, all sorts of autoimmune disease, and even in healthy individuals. Behaving differently from all other items made ANA less suitable as a specific item, but omitting it would have deprived the criteria of an important concept. While ANA as an obligatory entry criterion makes classification impossible for any SLE patient who never had positive ANA, this decision is based on data showing that truly and persistently ANA-negative SLE is an uncommon situation [5]. Missing this small subset of patients would still be a problem for diagnosis, but not so much for classification. To limit a negative impact, in addition to complying with the old principle that criteria items are counted also historically and with no need to occur simultaneously, a low titer of $\geq 1:80$ was chosen from the systematic literature search and meta-regression analysis [1] and alternative test systems are accepted [6]. However, ANA-negative SLE definitely exists, reaching 6.2% in the SLICC inception cohort [3], and was also reported in biopsy proven lupus nephritis [3], which might exclude a lupus nephritis subset from clinical trials. Serving as scientific tools and as blueprints for better studying SLE, SLE classification criteria have evolved from the 1982 and 1997 revised ACR criteria to the SLICC and, most recently, EULAR/ACR 2019 criteria. Each built on the

previous sets by adding new information, trying to maintain feasibility at the same time. The EULAR/ACR criteria have excellent statistical performance for classification. The excellent sensitivity of the SLICC criteria and broad representation of SLE symptoms remain clinically important. Despite differences in structure and statistical performance, the EULAR/ACR and SLICC criteria agree on the importance of both immunological and clinical findings, on the high impact of lupus nephritis by histology, and on most clinical items.

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CONTRASTIVE STUDY OF ACRONYMS OF ENGLISH AND UZBEK LANGUAGES AND THEIR TRANSLATION PROBLEMS

Annotation. Modern anthropocentric linguistics has placed man as the "creator and user of language" in the first place in the study of the language system. Such an approach, on the one hand, includes the description of the human form through the means of language, and on the other hand, the need for an integrated approach to the linguistic material presented in linguistics to know the world by a person and fix it in the linguistic landscape.

Key words: acronym, translation, learning, led, person, fix.

Only the system-centric approach to language learning led to the limitation of the possibilities of research with the structural paradigm of language units in the center. Therefore, the research required to focus all its attention on anthropocentrism, that is, the person who is the creator of personality, words and language in general.

From the point of view of anthropocentrism, all phenomena of language and speech should be studied through the prism of human consciousness and thinking, because language can provide information about how he perceives the world around him. Also, language can reflect emotional, mental, pragmatic, perceptive and other ways of human thinking¹⁰⁵.

"System-centrism should be accompanied by anthropocentrism, they are related to each other's complementarity, and therefore these two approaches can be combined within the framework of a common understanding"¹⁰⁶.

In combining systemocentrism and anthropocentrism, the "abbreviation" can provide such things as the study of the above-mentioned language directions, as well as the analysis of the conditions necessary for real integration in the language. Therefore, the anthropocentric approach to the study of "abbreviations" allows for detailed and careful comparisons of language systems, as well as the identification of interlinguistic and intercultural differences, as well as the integration of linguistic phenomena that are similar to each other.

¹⁰⁵Хайрулина Р.Х., Созенова, Э.М. Антропоцентризм языка и его отражение во фразеологии. // Вестник Башкирского ун-та. – Уфа, 2011. – № 2. – С. 114-116.

¹⁰⁶ Пицальникова В.А. Соотношение симметричных и ассиметричных компонентов текста как синергетической системы // Языковое бытие человека и этноса: психолингвистический и когнитивный аспекты. – Барнаул, 1996. – С.72-79.

The creation of abbreviated lexical units has become one of the leading ways in language education, so the need for thorough study of abbreviations is increasing day by day. Abbreviation is currently one of the most common word formation methods, but it differs significantly from other word formation methods.

The reduction of language units as a complex multi-component process has been of great interest to linguists since ancient times, but it is also known that there are a number of problems in the term system related to the definition of the study of this issue. In particular, distinguish between concepts such as "acronym" or "abbreviation". Therefore, in the process of researching acronyms, the analysis of their terminology interpretation remains one of the urgent issues of linguistics.

In foreign works dealing with English acronyms or dealing with this problem, comprehensive definitions and terms are used to designate acronyms: *abbreviation, abecedism, abridgement, acronym, alphabetic word (alphabetism), anagram, blend, clipping, contraction, curtailment, elliptical word, incomplete compound, initialism, logogram, protogram, shortening, trunk word* and others.

Acronyms and abbreviations are the families of abbreviation. Both have similarities and differences but remain within the scope of abbreviation in loose parlance, which are a few words abbreviated by forming the initial letter of each component or word. Acronym and abbreviation have a function to make any word shorter and easy to memorize.

On the other hand, I.V. Arnold also states that the concepts of "acronym" and "abbreviation" are synonymous and cannot be distinguished. However, the striking similarity and difference between acronyms and abbreviations are in terms of phonotactic pattern or sounds. Acronyms are parallel to the formation patterns and sound patterns of proper word, based on the formation of words, which are the formation patterns (morphology) and phonotactic structure (phonology/ sound).

“The Cambridge Dictionary of Linguistics” defines the term “*acronym*” as: **ACRONYM** – a word formed from the initial letters of two or more words, e.g. PIN ‘personal identification number’. Like PIN, many acronyms can be pronounced as a word. Others, such as *EU* “European Union”, have to be spelled out.

1. In this book, "abbreviation" is explained as follows: ABBREVIATION – a conventional short way of writing a word or phrase: mgs ‘milligrams’, cm ‘centimetre’. Abbreviations are often used in grammatical labels, e.g. adj(ective), prog(ressive).

An acronym is a word or name consisting of parts of the full name's words. Acronyms are usually formed from the initial letters of words, as in *NATO* (North Atlantic Treaty Organization), but sometimes use syllables, as in *Benelux* (short for Belgium, the Netherlands, and Luxembourg), *NAPOCOR* (National Power Corporation), and *TRANSCO* (National Transmission Corporation). They can also

be a mixture, as in *radar* (Radio Detection And Ranging) and *MIDAS* (Missile Defense Alarm System).

Acronyms can be pronounced as words, like *NASA* and *UNESCO*; as individual letters, like *CIA*, *TNT*, *NPC*, *BLM*, and *ATM*; or as both letters and words, like *JPEG* (JAY-peg), *CSIS* (SEE-sis), and *IUPAC* (I-U-pak). Some are not universally pronounced one way or the other and it depends on the speaker's preference or the context in which it is being used, such as *SQL* (either "*sequel*" or "*ess-cue-el*").

The broader sense of acronym—the meaning of which includes terms pronounced as individual letters—is sometimes criticized, but that is the term's original meaning¹⁰⁷ and is still in common use. Dictionary and style-guide editors are not in universal agreement on the naming for such abbreviations, and it is a matter of some dispute whether the term acronym can be legitimately applied to abbreviations which are not pronounced "as words", nor do these language authorities agree on the correct use of spacing, casing, and punctuation.

Abbreviations formed from a string of initials and usually pronounced as individual letters are sometimes more specifically called initialisms or alphabetisms; examples are *FBI* from Federal Bureau of Investigation, *ABS-CBN* from Alto Broadcasting System – Chronicle Broadcasting Network, *GMA* from Global Media Arts, *NPC* from National Power Corporation, *NGCP* from National Grid Corporation of the Philippines, and *e.g.* from Latin *exempli gratia*.

The word acronym is formed from the Greek roots *acr-*, meaning "height, summit, or tip" and *-onym*, meaning "name"¹⁰⁸. This neoclassical compound appears to have originated in German, with attestations for the German form *Akronym* appearing as early as 1921. Citations in English date to a 1940 translation of a novel by the German writer Lion Feuchtwanger.

Whereas an abbreviation may be any type of shortened form, such as words with the middle omitted (for example, *Rd.* for Road or *Dr.* for Doctor) or the end truncated (as in *Prof.* for Professor), an acronym is—in the broad sense—formed from the first letter or first few letters of each important word in a phrase (such as *AIDS*, from acquired immuno-deficiency syndrome, and *scuba* from self-contained underwater breathing apparatus)¹⁰⁹.

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**MAKTABGACHA O`RTA YOSH GURUH BOLALARINI
FAOLIYATLAR JARAYONIDA BADIY ESTETIK DIDNI
SHAKILLANTIRISHDA TARBIYACHINING MUHUM VAZIFALARI**

Amnotatsiya: maqolada maktabgacha talim yoshdagi o`rta guruh bolalari faoliyatlar jarayonida badiiy estetik didni shakillantirishda tarbiyachining muhim vazifalari to`g`risida ma`lumotlar berib o`tilgan shu bilan birgalikda o`rta guruh bolalarida badiiy estetik didni shakillantirish yo`llari haqida fikir-mulohaza bildirilgan.

Kalit so`zlar; estetik tarbiya, tarbiya qonuniyatlari, o`rta guruh bolalari, o`yinlar.

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**THE IMPORTANT TASKS OF THE EDUCATOR IN SHAPING THE
ARTISTIC AESTHETIC TASTE OF PRESCHOOL CHILDREN OF THE
MIDDLE AGE GROUP IN THE PROCESS OF ACTIVITIES**

Abstract: the article provides information about the important tasks of the educator in shaping the artistic aesthetic taste of middle group children of preschool age in the process of activities. comment is made.

Key words: aesthetic education, educational rules, children of the middle group, games.

“Estetik tarbiya- har tomonlama ta'limning ajralmas qismi. Estetik tarbiya bolaning orttirgan tajribasiga asoslanadi va bu tajribaga go'zallik nuqtai nazaridan yangi ovoz beradi.

Bolalarning har tomonlama estetik rivojlanishining asosiy shartlaridan biri, ularning shakllanishi badiiy qobiliyat- bolalarning ijodiy faoliyatiga e'tibor: o'yin, vizual, teatrlashtirilgan, konstruktiv, musiqiy. To'g'ri tashkil etilgan taqdirda bolaning badiiy, estetik, har tomonlama rivojlanishini ta'minlash va uni maktabga tayyorlash, hissiy farovonlik muhitini yaratish, bolaning hayotini qiziqarli mazmun bilan to'ldirish mumkin. Aynan mana shu faoliyat turlari doirasida bolalarni maktabga har tomonlama samarali tayyorlash uchun sharoitlar yaratilmoqda, - deydi maktabgacha yoshdagi bolalarni estetik tarbiyalash bo'yicha mutaxassis Tamara Semyonovna Komarova.

T.S.Komarovaning fikriga asoslanib, maktabgacha ta'lim muassasalari va boshlang'ich maktab o'rtasidagi mustahkam bog'liqlik aynan estetik tarbiya ekanligiga ishonamiz. Agar bolaning estetik tarbiyasi yuqori bo'lsa, unda boshlang'ich maktabda unga moslashish osonroq bo'ladi. Birgalikdagi faoliyat doirasida estetik tarbiya bo'yicha ishlarni tizimlashtirish zarurati tug'iladi.

Bu ta'rif yetuk shaxs bilan bog'liq. Shu bilan birga, maktabgacha yoshdagi bolalar ham atrofdagi go'zallarga, musiqaga, she'rga, narsalarga javob bera oladilar. tasviriy san'at, tabiat, ular o'zlari chizish, haykaltaroshlik, qo'shiq aytish, raqsga tushish, she'r yozishga intiladi.

Estetik tarbiya bola tarbiyasining eng muhim jihati hisoblanadi. Bu hissiy tajribani, shaxsning hissiy sohasini boyitishga hissa qo'shadi, voqelikning axloqiy tomonini bilishga ta'sir qiladi, kognitiv faollikni oshiradi va hatto jismoniy rivojlanishga ta'sir qiladi.

Maktabgacha yoshdagi bolalarni estetik tarbiyalash vazifalari, uning maqsadiga qarab, ikki guruhga bo'linishi mumkin.

Birinchi guruh vazifalari bolalarning atrof-muhitga estetik munosabatini shakllantirishga qaratilgan. Quyidagilar ko'zda tutilgan: tabiatdagi, harakatlardagi, san'atdagi go'zallikni ko'rish va his qilish, go'zallikni tushunish qobiliyatini rivojlantirish; badiiy didni, go'zalni bilishga bo'lgan ehtiyojni tarbiyalash.

Ikkinchi guruh vazifalari turli san'at sohasidagi badiiy mahoratni shakllantirishga qaratilgan: bolalarni rasm chizish, modellashtirish, qurishni o'rgatish; qo'shiq aytish, musiqaga o'tish; og'zaki ijodkorlikni rivojlantirish.

Nomlangan vazifalar guruhlari amalga oshirish jarayonida o'zaro chambarchas bog'liq bo'lsagina ijobiy natija beradi.

Maktabgacha yoshdagi bolalarni estetik tarbiyalash vazifalarini amalga oshirish uchun ma'lum shartlar zarur.

Maktabgacha ta'lim muassasasida bolalarni estetik tarbiyalash ularning faoliyatini boshqarish prinsipiga, maktabgacha yoshdagi bolalarni birlashtirish usuliga va faoliyat turiga qarab turli shakllarda amalga oshiriladi. Bolalar badiiy faoliyatni yaxshi ko'radilar va ko'pincha o'z tashabbuslari bilan badiiy faoliyat bilan shug'ullanishadi. Bu mustaqil badiiy faoliyat butunlay kattalar rahbarligisiz amalga oshiriladi, degani emas. Shunchaki, bu qo'llanmaning tabiati bilvosita, bilvosita. Pedagog bolaning tajribasi, taassurotlari to'planishi haqida g'amxo'rlik qiladi, keyinchalik ular mustaqil rasm chizish, modellashtirish, musiqiy faoliyatda aks etadi; vizual texnika va texnikani o'rgatadi. Mustaqil badiiy faoliyat mustaqildir, chunki u bolalar tashabbusi bilan, ularning shaxsiy ehtiyojlarini qondirish uchun paydo bo'ladi. O'qituvchining vazifasi, agar bunday ehtiyoj paydo bo'lsa, bolaning niyatini buzmasdan, unga yordam berishdir. Lekin asosiysi, mustaqil faoliyat uchun sharoit yaratishdir: bolalar qaerdan olishni bilishlari kerak zarur materiallar, aniq qaerda, boshqalarni bezovta qilmasdan, chizish, qurish, musiqa chalish mumkin.

Mustaqil faoliyatning belgilari bolaning musiqa, harakatlar, rasm chizish, nutqdagi ifoda vositalariga e'tiborini va o'rgangan narsalarni o'zining yangi faoliyatiga o'tkazish qobiliyatidir. Maktabgacha yoshdagi bolalarning mustaqil badiiy faoliyatini tarbiyalashda bolalar bog'chasida o'tkaziladigan tanlovlarning faol ishtirokchisi bo'lgan ota-onalarni ham jalb qilinadi.

Mustaqil badiiy faoliyat tarbiyachining maqsadli va turli shakllarda olib boradigan ishlari bilan chambarchas bog'liqdir. U tashkil etilgan *sinflar* nutqni, tasviriy faoliyatni, musiqani rivojlantirish bo'yicha; bu va *teatrlashtirilgan o'yinlar va dramatisatsiya o'yinlari, tematik darslar*.

Katta o'rin berilgan *ekskursiyalar*. O'qituvchining vazifasi bolalarni idrok etish qonuniyatlarini, ta'lim vazifalarini hisobga olgan holda ekskursiya mazmuni haqida o'ylashdir. Ekskursiya joyini, bolalarni kuzatish ob'ekti atrofida joylashtirish usulini oldindan aniqlash va o'rganish kerak, chunki maktabgacha yoshdagi bolalarni nafaqat yangi bilimlar bilan xabardor qilish, balki ularda estetik his-tuyg'ularni uyg'otish ham juda muhimdir.

Xulosa

Xulosamiz o'rnida shuni ta'kidlab o'tmoqchimizki, Bolalar ma'naviy-estetik tarbiyasini yanada takomillashtirish uchun mo'ljallangan tadbirlarda qo'shiq va raqslardan ko'proq foydalanish lozim. Bolalarning musiqaga qiziqishini oshirish maqsadida muntazam tashkil etiladigan tadbirlarga o'zgacha ruh bag'ishlash kerak.

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GEOGRAFIK NOMLARNING TURLARI

Annatatsiya. Yer yuzasidagi har qanday joy nomining o'z kelib chiqish tarixi bor. Bu nomlar ilohiy, inson, suv, mifologik, tarixiy, hayvon va boshqa omillar ta'sirida yuzaga kelgandir. Joy nomlari har doim o'z tarixiga ega. Ammo vaqt o'tishi bilan joyning nomi bo'lib o'tgan urushlar natijasida o'zgarishga uchrab yangi nom bilan atala boshlanadi.

Kalit so'zlar: Kiyev g'ori, Qirqtog', Kitikyusyu, Vakamatsu, Tabata, Yettiterak, Beshqayrag'och, Uchtom, Qo'shtut, Yakkatut, brazil, Kolumbiya, Islandiya.

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TYPES OF GEOGRAPHICAL NAMES GEOGRAPHICAL NAMES TYPES

Abstract. Any place name on the surface of the earth has its own history of origin. These names may have arisen under the influence of divine, human, water, mythological, historical, animal and other factors. Place names always have their own history. But over time, the name of the place changed as a result of the wars, and a new name began to appear.

Key words: Kiev Cave, Kyrgyz Mountains, Kitikyusyu, Wakamatsu, Tabata, Yettiterak, Beshkairagoch, Uchtom, Koshtut, Yakkatut, Brazil, Colombia, Iceland.

Toponimlarning paydo bo'lish masalasi bir qarashda juda oddiyga, hech qanday qonuniyat yo'qqa o'xshaydi. Bunga bir qancha misollar keltirish mumkin. Rossiya imperiyasi vaqtida rus qo'shinlari bosib olgan joylarda ruslar mahalliy aholi bilan birga yashashni o'ziga ep ko'rmay, har bir yirik shahar yaqinida rus shahrini qurgan va eski shahar yonida yangi shahar - "gorod" paydo bo'lgan. O'zbekistondagi har bir yirik shahar yaqinida yangi shahar - gorod bo'lib, ular shaharga qo'shilib ketib, farq yo'qolgan. Shunday shaharlardan biri Marg'ilon

shahridan 12 km masofada qurilib, unga Noviy Margelan deb nom qo'yilgan [1]. Dukchi Eshon boshchiligidagi qo'zg'olon bostirilganidan keyin qo'zg'olonni bostirgan general Skobelev sharafiga shahar Skobelev shahri deb ataladigan bo'ldi. Sovet davrida Farg'ona deb o'zgartirildi [6].

Ikkinchi jahon urushi yillarida Ohangaron vodiysida bunyod etilgan konchilar shaharchasiga Ohangaron daryosining ruscha buzib aytilgan nomi Angren qo'yildi. Samarqand yaqinidagi Qirqtog'da topilgan g'orga ukrainalik g'orshunoslar Kiyev g'ori deb nom qo'yishgan [8].

1482 yilda sayyoh olim Bartolemeo Diash boshchiligidagi ekspeditsiya Afrikani aylanib Hindistonga bormoqchi bo'ladi. Materikning janubiy - g'arbiy qismidagi burun yaqinida qattiq dovulga duch kelib, u yerdan o'tolmay orqasiga qaytadi va burunga "Bo'ronlar burni" deb nom beradi. Portugaliyaga qaytganida uni mamlakat qiroli qabul qilib, xaritada "Bo'ronlar burni" nomini o'zgartirib, "Yaxshi umid" deb yozib qo'yadi. Shu bilan "Yaxshi umid" burni nomi paydo bo'lgan [7].

Dunay daryosining ikki qirg'og'ida ikkita shahar - Buda va Pesht shaharlari vujudga kelgan. Keyinchalik ular qo'shilib ketib Budapesht deb ataladigan bo'ldi.

1962 yilda Yaponiyaning yonma-yon joylashgan beshta shahri Modzi, Kokura, Vakamatsu, Yavata va Tabata birlashib, yirik shaharga aylanganda, yangi nom uchun konkurs e'lon qilindi. 137 ming kishi 19 ming nom taklif qilishdi va oxiri Kitikyusyu (Shimoliy Kyusyu shahri) deb ataldi [2].

1964 yilda Afrikadagi Tanganika va Zanzibar davlatlari birlashganda yangi nom qo'yish uchun konkurs e'lon qilindi va ikki davlat nomining birinchi bo'g'ini birlashib Tanzaniya hosil bo'ldi. 1972 yilda Bangladesh (bangla-bengal, deshyurt) nomi vujudga keldi.

Pokiston davlati nomi ham o'ziga xos yo'l bilan paydo bo'lgan. 1931 yilda Hindiston Angliya mustamlakasi davrida hind musulmonlaridan va milliy harakat rahbarlaridan bo'lgan Choudri Rahmat Ali yangi islom davlati barpo qilish rejasini taklif qilib, Panjob, Afg'oniya, Kashmir, Sind va Balujistonni birlashtirishni o'ylagan hamda nomini mazkur viloyatlar nomi bosh harfini olib, unga iston suffiksini qo'shib, Pokiston deb atagan. Ba'zan geografik nomlar o'sha joylarning xususiyatlaridan vujudga keladi. Masalan, shamolli orollar, shamolsiz orollar, Polineziya (poli - ko'p, nezos - orol), Mikroneziya (makro - mayda, nezos - orol), Melaneziya (mela - qora, nezos - orol), Qorasuv, Saritov, Oqtepa va boshqalar [5].

Ba'zi geografik joylar nomlari o'sha joylarni tadqiq etgan kishilar nomiga, ba'zan ekspeditsiya kemalari nomi, ba'zan tadqiqotchining yaqin kishilari, podshohlar nomi bilan atalishi ham mumkin. Masalan, "Mod", "Foka", "Jannetta", "Vityaz", "Arnem" kemalar nomidagi orollar, yerlar bor. Komandor orollari, Bering bo'g'izi, Dejnyov burni, Livingiston sharsharasi va boshqalar esa kishi ism familiyalari bilan bog'liq. Bu keltirilgan misollarda geografik

nomlarning paydo bo'lishida qonuniyatlar mavjudligi ko'zga tashlanmaydi. Aslida bir qancha qonuniyatlar mavjud. Bular quyidagilar:

1. Ko'pgina geografik nomlar til taraqqiyotining dastlabki davrida oddiy turdosh otlardan iborat bo'lib, keyinchalik, vaqt o'tishi bilan atoqli otlarga - geografik nomlarga aylanib ketgan. Masalan: ilgari odamlar oddiygina suv, soy, daryo, qo'rg'on, kent, ko'l, to'qay deb ataganlar. Keyinchalik bu oddiy so'zlar geografik nomga aylangan. Bularga Amur, Jayhun, Don, Edil, Ganga, O'kuz, Nil, Shott nomlari misol bo'ladi. Hammasining ma'nosi bitta, suv demakdir. Aydar - qir, yayla - yaylov, chink - jarlik, alp - tog', rio - suv, xingan - tizma va boshqalar.

2. Oddiy so'zlarga, toponimlarga aniqlovchi qo'shish yo'li bilan geografik nomlar hosil bo'ladi. Bunda aniqlovchi sifat so'z turkumidan, otdan, sondan, ravishdan, sifatdoshdan iborat bo'lishi mumkin. Masalan, sifat qo'shish yo'li bilan hosil bo'lgan toponimlarga Yangiqo'rg'on, Kattaqo'rg'on, Oqmachit, Ko'kterak, Yangiobod, Qoradaryo, Oqdaryoni misol qilib keltirish mumkin. Ot qo'shish yo'li bilan Qumqo'rg'on, Toshqal'a, Taxtako'prik, Toshkent, Chimkent, Shoshtepa, G'azalkent toponimlari vujudga kelgan. Son qo'shish yo'li bilan hosil bo'lgan toponimlarga Yettiterak, Beshqayrag'och, Uchtom, Qo'shtut, Yakkatut kabi toponimlarni misol qilib ko'rsatish mumkin. Qaynarbuloq, Xo'jabaqirgan, Kuyganyor kabi toponimlar otga ravishdosh qo'shilishidan hosil bo'lgan.

3. Geografik nomlarning bir obyektidan ikkinchi, ba'zan uchinchi, to'rtinchi obyektlarga ko'chishi natijasida yangi joy nomlari vujudga keladi. Masalan, Sirdaryo daryosi, Sirdaryo viloyati, Sirdaryo shahri, Sirdaryo tumani; Chirchiq daryosi, Chirchiq shahri; Ohangaron shahri, Ohangaron daryosi; Zarafshon daryosi, Zarafshon shahri, Farg'ona vodiysi, Farg'ona viloyati. Ayrim daryolar bo'yidagi shaharlar nomi daryo nomiga suffiks qo'shish yo'li bilan hosil bo'lgan. Masalan, Angara daryosi - Angarsk shahri, Tom daryosi - Tomsk shahri, Ij daryosi - Ijevsk shahri, Or daryosi - Orsk shahri.

4. Ko'pchilik mamlakatlarning nomlari xalqlar nomiga - iya, - iston suffikslarini qo'shish yo'li bilan hosil bo'lgan: Turkiya, Ispaniya, Finlandiya, Vengriya, O'zbekiston, Qirg'iziston, Tojikiston, Afg'oniston va boshqalar. Lekin ayrim davlatlar nomining yasalişida - iya, suffiksi xalqlar nomiga emas, balki boshqa so'zlarga ham qo'shilishi mumkin. Masalan, Braziliya (brazil - o'simlik nomi), Kolumbiya (Kolumb - mashhur sayyoh), Islandiya (island - muz mamlakati).

5. Geografik obyektlarga nom qo'yishda o'xshatib nomlash ham mavjud. Bu har xil maqsadlarda bo'lishi mumkin. Chunonchi, Amir Temur Samarqandning shuhratini oshirish maqsadida poytaxt atrofiga bir qancha qishloqlar qurib, o'sha vaqtdagi mashhur shaharlar nomini qo'ygan; Damashq, Parij, Sheroz, Bag'dod, Misr va boshqalar.

1703 yilda Neva darosi bo'yida qad ko'targan yangi shahar Sankt-Peterburg deb nomlandi, 1914 yilda Petrograd, 1924 yilda Leninning vafotidan so'ng Leningrad, 1991 yildan Sankt-Peterburg nomi bilan ataldi. Bularning ba'zilari hozir ham nomini saqlab keladi. H.H.Hasanov keltirgan ma'lumotga

ko'ra, Yer yuzida 18 ta Amerika, 13 ta Vengriya, 9 ta Kanada, 5 ta Braziliya, 3 ta Italiya, 7 ta Venetsiya, 4 ta Praga, 4 ta Kiyev nomlari mavjud ekan. Amerikada Moskva, Parij, London, Uels, Nyukasl va boshqa shaharlar mavjud.

6. Geografik nomlar umumlashtirish yo'li bilan, ya'ni kichik joy nomini katta hudud yoki obyektga ko'chirish natijasida ham vujudga keladi [9]. Bunga misol qilib Osiyo nomini keltirish mumkin. Qadimda Osiyo (Osu) deb Livan, Falastin, Suriya joylashgan kichik hudud atalar edi, keyinchalik bu nom butun qit'a nomiga aylandi. Hozirgi Tyanshan deb ataladigan tog'larning umumiy nomi bo'lmagan, har bir tog' tizmasi o'z nomi bilan Chotqol, Qurama, Ko'kshag'al, Talas, Farg'ona va boshqa nomlar bilan atalar, faqat Tyanshanning markaziy qismi Tangritog', Xontangri, deb atalar edi. Xitoylar Tangritog'ni o'z tiliga tarjima qilib, Tyanshan deb atashgan. Keyinchalik bu nom butun tog' tizimining umumlashma nomi bo'lib qolgan. Huddi shunday Yevropa, Afrika nomlari ham umumlashma nomdir.

7. Tarjima qilish yo'li bilan ham shakllanib, yangi nomlar paydo bo'ladi. Bunday nomlar bir joyda turli xalqlar yashaydigan hududlarda yoki bir geografik obyekt (xususan daryo, tog' tizmalari) turli xalqlar hududlaridan o'tadigan joylarda uchraydi. Bunday geografik nomlarga Qora dengiz - Chyornoye more, Qorasuv - Siyohrud, Qizilsuv - Surxob, Ilono'tti - Morguzar, Baliqchi - Ribache, Movarounnahr - Daryo orasi, Qizil dengiz - Bahri muhit Ahmar - Krasnoe more, Yangikent - Dehinov, Temir Darvoza - Jeleznoe vorota, Shaytonmakon - Chertovo gorodishe va boshqalarni misol qilib keltirish mumkin.

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O'TKIR HOSHIMOV HIKOYALARDA MORFOLOGIK VA SINTAKTIK SHAKLLAR

Annotatsiya. Ushbu maqola O'tkir Hoshimov hikoyalarda morfologik va sintaktik shakllari haqida ma'lumotlar berilgan va tahlil qilingan.

Tayanch so'zlar: hikoya, morfologiya, sintaktik shakl, ekspressivlik, so'z, til, ta'lim-tarbiya, fonetik, shaxs-son, olmosh.

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MORPHOLOGICAL AND SYNTACTIC FORMS IN OTKIR HOSHIMOV'S STORIES

Annotation. This article provides and analyzes information about the morphological and syntactic forms of O'tkir Hoshimov's stories.

Key words: story, morphology, syntactic form, expressiveness, word, language, education, phonetic, person-number, pronoun.

Mustaqillik sharofati bilan ma'naviyatimizning muhim sarchashmasi bo'lgan ona tilimizga davlatimiz tomonidan jiddiy e'tibor berilmoqdaki, bu esa milliy tilimizni tadqiq qilishga keng imkoniyatlar yaratilmoqda. Bu nafaqat yozuvchilar uchun, balki kitobxon uchun ham bu sohada ma'lum tushunchaga ega bo'lish, imkon darajada sohaga oid leksikalarni mukammal o'rganishni taqozo etadi. Bu ishlarning barchasi Prezidentimiz Sh.M.Mirziyoyev tashabbuslari bilan amalga oshirilmoqda. "Bizni hamisha o'ylantirib keladigan yana bir muhim masala—bu yoshlarimizning odob-axloqi, yurish-turishi, bir so'z bilan aytganda, dunyoqarashi bilan bog'liq. Bugun zamon shiddat bilan o'zgaryapti. Bu o'zgarishlarni hammadan ham ko'proq his etadigan kim – yoshlar. Mayli, yoshlar o'z davrining talablari bilan uyg'un bo'lsin. Lekin ayni paytda o'zligini ham unutmasin. Biz kimmiz, qanday ulug' zotlarning avlodimiz, degan da'vat ularning qalbida doimo aks-sado berib, o'zligiga sodiq qolishga undab tursin. Bunga nimaning hisobidan erishamiz? Tarbiya, tarbiya va faqat tarbiya hisobidan" [1].

Tabiiyki, ana shu zaruriyat bilan bog'liq dunyoqarash tilshunoslik ilmini o'qitish jarayoniga ham taalluqlidir. Bu sohani o'rganishdagi ko'plab qonun-qoidalar, til materialidir doirasidagi o'zgarishlar juda sekinlik bilan amalgam oshgan bo'lsa-da, tilning sotsialingvistik jihatlari, uni amalda qo'llash jarayonining yangicha, zamonaviy talablarga muvofiqlashtirilishi hayot talabidir. Tilning turli qirralarini uzviy tarzda birlashtirib, uni yaxlit bir butunlik, bir sistema sifatida

o'rganuvchi tilshunoslik asrimizning 20-yillarida shakllandi va system-struktur tilshunoslik nomi bilan mashhur bo'ldi. Shuni aytib o'tish kerakki, Ferdinand de Sossyur asos solgan XX asr sistem tilshunosligi bag'rida o'nlab yangi lingvistik oqim va maktablar vujudga keldi, ularda ulkan zamonaviy yutuqlar qo'lga kiritildi. Prezidentimiz Sh.M.Mirziyoyev ta'biri bilan aytganda, "Ta'lim-tarbiya – bu bizning kelajagimiz, hayot-mamot masalasi" [2].

Ma'lumki, so'z badiiy tasvirning asosiy vositasi, obraz yaratishning, uni individuallashtirishning muhim omillaridan biri sanaladi. So'zsiz, ekspressivlikni ifodalovchi fonetik, morfologik, sintaktik vositalar ishtirokisiz ob'ektiv borliqdagi narsa predmetlarni, hodisalarni aniq tasvirlash mumkin emas. Azal-azaldan so'zlar vositasida ana shunday leksik-semantik guruhlar va turli xil ma'no ko'chish yo'llarini hosil qilingan. Buning natijasi o'laroq asar badiiy saviyasi oshgan va o'z badiiy qimmatini saqlagan holda avlodlargacha yetib kelgan.

Hozirgi o'zbek adabiyoti, xususan, hikoyachiligi jamiyatimizning ma'naviy-ma'rifiy yuksalishiga ham sezilarli ta'sir ko'rsatmoqda, chunki adabiyotning quroli tabiiyki, so'zdir. So'z orqali go'zal tasvir yaratildimi, demak, bunday tilning lug'at boyligi kengdir. Til biror bir millat uchun xos bo'ladi, shu millatning tarixan qadimiyligi bilan ham baholanadi. O'zbek tili ana shunday boy millatning tilidir.

O'zbek hikoyachiligi tarixidan bizga shu narsa ma'lumki, har bir ijodkor ijodi o'ziga xos mahorat maktabidir. Har bir yaratilish odamzotning aql-tafakkuri, salohiyati va ma'naviy jasorati mahsulidir. Shuning uchun ham bu yorug' olamda eng buyuk jasorat deya ma'naviy jasorat tan olinadi.

Ma'lumki, morfologik usul bilan ekspressivlikni hosil qilishda maxsus so'z shakllari va grammatik ma'no vazifasi mavjud bo'lgan so'z shakllaridan foydalanamiz. O'zbek tilida ot va fe'l so'z turkumlari shakllarga boyligi hamda boshqa so'z turkumlarida shakllar hosil qilish birmuncha chegaralanganligi bois, ekspressiv-emotsionallikni hosil qilishning morfologik usuli asosan ot va fe'l so'z turkumiga xosdir.

Yozuvchi O'tkir Hoshimov asarlarida ham ba'zan subyektiv baho shakllari, ba'zan kichraytirish-erkalash shakllari deb yuritiladigan ot so'z turkumi yordamida emotsional-ekspressivlikni hosil qiluvchi –cha, - choq (chak), -jon, -xon, -oy singari qo'shimchalar yordamida hosil qilingan shakllarni uchratish mumkin. Bu qo'shimchalar bilan faqatgina kichraytirish-erkalash ma'nolari emas, balki shu bilan birgalikda ijobiy va salbiy munosabat, suyish, mensimaslik, tahqirlash, hurmatlash, e'zozlash kabi ma'nolar yuzaga keladi.

Salbiy munosabat:

- Nega xotin kishini haqorat qilasiz, yigitcha? – dedi sof rus tilida. Biroq bu safar sizlab gapirdi. – Nima, akasimiz, qudasimisiz?

“Eh-he! Ruscha matalniyam biladi bu!”

- Men sizga yigitcha emasman! – Koryagin uning ko'ziga tikandek qadaldi.
– Men o'ta muhim ishlar bo'yicha... (107-b)

Shaxs-son ma`nosiga ega bo`lgan til birliklarini o`z ma`nosidan boshqa ma`noda qo`llash orqali ekspressivlikni ifodalash morfologik usulning ko`rinishlaridan biridir. Mag`rurlanish, kesatish, kamsitish, hurmatlash, hurmatsizlik kabi ijobiy yoki salbiy ma`nolarni hosil qilishda ko`plikdagi sonni ifodalovchi so`z shakllarini birlik sonda qo`llash mumkin. Masalan, ko`plik shaklida kelgan birinchi shaxsdagi fe`lni birlik son o`rnida qo`llash nokamtarlik, o`zini baland olish, kesatish kabi ma`nolarni hosil qiladi:

- Yo`-yo`-yo`! Undoq qilmasinlar-da, ukam! – Hoji aka shunday dediyu, konyakni sipqardi...

- Ko`rdilarmi, ukam, makruhi yana tagida qoldi. O`zlariyam o`rgansinlar! Ba`zida birlikda qo`llanuvchi ot so`z turkumi ham ko`plik qo`shimchasini qabul qiladi va shu so`zning ma`nosi kuchaytirishga erishiladi.

Ma`lumki, ikkinchi va uchinchi shaxs ko`plik shaklining hurmat ma`nosi uchun qo`llanishi hozirgi o`zbek adabiy tili uchun me`yoriy holatdir, ammo bu shakllar hurmatsizlik, haqorat, mazax singari ma`nolarni ifodalashi maxsus ohang va holatga bog`liqdir. Ikkinchi va uchinchi shaxs shakllarini o`zidan yoshi kattalarga va ko`pchilikka nisbatan “siz”lamasdan qo`llash ham hurmatsizlik, manmansirash, haqorat kabi ma`nolarni hosil qiladi

Bir kuni eriga piching qildi: “Oyingiz sizga yangi xotin izlab yurganmish. Eshikma-eshik tentirab o`rganib qolganda! Topsa-topadiyam!”(45-b)

- Voy, onam!

- Ro`shnolik ko`rmagan, onam!(49-b)

Gapda shaxs va sonning mos bo`lmasligi nutqiy g`alizlikni keltirib chiqaradi. Oyingiz sizga yangi xotin izlab yurganmish gapining boshida ikkinchi shaxs ko`plik ifodalangan bo`lsa, oxirgi bo`lagida ko`plik qo`shimchasi ataylab tushirib qoldirilgan Natijada kesatish, mensimaslik kabi ma`nolar yuzaga bo`rtib chiqqan.

O`tkir Hoshimov ijodida son so`z turkumining o`rni, ayniqsa, adibning hikoyalarida o`ziga xosdir. Sonlar gap ichida umumiy miqdorga aniqlik, konkretlik kiritish uchun xizmat qiladi [3].

Bir kuni uyiga mahallaning obro`li odami – kimsan domkom mehmon bo`lib borganida xasis uning oldiga likopchada tutmayiz qo`yibdi. Mehmon to`rttagina mayizni og`ziga solgan ekan, xasis uf tortibdi.

– Bir yuz qirq yettita qoldi, taqsir, - debdi.

Mehmon hayron bo`pti.

– Nima deyapsiz, Hotam aka? – desa xasis ma`yus qiyofada boshini egibdi.

– Mayiz bir yuz ellik bitta edi. (69-70-betlar)

Til haqidagi fanda tilning kommunikativ va yana boshqa vazifalari qatorida uning ekspressiv vazifasi ham alohida ajratiladi. Albatta, bu vazifa, ayniqsa, badiiy matnda yanada katta ahamiyat kasb etadi [4].

O`tkir Hoshimov asarlarida ekspressivlikni ifodalashda sintaktik birliklarning ham maxsus o`rni bor. Masalan, asarlarida adib ritorik so`roq gaplardan unumli foydalangan. Ma`lumki, ritorik so`roq gaplar sof so`roq

ifodalamaydi, ya'ni bu turdagi gaplarda so'zlovchi uchun biror noma'lum bo'lgan voqea-hodisa haqida bilish istagi bo'lmaydi. "... ritorik so'roq gap javob talab qilmaydi va mohiyatan darak, shaklan so'roq gap hisoblanadi. [5]" Gap Grammatik jihatdan so'roq shaklida bo'lsa ham, tinglovchidan tegishli javob talab qilinmaydi. Ritorik so'roq gaplarda xuddi darak gaplardagi kabi voqea-hodisalar haqidagi tasdiq yoki inkor tarzida hukm ifodalanadi. Ritorik so'roq gap xuddi darak gap kabi axborot tashish vazifasini bajaradi. Farqi shundaki, ritorik so'roq gaplarda emotsional-ekspressivlik xususiyati yuqoriroq bo'ladi. Shuningdek, ba'zi o'rinlarda so'roq gaplarning bir xil so'roq olmoshi bilan boshlanishi va ketma-ket so'roq gaplarning tizilishi ham so'roq gaplarga emotsiya qo'shilib, ta'sirchanlikni oshirishga xizmat qilgan.

Bu o'rinda bir xil so'roq olmoshlarining takrorlanishi bilan birga yuqorida ta'kidlanganidek, so'roq gaplarning ketma-ket kelishi ham muhim ahamiyatga egadir. Chunki aytib o'tganimizdek, so'roq gaplarning ketma-ket kelishi his-hayajonni ifodalasa, bu so'roq gaplarining bir xil so'roq olmoshlari bilan boshlanishi bu his-hayajonni yana-da kuchaytirish uchun xizmat qilgan.

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PREPARING THE POPULATION FOR PRACTICAL COURSES ON CIVIL PROTECTION AND ITS CONDUCT AND TRAINING

Annotation. The main goal of the political and organizational work of civil defense in public economic enterprises is to ensure the protection of the entire population from enemy weapons and natural disasters. Heads of economic enterprises lead the political and educational work of the Fukaro province in the selection, deployment, and training of commanders.

Key words: civil protection, personnel, mental endurance, Military units

The items intended for the cultural and educational work of the units are the provision of daily press publications and other materials.

When the personnel of the civil defense department engages in training and practical exercises, and when the urgent tasks of rescuing people in places damaged by natural disasters are to be eliminated, the commander is responsible for the situation of political educational work, and the deputy commander for political affairs is responsible for organizational affairs and its implementation. In emergency situations, the units must perform their tasks boldly, orderly, and at a high level. Political affairs units should encourage those who have set an example in performing special tasks, provide medical care, food and rest for the units, and encourage the units to laugh with each other. is taught. The successful implementation of the political educational work carried out in the unit of the Fuqaro province in a combat situation depends on their high morale, political consciousness, mental endurance, and combat skills.



Figure 1.1 is a method of practical experience with students of the rescue process

In a combat situation, the task of the Civil Defense is carried out in difficult conditions: mass fires, large destruction, radioactive, chemically damaged conditions. It is a difficult task to bring the units of the Fukaro defense into the damaged center. In this place, there will be extremely difficult conditions, damaged by various weapons. Such an unexpected situation can have a bad effect on the forces of the division, and can cause fear and distrust for a while.

Therefore, political educational work should be aimed at ensuring the fulfillment of the combat task, no matter how difficult and difficult it is to carry out the rescue work of the forces of the Fukaro protectorate. In such a period, he should continuously inform the population and defense forces about the situation. Explaining a new combat mission increases people's confidence in completing the task. "Combat flyers" are issued among the people who are doing rescue work in difficult conditions, and it is good to give short messages about their zealous work, heroism and mutual assistance.

- It is the most important duty of the leaders to have personal communication with the commanders and political leaders, to thoroughly study their mood, moral knowledge and work attitudes, to satisfy the needs and demands of the members of the unit, and to take care of them. After the shift of the units in the rescue work, the work in each part of Fukaro province will be completed. In this way, it will be concluded about how much work has been done, good experiences will be summarized and additional measures will be taken to increase the political activity of the personnel.

- In times of peace and war, the successful performance of the tasks assigned to the Fukaro defense units depends on their prior preparation and practical skills. During the training of the complex, the professional skills of the Fukaro security unit, their moral, political and spiritual maturity are put into practice.

During such training, people become more united, show their collective strength, and are trained to perform the task assigned to them in any difficult conditions.

Attention is paid to the distribution of previous experiences. Along with the military units, the units of the Fukaro defense are involved in their tasks to end the consequences of natural disasters that have caused losses in one or another district of our country. Such losses cause injury to the population and loss of material assets. Their role in reducing these losses is very large.

- In the spiritual, political and spiritual training of the population and the personnel of the organization, it is said to train them in the ability to perform their duties with endurance and fortitude without fear in the face of any difficulties. Material things give a person physical food and strength. But it is typical of unconscious and soulless creatures to be content with materially providing. Striving for spirituality, having a soul and mind is a characteristic of a person.

Spirituality is a combination of the spiritual and mental world of a person. There is an expression in our language called "Bama'ni man". Happy is the person who understands such a phrase. "Nonsense man" is kulfat.

Spirituality is a concept embodying the nation of a society or the inner life, spiritual experiences, and mental abilities of a certain person.

Spirituality is the basis of human culture, the main factor of certain direction of human and social life. If spirituality is enriched, the society will prosper, and on the contrary, if spirituality is impoverished, the society will gradually decline. This is the reason why in the years of independence, the attitude to the issues of spirituality has changed, and strong attention is being paid to its enrichment. Spirituality is the main factor and "moonlight" of the development of society and nation. Spirituality is a broad concept that includes the concepts of enlightenment and culture. Mental training is defined as formation of the personality structure, mind, spirit, and the ability to perform the combat task in difficult conditions with active knowledge, patience and fortitude, without getting discouraged.

He shows self-control, courage and fortitude in damaged planes, in conditions of severe tests, in tight situations, in the environment of physical and spiritual stress.

In this sense, independence is the first requirement of the system of spiritual development, a reliable support and the main factor. This is the reason why changes in people's mind and spirit are considered as an important measure for the success of all reforms.

It is known that material things give a person physical nourishment and strength, and spirituality gives him spiritual nourishment and strength. But contentment with the material aspect is characteristic of an unconscious, soulless creature. Striving for spirituality is a characteristic of a person, having a soul and mind. So, spirituality is a combination of the spiritual and mental world of a person.

What is good zinc? How to understand it? According to religious teachings, the soul is the divine basis that lives with the person in his life, after the death of the person, leaving the body and living forever. Zinc is completely free in the body. When zinc is released from the body, it is absorbed by the body. When zinc is in a person's body, it gives him life. It allows him to become an active member of nature and society, gives him character.

Spirit never dies, God gives it and God takes it back. The dream is explained by the temporary withdrawal of zinc from the body.

Those who sincerely believe in the religion of Islam believe that the Spirit is a ghost and that it exists. They do not forget the spirits of their deceased ancestors, they remember the ghost. They visit the cemeteries of saints. They ask the spirits of their ancestors for help in doing great things.

The Soviet ideology and philosophy considered the primacy of the eternal existence of the soul as unscientific, and considered the practice of remembering ghosts as superstition, ignorance, ignorance, harmful old age.

As a result of this, the society becomes mentally damaged, the spiritual world of the people narrows, and their spirituality becomes impoverished. This divine concept was replaced by social vices such as worshipping material things, indulging in materialism, forgetting the past, not thinking about the future, but living in anticipation of the present. It was forgotten that the Day of Judgment is near, when good deeds will be rewarded and bad deeds will be punished. As a result, people could not refrain from immorality, adultery, drunkenness, lying, unbelief, treachery, and similar actions. Because council politicians needed the same thing. After all, it would be easy to turn a people who do not have great ideals into a mindless mass, to lead them as they please.

So, what is the meaning of zinc water? Rukh expresses such meanings as a person's inner state, emotional experiences, feelings, inner world, spiritual appearance, thoughts, purpose and professional mood.

Kuchma means pride, pride, grace, power, and pleasure. Action, event also means the characteristics of signs in the course of events. For example: We say that striving for enlightenment is the spirit of the times. Also, the main essence of profession, teaching, document, etc. For example: the spirit of the law is to establish justice. Above, we emphasized the water of faith several times.

Belief is a firm and firm belief in the opinions and views of others, treating them as if they were others, and trusting them sincerely. The concept of faith is related to the understanding of the meaning of human life, its uniqueness and essence. A person has the ability to be aware of himself, different from other living beings. These qualities are characteristic of human nature, and he strives to understand why he lives in this bright world, to prepare the ground for his future. Every sane person realizes that humanity is eternal and wants to leave something good for his family, children and humanity in general. Based on this, it determines the purpose and meaning of life. The same thing represents his faith. It is necessary to keep in mind that faith requires courage, bravery, selflessness. Without it, he will give you a drink as a dry.

The main tasks of moral, political and spiritual training of the personnel of the formations are as follows:

- The moral and political readiness of the organizations is such that it is believed that the work they are doing has contributed to the prosperity of independent Uzbekistan.

- It consists in forming the mental readiness of a person, not weakening his mental and confidence, strengthening the qualities of stability and heroism, and preparing him to be a brave person who will not back down from anything to achieve the goal, even if he becomes a victim.

- The moral, political and spiritual training of the personnel of the formations consists in making them inclined to fulfill their duties successfully and

conscientiously. Training and training of spiritual, political and spiritual qualities is formed throughout life in the family, school, enterprise team, collective, neighborhood, universities and public organizations, military units.

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ADAPTATION OF THE FINANCIAL RESULTS OF THE ENTERPRISE TO INTERNATIONAL PRACTICE

Annotation. In the article, proposals were made to ensure the stability of financial results of enterprises in the conditions of economic development, and to improve the organization of financial results calculation based on international standards in the conditions of globalization of the economy in the countries of the world.

Key words: financial results, international standards, financial markets, national standards, income, expenses, balance sheet, economy, static theories, dynamic theories, organic theories.

Today, extensive work is being carried out in Uzbekistan in the transition to international standards of financial reporting. Compilation of financial statements of existing enterprises and companies in the Republic of Uzbekistan based on international standards is a great demand and necessity of our time.

In the decision of the President of the Republic of Uzbekistan Shavkat Mirziyoyev dated February 24, 2020 No. PQ-4611 "On additional measures for the transition to international standards of financial reporting" it is stated that "by accelerating the transition to international standards of financial reporting, providing foreign investors with the necessary information environment and access to international financial markets expansion, as well as improvement of the system of training of accounting and auditing specialists according to international standards".

In order to ensure the implementation of this decision, the Cabinet of Ministers adopted a decision on the approval of the regulation No. 507 of August 24, 2020 "On the procedure for recognizing the text of international standards of financial reporting and its explanations". Paragraph 2 of Annex 1 of Decision PQ-4611 specifies "Improvement of national accounting standards taking into account their harmonization with the National Accounting Standards".

Solving such tasks is considered a big step to ensure rapid growth of our country's economy.

Today, the main goal of the activities of business entities is to achieve a positive financial result, that is, to get maximum profit. Modern high-tech enterprises of large and small business, as well as the market system of their management, have been formed in Uzbekistan.

Joint-stock companies, which are playing a significant role in the social and economic development of the country today, stand out among such

enterprises. They can successfully compete in the foreign market and satisfy consumer demands in the domestic market, having a significant amount of assets.

The results of the conducted scientific research show that many scientific studies are being conducted in the countries of the world aimed at organizing the accounting of financial results on the basis of international standards in the context of the globalization of the economy. In these studies, the issues of recognizing income and expenses, forming financial results in different balance theories, reflecting financial results in accounting according to different concepts, improving accounting information on financial results, applying analytical operations in the audit of financial results, and analyzing profitability indicators have been solved.

It should be recognized that the classification of income and expenses, the formation of reporting indicators on gross income, the improvement of the reliability of accounting information regarding financial results, the determination of profitability indicators, the application of importance and risk levels in audits, and the improvement of the quality of financial results audit have been achieved in the direction of research. However, important issues related to the organization of accounting and audit methodology of financial results at the level of international standards [2] have not yet found their positive solution.

These categories, which directly affect the financial and economic activity of economic entities, differ from each other in terms of methodology. In accounting, the "cost" category plays an important role in the correct determination of the product cost. It is the correct determination of the amount of expenses that serves the correct formation of the product cost.

The above theoretical views show their relevance in the process of accounting based on international financial reporting standards (IFRS) and application of international auditing standards (IAS) in the Republic of Uzbekistan. The correct interpretation of the nature and different aspects of these economic categories plays an important role in the analysis of funds, their sources and economic efficiency of economic entities. The formation of information on financial results is important for all users.

If we pay attention to the theory of accounting, we can see that there are 3 main theories in the formation of indicators of financial results: static, dynamic and organic.

The main goal of the statistical theory is to determine the value of the property and the coefficient of financial independence, while the dynamic theory focuses on determining the profitability indicators. The theory of organic balance was formed in order to eliminate conflicts between statistical and dynamic theories. This theory combines the requirements of static and dynamic balance theories as much as possible.

In the organic theory, information is intended for both internal and external users, and the purpose of this theory is to determine both financial results and property status together.

Financial statements prepared on the basis of international standards are necessary for effective management of economic entities. The main goal of the transition to international standards is to enter the international market and attract investments. Also, international standards make an important contribution to the qualitative development of the country's economy. In this process, a favorable investment environment, openness of activities of economic entities, accountability of management to shareholders, introduction of modern methods of corporate management contribute significantly to the development of joint-stock companies.

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AVARIYA REJIMIDA ENERGIYA TIZIMINING O'TKINCHI JARAYONLARINI MATLAB SIMULINKDA TADQIQ QILISH

Annotatsiya. Maqola avariya rejimida energiya tizimi (ET) ning o'tkinchi jarayonlarini simulyatsiya qilish va tahlil qilish uchun ET modelini yaratishga bag'ishlangan.

Kalit so'zlar: grafik vizualizatsiya, MATLAB, avariya rejimi, simulyatsiya.

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RESEARCH OF ENERGY SYSTEM TRANSIENT PROCESSES IN EMERGENCY MODE IN MATLAB SIMULINK

Abstract. The article is devoted to the creation of the ET model for the simulation and analysis of the transient processes of the power system (ET) in the emergency mode.

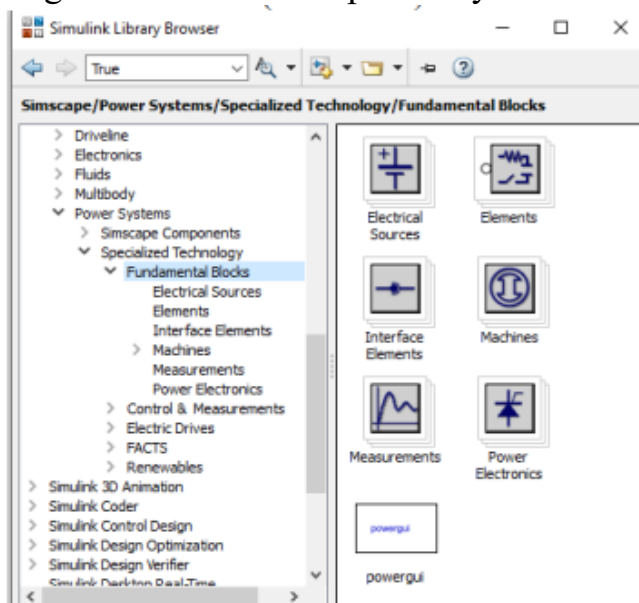
Key words: graphic visualization, MATLAB, emergency mode, simulation.

Yaratilgan model qisqa tutashuv rejimida ET elementlarining o'zgaruvchan parametrlarini grafik vizualizatsiya qilish imkoniyati bilan tezda qayta hisoblash imkonini berishi asoslangan.

Simulink-dinamik tizimlarni modellashtirish, imitatsiyalash va tahlil etish uchun mo'ljallangan tarkibiga kiruvchi interaktiv vositadir. U grafik blokdiagrammalarni qurish, dinamik tizimlarni imitatsiya qilish, tizimlarning ishlashini tekshirish va loyihalarni mukammallashtirish imkoniyatlarini beradi. Simulink real tizim va qurilmalarni funksional bloklardan tuzilgan modellar ko'rinishida kiritib imitatsiya qilish imkoniyatini beradi.

Simulink real ob'ektlarni matematik va fizik jixatdan ifodalovchi juda katta bloklar to'plamiga ega. Bloklarning parametrlari sodda vositalar yordamida

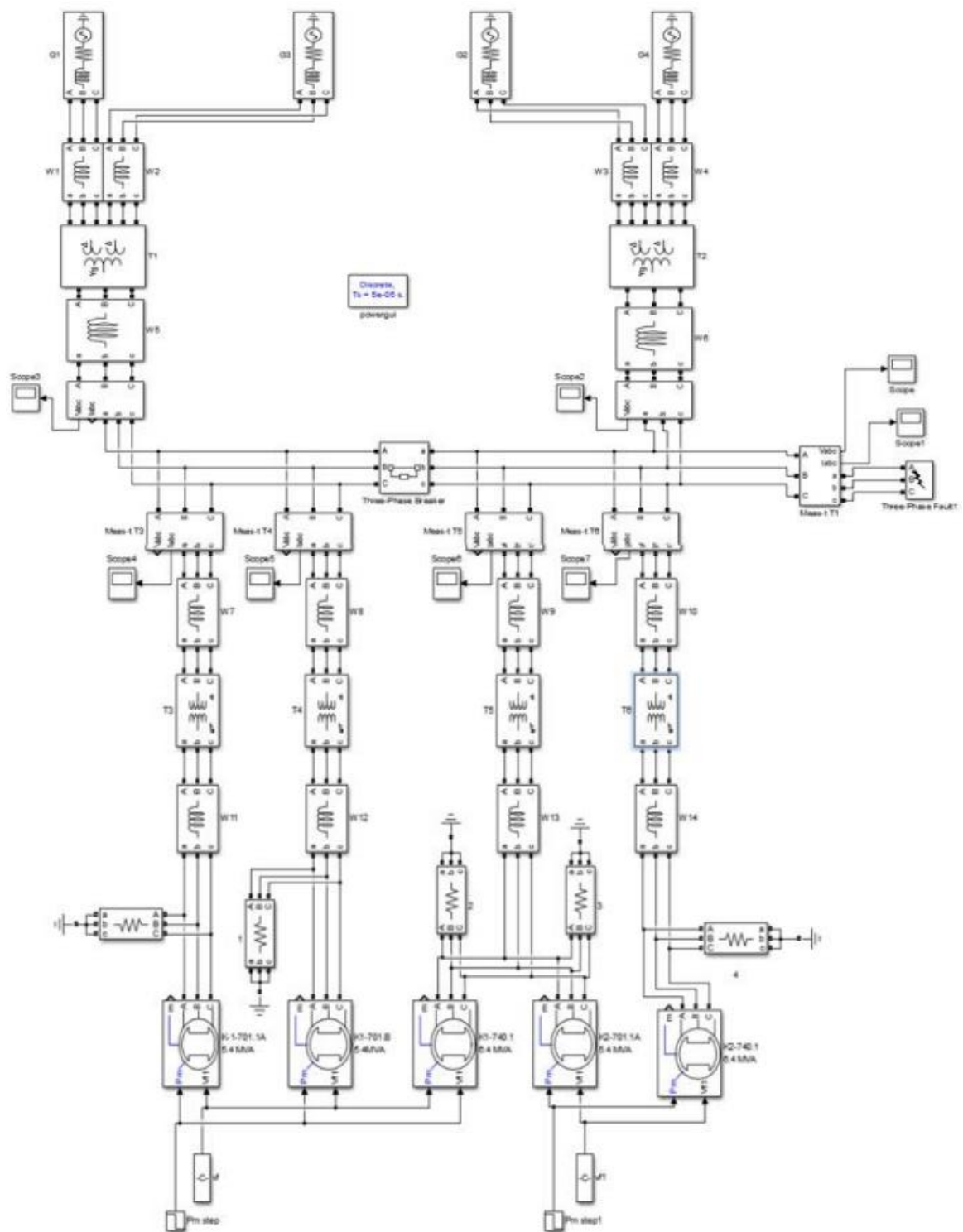
kiritiladi va o'zgartiriladi. Undan tashqari ushbu bloklar to'plami foydalanuvchilar tomonidan yanada kengaytirilishi mumkin, ya'ni foydalanuvchi nafaqat mavjud bloklarni o'zgartirish, balki yangi bloklarni yaratish va shu orqali o'zining alohida bloklar to'plamini yaratishi mumkin.



1-rasm. PowerSystems to'plami.

Elektr energetikasi masalalarini yechishda qo'llaniladigan asosiy bloklar Simscape to'plamining Fundamental Blocks bo'limida joylashgan va ularni quyidagi yo'l orqali topish mumkin: Simscape → Power Systems → Specialized Technology → Fundamental Blocks (1-rasm).

2-rasmda MATLAB dasturida yig'ilgan ET modeli ko'rsatilgan.



2-rasm - MATLAB da yig'ilgan ET modeli

Markaziy taqsimlovchi podstansiyada o'rnatilgan transformatorlarning asosiy pasport ma'lumotlari 1-jadvalda ko'rsatilgan.

1-jadval - T5 va T6 transformatorlarining ETAP ga kiritilgan parametrlarning qiymatlari

Параметр	T5	T6
Номиналы - первичная / вторичная / третичная обмотка (МВА)	80/40/40 (ONAN) 100/50/50 (ONAF)	
Номинальное напряжение обмотки трансформатора - первичная / вторичная / третичная (кВ)	37/10,5/10,5	
Группа соединений трансформатора - первичная / вторичная / третичная обмотка	Yn/d11/ d11 (ток замыкания на землю на обмотке 37 кВ ограничен до 830А)	
Полное сопротивление прямой последовательности (% на основе 80 МВА) - от первичной до вторичной обмотки	27,7	27,7
Полное сопротивление прямой последовательности (% на основе 80 МВА) - от первичной до третичной обмотки	27,8	27,7
Полное сопротивление прямой последовательности (% на основе 80 МВА) - от вторичной до третичной обмотки	48,6	48,6
Коэффициент X/R - от первичной до вторичной обмотки	35	
Коэффициент X/R - от первичной до третичной обмотки	34	
Коэффициент X/R - от вторичной до третичной обмотки	26	
Допустимое отклонение полного сопротивления	0%	
Переключатель ответвлений	Под нагрузкой на обмотке 37 кВ Диапазон +/- 15%, шаг 1,25% 25 положений отпаяек (не оборудованы автоматическим контролем напряжения с SRCS (высоко-инерционная система управления))	
Изменение полного сопротивления при положении отпайки -5%	-1,8%	-1,7%
Изменение полного сопротивления при положении отпайки +5%	2,3%	2,2%

Signallarni 2-jadval [5] ga muvofiq modellashtirish jarayonida 100 MVA va 50 MVA transformatorlar uchun ikki turdagi reaktiv - R_m va induktiv - L_m komponentlar parametrlari uchun P_X va P_K quvvatlarning taxminiy qiymatlari berilgan.

T1-T2 uchun (100 MVA): $S_n = 100$ MVA, $U_b = 37$ kV, $U_n = 11$ kV, $U_k = 10\%$,

$I_0 = 1,3\%$, $P_K = 350$ kVt, $P_X = 70$ kVt.

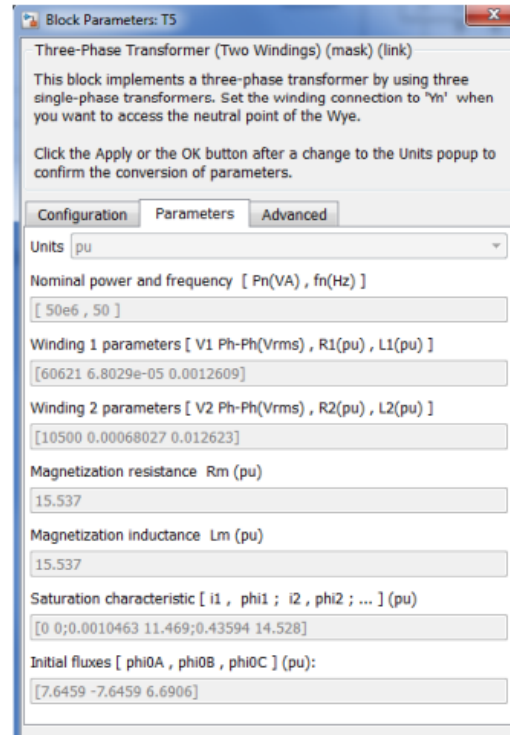
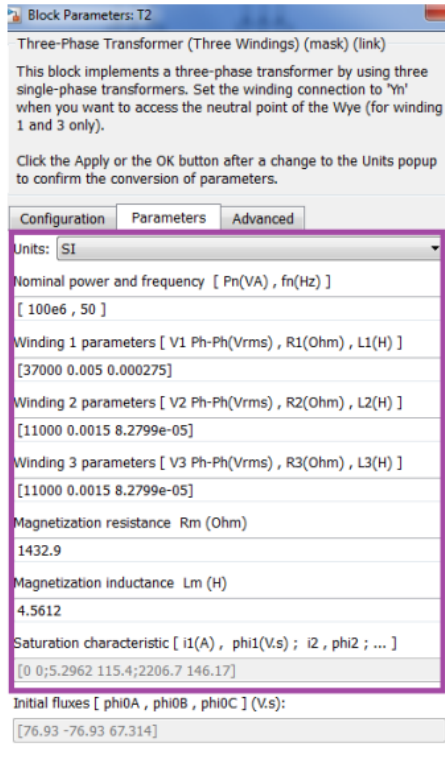
Hisoblangan ma'lumotlar: $R_m = 1432,9$ Om, $L_m = 0,426$ H, $R_1 = 0,005$ Om, $R_2 = 0,0015$ Om.

3-rasmda T1 va T2 transformatorlari modelining parametrlari ko'rsatilgan.

T3-T6 uchun (50 MVA): $S_n=50$ MVA, $U_b=37$ kV, $U_{cn}=11$ kV, $U_K=10\%$, $I_0=1,3\%$, $P_K=350$ kVt, $P_X=70$ kVt.

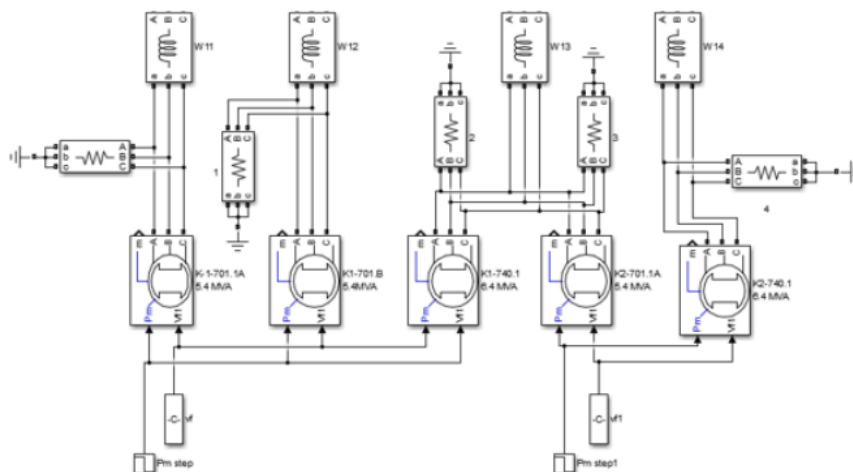
Hisoblangan ma'lumotlar: $R_m=1142,9$ Ohm, $L_m=0,98$ H, $R_1=0,005$ Ohm, $R_2=0,0015$ Ohm, $L_1=275e-6$ H, $L_2=88,6e-6$ H

4-rasmda T3 va T6 transformatorlari modelining parametrlari ko'rsatilgan.



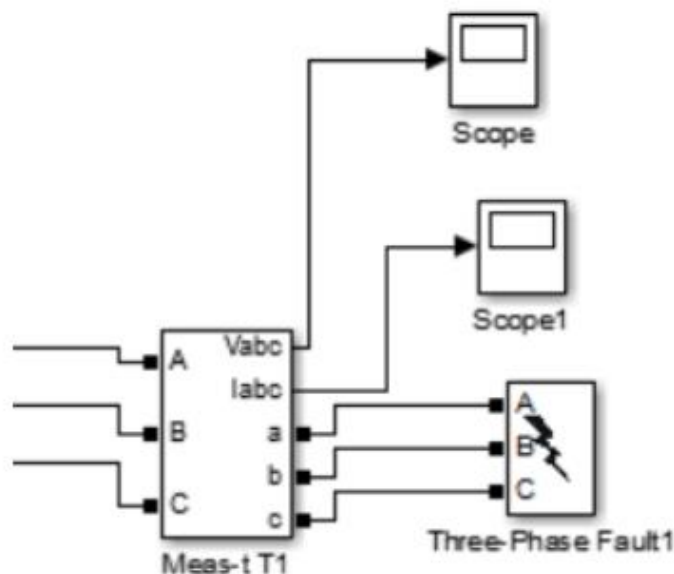
3-rasm - T1 va T2 transformatorlari modelining parametrlari

4-rasm - T3 va T6 transformatorlari modelining parametrlari



5-rasm - KTL-1 va KTL-2 zavodlarining yuk modelining fragmenti

Qisqa tutashuv simulyatsiyasi uchun "Three Fault Fault" bloki qo'llaniladi (7-rasm).



7-rasm - QT1 (3f) nuqtasining favqulodda holatini simulyatsiya qilish uchun blok.

Scope Vabc – o‘tkinchi rejimida A,B,C (3f) fazalarining o‘tkinchi kuchlanishining amplitudasining tebranishi.

Scope1abc - o‘tkinchi qisqa tutashuv oqimining amplitudalari tebranishi.

Modellashtirish elektroenergetika sanoatining innovatsion yo'nalishining asosiy vositalaridan biriga aylanmoqda. Elektr qurilmalarini ishlab chiqarish va iste'mol qilishning turli rejimlarida energiya tizimining barqarorligini, elektr tizimi qurilmalari va rele himoya tizimlarining holatini o'rganish bugungi kunda real vaqt rejimida simulyatsiya dasturlari va grafik echimlar orqali amalga oshirilishi mumkin.

Ushbu tadqiqot ishlab chiqilgan model tizimlarning energiya barqarorligini baholash uchun ishlab chiqarishda muqobil simulyator sifatida foydalanish mumkinligini ko'rsatdi. Model tarmoqning avariya rejimlarini tadqiq qiluvchi o‘tkinchi jarayonlarning vizual tahlilini amalga oshirishga imkon beradi va kompyuter yordamida qisqa tutashuv oqimlarining hisoblangan ko'rsatkichlarini keltirish orqali model himoya vositalariga muvofiq sozlanishi mumkin.

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MEDIA BOSHQARUV TIZIMINI TASHKIL ETISH VA RIVOJLANTIRISH YO'LLARI

Annotatsiya. Maqolada media boshqaruv tizimini tashkil etish va rivojlantirish yo'llari, jarayonlari, muammolari va uning tashkil etishning samarali yo'llari ko'rib chiqilgan.

Kalit so'zlar: media boshqaruv, boshqaruv tizimi, ommaviy axborot, mediamenejment, matbuot nashrlari.

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WAYS OF ORGANIZING AND DEVELOPING THE MEDIA MANAGEMENT SYSTEM

Abstract. The article examines the ways, processes, problems of organizing and developing the media management system, and effective ways of organizing it.

Keywords: media management, management system, public information, media management, press releases.

Bugungi kunda media boshqaruv sohasidagi boshqaruv sohasini yanada takomillashtirish asosiy sabablaridan biri sifatida yetarlicha e'tibor qaratmaganining oqibatidir. Media boshqaruv media korxonalari strategik jihatdan tashkil etilgan xo'jalik yurituvchi sub'ektlar bo'lib, ularning asosiy vazifasi ommaviy axborot vositalarini yaratish va sotishdan iborat. Ommaviy axborot vositalarini yaratish - bu ichki va tashqi ishlab chiqarilgan tarkibni birlashtirish va uni vositaga aylantirish. Marketing - bu ommaviy axborot vositalarini to'g'ridan-to'g'ri yoki bilvosita tarqatish. Shu munosabat bilan ommaviy axborot vositalari atamasi bitta jo'natuvchi va ko'p sonli iste'molchilar bilan birdan-ko'p aloqa bilan cheklangan. Aniqrog'i, asosiy e'tibor gazeta, jurnal, kitob, musiqa, televizor, kino, internet va o'yinlarga qaratiladi.

Media boshqaruv biznes boshqaruvi intizomi bo'lib, media korxonalari rahbariyatidagi strategik va operatsion hodisalar va muammolarni aniqlaydi va tavsiflaydi. Media menejmenti strategik menejment, xaridlarni boshqarish, ishlab chiqarishni boshqarish, tashkiliy boshqaruv va media korxonalar marketingi funksiyalarini o'z ichiga oladi

Shuningdek, matbuot nashrlari janrlar bo'yicha ham ixtisoslashadi. Jumladan, axboriy, tahliliy yoki badiiy-publitsistik maqolalarni chop etishga ixtisoslashishi mumkin.

Janr tiplariga ko'ra ixtisoslashuv ko'proq nashrning o'z oldiga qo'ygan maqsadlaridan, tahririyatlardagi ijodiy xodimlar salohiyatidan, rahbariyatning talabidan kelib chiqib belgilanadi. Ya'ni qonunchilikda janrlar doirasida ixtisoslashuv borasida hech bir taqiq yoki chegaralar yo'q.

Yuqoridagi yo'nalishlar asosida ixtisoslashuvning zaruratini o'rganish va tahlil etish mamlakatimiz jurnalistikasi, xususan, bo'lg'usi yosh jurnalistlar va ularni tayyorlovchi pedagoglar uchun foydadan xoli bo'lmaydi.

Media boshqaruvning asosini obyektiv iqtisodiy, ijtimoiy va boshqa qonunlarga asoslanuvchi huquqiy ilmiylik tashkil etadi. Bu qonunlarni o'rganish va ularning aniq vaziyatlarda namoyon bo'lishini hisobga olgan holda xo'jalik rahbarlari respublika iqtisodiyotini boshqarishning stratgiya va taktikasini bog'laydilar.

Mediamenejment - mediaboshqaruv hokimiyati va san'ati, resurslarni mediaboshqarish bo'yicha alohida mohirlik va ma'muriy ko'nikmalar tushuniladi. Boshqacha aytganda, menejment bu samarali faoliyat olib borish orqali resurslarni, odamlarni mediaboshqarish va foyda olish hamda ko'paytirishni bilishdir. Mediamenejment bu – mediaboshqaruvchiga tanlovni to'g'ri amalga oshirishni va oqilona qaror qabul qilishni o'rgatuvchi fandır. Mazkur fanning asosiy maqsadi bozor munosabatlari sharoitida barcha bo'g'inglarda samarali ishlay oladigan yuqori malakali mediaboshqaruvchilarni tayyorlashdan iborat. Mediamenejment quyidagilarni o'rganadi:

- mediaboshqarish nazariyasi va amaliyoti;
- mediaboshqarish obyekti va subyekti;
- mediaboshqarish prinsipi va usullari;
- mediaboshqarish madaniyati;
- menejer va uning fazilatlarini;
- mediaboshqarishda kirishuvchanlik va qaror qabul qilish;
- xodimlar va ishlab chiqarishni mediaboshqarish.

Bosh menejer xizmatga umumiy rahbarlik qiladi, uning bo'linmalari faoliyatini rejalashtiradi va nazorat qiladi. Xorijning ko'p nashrlari tahririyatlarida bosh menejer bosh buxgalter bilan bir qatorda jamoa rahbarlaridan biri. Uning roli juda katta bo'lib, nashr egasi bosh muharrirga qaraganda bosh menejerning fikri ko'proq quloq soladi. O'zbekistonning ko'plab nashrlari tahririyatlarida menejer - tijorat yoki ijrochi direktor, o'z qarorlarini bosh muharrir yoki tahrir hay'ati bilan kelishib oladi. U o'z majburiyatlarini hozirda tahririyat menejeriga qo'yilayotgan talablarga javob beradigan bilimlar, mahorat va qobiliyatlarga ega bo'lgan holda muvaffaqiyat bilan bajara oladi.

Tahririyatning moliyaviy siyosatini ishlab chiqish va amalga oshirish uchun javob beradigan **moliyaviy menejer** muhim rol o'ynaydi. Menejment xizmati tarkibiga **tarqatish bo'yicha menejer** borgan sari ko'proq kiritilmoqda:

nashrni realizatsiya qilish tahririyat iqtisodiy faoliyatining asosiy yo'nalishlaridan biri hisoblanadi.

Reklama chop etishdan olinadigan tushum aksariyat taxririya va kompaniyalar uchuy daromadlarning eng muhim manbaiga aylangani bois reklama siyosatini ishlab chiqish va uni realizatsiya qilishga reklama bo'yicha menejer rahbarlik qiladi. Tahririyat moliyaviy, reklama va adad siyosatining muvaffaqiyati ko'p jihatdan axborot bozori turli segmentlari marketing tadqiqotlarining natijalariga bog'liqdir. Ularni o'tkazish va samaradorlik uchun **marketing bo'yicha menejer** (marketolog) javobgar. Shuningdek, yirik kompaniyalarda jamoa rahbarlariga kadrlar siyosatini yurgizishda yordam beradigan hodimlar bo'yicha menejer lavozimi xam bo'lishi mumkin. Menejerlarning har biri tegishli tuzilmaga yoki xatto bir necha bo'linmaga rahbarlik qiladi. Chunonchi, tarqatish bo'yicha menejer tarqatish bo'limi ishi va tahririyat ekspeditsiyasiga rahbarlik qiladi. Reklama bo'yicha menejer reklama bo'limining faoliyati uchun javob beradi.

Iqtisodiy bilimlarsiz, xususan, jurnalistikaning iqtisodiy asoslarini bilmasdan muvaffaqiyatga erishish mushkul. Shu bois u nashrning moliyaviy bazasi to'g'risida tasavvurga ega bo'lishi kerak. Va, albatta, axborot bozorining turli sektorlarida yuz berayotgan o'zgarishlardan xabardor bo'lishi shart.

Bugun tahririyat ishini rejalashtirishda jiddiy o'zgarishlar yuz bermoqda. Jamiyat yangi ijtimoiy tizimga o'tayotgan, muayyan vaziyat uzluksiz o'zgarayotgan sharoitda sahifalarni shakllantirish oldidan eng oxirgi pallada muhbirlar yetkazib beradigan materiallar bilan to'ldiriladigan gazeta sonlarini tayyorlash usuli ko'p tahririyaatlarning asosiy usuli bo'lib qoldi.

Davriy nashrning darajasi, uning o'quvchilar ehtiyojlariga muvofiqligi va bozor bahosi asosan uning tahririyat ishini tashkil qilishiga bog'liqdir. Shu sababli u tahririyat menejerining doimiy e'tibori ostidagi obyektlardan biri bo'lib qolishi kerak. Tahririyat faoliyati ijodiy samarador bo'lishini nazorat qiluvchi bosh muharrir va jamoaning boshqa rahbarlari singari **menejer ham uning iqtisodiy samarador bo'lishni nazorat qiladi**. Nashrni realizatsiya qilishdan daromadlar kamayganda, uning raqobatbardoshligi zaiflashganda, reklamaning kelishi kamayganda va boshqa hollarda u bunday holatning sabablarini izlab, bozor konyunkturasi, raqobatchi nashrlar, o'z gazetasini o'rganadi, shuningdek, tahririyat ishini tashkil qilishning o'zgargan sharoitlar va talablarga muvofiqligini tekshiradi. O'z kuzatishlarining natijalari to'g'risida u jamoa rahbarlariga ma'lum qiladi va vaziyatni yaxshilash uchun zarur chora-tadbirlarni tavsiya qiladi.

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**SANOAT KORXONALARINI ELEKTR BILAN TA'MINLASH UCHUN
ENERGIYA TEJAMKOR TAQSIMLOVCHI
TRANSFORMATORLARNI TAHLIL QILISH**

Annotatsiya. Ushbu maqolada sanoat korxonalarini elektr bilan ta'minlash uchun energiya tejamkor taqsimlovchi transformatorlarni tahlil qilish masalasi yoritilgan.

Kalit so'zlar: Energetika, iqtisodiy samaradorlik, sanoat, iqtisodiyot.

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**ANALYSIS OF ENERGY-SAVING DISTRIBUTION TRANSFORMERS
FOR SUPPLYING ELECTRICITY TO INDUSTRIAL ENTERPRISES**

Abstract. This article covers the analysis of energy-efficient distribution transformers for supplying electricity to industrial enterprises.

Key words: Energy, economic efficiency, industry, economy.

O'zbekiston Respublikasi Prezidentining qarorlari asosida Energetika vazirligining vakolatlariga davlat organlari va tashkilotlarda zamonaviy energosamarador va energiya tejamkor texnologiyalarni joriy etish hamda energoresurslar iste'moli samaradorligi monitoringini amalga oshirish kiradi.

Sanoat korxonalarida xarajatlarni kamaytirish va umuman ishlab chiqarishning iqtisodiy samaradorligini oshirishning hal qiluvchi shartlaridan biri energiya resurslaridan oqilona foydalanish hisoblanadi. Shu bilan birga, mahalliy iqtisodiyotni rivojlantirishda korxonalarda energiya tejash dasturlarini shakllantirish va keyinchalik amalga oshirish bilan mumkin, bu esa tegishli uslubiy bazani yaratishni talab qiladi. Energiyani tejash chora-tadbirlarini amalga oshirishni kechiktirish korxonalariga katta iqtisodiy zarar keltiradi va umumiy

ekologik hamda ijtimoiy-iqtisodiy vaziyatga salbiy ta'sir qiladi. Bundan tashqari, sanoat va iqtisodiyotning boshqa tarmoqlarida xarajatlarning yanada oshishi moliyaviy resurslarning yetishmovchiligining kuchayishi bilan kechadi, bu esa korxonalarining ishlab chiqarish bazasini fan-texnika taraqqiyoti yutuqlariga mos ravishda yangilanishiga olib kelmoqda [1].

Hozirgi vaqtda korxonalar, hududlar, alohida tarmoqlar va umuman xalq xo'jaligi miqyosida iqtisodiy tizimlarni barqaror rivojlantirish muammolari ilmiy tadqiqot predmeti hisoblanadi. Barqaror rivojlanish muammolarini hal qilishning dolzarbligi zamonaviy sharoitlarda o'zgarishlar jarayonining tezlashishi va iqtisodiy tizimlar ichida ham, tashqi muhitda ham noaniqlikning kuchayishi bilan tavsiflanadi.

Transformatorlardagi samarasiz yo'qotishlarni kamaytirish bo'yicha faol energiya tejash siyosatiga misol sifatida Energetika vazirligi (DOE) va Atrof-muhitni muhofaza qilish agentligi (AQSh EPA) kabi tashkilotlar energiya kompaniyalari bilan tizimli ravishda o'zaro aloqada bo'lgan, ma'lumot tarqatadigan va tarqatadigan tegishli matematik dasturiy ta'minotini ko'rish mumkin [2].

Taqsimlovchi transformatorlarining energiyani tejamkor modellarini keng va tez joriy etish yo'lidagi tabiiy to'siqlardan biri yuqori raqobatbardosh bozor iqtisodiyoti hisoblanadi.

Aslida, elektr ta'minotida ishlatiladigan transformatorlar eng yuqori samaradorlikka ega mexanizmlar toifasiga kiradi. Taqsimlovchi transformatorlari samaradorligi biroz pastroq bo'lishi mumkin, ammo baribir taxminan 99%. Biroq, transformatorning yuqori samaradorligiga qaramay, elektr energiyasi harakatining har bir qismida uning kuchlanishga aylanishi bilan bog'liq yo'qotishlar sodir bo'ladi. Hatto eng zamonaviy tarmoqlarda ham transformatorni konvertatsiya qilish yo'qotishlari 10% ga etadi va bunday yo'qotishlar past yoki aksincha, yuqori yuklamalarda yuqori bo'ladi [3].

Ixtisoslashgan energetika kompaniyalari Evropada ishlab chiqarilgan barcha elektr energiyasining 90% gacha hissasiga to'g'ri keladi. Ularning umumiy soni 2000 ga yaqinlashmoqda. Ixtisoslashgan bo'lmagan korxonalar qolgan 10% qo'shimcha mahsulot sifatida yoki o'z ehtiyojlari uchun ishlab chiqaradi - temir yo'l transporti, metropoliten, tramvay operatorlari, kimyo sanoati, neft-gaz sanoati va metallurgiyaning yirik korxonalari energiyaning bir qismini sotib olish mumkin. Ularning barchasida o'z tarqatish tarmoqlari mavjud. O'z ehtiyojlari uchun mahalliy elektr energiyasini ishlab chiqarish gazsimon yoqilg'ilarning mavjudligiga asoslanadi va tez sur'atlar bilan o'sib bormoqda: yaqin kelajakda u 10 emas, balki Evropada ishlab chiqarilgan barcha elektr energiyasining 20 foizini tashkil qiladi, deb ishonish uchun asoslar mavjud. 1-jadvalda keltirilgan Evropadagi umumiy ishlab chiqarish quvvati 535 million kVtni tashkil etadi, Frantsiya va Germaniya 35% ni tashkil qiladi. 2022 yilgacha bo'lgan davrda ushbu quvvatlarga 80 million kVtga yaqin quvvat qo'shilishi, 20 million kVtga yaqini esa bekor qilinishi kutilmoqda [4].

TMG12 markali moyli transformatorlari ABB transformatorlari bilan solishtirganda narxning kichik farqiga qaramay, yo'qotishlar bo'yicha biroz orqada.

Xitoyning Zhongpeng markali transformatorlari arzonligi bilan o'ziga jalb qiladi, ammo boshqa transformatorlarga nisbatan bunday katta yo'qotishlar ham ushbu energiya tejamkor transformatorlarni tanlashning to'g'riligiga shubha tug'diradi [5].

Yuqorida sanab o'tilgan barcha energiya tejamkor transformatorlardan eng maqbuli Shveysariyaning ABB tipidagi ABB EcoDry kompaniyasining 630 kVA quvvatga ega quruq transformatorlarini tanlashdir.

Quruq transformatorlar elektr energiyasini 50 Gts chastotaga aylantiradi. Bunday holda, kuchlanish iste'molchining elektr ta'minoti liniyasiga nisbatan joriy yukining ortishi bilan tushiriladi. Bunday transformatorlarni ishlatishda korxonaning ham ichki, ham tashqi qismiga o'rnatish mumkin, chunki ularning ishlash rejimi atrof-muhitning tashqi harorati -60 dan +40 darajagacha bo'lishiga imkon beradi. Moyli transformatorlarining eng keng tarqalgan EcoDryBasic, EcoDry99Plus va EcoDryUltra turlari mavjud [6].

1-rasmda ko'rsatilgan ABB EcoDry seriyali transformatorlar MDHda sotiladigan barcha umumiy maqsadli kuch transformatorlarining eng past salt va qisqa tutashuv yo'qotishlariga ega va Evropa elektr qo'mitasi (CENELEC) tavsiyalariga muvofiq tanlangan.



1-rasm - Shveysariyaning ABB tipidagi ABB EcoDry kompaniyasining energiya tejamkor transformatori

Ular, shuningdek, ovoz kuchining kamaytirilgan darajasiga ega. Shunday qilib, ushbu seriyali transformatorlar energiyani tejaydigan va kam shovqinli.

ABB EcoDry energiya tejamkor transformatori Shveysariyaning ABB kompaniyasi mahsuloti bo'lib, o'ta samarali quruq transformator hisoblanadi. Bular ekologik toza va energiya tejamkor transformatorlar bo'lib, ular berilgan operatsion yuklar uchun maqbul echimdir. Ushbu transformatorlar kuchlanishni pasaytirish yoki oshirish uchun ishlatilishi mumkin. Ular asosan elektr stantsiyalarida, sanoat ob'ektlarida yoki qayta tiklanadigan energiya ob'ektlarida

qo'llaniladi. Transformatorlarning o'zagi amorf metallardan yoki kam yo'qotishlarga ega elektr po'latdan yasalgan.

ABB EcoDry energiya tejamkor transformatorining ishlash printsipli elektromagnit induksiya hodisasiga asoslanadi. Transformator po'lat magnit konturdan va uning ustida joylashgan ikkita o'rashdan (asosiy va ikkilamchi) iborat. ABB EcoDry o'rashlari izolyatsiyalangan simdan qilingan va elektrga ulanmagan. Sariqlardan biri o'zgaruvchan tok manbasidan elektr energiyasi bilan ta'minlanadi. Ushbu o'rash birlamchi deb ataladi. Iste'molchilar ikkinchi darajali deb ataladigan ABB EcoDry transformatorining boshqa o'rashiga ulangan.

ABB EcoDry energiya tejamkor transformator konstruksiyasining asosiy qismlari quyidagilardir: - magnit tizim (magnit o'zak); - o'ramlar; - sovutish tizimi.

Xizmat muddati $T = 25$ yil sifatida qabul qilinadi.

Transformatorlar uchun yiliga elektr energiyasini yo'qotish qiymati quyidagi formula bo'yicha hisoblanadi: $W_{yil} = T \cdot N \cdot t \cdot (P_x + k_{yu2} \cdot P_k)$ (1)

bu yerda T – elektr energiyasi uchun tarif (12%) ($T=295$ so'm); N - yildagi kunlar soni (365 kun); t - sutkadagi soatlar soni (24 soat); P_x – salt ishlash quvvati; P_k - qisqa tutashuv quvvati; k_{yu2} - transformatorning yuklama koeffitsienti.

Belgilangan xizmat muddati uchun TMG11 transformatorlarining umumiy qiymati, so'm: $\Pi_{um} = \Pi_{tr} + W_{yil} \cdot T$, (2)

bu erda Π_{tr} - transformatorning narxi; $W_{год}$ - yiliga elektr energiyasini yo'qotish narxi; T - transformatorlarning xizmat qilish muddati (taxminan 25 yil).

Energiyani tejash uchun biz o'rganayotgan energiya tejamkor transformator:

$$\Pi_{o'rg.tr} = \Pi_{um\ TMG11} - \Pi_{um\ energiya\ tejamkor\ tr}, (3)$$

bu erda $\Pi_{um\ TMG11}$ - dastlab o'rnatilgan quvvat transformatorining umumiy qiymati; $\Pi_{um\ energiya\ tejamkor\ tr}$ - energiya tejamkor transformatorning umumiy qiymati.

Butun ishlash muddati davomida energiyani tejash maqsadida biz o'rganayotgan energiya tejamkor transformator yili:

$$\Sigma P_{o'rg.tr} = T \cdot (W_{yil\ TMG11} - W_{yil\ energiya\ tejamkor\ tr}) / T, (4)$$

bu erda T - transformatorning ishlash muddati (25 yil); $W_{yil\ TMG11}$ - dastlabki o'rnatilgan quvvat transformatorining yiliga elektr yo'qotish narxi; $W_{yil\ energiya\ tejamkor\ tr}$ - energiya tejamkor transformatorning yiliga elektr energiyasini yo'qotish qiymati; T – elektr energiyasi uchun tarif (12%).

Yillik nafaqa (so'm) quyidagicha hisoblanadi: $\Pi_{o'rg.yil} = \Pi_{o'rg.tr} / T$, (11)

bu erda $\Pi_{o'rg.tr}$ - butun operatsiya davri uchun nafaqa (so'm); T - transformatorning ishlash muddati (25 yil).

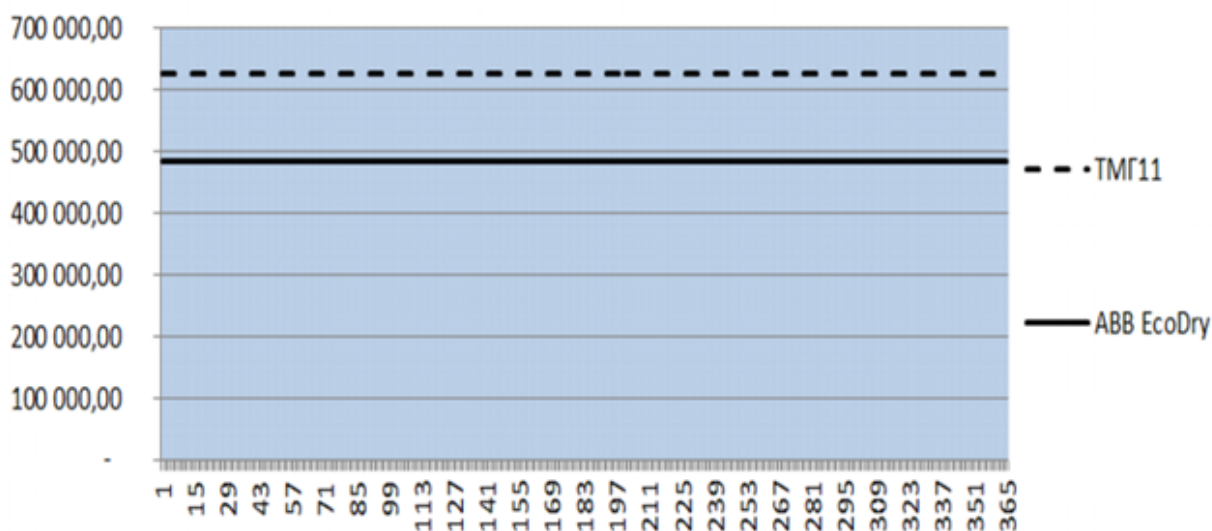
Yillik foyda (kVt soat) quyidagi formula bo'yicha hisoblanadi:

$$\Sigma P_{o'rg.yil} = \Sigma P_{o'rg.tr} / T, (5)$$

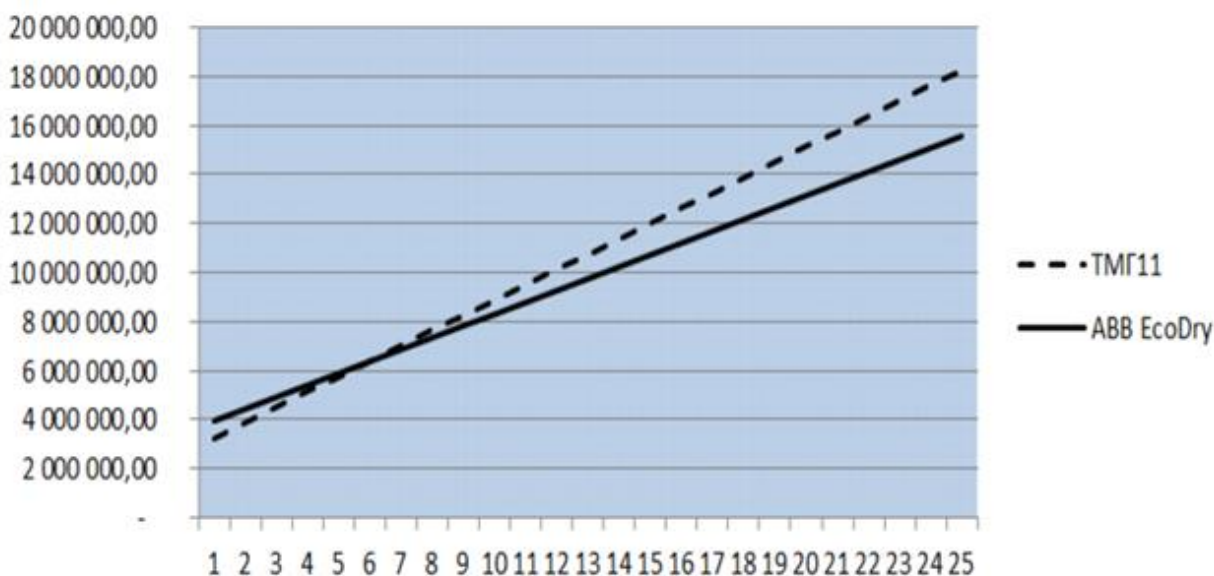
bu yerda $\Sigma P_{o'rg.tr}$ - butun operatsiya davri uchun summa (so'm); T - transformatorning ishlash muddati (25 yil).

2 ta energiya tejamkor transformatorlar uchun to'lov muddati formulasi quyida ko'rsatilgan: $T_o = (\Pi_{\text{energiya tejamkor tr}} - \Pi_{\text{tr TMГ11}}) / \Pi_{\text{o'rg.yil}}$, (6)

bu erda $\Pi_{\text{energiya tejamkor tr}}$ - energiya tejamkor transformatorning narxi; $\Pi_{\text{tr TMГ11}}$ - dastlab o'rnatilgan quvvat transformatorining narxi; $\Pi_{\text{o'rg.yil}}$ – so'mdagi yillik foyda.



1-rasm - Ikki turdagi an'anaviy (TMГ11) va energiya tejamkor (ABB EcoDry) transformatorlarining yiliga elektr yo'qotishlari narxining qiyosiy tavsifi



3-rasm. Ikki turdagi an'anaviy (TMГ11) va energiya tejamkor (ABB EcoDry) transformatorlarining butun xizmat muddati (25 yil) uchun umumiy qiymatining qiyosiy tavsifi.

Yuqorida keltirilgan energiya samaradorligini hisoblash asosida ko'rib chiqilgan barcha ikki turdagi energiya tejamkor transformatorlarning olingan parametrlarining qiyosiy jadvali tuzilgan.

Jadvaldan ko'rinib turibdiki, Shveysariyaning ABB kompaniyasining EcoDry energiya tejamkor transformatorlari eng qimmat bo'lishiga qaramay, ular yo'qotish xarajatlari bo'yicha pastroq va foydasi bo'yicha boshqalarga qaraganda ancha yuqori.

Sanoat korxonasida energiya tejamkor transformatorlardan foydalanish elektr energiyasini tejash imkonini beradi, bu esa qo'shimcha ravishda turli mashinalar, qurilmalarni o'rnatish va ulash imkonini beradi. Bu esa ishlab chiqarilayotgan mahsulot unumdorligini yanada oshiradi.

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ИСПОЛЬЗОВАНИЕ ИКТ В НАЧАЛЬНОЙ ШКОЛЕ В РАМКАХ ФГОС

Аннотация: в статье мы рассматриваем виды инновационных процессов, в образовании которые существуют не изолированно друг от друга, а взаимодействуют между собой.

Ключевые слова: профессия, инновации, практико - ориентированные знания, дифференцированный подход, дидактический материал ИКТ.

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USE OF ICT IN PRIMARY SCHOOL WITHIN GEF

Abstract: in the article we consider the types of innovative processes in education that do not exist in isolation from each other, but interact with each other.

Key words: profession, innovations, practice-oriented knowledge, differentiated approach, ICT didactic material.

Учитель. Что составляет основу его профессии? Знание предмета? Безусловно. Ораторское искусство? Конечно. Любовь к детям, умение понимать и чувствовать, как учится ученик и что он при этом переживает? Ну, кто же будет спорить. А ещё он всегда должен оставаться молодым в своей работе – шагать в ногу со временем, не останавливаться на достигнутом, всегда быть в поиске.

Национальный проект “Образование” предполагает разработку и внедрение современных образовательных технологий, улучшение

воспитательной работы в школах, поддержку и стимулирование инновационных образовательных программ общеобразовательных учреждений. Именно инновации (нововведения) являются наиболее оптимальным средством повышения эффективности образования. Инновация означает новшество, новизну, изменение; применительно к педагогическому процессу - это введение нового во все компоненты педагогической системы - цели, содержание, методы, средства и формы обучения и воспитания, организацию совместной деятельности учителя и учащихся, их методическое обеспечение. Инновационные процессы в образовании существуют не изолированно друг от друга, а взаимодействуют между собой. Эта тенденция обусловлена интеграционными процессами в науке, в формировании современного стиля научного мышления человека и интеграционными процессами в самом образовании.

В соответствие с новым ФГОС, выпускник современной школы должен обладать практико - ориентированными знаниями, необходимыми для успешной интеграции в социум и адаптации в нём. В последние годы всё чаще поднимается вопрос о применении новых информационных приёмов в начальной школе для достижения новых образовательных результатов. При этом подчеркивается, что содержание должно строиться на основе интерактивных мультимедийных технологий. Ведущей педагогической идеей ФГОС является формирование универсальных учебных действий средствами внедрения информационно-коммуникационных технологий.

Как показывает практика, без новых информационных технологий уже

невозможно представить себе современную школу. Уроки с использованием ИКТ становятся привычными для учащихся начальной школы, а для учителей становятся нормой работы, является одним из важных результатов инновационной работы в практике работы учителя начальных классов. Каждый учитель осознает, что новые информационные технологии имеют большое влияние на содержание учебных предметов: расширяется возможность поиска новой информации, а значит, появляется - возможность более углубленно изучить тот или иной материал; разнообразные формы работы с использованием ИКТ позволяют заинтересовать учащихся и привлечь их к самостоятельной работе, поиск нетрадиционных методов решения той или иной ситуации, задачи; возможность качественно и быстро осуществлять контроль учащихся, а следовательно, в дальнейшем можно построить учебный процесс так, чтобы каждый ученик усвоил основное содержание предмета.

Использование ИКТ на уроках в начальной школе позволяет: активизировать познавательную деятельность учащихся; усилить образовательные эффекты; повысить качество усвоения материала;

осуществить дифференцированный подход к учащимся с разным уровнем готовности к обучению; проводить уроки на высоком эстетическом уровне развивать умение учащихся ориентироваться в информационных потоках окружающего мира; овладевать практическими способами работы с информацией; обеспечить доступ к различным справочным системам.

При помощи ИКТ можно проводить настоящие виртуальные путешествия на уроках окружающего мира. Очень интересно проходят уроки по изобразительному искусству и другие.

Одно из направлений применения ИКТ в реализации воспитательной системы класса - проведение классных мероприятий, праздников, родительских собраний. Использование средств ИКТ позволяет сделать данные мероприятия более наглядными, мобильными и интересными, а самое главное позволяет привлечь к их организации большее количество учеников, их родителей.

Дидактический материал ИКТ разнообразный по содержанию и по форме. Я часто применяю видеоролики, фотографии (репродукции) электронной энциклопедии, различные тесты, задания развивающего характера. При разработке урока с использованием ИКТ уделяю особое внимание здоровью детей. Обязательно включаю физические и динамические паузы, зарядку для глаз, смену поз.

Для упрочнения знаний, развития интереса к школьным предметам тем учащимся, которые уже хоть немного владеют компьютером, предлагаю самостоятельные творческие задания, которые могут выражаться: в составлении кроссворда, ребуса по теме, в изготовлении учебного пособия; в подготовке различных творческих сообщений; в изготовлении презентаций и др.

Уроки с использованием информационных технологий не только расширяют и закрепляют полученные знания, но и в значительной степени повышают творческий и интеллектуальный потенциал учащихся. Я уверена, что использование информационных технологий может преобразовать преподавание традиционных учебных предметов, рационализировав детский труд, оптимизировав процессы понимания и запоминания учебного материала, а главное, подняв на неизменно более высокий уровень интерес детей к учебе.

Использование ИКТ в учебном процессе позволяет: усилить образовательные эффекты; повысить качество усвоения материала; построить индивидуальные образовательные траектории учащихся; осуществить дифференцированный подход к учащимся с разным уровнем готовности к обучению; организовать одновременно детей, обладающих различными способностями и возможностями.

В мире, который становится всё более зависимым от информационных технологий, школьники и учителя должны быть знакомы с ними. навыки.

Использование компьютерных технологий – это не влияние моды, а необходимость, диктуемая сегодняшним уровнем развития образования. Достоинства использования ИКТ можно свести к двум группам: техническим и дидактическим. Техническими достоинствами являются быстрота, маневренность, оперативность, возможность просмотра и прослушивания фрагментов и другие мультимедийные функции. Дидактические достоинства интерактивных уроков – создание эффекта присутствия ("Я это видел!"), у учащихся появляется ощущение подлинности, реальности событий, интерес, желание узнать и увидеть больше.

Внедрение ИКТ (информационных и коммуникационных технологий) в практику работы учителя начальных классов осуществляется по следующим направлениям: создание презентаций к урокам; работа с ресурсами Интернет; использование готовых обучающих программ; разработка и использование собственных авторских программ.

Возможности ИКТ: создание и подготовка дидактических материалов (варианты заданий, таблицы, памятки, схемы, чертежи, демонстрационные таблицы и т.д.); создание мониторингов по отслеживанию результатов обучения и воспитания; создание текстовых работ; обобщение методического опыта в электронном виде и т. д.

Применение ИКТ в процессе обучения и воспитания младших школьников повышают общий уровень учебного процесса, усиливающие познавательную активность учащихся. Но, чтобы так учить младших школьников, одного желания мало. Учителю необходимо овладеть рядом умений.

Основными являются: технические, т.е. умения, необходимые для работы на компьютере в качестве пользования стандартного программного обеспечения; методические, т.е. умения, необходимые для грамотного обучения младших школьников; технологические, т.е. умения, необходимые для грамотного использования информационных средств обучения на разных уроках, проводимых в начальной школе. Основная цель применения ИКТ состоит в повышении качества обучения. Качество обучения – это, то для чего мы работаем.

С помощью компьютерных технологий можно решить следующие задачи: усиление интенсивности урока; повышение мотивации учащихся; мониторинг их достижений. Трудно представить себе современный урок без использования ИКТ.

ИКТ технологии могут быть использованы на любом этапе урока:
1. Для обозначения темы урока.

2. В начале урока с помощью вопросов по изучаемой теме, создавая проблемную ситуацию.

3. Как сопровождение объяснения учителя (презентации, формулы, схемы, рисунки, видеофрагменты и т.д.)

4. Для контроля учащихся.

Использование ИКТ на уроках труда упрощает инструктаж, появляется возможность продемонстрировать порядок выполнения работы, с помощью штриховки, стрелок можно обозначить необходимые линии, а затем вывести готовый результат. Причём ИКТ даёт возможность с помощью повторов отработать сложные этапы работы.

У младших школьников небогатая жизненная практика и поэтому для них многие образы окружающего мира, изучаемые по программе, незнакомы. А при помощи ИКТ мы имеем возможность подобрать богатый иллюстративный материал в качестве дополнения к учебнику.

Я считаю, если учителя в своей работе используют ИКТ, значит, им небезразличен уровень своей профессиональной компетентности, их беспокоит, насколько он, педагог современной российской школы, соответствует требованиям данного времени.

Также применение новых информационных технологий в традиционном начальном образовании позволяет дифференцировать процесс обучения младших школьников с учетом их индивидуальных особенностей, дает возможность творчески работающему учителю расширить спектр способов предъявления учебной информации, позволяет осуществлять гибкое управление учебным процессом, что является социально значимым и актуальным в наше время.

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ПОЭТАПНЫЙ ПРОЦЕСС УЧЕТА СЕБЕСТОИМОСТИ ПРОДУКЦИИ С ВЫСОКОЙ ДОБАВЛЕННОЙ СТОИМОСТЬЮ

Аннотация. В данной статье описывается учет производства продукции с высокой добавленной стоимостью, раскрывается поэтапный метод учета продукции с высокой добавленной стоимостью. Показаны преимущества и недостатки данного метода.

Ключевые слова: Сырье и материалы, процесс закупок, производственный процесс, готовый продукт, управленческий учет, калькуляция себестоимости продукции, план счетов бухгалтерского учета.

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A STEP-BY-STAGE PROCESS FOR COSTING PRODUCTS WITH HIGH VALUE ADDED

Annotation. This article describes the accounting for the production of high value-added products, reveals a phased method for accounting for high value-added products. The advantages and disadvantages of this method are shown.

Key words: Raw materials, period of providing, period production, product, managerial accounting, calculation of product, system of accounting numbers, tier method, step method, factory overhead costs.

В докладе Президента Республики Узбекистан Шавката Мирзиёева “Критический анализ, жесткая дисциплина и персональная ответственность должны стать повседневной нормой в деятельности каждого руководителя” было сказано следующее “...нужна принципиально новая система развития автомобильной промышленности, повышения конкурентоспособности ее продукции, прежде всего на рынках ближнего и дальнего зарубежья.”

Все это говорит о необходимости развития всех отраслей экономики, уменьшения затрат и себестоимости продукции, увеличения конкурентоспособности продукции и уровня рентабельности. Это связано с тем что... “При сокращении себестоимости по отраслям в среднем на 10 процентов отдельная продукция химической и легкой промышленности,

автомобилестроения, строительной индустрии и ряда других отраслей из-за своей дороговизны не конкурентоспособна на внешних рынках. Отдельные предприятия вообще работают в убыток.”

Переход сырья в готовую продукцию пользующуюся большим спросом на мировом рынке говорит о необходимости применения 3х или 4х ступенчатой системы учета. Содержание и значение данной системы состоит в следующем;

На первом этапе сырье подвергается предварительной переработке, т.е осуществляется подготовка полуфабрикатов;

Во втором этапе происходит обращение готовых материалов;

Третий, заключительный этап предусматривает изготовление готовой продукции.

Значит, организация общего процесса производства – путь от переработки сырья до их превращения в готовую продукции – цикл, предусматривающий необходимость прогнозирования, для определения соответствия затраченных ресурсов целям и обоснованность их окупаемости.

Контроль процесса превращения сырья в готовую продукцию, организация их учета и отражение в соответствующих учетных листах, требует от бухгалтера большой ответственности. Если рассматривать данный процесс с теоретической точки зрения, то он выступает как элемент управленческого учета и именуемый как метод калькуляции продукции.

Бухгалтерский учет сырья, полуфабрикатов, незавершенного производства и готовой продукции, товарно-материальных запасов отражаются в составе оборотных средств. Текущие активы приобретают форму материалов на второй стадии кругооборота: на первой стадии, т.е в процессе снабжения приобретаются необходимые для производства предметы труда; одна часть предметов труда прямо пополняется за счет вновь созданной на предыдущей стадии продукции; на второй стадии оборота в процессе производства возникает готовая продукция.

Если в первом случае оборотные средства выступают в качестве предметов труда, во втором случае они учитываются как трудовые ресурсы. Однако, в обоих случаях оборачиваемость одинакова: переходя из одной формы оборотных средств в другую, на стадии одного процесса совершается полный кругооборот.

Товарно-материальные запасы как экономическая категория характеризуется с научно-методической и нормативной точки зрения по разному. В том числе, в НСБУ №4 «Товарно-материальные запасы» дается следующее понятие: «Товарно-материальные запасы - материальные активы, содержащиеся в целях дальнейшей продажи в ходе нормальной деятельности и находящиеся в процессе производства, а также используемые в процессе производства продукции, выполнения работ или

оказания услуг либо для осуществления административных и социально-культурных функций».

Организация процесса обеспечения предприятия ТМЗ на основе установленной предприятием плана (графика) снабжения, его основные показатели включают в себя:

- Количество купленного сырья;
- срок приобретения;
- виды сырья и т.д..

1-таблица

Процесс снабжения на предприятии «Умидтекстиль» (тыс сум)

Т/р	Наименование сырья	Потребность в сырье	Источники восполнения потребностей		Созданный договор	Пополнение потребности на основании договора (%)	Расход сырья	Выполнение договора (%)
			внутренние	внешние				
1	Хлопок	5500	500	5000	4000	72,7	3500	87,5

При учете процесса снабжения особое внимание уделяется его реальным объемам и определению фактической себестоимости приобретенного сырья. В учетных листах бухгалтерского учета отражаются сведения об объеме приобретенного сырья и видах продукции, что контролирует процесс снабжения в количественной и ценовой форме и дает возможность получить информацию об объемах приобретенной предприятием всех видов товарно-материальных ценностей.

В предварительных документах показывающее движение сырья на предприятии отражается лишь договорная цена на основе договоров. Транспортно-заготовительные расходы указываются в сумме всех учтенных затрат.

Доля приходящая на каждый вид сырья по данным затратам в конце месяца определяется методом расчета, отдельно по каждому виду сырья, а затем эти данные суммируются к договорной цене.

Транспортно-заготовительные расходы связанные с переработкой сырья распределяются на основе потраченных в текущем месяце материальных затрат предприятия. Для определения коэффициента товарно-транспортных затрат (К_{ТТЗ}) применяется следующая формула:

$$K_{ТТЗ} = \frac{C_{ТТХ} + ТТЗ}{C_M + X_{ш.}}$$

Где: остаток к началу отчетного периода $C_{ТТЗ}$ – ТТЗ;

$ТТЗ$ – сумма ТТЗ по использованным в течении отчетного месяца сырью;

C_M – сальдо на начало отчетного периода по цене приобретения сырья;

$X_{и}$ – договорная цена сырья приобретенного в течении отчетного месяца.

Сумма транспортно заготовительных расходов определяется по следующей формуле:

$$\sum TTЗ = M_c \times K_{TTЗ} ,$$

Здесь: M_c – цена затраченного сырья по расчетным ценам.

На предприятиях занимающихся переработкой сырья показатели учета процесса снабжения способствуют возможности контроля для обеспечения выполнения предприятием плана снабжения. Для этого фактически приобретенное сырье сопоставляется с плановым показателем. Фактические транспортно-заготовительные затраты соответствуют указанным нормативам, а также определяются по данной форме.

Процесс производства продукции с высокой добавленной стоимостью требует определенных затрат. Эти затраты учитываются как затраты включаемые в себестоимость продукции и делятся на:

1. Затраты сырья и материалов;
2. Затраты по оплате труда;
3. Отчисление на социальное страхование;
4. Амортизация основных средств;
5. Другие производственные затраты.

На предприятии также применяются управленческие расходы. Они состоят из заработной платы для управленческого и обслуживающего персонала, включают затраты на отопление и освещение зданий и другие, их отражение в денежном выражении составляет произведенную продукцию с добавленной стоимостью.

Учет производственных затрат и калькуляция себестоимости продукции считается одним из важнейших участков учета. Они выступают инструментом в контроле над поиском резервов для производства продукции, денежных средств и трудовых ресурсов.



1-рис. Этапы учета процесса производства

На предприятии при переработке сырья в зависимости от технологического процесса учет затрат может осуществляться:

- по передельному или по процессному методу;
- позаказному методу.

В научных работах отечественных экономистов полностью раскрыты особенности связанные с производством продукции с высокой добавленной стоимостью. Это можно увидеть на рисунке 2, где указан поэтапный учет процесса себестоимости продукции с высокой добавленной стоимостью с практической точки зрения



2-рисунок. Поэтапный процесс учета себестоимости продукции с высокой добавленной стоимостью

При изготовлении готовой продукции с высокой добавленной стоимостью при учете затрат существуют два варианта метода учета вторичной переработки:

- порядок учета полуфабрикатов;
- бесполуфабрикатный порядок учета.

При полуфабрикатном методе производства продукции с добавленной стоимостью каждая произведенная продукция считается полуфабрикатом до следующей обработки продукции или ее реализации на сторону. Это обуславливает необходимость оценки расчетов и оценку выбытия продукции по плановой нормативной или фактической себестоимости полуфабрикатов. При данном варианте цена полуфабрикатов отражается отдельной статьей именуемой как - «Полуфабрикаты собственного производства».

При бесполуфабрикатном методе на каждой стадии включаются только затраты на обработку. В этом случае калькулируются лишь себестоимость готовой продукции.

Если промышленное предприятие производит продукцию в несколько этапов, продукция полученная на каждом этапе отправляется на склад как полуфабрикат. В этом случае себестоимость готовой продукции с добавленной стоимостью определяется по следующей формуле:

$$T = \frac{X1}{Y1} + \frac{X2}{Y2} + \dots + \frac{XD}{TM}$$

Где, T – единица полной себестоимости готовой продукции;

$X1, X2...$ – затраты по переработке по отделам;

$Y1, Y2...$ –полуфабрикаты на каждой стадии производства;

XD – на единицу суммы всех затрат на продукцию;

TM – единица произведенной готовой продукции.

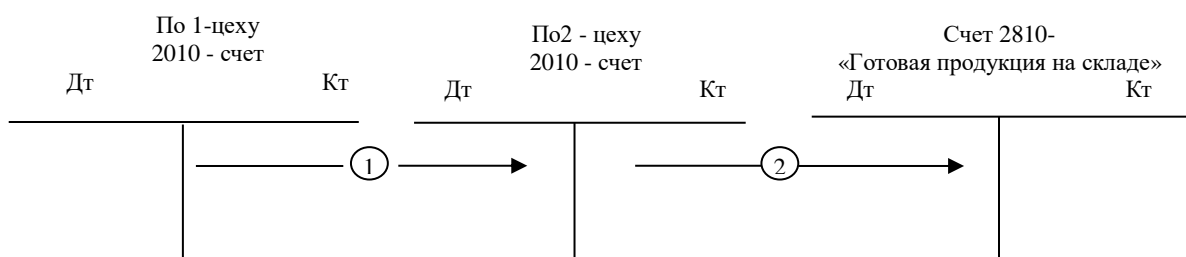
$$T = M + \frac{X_1}{Y_1} + \frac{X_2}{Y_2} + \dots + \frac{XD}{TM}$$

Где, M – потребленные материалы на первой стадии;

Приемлемость данной методики заключается в том, что после каждой стадии, произведенную в цехе продукцию можно продавать потребителям как полуфабрикаты.

Бухгалтер предприятия для учета этой продукции с добавленной стоимостью на основе "Учетной политики" может выбрать один из методов:

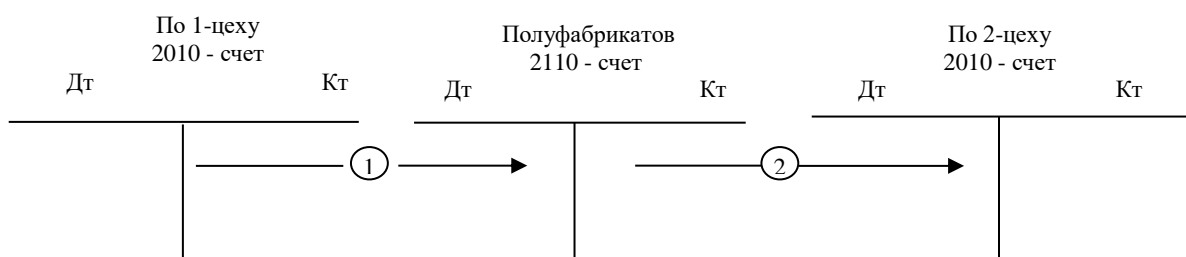
Первый метод: учет полуфабрикатов.



- 1) 50000000
- 2) 20000000 3) 70000000 5) 100000000
- 4) 30000000

В этом случае на первой или других этапах (до возникновения готовой продукции) созданную продукцию берут на учет как полуфабрикаты. Этот метод удобен тем, что заказчики полуфабрикатов могут увеличить стоимость готовой продукции вдвое. Однако, это приводит к тому что, на следующих этапах могут возникнуть проблемы по выдаче заработной платы рабочим и сотрудникам.

Второй метод: учет на основе использования полуфабрикатов.



- 1) 50000000
- 2) 20000000 3) 70000000 4) 70000000

При поэтапном методе изготовления готовой продукции на предприятии "Умидтекстиль" можно получить следующие общие сведения:

На 1-этапе общая себестоимость произведенной продукции – 70000000 сум (1 штука 3500 сум);

На 2-этапе затраты по производству – 30000000 сум (1 штука

1500 сум);

На 3-этапе затраты по производству– 15000000 сум (1 штука 750 сум);

На 4- этапе затраты по производству - 10000000 сум (1 штука 500 сум).

В этом случае себестоимость единицы готовой продукции – равняется 6250 сум (3500 +1500+750+500).

Метод повторной обработки учета затрат по повторной процессу, внутри них осуществляется по статьям калькуляции и по видам продукции. При данном методе прямые затраты учитываются по каждому виду переработки, косвенные затраты учитываются по цеху, производству, по предприятию в целом, затем принятая на базу на основе распределения повторно переработанная продукция распределяется пропорционально себестоимости.

Из этого следует что, для достижения высоких темпов роста экспорта готовой продукции с добавленной стоимостью необходимо перейти к поэтапной системе. Это говорит о необходимости получения сведения о затраченных на производстве продукции с добавленной стоимостью сырья, полуфабрикатов и других затрат в точные сроки, а также, предусматривает необходимость совершенствования учета на основе требований международных стандартов, что в свою очередь приведет кувеличению вдвое объема ВВП в Республике Узбекистан.

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ОБЗОР ИНТЕЛЛЕКТУАЛЬНЫХ ДАТЧИКОВ ИСПОЛЬЗУЕМЫЕ В СИСТЕМАХ АЛЬТЕРНАТИВНОЙ ЭНЕРГЕТИКИ

Аннотация. В данной статье рассматриваются интеллектуальные датчики, используемые в системах альтернативной энергетики. Рассматриваются примеры использования датчиков для контроля параметров систем альтернативной энергетики. Описываются различные типы датчиков: датчики температуры, давления, влажности, скорости ветра и другие. Также обсуждаются возможности применения датчиков для повышения эффективности работы альтернативных источников энергии путем контроля и оптимизации их работы.

Ключевые слова: датчик, точность, эффективность, применение, альтернативные источники.

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OVERVIEW OF INTELLIGENT SENSORS USED IN ALTERNATIVE ENERGY SYSTEMS

Annotation. This article discusses smart sensors used in alternative energy systems. Examples of using sensors to control the parameters of alternative energy systems are considered. Various types of sensors are described: sensors for temperature, pressure, humidity, wind speed, and others. The possibilities of using sensors to improve the efficiency of alternative energy sources by monitoring and optimizing their work are also discussed.

Keywords: sensor, accuracy, efficiency, application, alternative sources.

Датчики, применяемые в системах альтернативной энергетики, представляют собой устройства, которые регистрируют физические параметры, такие как температура, давление, уровень жидкости, расход, вибрация, освещенность, газы и другие. Они являются важной составляющей системы контроля технологических процессов и позволяют автоматизировать процессы на производстве.

Датчики имеют различные типы, включая ультразвуковые, инфракрасные, оптические, механические, магнитные, вибрационные, электрические и другие. Работа каждого датчика основана на принципе измерения физических параметров и их преобразования в сигнал, который затем передается в систему управления процессом.

Современные датчики обладают высокой точностью и надежностью работы, а также имеют возможность передачи информации в режиме реального времени и удаленного доступа на мониторинги систем. Они также могут оснащаться функциями самодиагностики, анализа и передачи данных на удаленные устройства.

Применение датчиков в системах альтернативной энергетики позволяет повысить уровень автоматизации, уменьшить количество отходов и дополнительных расходов на регулирование параметров. Они помогают контролировать процессы на производстве и достигать необходимого качества продукции при постоянном повышении продуктивности.

Существует множество видов датчиков, используемых в системах альтернативной энергетики. Некоторые из них включают в себя:

1. Датчики температуры - используются для измерения температуры в процессе нагрева или охлаждения.

2. Датчики давления - используются для измерения изменения давления в процессе.

3. Датчики уровня - измеряют высоту жидкости или твердых материалов в емкостях и танках.

4. Датчики расхода - используются для измерения объема или скорости потока жидкости или газа.

5. Датчики вибрации - используются для контроля вибраций и степени износа оборудования.

6. Датчики влажности - измеряют относительную влажность воздуха, что позволяет контролировать относительную влажность при производстве продуктов.

7. Датчики освещения - используются для контроля уровня освещенности в производственных помещениях и помогают улучшить условия работы.

8. Датчики движения - используются для контроля движения материалов на конвейере.

Все эти датчики выполняют роль ведущих элементов, поддерживающих технологический процесс на определенном уровне и позволяющих достичь надлежащего качества продукта и оптимизировать производственные процессы.

Интеллектуальные датчики могут использоваться в различных системах альтернативной энергетики, например, в процессах контроля качества продукции на производстве, мониторинга состояния оборудования и автоматического регулирования технологических параметров.

В производственных процессах, интеллектуальные датчики могут использоваться для контроля параметров, таких как температура, давление, уровень жидкости, степень влажности, расход и т.д. Эти данные могут быть собраны и обработаны программным обеспечением, чтобы обеспечить надежность процесса, повысить качество продукции и уменьшить количество отходов.

В многих производствах, интеллектуальные датчики также используются для мониторинга состояния оборудования, чтобы предотвратить возможные сбои, снизить затраты на ремонт и предотвратить простои в производстве. Кроме того, они могут использоваться для автоматической настройки параметров и настройки устройств для максимальной производительности.

Интеллектуальные датчики могут также использоваться в качестве источника данных для машинного обучения и аналитики данных, помогая предсказывать возможные отклонения и оптимизировать производственные процессы. Таким образом, они помогают повысить эффективность производства и уменьшить затраты на производство.

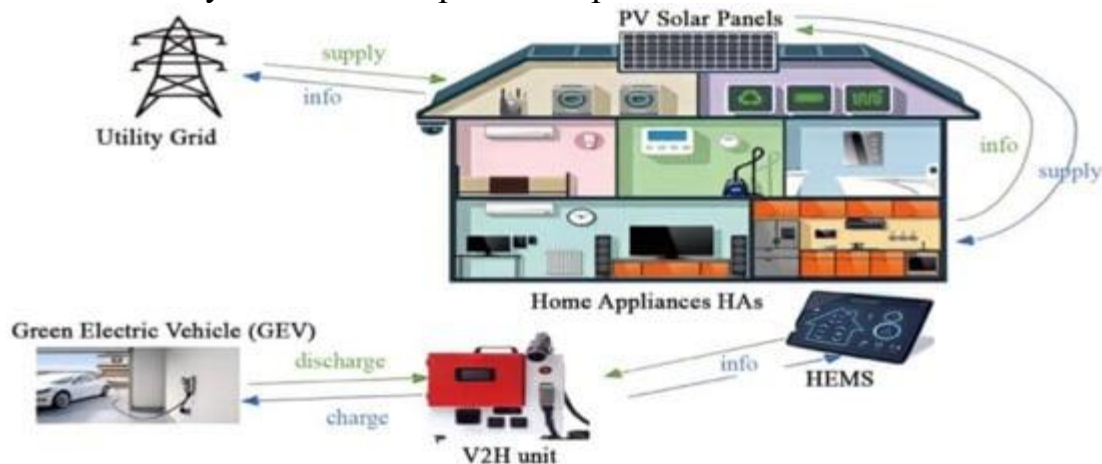


Рис. 1. Схема платформы «умный дом».

Для умного дома будут разработаны следующие компоненты системы питания:

Возобновляемые источники энергии (солнечные фотоэлектрические панели); Модуль интеллектуального управления энергопотреблением в

режиме реального времени (HEMS); накопительное устройство HEMS (батарейки); Устройство «автомобиль-дом» (V2H).

Применение интеллектуальных датчиков в системах альтернативной энергетики может дать несколько преимуществ:

Большая точность измерений. Интеллектуальные датчики снимают данные с высокой точностью, что позволяет повысить эффективность системы и уменьшить количество отходов.

Увеличение надежности. Интеллектуальные датчики могут обнаруживать возможные проблемы и аварийные ситуации заранее, что позволяет производить своевременное обслуживание системы и уменьшает риск поломки оборудования.

Применение интеллектуальных датчиков в системах альтернативной энергетики позволяет улучшить и оптимизировать их работу, что в свою очередь способствует экономии ресурсов и снижению нагрузки на окружающую среду.

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ГЕОГРАФИЧЕСКИЙ АНАЛИЗ ГЛОБАЛЬНОЙ ПРОДОВОЛЬСТВЕННОЙ ПРОБЛЕМЫ (НА ПРИМЕРЕ САХАРА)

Аннотация. В статье проанализированы проблемы, возникающие на планете в последние годы при выращивании определенных продуктов питания, изменения посевных площадей, изменения географии экспортно-импортных маршрутов, сравнение с континентами.

Ключевые слова: производство продуктов питания, проблема продовольственной безопасности, дефицит продовольствия, производство сахара.

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GEOGRAPHICAL ANALYSIS OF THE GLOBAL FOOD PROBLEM (USING SUGAR AS AN EXAMPLE)

Abstract. The article analyzes the problems that have arisen on the planet in recent years when growing certain foodstuffs, changes in acreage, changes in the geography of export-import routes, and comparison with the continents.

Keywords: food production, food security problem, food shortage, sugar production.

С древних времен человечество изучало и совершенствовало различные способы поиска, выращивания, повторной подготовки, упаковки и хранения пищевых продуктов. В настоящее время многие виды пищевых продуктов могут быть созданы искусственно с использованием достижений науки и техники.

В нынешнем 21 веке разрабатываются отличные рекомендации по созданию продуктов питания с использованием природных ресурсов. Из истории известно, что перевозить фрукты, овощи и молочные продукты из одного региона в другой и распределять их было непросто. Работа в этом плане совершенствовалась вместе с развитием технологий, и сегодня

перевозка продуктов питания и доставка товаров импортерам осуществляется оперативно всеми видами транспорта.

Великие ученые всегда высказывали ценную мудрость по этому вопросу. Например, «С тех пор, как люди научились готовить, они стали есть в два раза больше, чем того требовала природа», — сказал Бенджамин Франклин. Оноре де Бальзак сказал, что «Великие люди всегда были умеренны в еде». В конце концов, как говорил Гиппократ, «я ем, чтобы жить, а не живу, чтобы есть» — это прекрасно.

В ходе сегодняшней глобализации видно, что уровень производства, производства и предложения продуктов питания в разных странах региона находится в разном состоянии. Впервые проблема снабжения продовольствием в мире была рассмотрена Департаментом сельского хозяйства и производства продуктов питания ООН в 70-х годах прошлого века. Для решения вышеуказанных проблем была создана постоянно действующая Международная организация по безопасности пищевых продуктов.

Во многих странах мира разработана и действует на практике «Национальная программа безопасности пищевых продуктов». Вопрос решения продовольственной проблемы в широких масштабах остается важнейшей задачей, стоящей перед Продовольственной и сельскохозяйственной организацией (ФАО). В середине ноября 1996 года в Риме прошла конференция, посвященная этой теме. На этой конференции государствами-членами ООН была принята Декларация «О всемирной продовольственной безопасности».

Всемирная торговая организация (ВТО) проводит оценку на основе общих критериев, разработанных ФАО. В данной статье представлены сведения о сахаросодержащих продуктах, которые широко распространены во всем мире и занимают высокое место среди продуктов питания, потребляемых населением.

Сахар был известен в Индии 2500 лет назад, затем его завезли в Китай, Аравию, а к VII веку впервые распространили в Европу арабы. Сегодня сахар является важной составляющей мирового продовольственного рынка. Этот продукт производится более чем в 100 странах мира. Изучение рынка сахара актуально по нескольким причинам:

во-первых, сахар является не только незаменимым продуктом питания населения, но и используется в других сферах производства;

во-вторых, международный рынок сахара — это своего рода сельскохозяйственный рынок. Потому что одной из отличительных черт сахара как товара является его быстрая ликвидность;

в-третьих, трудоемкое производство сахара может обеспечить занятость многих людей;

в-четвертых, доступность этого продукта определяет продовольственную безопасность страны.

Сахар является одним из традиционных товаров мировой торговли, и он широко использовался в 19 веке. Производство сахара на экспорт долгое время было специальностью многих развивающихся стран, но с конца 20 века рынок контролируется несколькими крупными поставщиками, включая промышленно развитые страны.

Импорт сахара географически более диверсифицирован, большое его количество импортируют развитые и развивающиеся страны. Основной экспорт многих развивающихся стран (Латинская Америка, Карибский бассейн, Южная Африка, Азия и Тихий океан) — сахарный тростник и тростниковый сахар. Сахарная промышленность считается важной в странах-производителях сахара, которая, во-первых, обеспечивает занятость населения, во-вторых, повышает доходы и уровень жизни населения, служит развитию инфраструктур, повышает грамотность местного населения, укрепляет здоровье.

Исторически сахар получали из двух основных сельскохозяйственных культур. Сахарная свекла распространена в странах с умеренным климатом, а в тропиках в основном из сахарного тростника. Около 70% мирового производства сахара приходится на сахарный тростник. Урожайность сахарной свеклы составляет 60-80 тонн с гектара, а сахарного тростника этот показатель составляет 80-100 тонн. Кроме того, если сахарную свеклу не производить максимум два месяца, ее качество ухудшится, поэтому сахарные заводы России и многих европейских стран вынуждены работать на полную мощность с августа по декабрь.

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**ФАКТОРЫ, ВЛИЯЮЩИЕ НА КАЧЕСТВО РАЗВИТИЯ НАУЧНО-
ИССЛЕДОВАТЕЛЬСКИХ КОМПЕТЕНЦИЙ У МАГИСТРОВ
ТЕХНИЧЕСКИХ СПЕЦИАЛЬНОСТЕЙ**

Аннотация. В статье раскрываются дидактические и организационные особенности подготовки магистров к исследовательской деятельности.

Ключевые слова и понятия: модель, магистратура, бакалавр, образование, технических специальностей, научно-исследовательской деятельности.

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**FACTORS AFFECTING THE QUALITY OF DEVELOPMENT OF
SCIENTIFIC AND RESEARCH COMPETENCES IN MASTERS OF
TECHNICAL SPECIALTIES**

Annotation. The article reveals the didactic and organizational features of the preparation of masters for research activities.

Key words and concepts: model, magistracy, bachelor, education, technical specialties, research activities.

Анализ становления и развития магистратуры в республике показывает, что за истекший период достигнуты определенные успехи, затронувшие все аспекты и составляющие этой подготовки, в частности: создано нормативно-правовое, научно-методическое и материально-техническое обеспечение магистратуры; разработаны государственные образовательные стандарты компетентностной направленности; внедрены в процесс обучения современные педагогические и информационно-коммуникационные технологии и формируются научно-педагогические кадры компетентностного уровня. Наряду с достижениями имеется ряд нерешенных теоретико-прикладных проблем по дальнейшему совершенствованию и повышению эффективности деятельности магистратуры, в частности, актуальной является проблема по обновлению содержания магистерской подготовки в направлении компетентностного

подхода. Эта проблема отмечена и в приоритетных направлениях Стратегии действий «повышение качества и эффективности деятельности высших образовательных учреждений на основе внедрения международных стандартов обучения и оценки качества преподавания».

Анализ основных факторов, влияющие на качество развития научно-исследовательских компетенций у магистров технических специальностей позволяет выделить следующие его компоненты: цели и содержание образования; методы и технологии обучения; способы и средства оценки результативности обучения. Оценка уровня обоснованности этих компонентов предопределяется качеством подготовки следующих компонентов учебно-воспитательного процесса:

- учебные планы подготовки магистров;
- учебно-методические комплексы по дисциплинам;
- методическое обеспечение учебного процесса;
- педагогические технологий и методы обучения;
- проведение аудиторных и самостоятельных занятий;
- методы и средств оценки результатов образования.

В государственных образовательных стандартах высшего образования (ГОС ВО) и учебных планах подготовки магистров отражаются цели и содержание образования. Под учебным планом (УП) подразумевается нормативный документ, определяющий: виды учебной деятельности, состав учебных предметов и курсов, последовательность их изучения и объем в часах по конкретному направлению специальности магистратуры.

Качественный и количественный анализ содержания и структуры существующих учебных планов подготовки магистров осуществлялся нами основе «Методики дидактического анализа качества учебных планов подготовки магистров» и анкетирования среди профессорско-преподавательского состава и будущих магистров высших образовательных учреждений. Полученные результаты позволяют утверждать, что в учебных планах реализуется «знаниевая» концепция, характеризующаяся следующими дидактическими противоречиями:

- основой для разработки учебных программ служат квалификационные требования, которые не учитывают профессионально-значимые качества выпускника;
- структура учебных программ разделена на блоки учебных предметов (гуманитарные, профессиональные, специальные аттестационные и др.), которые не способствует реализации процесса интеграции знаний;
- многопредметность УП не позволяет эффективно реализовывать принцип индивидуализации в обучении;
- в учебных планах не заложены временные ресурсы для поэтапной диагностики формирования компетентности;

– предметная структура УП не создает психолого-педагогических условий для формирования у студентов магистратуры целостной научно-практической основы профессиональной деятельности.

Это следствие того, что на стадии разработки учебных планов знаниевой направленности, в них в недостаточной степени учтены современные требования социально-экономических и научно-технических тенденций развития (ориентация на развитие социально значимых личностных качеств, интегративность знаний, индивидуализированный подход в обучении, непрерывность диагностики уровня формирования групп компетентности, формирование системного и творческого мышления и др.).

Выявленные противоречия обусловили модернизацию УП, способствующую формированию системного профессионального мышления и созданию психолого-педагогическую основы для становления и развития творческой личности. Анализ структуры и содержания учебно-методических комплексов, проведенный нами на основе методического руководства «По разработке и оценке качества компетентностных учебно-методических комплексов по учебной дисциплине», показал, что выполняемые студентами магистратуры практические задания и самостоятельные работы, в большинстве своем несут в себе исследовательскую и практическую направленность, а также в учебно-методических комплексах (УМК) от студентов не требуется поиска решений новых проблем и проявление творческих способностей. Это в свою очередь не формирует у магистрантов научно-исследовательских навыков. Содержание УМК в основном, ориентируется на репродуктивные, шаблонные учебные цели, и поэтому студенты, получая высокую теоретическую подготовку, не имеют необходимого опыта применения теоретических знаний в решении профессиональных задач. Это обстоятельство требует модернизации УМК в направлении проявления у студентов магистратуры технических специальностей творческих качеств.

Анализ результативности когнитивной педагогической технологии, применяемой в учебном процессе, показывает, что её содержание, в основном, направлено на получение студентами магистратуры определенной суммы готовых знаний, а не практических и профессиональных умений и навыков. В большинстве высших образовательных учреждениях (ВОУ) республики доминирует форма передачи «знаний» – от преподавателя к студенту. Сегодня лекционные занятия информационно-иллюстративного характера носят пассивный вид обучения, который нацелен на усвоение готовых знаний, не способствует самостоятельному их приобретению и не требует у студентов использования механизмов системной и творческой мыслительной деятельности. По специальным исследованиям, известно, что сразу после информационной лекции, студенты помнят менее 20% учебного материала,

и большая часть материала забывается после первой недели, поэтому информационная лекция является мало эффективной. Основной направленностью когнитивной педагогической технологии является передача максимального объема профессиональной информации. Последняя, вследствие быстрого её устаревания, в значительной степени, теряет свою актуальность и методическую ценность. Избыточность сведений в информационных занятиях ограничивает у студентов самостоятельность в поиске эффективных решений профессиональных задач. В когнитивной педагогической технологии характерны следующие признаки: целеполагание, которое направлено на формирование познавательных способностей обучаемых; содержание, направленное на приобретение профессиональных ЗУНов; методы и средства, нацеленные на репродуктивную деятельность. Это позволяет утверждать о том, что обучение студентов носит экстенсивный характер и не способствует формированию и развитию у них творческих способностей, а также приобретению ими творческого опыта для решения научно-исследовательских профессиональных задач. Для качественного формирования научно-исследовательских навыков у магистрантов целесообразно применять креативные педагогические технологии, способствующие активизации и индивидуализации обучения. В исследованиях ученых В.С. Аванесова, А. Анастаси, С.И. Архангельского, В.П. Беспалько, Л.Н. Давыдовой, Ш.Э. Курбанова, Э.А. Сейтхалилова и др. общим моментом является определение параметров, показателей и характеристик диагностики, которые позволят оценивать качество и эффективность образования. Качество усвоенной студентами основной образовательной программы оценивается в следующих видах контроля:

- текущий (осуществляется непрерывно);
- промежуточный (несколько раз в семестр или модульно);
- в виде зачетно-экзаменационной сессии (2 раза в год);
- в виде итоговой государственной аттестации выпускников (включает государственные экзамены и защиту магистерской диссертации).

Существующая система контроля качества знаний определяет, в основном, профессиональную подготовку магистров в соответствии с нормативными требованиями. Однако современные требования диктуют нацеленность системы контроля на определение уровня развития его личностных (профессионально значимых) качеств (коммуникативных, эмоциональных, волевых, духовных, культурных и др.).

Итоговая государственная аттестация магистра – это оценка качества выполненного им учебного плана в соответствии с квалификационными требованиями к академической степени магистра. Проведенный нами анализ итоговых государственных аттестаций выпускников магистратуры в ВОУ республики показывает, что в структуре аттестации нет процедур, направленных на установление уровня развития личности магистра, его

профессионально-значимых личностных качеств. Таким образом, на основе дидактического анализа существующей системы подготовки магистров технических специальностей и её сравнения с концепцией компетентностного подхода можно утверждать, что, учебный процесс направлен на подготовку специалистов для репродуктивной, а не для научно-исследовательской деятельности по ниже следующим психолого-педагогическим причинам:

- учебные планы ориентированы на учебно-познавательную деятельность, а не на реализацию активной учебно-творческой деятельности студентов;

- предметные знания не способствует формированию у студентов магистратуры интегративных знаний, а также целостного научного осмысления реальных научно-технических и социальных проблем;

- существующие когнитивные педагогические технологии направлены на формирование у студентов магистратуры репродуктивного типа деятельности и не способствуют самораскрытию и самореализации их творческого потенциала;

- учебно-методические комплексы не способствуют индивидуализации учебного процесса, его практикоориентированности и творческой организации;

- существующие средства контроля качества обучения направлены, прежде всего, на проверку объема знаний и навыков, а не на определение уровня компетентности;

- в квалификационных характеристиках выпускника магистратуры отражаются только его профессиональные, а не профессионально значимые личностные качества. Таким образом, основными факторами повышения качества подготовки магистров технических специальностей к научно-исследовательской деятельности являются:

- целенаправленность системы подготовки на развитие у магистрантов профессионально значимых личностных качеств, наряду с профессиональными ЗУНами, способствующими формированию компетентностного и конкурентоспособного специалиста. В современном обществе востребованы магистры, адекватно отвечающие актуальным вызовам времени, умеющие решать задачи модернизации современного производства и находить эффективные пути их решения в максимально короткие сроки. Следовательно, подготовка магистров технических специальностей, отвечающим этим высоким требованиям, возможна при внедрении в учебный процесс: модели личности магистра технических специальностей, модели подготовки компетентностных магистров, педагогической технологии реализации модели подготовки компетентностных магистров, направленных на формирование его творческой личности.

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МЕТОДЫ КОРРЕКЦИИ ОСНОВНЫХ ПСИХИЧЕСКИХ РАССТРОЙСТВ, НАБЛЮДАЕМЫХ У ПАЦИЕНТОВ С ПОВЫШЕННЫМ АРТЕРИАЛЬНЫМ ДАВЛЕНИЕМ

Резюме. Повышенное кровяное давление (ПАД) является распространенным сердечно-сосудистым заболеванием среди работающего населения, вызывающим самый высокий процент смертей и инвалидности.

Даже в западноевропейских странах, на фоне применения современной антигипертензивной терапии, достижение целевого уровня артериального давления (АД) не превышает 35%. Скорее всего, это связано с мозаичностью патогенеза АГ и неверной оценкой важности различных механизмов регуляции и повышения артериального давления.

В статье артериальной гипертензии уделяется внимание не только психическим расстройствам, но и эндотелиальной дисфункции, важная роль в ее развитии, которая, по сравнению с развитием ПАД, является не только первичной, но и вторичной. Это утверждение также применимо к нейрогуморальным сдвигам при АГ, в частности к гиперсимпатикотонии.

Ключевые слова: тревога, гипертония, депрессия, эндотелий, заболевание.

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METHODS OF CORRECTION OF MAJOR MENTAL DISORDERS OBSERVED IN PATIENTS WITH HIGH BLOOD PRESSURE

Resume. High blood pressure (PAD) is a common cardiovascular disease among the working population, causing the highest percentage of deaths and disabilities.

Even in Western European countries, against the background of the use of modern antihypertensive therapy, the achievement of the target blood pressure level (BP) does not exceed 35%. Most likely, this is due to the mosaic pathogenesis of hypertension and an incorrect assessment of the importance of various mechanisms of regulation and increase in blood pressure.

The article focuses on arterial hypertension not only mental disorders, but also endothelial dysfunction, an important role in its development, which, compared with the development of PAD, is not only primary, but also secondary. This statement also applies to neurohumoral shifts in hypertension, in particular to hypersympathictonia.

Keywords: anxiety, hypertension, depression, endothelium, disease.

Актуальность. Распространенность артериальной гипертензии (АГ) среди населения, частое развитие осложнений, приводящих к высокой заболеваемости и смертности пациентов, определяют актуальность поиска новых методов диагностики и терапии [2,5]. Чтобы избежать снижения трудоспособности и качества жизни этой категории пациентов, также необходимо учитывать особенности их психического состояния [4].

В контексте психологического стресса, лежащего в основе этих заболеваний, более выраженная и длительная гипертензивная реакция выявляется у пациентов с различными психопатологическими изменениями. Среди этих состояний ведущее место занимают пограничные психические расстройства, такие как тревожный, обсессивно-фобический, неврастенический, ипохондрический, депрессивный и истерический синдромы или невротические и невротоподобные расстройства, выраженные их сочетанием [3,9].

Эпидемиологические исследования последних десятилетий показывают высокую распространенность эмоциональных расстройств среди пациентов с сердечно-сосудистыми заболеваниями [1,8]. Гемодинамическое воздействие артериального давления (АД) на сосудистую стенку при тревоге и депрессии в сочетании с нарушением функции эндотелия [4,7] приводит к реконструкции сердечно-сосудистой системы, включая микроциркуляторное русло [5].

В связи с этим депрессивные и тревожные расстройства рассматриваются как независимые факторы риска развития ишемической болезни сердца и артериальной гипертензии (АГ) и занимают третье место среди определенных факторов [3,6]. Однако функциональные взаимосвязи жесткости сосудистой стенки и психоэмоционального состояния у пациентов с артериальной гипертензией с нарушениями работы головного мозга изучены недостаточно [7].

Цель исследования. Цель. исследования-раннее выявление и методы коррекции основных психических расстройств, наблюдаемых у пациентов с высоким кровяным давлением.

Материалы и методы исследования. Обследовали 97 больных АГ II стадии, находившихся на диспансерном учете у врача общей практики. Изучали неврологический статус больных, выраженность тревожно-депрессивных расстройств по шкале HADS, тяжесть церебральных нарушений и определяли комплекс гемодинамических показателей.

Результаты исследования. У больных 1-й группы уровень АД составил $138,2 \pm 2,2 / 85,2 \pm 1,4$ мм рт.ст.; ОТ у мужчин — $102,2 \pm 1,6$ см, ОТ у женщин — $107,7 \pm 1,9$ см; избыточная масса тела и ожирение (ИМТ — $30,5 \pm 0,5$ кг/м²) выявлялись у 61 (91%) больного, гиперхолестеринемия (уровень общего холестерина в плазме крови натощак — $6,5 \pm 0,3$ ммоль/л) — у 14 (20,9%), сахарный диабет (СД) и нарушенная толерантность к глюкозе (уровень глюкозы в плазме крови натощак $6,7 \pm 0,1$ ммоль/л) — у 6 (8,9%), избыточное употребление поваренной соли с пищей — у 10 (14,9%), курение — у 15 (22,8%), злоупотребление алкоголем — у 13 (19,4%). Уровень тревоги составил $4,6 \pm 0,2$ балла; депрессии — $3,8 \pm 0,2$ балла.

Отсутствовали церебральные нарушения у 8 (11,9%) больных, начальные проявления недостаточности кровоснабжения мозга (НПНКМ) регистрировались у 15 (22,4%), дисциркуляторная энцефалопатия (ДЭ) I стадии — у 25 (37,3%), ДЭ II стадии — у 19 (28,3%).

При оценке клинических признаков церебральных расстройств головокружение выявлялось у 29 (43,3%) больных, головная боль — у 50 (74,6%), шум и звон в ушах — у 41 (61,2%), снижение памяти и внимания — у 44 (65,6%), нарушение сна — у 42 (62,7%), повышенная утомляемость — у 33 (49,2%).

Причем их частота нарастала с увеличением степени церебральных нарушений. Так, если при НПНКМ головокружение имелось у 5 (33,3%) больных, то при ДЭ I стадии — у 9 (36%), при ДЭ II стадии — у 15 (78,9%), шум и звон в ушах — соответственно у 7 (46,6%), 18 (72%), 16 (84,2%); снижение памяти и внимания — соответственно у 8 (53,3%), 17 (68%), 19 (100%); нарушение сна — соответственно у 7 (46,6%), 16 (64%), 19 (100%); повышенная утомляемость — соответственно у 5 (33,3%), 13 (52%), 1 (78,9%).

При оценке неврологического статуса нарушения при выполнении координационных проб (пробы Ромберга и пальценосовая) отмечались у 44 (65,7%) больных. При проведении контурного анализа пульсовой волны отмечалось увеличение RI ($40,8 \pm 2,1\%$), что свидетельствовало о повышении тонуса мелких резистивных артерий, уровень SI составил $7,9 \pm 0,1$ м/с, Alp 75 — $11,8 \pm 2,1\%$, VA — $51,6 \pm 2,1$ года. При проведении окклюзионной пробы ИОА — $1,8 \pm 0,1\%$, СФ — $-6,5 \pm 0,9$ мс, что указывало на наличие эндотелиальной дисфункции.

При проведении контурного анализа пульсовой волны у больных этой группы (по сравнению с 1-й и 2-й группами) отмечалось не только увеличение RI ($50,9 \pm 7,3\%$), но и превышение сосудистого возраста над

паспортным (VA — $67,5 \pm 4,3$ года), что свидетельствовало о значительном повышении жесткости сосудистой стенки; SI — $7,9 \pm 0,2$ м/с, Δp 75 — $23,1 \pm 3,4\%$. При проведении окклюзионной пробы регистрировалось снижение ИОА ($1,7 \pm 0,2\%$) и СФ ($-2,4 \pm 0,5$ мс; $p < 0,001$).

По отношению к 1-й группе), что указывало на значительную дисфункцию эндотелия. При проведении корреляционного анализа имелась статистически значимая высокая корреляционная связь между VA и депрессией $r=0,8$ ($p < 0,001$).

Вывод. Таким образом, наличие множественных модифицируемых факторов риска, нарастание церебральных и гемодинамических нарушений у больных АГ сопровождаются выраженными тревожно-депрессивными расстройствами, что необходимо учитывать врачу первичного звена при диспансерном наблюдении и проведении лечебнопрофилактических мероприятий.

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НАИМЕНОВАНИЕ МУЗЫКАЛЬНЫХ ИНСТРУМЕНТОВ В РУССКОМ И УЗБЕКСКОМ ЯЗЫКАХ

Проанализированы наименование группе «Музыкальные инструменты» в современном русском языке. Приведены результаты лексико-семантического анализа данных лексем, показавшие наличие омонимов, но полное отсутствие синонимов, антонимов, паронимов. Рассмотрены гиперонимо-гипонимические отношения, зафиксировано преобладание заимствованных слов, терминов.

Ключевые слова: лексико-семантическая группа (ЛСГ), лексика, музыкальный инструмент, лексема, заимствование, термин, омоним.

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NAME OF MUSICAL INSTRUMENTS IN RUSSIAN AND UZBEK LANGUAGES

The name of the group "Musical Instruments" in modern Russian is analyzed. The results of the lexico-semantic analysis of these lexemes are given, which showed the presence of homonyms, but the complete absence of synonyms, antonyms, paronyms. Hyperonymic-hyponymic relations are considered, the prevalence of borrowed words and terms is fixed.

Key words: lexico-semantic group (LSG), vocabulary, musical instrument, lexeme, borrowing, term, homonym.

Внимание лексикологов в течение долгого времени привлекали различные аспекты лексико-семантической теории, в особенности лексико-семантические группы (ЛСГ) (Э.В. Кузнецова, З.К. Умерова, И.П. Слесарева, Н.В. Обвинцева и др.). Данная тенденция, вероятно, будет актуальна еще значительное время, потому что огромный массив словаря невозможно изучить сразу во всем объеме, нужно сначала исследовать отдельные классы семантической системы. Целью работы является определение специфики системных отношений ЛСГ «Музыкальные инструменты» в современном русском языке. Актуальность нашего исследования обуславливается отсутствием целостного описания ЛСГ

«Музыкальные инструменты» в лингвистических исследованиях, а также востребованностью лексем данной группы, частотностью их использования в современном русском языке. Материалом для исследования послужили данные музыкального энциклопедического словаря под ред. Ю.В. Келдыша, а также ряда толковых словарей. Всего методом сплошной выборки нами выделено 246 лексических единиц, входящих в указанную ЛСГ. В современной науке на счет природы ЛСГ нет единого мнения. Одни исследователи полагают, что ЛСГ является разновидностью семантического поля (Ф.П. Филин, Л.М. Васильев), другие считают оба объединения слов равноправными в системе языка (А.А. Уфимцева). Мы придерживаемся положений, выдвинутых в работах Э.В. Кузнецовой, И.Т. Вепревой, М.Л. Кусовой, Т.В. Матвеевой и Л.М. Васильева о том, что семантическое поле характеризуется бóльшим охватом лексических единиц, чем ЛСГ, и в него входят слова разных частей речи, а ЛСГ объединяет слова лишь одной части речи. В качестве рабочего мы берем определение ЛСГ В.И. Супруна: это «сегменты словарного состава языка (парадигмы), объединяющие лексем с одинаковой предметной направленностью и однородной семантикой, обладающие общим главным интегрирующим семантическим множителем (инвариантом), относящиеся к одной и той же части речи и характеризующиеся синонимическими (в широком смысле) и антонимическими отношениями между отдельными членами сегмента» [12, с. 6]. Архисемой лексем ЛСГ «Музыкальные инструменты» является сема 'музыкальный инструмент', а дифференциальные семы совпадают с группами музыкальных инструментов в системе Хорнбостеля-Закса, а именно: 'самозвучащие', 'мембранные', 'струнные', 'духовые', 'электрофоны'. В каждой группе можно выделить подгруппы, например, мембранные инструменты делятся на ударные, фрикционные и т. д., но это не играет большой роли при определении лексического значения. Могут также быть представлены потенциальные семы (например, 'метро' для лексемы скрипка), описательные (например, 'большая' для бандуры) и относительные ('то, во что можно бить рукой' для лексемы бубен). В результате предпринятого исследования обнаружено, что лексем ЛСГ «Музыкальные инструменты» не вступают в отношения паронимии, синонимии и антонимии. В то же время зафиксированы явления омонимии с лексемами других лексико-семантических групп. Зафиксированы единичные случаи гиперонимогипонимических отношений. Объясним причины данных особенностей лексем группы и рассмотрим некоторые примеры. Паронимы, т. е. «слова, которые вследствие сходства в звучании и частичного совпадения морфемного состава могут либо ошибочно, либо каламбурно использоваться в речи» [1, с. 310], в ЛСГ «Музыкальные инструменты» не встречается, т. к. небольшое количество сходных по звучанию лексем незначительно различаются по значению. Например, обозначаемый

лексемой мандолина инструмент является прямым потомком мандолы [5, с. 324], а само слово буквально означает «маленькая мандола». Синонимия также не встречается среди лексем данной ЛСГ. Предпосылки для образования синонимов, безусловно, есть, но заменить одним названием инструмента другое, как это свойственно синонимам, строго говоря нельзя, т. к. при подобной замене даже очень похожих лексем происходит потеря смысла. Например, некорректно назвать роялем пианино, потому что у этих инструментов разный принцип расположения струн, деки и механической части: у пианино они расположены вертикально, а у рояля – горизонтально. Отсутствие антонимов в данной группе является более категоричным – нельзя противопоставить название одного инструмента другому, в лексемах ЛСГ «Музыкальные инструменты» отсутствует «качественный признак, который может возрастать или убывать и доходить до противоположного» [11, с. 162]. Среди лексем ЛСГ «Музыкальные инструменты» встречаются все варианты омонимии, кроме фонетических омонимов (омофонов), а именно: полные омонимы (горн, дол, гендер), графические омонимы или омографы (орган, вина), грамматические омонимы или омоформы (тар). Разберем лексические значения данных слов. В толковом словаре С.А. Кузнецова даны следующие определения лексемы горн: 1) Печь для накаливания и переплавки металлов, для обжига керамических изделий и т. п.; 2) Медный духовой мундштучный инструмент, служащий преимущественно для подачи звуковых сигналов [2, с. 220]. В данном случае наблюдается случайная омонимия, т. к. горн в значении печи происходит от древнерусского гърнь, который восходит к латинскому *fornus* «печь», а горн в значении музыкального инструмента – калька с немецкого *Horn* «рог» [13, с. 442]. Лексем дол имеет два значения, по одному в разных словарях, не считая аббревиатуры Детский Оздоровительный Лагерь: 1) То же, что долина [2, с. 270]; 2) 2-сторонний барабан, вышедший из употребления [5, с. 178]. Дол в значении инструмента произошел от узбекского *дул* и таджикского *доул* [Там же, с. 270], а в первом значении – от старославянского *доль* (с тем же значением долины). Лексема гендер не зафиксирована ни в толковом словаре под ред. С.И. Ожегова, ни в БТСРЯ под ред. С.А. Кузнецова, а в словаре под ред. Г.В. Келдыша присутствует только значение музыкального инструмента. Первое значение зафиксировано в Новейшем философском словаре. Гендер – социальная организация половых различий; культурологическая характеристика поведения, которое соответствует полу в данном обществе в данное время [9, с. 227]. Пример употребления в этом значении: «Вместе с тем далеко не все психологические различия между мужчинами и женщинами тесно связаны с биологическими, а пол и гендер – не взаимодополняющие категории, социальные конструкторы человеческой сексуальности» [4, с. 15]. В музыкальном энциклопедическом словаре под ред. Г.В. Келдыша указывается значение инструмента: «индонезийский

металлофон» [5, с. 131]. Очевидно, что омонимия случайна, т. к. гендер в значении пола – калька от английского gender (пол), а название инструмента, никак не связанное с первым значением, пришло из индонезийского языка. Омограф орган в каждом из значений происходит от греческого organon (орудие, инструмент). Приведем значения по словарям под редакциями С.А. Кузнецова и Г.В. Келдыша. Орган – 1) Часть животного или растительного организма, выполняющая определенную функцию (приводится пример употребления: внутренний орган); 2) чего. Орудие, средство (Печать – мощный орган просвещения); 3) чего или какой. Учреждение, организация, выполняющие определенные задачи в той или иной области общественной жизни (Создать, избрать, упразднить какой-либо орган); 4) Периодическое издание, принадлежащее какойлибо партии, объединению, учреждению и отражающее их взгляды и деятельность (Печатный орган. Академический орган) [2, с. 723].

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ИСТОЧНИКИ ЗАГРЯЗНЕНИЯ ЮГО-ЗАПАДНЫХ ГИССАРСКИХ ГОРНЫХ И ПРЕДГОРНЫХ КОМПОНЕНТОВ ЛАНДШАФТА

Аннотация. В статье освещены источники загрязнения горных и предгорных компонентов ландшафта Юго-Западного Гиссара, одного из крупнейших горных районов Узбекистана, и происходящие в результате их изменения в ландшафте.

Ключевые слова: ландшафт, гора, предгорье, устойчивость, богарное, орошаемое земледелие, животноводство, промышленное предприятие.

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SOURCES OF POLLUTION OF THE SOUTHWESTERN GISSAR MOUNTAIN AND FOOTHILL LANDSCAPE COMPONENTS

Abstract. The article highlights the sources of pollution of the mountain and foothill components of the landscape of the South-Western Gissar, one of the largest mountainous regions of Uzbekistan, and the resulting changes in the landscape.

Key words: landscape, mountain, foothills, sustainability, rain-fed, irrigated agriculture, animal husbandry, industrial enterprise.

Введение. Горные и предгорные районы считаются регионами, богатыми природными ресурсами. Вот почему цивилизация формировалась в горных долинах на ранних этапах развития человеческого общества.

Известно, что каждый человек, каждая семья и народ, нация и люди живут, формируются и развиваются на территориях с определенными природными экологическими условиями, приспосабливаются к ним. По этой причине человек — дитя природы и продукт ландшафта, а природа — его мать и творец [4; 8-с.].

Около 57,8 % территории Южного Узбекистана составляют горные и предгорные районы (21,3 % по республике). Однако внутри регионов вес горных районов разный, 70 % Сурхандарьинской области и 45,2 % Кашкадарьинской области относятся к горным и предгорным регионам. Очень большая часть этих территорий (около 80 %) относится к

Гиссарскому хребту (южная часть хребта Коратепа и западная часть хребта Боботог, а остальные более 20 %).

Гиссарский хребет – один из самых крупных гор Памиро-Алойской горной системы. Он идет сначала на запад, а затем на юго-запад от слияния гор Мастча, а ее ответвления продолжаются в бассейн Амударьи на юге. Гиссарский хребет представляет собой антиклиналь между Кашкадарьинской, Сурхан-Шерабадской и Гиссарской долинами.

Основная часть. Ниже мы рассмотрим последствия антропогенного воздействия на компоненты ландшафта Юго-Западного Гиссара горных и предгорных районов: воздух, воду, почву, растительный и животный мир.

Источники загрязнения атмосферы. Повторение высокотемпературных лет под влиянием климатических изменений, засух, аномальной жары, пыльных бурь, а также деятельности промышленных предприятий, автомобильного транспорта, строительной индустрии вызывает превышение нормы запыленности жилых районов.

Анализ данных, зарегистрированных на метеорологических постах в городах Денов и Шахрисабз, показал, что в 2020-2021 годах среднемесячная концентрация атмосферного воздуха в этих районах находилась на уровне нормы (ПТК) или ниже ее. Но это только в случае с наблюдательными пунктами. Однако в промышленных районах, например, Гузарском, Дехханабадском районах, такие мониторинговые работы не проводятся.

Оксид азота (NO), оксид азота II (NO₂), диоксид серы (SO₂), оксид углерода (CO), взвешенные частицы (пыль) и другие соединения измеряются на стационарных пунктах мониторинга. Эти вредные газы считаются крайне вредными для организма человека, а избыток оксидов азота в воздухе приводит к заболеваниям легких и бронхов, инфекциям дыхательных путей. Диоксид серы может поражать слизистые оболочки, вызывать воспаление горла и носа, бронхит, кашель, першение в горле и боль. Угарный газ образует прочные комплексные соединения с гемоглобином крови человека, тем самым блокируя поступление кислорода в кровь.

Источники загрязнения воды. Для оценки общего уровня загрязнения воды в контрольных точках по результатам гидрохимических анализов рассчитывают нормативный показатель качества воды - индекс загрязнения воды (ИСВ) и определяют класс качества воды. Согласно этим наблюдениям, в 2021-2022 гг. ИСВ в верховьях Кашкадарьи (на наблюдательном пункте Варганза) составит от 0,3 до 1,0 (II-чистый), в верховьях Сурхандарьи (на наблюдательном пункте Денов) от 1,1 до 2,5 (III-среднезагрязненные). По данным мониторинга Государственного комитета экологии и охраны окружающей среды Республики Узбекистан (2020 г.) показатели загрязнения открытых водоемов зафиксированы до 47,3% в Кашкадарьинской и 26,8% в Сурхандарьинской областях. Обеспеченность питьевой водой в Гузарском, Дехханабадском, Шерабадском районах не

составляет и 30%. По состоянию на 30 июня 2020 года в республике в результате гидрометеорологических и сейсмологических условий в 115 случаях зарегистрированы опасные экзогенно-геологические процессы, из них 23 в Сурхандарьинской области, 56 из них в Кашкадарьинской области. 61 опасный экзогенно-геологический процесс – оползни, 24 – оползневые трещины, 11 – обвалы, 19 – другие процессы (кавернозные, паводковые и др.).

Источники загрязнения почвы. Выделяют следующие основные источники загрязнения почвы тяжелыми металлами: металлообрабатывающая промышленность, отходы топливной промышленности, автомобильный дым, химикаты, применяемые в сельском хозяйстве.

Среднее течение реки Гузар, котловина Пачкамар, Гузарской адыры, почвы низкогорий Дехханабада слабо и умеренно загрязнены тяжелыми элементами, такими как фтор, цинк, мышьяк, болото Пашхурт – умеренно. Газы, образующиеся в результате деятельности промышленных предприятий: двуокись углерода, двуокись азота, двуокись серы и окись углерода вызывают опосредованное загрязнение почвы. Они объединяются с дождевой водой, образуя кислотные дожди, которые изменяют рН почвы.

Кроме них выделяют следующие виды деградации, влияющие на качество почв и способствующие ухудшению экологического состояния ландшафта: опустынивание, эрозия, истощение земель в результате многолетнего использования.

В бассейне реки Кашкадарья, куда входят склоны юго-западных гор Гиссар, в результате развития оползней большая территория стала непригодной для сельскохозяйственного использования. Оползневые явления более сильно развиты в бассейнах Джинни-Дарьи, Кичик-Орадари, Аксув и Катта-Орадари. Эрозионным процессам подверглось также более половины площади бассейна этих рек. 12 % ее почвенного покрова сильно омыты, 40,5% — средне и слабо омыты [3; стр. 58].

Доля ядовитых и сорных трав на пастбищах адырского района Кашкадарьинской котловины, развитие животноводства, богарного земледелия, поливного земледелия и др [6; стр. 21].

Нижняя граница лесов на восточных склонах хребтов Сурхантог и Кетмончопти поднялась на несколько сотен метров. Естественно, их граница была не такой, как несколько десятков лет назад. Сокращение площади лесов является причиной активного прохождения опасных природно-географических процессов. Известно, что леса могут быть основным барьером в предупреждении и противодействии многим опасным природно-географическим процессам. Например, влияние леса на движение одиночного ветра начинает ощущаться на расстоянии 250 м, а на движение в обратную сторону от леса — на 1500 м. Скорость ветра в лесу не превышает 1 м/с [5; стр. 54].

Влияние на растительный и животный мир. Среди 314 видов растений, относящихся к 49 семействам, занесенных в Красную книгу Республики Узбекистан, 135 видов, принадлежащих к 35 семействам, встречаются в горных и предгорных ландшафтах Юго-Западного Гиссара, из них около 80 видов являются эндемичными для Гиссара [2]. В Красной книге Республики Узбекистан видам растений присвоено 4 статуса по степени редкости, а 1 виду, встречающемуся в горных и предгорных ландшафтах Юго-Западного Гиссара, присвоен статус 0 (утрачен или может исчезнуть). Статус 52 видов – 1 (находящийся под угрозой исчезновения); 40 видов со статусом 2 (редкие); 42 вида имеют статус 3 (сокращение численности) [1]. Из этих 135 видов растений 73 вида не находятся под какой-либо охраной или меры охраны не разработаны.

Основными причинами сокращения видов растений в горных и предгорных ландшафтах Юго-Западного Гиссара являются следующие: сплошное освоение горных территорий, нерегулярный выпас скота, постоянный и нерациональный сбор местными жителями для парфюмерной промышленности и в качестве лекарственного сырья, повреждение семян различными насекомыми, адаптация к особым условиям, устойчивость к изменяющимся условиям внешней среды и др.

49 из 206 видов животных, занесенных в Красную книгу Республики Узбекистан, обитают в юго-западной части Гиссарского горно-предгорного района. В частности, занесённые в Красную книгу 15 видов из 32 видов млекопитающих, 14 видов из 52 видов птиц, 8 видов из 21 вида пресмыкающихся, 3 вида из 18 видов рыб и 9 видов из 83 видов беспозвоночных обитают в горных и предгорных районах Юго-Западного Гиссара. 24 из этих 49 видов внесены в список Международного союза охраны природы (МСОП).

При изучении причин сокращения видов и численности представителей животного мира в горных и предгорных ландшафтах Юго-Западного Гиссара стало ясно, что существуют как специфические причины, так и общие причины, характерные для всех регионов (изменение климата, браконьерство).

Очень важно изучение взаимосвязи животных горных и предгорных районов и мест их обитания, в которых особое значение имеют ландшафтные исследования. Сегодня сокращение видов и численности животных в результате различных воздействий на горные геосистемы требует изучения животного мира в зависимости от состояния ландшафта. Важную роль в этом играет ландшафтная зоогеография. Ландшафтная зоогеография – выявляет закономерности распределения животных по ландшафтам и регионам.

Выводы: В использовании горных и предгорных ландшафтов Юго-Западного Гиссара имеется ряд антропогенных мероприятий. Среди них несколько ускорились такие направления, как горно-пастбищное

скотоводство, богарное земледелие, лесоводство, сбор лекарственных растений, рекреация и туризм, охота, добыча топлива.

В настоящее время в структуре сельскохозяйственного использования горных и предгорных ландшафтов Юго-Западного Гиссара выделяют три основных сектора – пастбищное животноводство, орошаемое и богарное земледелие.

В ходе полевых исследований в ландшафтах Юго-Западного Гиссарского горно-предгорного района в результате антропогенного воздействия выявлены следующие случаи:

- нарушение устойчивости экологических систем и изменение облика природных ландшафтов;
- использование пониженных участков рельефа для отведения сточных и сточных вод;
- подготовка лекарственного, пищевого и технического растительного сырья для промышленной переработки;
- широкое применение химических ядов (пестицидов) для защиты сельскохозяйственных культур и других растений;
- незаконная охота на животных, вырубка деревьев и кустарников;
- изменение гидрологического режима рек и ручьев;
- эксплуатация промышленных объектов, их строительство, текущий ремонт и т.д.

Анализ исследований и литературы показывает, что основными источниками воздействия и загрязнения горных и предгорных ландшафтов Юго-Западного Гиссара являются: 1) токсичные техногенные отходы промышленных предприятий; 2) токсичные химические соединения, применяемые при возделывании агроландшафтов и применяемые в борьбе с вредными насекомыми; 3) различные ядовитые газы, выбрасываемые автотранспортом; 4) отходы бытовых предприятий; 5) местные ветры, оказывающие негативное воздействие на окружающую среду; 6) отходы, выбрасываемые городами и крупными селами.

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МЕТОДИКА ОРГАНИЗАЦИИ И ПОДГОТОВКИ БОРЬБЫ НА ПОЯСАХ

Аннотация. В статье рассматриваются основы методики организации и подготовки борьбы на поясах. Борьба на поясах (кураш) – древнейший вид единоборства, корни которого находятся на территории современного Узбекистана.

Ключевые слова: борьба, спорт, пояс, правила, вес, категория, единоборства, дзюдо.

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METHOD OF ORGANIZATION AND PREPARATION OF WRESTLING ON BELT

Annotation. The article discusses the basics of the methodology for organizing and preparing belt wrestling. Belt wrestling (kurash) is the oldest kind of martial arts, the roots of which are in the territory of modern Uzbekistan.

Key words: wrestling, sport, belt, rules, weight, category, martial arts, judo.

Борьба на поясах (кураш) – древнейший вид единоборства, корни которого находятся на территории современного Узбекистана. По данным ученых возраст борьбы на поясах составляет три с половиной тысячи лет. Поэтому данный вид спорта является одним из древних видов единоборств, известных человечеству.

Слово «кураш» в переводе с узбекского означает – «достижение цели честным путем». В древние времена кураш был как единоборство, и

общественное физическое развлечение на традиционных праздниках, пирах и свадьбах. В 2500 лет назад Геродот в своем труде «История» упоминает кураш в описаниях обычаев и традиций народов древнего Узбекистана.

Великий ученый Авиценна, в X веке писал, что занятия курашом являются одним из лучших способов поддержки здоровья тела и духа. В XIV веке Амир Тимур использовал кураш для физической подготовки и самообороны своих солдат. Благодаря этому армия Тимура, завоевав полмира, так и осталась непобежденной.

Более трех тысяч лет кураш не выходил за пределы Центральной Азии. Техника, традиции, правила и философия борьбы устно передавалась из поколения в поколение. Систематизировать и обобщить знания о борьбе на поясах не предпринималось вплоть до 1980 года.

Узбекистанец Комил Юсупов, известный мастер по курашу, дзюдо и самбо, начал исследовать кураш, как национального вида спорта. Он разработал новые универсальные правила борьбы на поясах. Это правило сочетали в себе тысячелетние традиции мужества и гуманизма кураша с требованиями современного мира спорта.

Юсупов К. ввел в кураш весовые категории, жесты и терминологию, основанную на 13 узбекских словах, продолжительность поединка, форму для спортсменов и судей.

В 24 января 2003 года на 22-й сессии Генеральной Ассамблеи Олимпийского Совета Азии борьба на поясах была признана со стороны этого континентального подразделения Международного Олимпийского Комитета, и стало возможным включение борьбы в программу Азиатских Игр - континентальной модели Олимпийских Игр.

В декабре 2006 года в Дохе (Катар) во время XV летних Азиатских Игр состоялись показательные соревнования по борьбе на поясах.

В 2002 году Ассоциация учредила свою высшую награду - «Золотой Орден МАК». Он вручается лидерам стран, видным политическим и общественным деятелям, знаменитостям за их вклад в дело международного развития кураша. Решение о награждении принимается Исполкомом МАК. Первый орден был вручен в 2002 году Президенту Узбекистана Исламу Каримову. А в 2004 году вторым орденом была награждена лидер Индийского Национального Конгресса Соня Ганди.

Борьба на поясах — это доступный, зрелищный, безопасный и быстро развивающийся вид спорта. К основным правилам борьбы на поясах относятся:

- бороться можно только в стойке и разрешены исключительно броски и подсечки. В Кураше запрещено ведение борьбы в положении лежа. Применение любых ударных, болевых, удушающих приемов, а также захватов ниже пояса строго запрещено.

- броски, проведенные в стойке, оцениваются судьями.

В Кураше оценивается прием, начатый внутри безопасной зоны гилам (татами) и оконченный за пределами опасной линии гилам.

Участники соревнования борьбы на поясах должны быть одеты в яхтак (борцовская куртка) синего или зеленого, штаны белого, пояс красного цвета. Причем первый вызванный участник выходит в синем халате, а второй в зеленом.

Длина яхтака на 10 - 15 см выше колен. Длина концов пояса после двух полных оборотов вокруг пояса и связывания должна быть не меньше 20 см, рукава яхтака, концы рукава должны быть в максимуме на 20- 25 см ниже локтя, между рукой и рукавом должно быть 5 см, штаны не должны быть ниже голеностопного сустава, между штаниной и ногой должно быть 10 - 15 см, пояс должен быть красного цвета и 4 - 5 см в ширину. Борцы обоих полов борются босиком.

Татами (гилам) борьбы на поясах должен быть в размерах максимум 10 х 10 метров, 12 х 12 м и 14 х 14 м. и делится на две зоны. Полоса, разделяющая эти зоны и называемая «опасной линией», всегда красного цвета и шириной в 1 м.

Площадь схватки внутри полосы, включая ее, называется «безопасной зоной», минимальные размеры которой 8 х 8 м, а максимальные 10 х 10 м. Зона за красной линией называется «опасной зоной», ширина которой 3 м.

Белая полоса шириной 1 м и длиной 2 м с двух сторон служит обозначением места начала и конца схватки участников. Эти полосы наносятся в рабочей зоне на расстоянии не более 5 м друг от друга.

В зависимости от пола и возраста спортсменов продолжительность схватки в борьбе на поясах может быть следующей: мужчины - 4 минуты чистого времени, подростки, женщины и спортсмены старше 35 лет - 3 минуты чистого времени.

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ЭПИЧЕСКАЯ ИНТЕРПРЕТАЦИЯ ПСИХОЛОГИИ ВОИНОВ В ХУДОЖЕСТВЕННОЙ ЛИТЕРАТУРЕ (НА ПРИМЕРЕ ТВОРЧЕСТВА ЭРИХА МАРИИ РЕМАРКА И УЗБЕКСКОЙ ЛИТЕРАТУРЫ)

Аннотация. В статье рассматривается эпическая интерпретация психологии воинов в художественной литературе (на примере творчества Эриха Марии Ремарка и узбекской литературы). Концепт «враг в романах времен эмиграции распространяется исключительно на персонажей, связанных с нацистской Германией.

Ключевые слова. Ремарк, пример, эмиграция, связь.

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EPIC INTERPRETATION OF THE PSYCHOLOGY OF WARRIORS IN FICTION (ON THE EXAMPLE OF THE WORK OF ERICH MARIA REMARQUE AND UZBEK LITERATURE)

Annotation. The article deals with the epic interpretation of the psychology of warriors in fiction (on the example of the work of Erich Maria Remarque and Uzbek literature). The concept of "enemy" in the novels of the emigration period applies exclusively to characters associated with Nazi Germany.

Keywords. Remarque, example, emigration, communication.

Подобный перенос центра тяжести на значение «идейный враг» имеет и личные, биографические основания. Рано столкнувшись с фашизмом, а затем эмигрировав из Германии, писатель переживал время тяжелых разочарований, крах послевоенных иллюзий и духовный кризис (так как многие из его соотечественников поддерживали гитлеровскую клику). В дальнейшем это нашло отражение в романах «Искра жизни», «Время жить и время умирать» и др. В эмигрантских романах реализующий концепт «враг» фрейм борьбы, сражения, битвы сменяется фреймом бегства-преследования. Герои пытаются скрыться от наступающего на Европу нацизма. Ассоциативное поле концепта представлено в большей степени на уровне системы персонажей (как правило, представителей нацистского общества Германии) и на лексическом уровне. Нацисты в полной мере

персонифицируют значение «идейный враг». Значение же «военный противник» представлено в некоторых случаях бывшими противниками главных героев Ремарка в первой мировой войне: русские эмигранты, французы, англичане и др. Ремарк ставит этих людей, которые сражались друг против друга, в новую послевоенную ситуацию, делая их нередко друзьями или товарищами по несчастью. Их объединяет общая горькая эмигрантская судьба и общая ненависть к тоталитаризму на родине. Ремарк не делает большого различия между режимом Гитлера и тоталитарным обществом Сталина. «Свою у писателя ассоциируются уже не столько с соотечественниками, сколько с такими же эмигрантами, как они сами, а под «чужими» понимаются немцы, которые связаны с нацистской идеологией. Особое положение в интересующем нас контексте занимает роман «Время жить и время умирать». Его герой -солдат вермахта Гребер -погибает от рук тех, кому он в глубине души сочувствует. Этот эпизод трактуется критиками как своего рода жертвоприношение, как искупление Гребером общей, коллективной вины Германии и как некий очистительный трагический катарсис. На наш взгляд, у этого романа иной смысл. Гибель Гребера является иллюстрацией трагической судьбы ремарковского «абстрактного гуманиста» при столкновении двух одинаково беспощадных идеологий, двух не признающих жалости тоталитарных систем. При всей исторической правоте СССР как обороняющейся стороны Ремарк находил и в русских персонажах неприемлемый для своей политической позиции фанатизм и нравственную, идеологическую ограниченность. Гуманистам Ремарка не было места ни в гитлеровской Германии, ни в сталинском Советском Союзе. Даже вынужденное убийство в условиях фронта (в ситуации выбора: убить или быть убитым самому) дается неимоверно тяжело и отягощает совесть на всю дальнейшую жизнь, даже если это убийство несомненного «Идейного врага» (например, Хааке в «Триумфальной арке»). Главным же быт упрек в несовместимом с классовой моралью «абстрактном гуманизме» (К. Радек, Е. Книпович, В. Кирпотин и др.). Даже благожелательно настроенные критики, например, И. Фрадкин) опасались касаться этой практически запретной темы, предпочитая говорить о мужестве героев Ремарка, их фронтовом товариществе, разбитых мечтах, неудавшихся судьбах или выдающемся мастерстве писателя в изображении батальных сцен. Тема идеологического зомбирования и фанатизма (концепт «враг») упорно замалчивалась. Иначе пришлось бы говорить о Ремарке не только как о баталисте и антифашисте, но и как о противнике тоталитаризма в любой его форме: национальной, классовой и религиозной. Иными словами, официальная позиция в отношении писателя, а другой в советской печати быть практически не могло, страдала односторонней, непоследовательной и противоречивой оценкой. Первыми нарушителями официальной критической установки стали представители новой литературной волны «лейтенантской» или «окопной» прозы 1950-60-х

годов. Исходя из классово-идеологической и моральной, из партийных директив («кто не с нами, тот против нас»), история страны и недавняя война изображались в черно-белых тонах, в биполярных контрастах. Искусство, полностью подчиненное государству, функционировало как жесткая система, одной из главных задач которой было воспитание читателя и его социокультурная адаптация к жизни в условиях идеологического регламента (тоталитаризма). Вольные мысли и сомнения рассматривались как некий подрыв устоев, который по определению не мог быть свойственен советскому человеку. В таких обстоятельствах память о катастрофических событиях первых лет войны, ставшая глубинной частью народного сознания, долгое время не могла прорваться на поверхность и найти отражение в литературе. Концепт «враг» носил лишь схематичный, стандартный и официозный характер. Первой попыткой частичной либерализации и перенастройки социально-политического пространства (идеологически, экономически, культурно) стала, как известно, хрущевская «оттепель» конца 1950-60-х годов. Искусство получает некоторые новые возможности, а его статус и влияние резко возрастают. Издательская политика в отношении западной литературы становится несколько либеральнее, советскому читателю открывается доступ к произведениям иностранных авторов, в том числе Ремарка. Вокруг его романов сразу же разгораются ожесточенные споры. В такой атмосфере книги Ремарка увлекают творческую молодежь. Для целого ряда начинающих писателей он становится примером честного изображения современной войны и подлинного гуманизма. Как правило, это были люди, сами прошедшие недавнюю войну и теперь работавшие над первыми книгами о ней: В. Некрасов, Г. Бакланов, К. Воробьев и др. Вскоре за этими книгами закрепится определение «лейтенантская проза». Традицию «окопного романа» и изображения войны с точки зрения ее рядового участника продолжила целая группа новых фронтовиков. Им также, наряду с отечественной традицией (Л. Толстой, В. Гаршин и др.), во многом оказались близки представители «потерянного поколения», а среди них чаще всего Ремарк. Его романы привлекали защитой общечеловеческих ценностей, правдивым изображением современной войны и духом фронтового братства. Не подвергавшийся сомнению и обсуждению в советской литературе концепт «враг» становится более вариативным. В произведениях некоторых представителей «лейтенантской прозы», как правило, проводится различие между убежденным, истинным врагом (значение ((идейный враг))) и простым немцем (значение «военный противник»). Враг в силу обстоятельств (значение ((военный противник)) становится главным, так как основная часть повествования происходит на фронте и соответствует основным фреймам (сражение, борьба, атака, налет). Под зеленой формой солдата вермахта при ближайшем рассмотрении может оказаться человек с неоднозначной судьбой. Даже

стилистически нейтральное слово «человею» при изображении противника в «лейтенантской прозе» употребляется значительно чаще, чем в литературе сталинского времени. Возникают немислимые ранее мотивы жалости, сочувствия по отношению к убитым или пленным, ожидающим расстрела противникам. Герой повести В. Кондратьева «Сашка» вступает за пленного и предотвращает жестокий самосуд. В другом эпизоде (в рамках фрейма прямого контакта с врагом) его героиня с жалостью смотрит на труп совсем юного немецкого солдата («бедный мальчик»). У Г. Бакланова практически отсутствует привычная негативная лексика при описании пленного. Еще острее эта ранее невозможная в литературе психологическая раздвоенность переживается героями В. Гроссмана в романе «Жизнь и судьба». Сильнейшим в этом смысле является в романе эпизод с укрывшимися в убежище во время мощного артиллерийского обстрела двумя советскими бойцами и пожилым немецким солдатом.

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МОРФОЛОГИЧЕСКИЕ ПОКАЗАТЕЛИ РАКА ПРЕДСТАТЕЛЬНОЙ ЖЕЛЕЗЫ

Резюме. Рак предстательной железы (РПЖ) – одно из наиболее часто встречающихся злокачественных новообразований у мужчин среднего и пожилого возраста. За период с конца 1970-х до начала 1990-х гг. частота раковых заболеваний предстательной железы почти удвоилась. В структуре онкологических заболеваний в ряде стран РПЖ выходит на 2–3-е место после рака легких и желудка, а в США и Швеции – на 1-е место. В США и Европе суммарно регистрируется около 450 тыс. новых случаев заболеваний в год.

Ключевые слова: рак предстательной железы, морфология.

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MORPHOLOGICAL INDICATORS OF PROSTATE CANCER

Resume. Prostate cancer (prostate cancer) is one of the most common malignant neoplasms in middle-aged and elderly men. During the period from the late 1970s to the early 1990s, the incidence of prostate cancer almost doubled. In the structure of oncological diseases in a number of countries, prostate cancer takes the 2nd-3rd place after lung and stomach cancer, and in the USA and Sweden – the 1st place. In the USA and Europe, a total of about 450 thousand new cases of diseases are registered per year.

Keywords: prostate cancer, morphology.

Актуальность. Повышение точности морфологической диагностики рака простаты приобретает особое значение в настоящее время, когда наблюдается значительный прирост заболевших, а РПЖ все чаще выявляется на более ранней стадии [3]. Число случаев РПЖ низкого риска за 10 лет с 1992 года возросло до 46,8% по сравнению с 29,5%. Различные авторы дают свои рекомендации по методике исследования ткани простаты с применением игольной тканевой биопсии [1].

Несмотря на разнообразие схем биопсии простаты, большинство исследователей едины в мнении о том, что в заключении патологоанатома должны быть отражены такие важные признаки, как: наличие или отсутствие признаков опухоли предстательной железы и ее характеристика; очаги, подозрительные в отношении аденокарциномы; ПИН; воспалительные процессы; наличие или отсутствие железистой гиперплазии; наличие или отсутствие ткани простаты.

Открытым остается вопрос о необходимости дополнять гистологическое исследование иммуногистохимическим (ИГХ) для верификации процесса при обнаружении мелкоацинарных структур и о выборе антител, входящих в состав диагностической панели [2]. Известно, что имитировать аденокарциному могут изменения доброкачественного характера (аденоз, постатрофическая гиперплазия, базальноклеточная гиперплазия), предраковые (атипическая аденоматозная гиперплазия (ААГ), простатическая интраэпителиальная неоплазия (ПИН), пролиферативная поствоспалительная атрофия), а также атипическая мелкоацинарная пролиферация (АМАП)[4]. Возможности ИГХ метода имеют свои ограничения. Так, в ряде случаев (6%) наблюдается экспрессия неопластическими клетками маркера базальных клеток р63, в 8% наблюдений клетки РПЖ не окрашиваются на маркер канцерогенеза АМАСР, а в диагностике интрадуктальных форм РПЖ имеются значительные сложности в связи с сохранным слоем базальных клеток и целостной базальной мембраной, что заставляет искать новые диагностические подходы для дифференциальной диагностики с ПИН высокой степени [5].

Несмотря на острую проблему РПЖ, единого мнения об этиологии и патогенезе заболевания до сих пор не существует. Так, результаты немногочисленных исследований, посвященные проблеме гипердиагностики и клинически незначимого рака, весьма противоречивы. С одной стороны, при патологоанатомическом исследовании секционного материала у 50% мужчин в возрасте 40-49 лет был выявлен РПЖ, который клинически не проявлялся и не являлся причиной летальной исхода. В 80% размер опухоли не превышал 0,5 см, был представлен высокодифференцированной формой, т.е. соответствовал критериям, предложенным Epstein в 1994 для клинически незначимого рака.

Цель исследования. Повысить эффективность диагностики и лечения РПЖ путем разработки системы прогнозирования и алгоритма морфологического исследования после различных видов проведенного лечения.

Материалы и методы исследования. В результате проведенного на первом этапе работы выборочного ретроспективно-проспективного исследования был отобран 61 пациент, страдавший РПЖ. В зависимости от

методов лечения все наблюдения разделили на следующие основные группы.

Результаты исследования. Имеет место недооценка степени злокачественности РПЖ на дооперационном этапе. Так, выявление в одном столбике карциномы менее 5% площади биоптата с суммой баллов по Глисона 5-6 лишь в 17% связано с клинически незначимой опухолью, что затрудняет выбор тактики лечения у данной группы пациентов, особенно в случае методов малоинвазивной и фокальной терапии.

Конкретный криброзный подтип градации 4 Глисона (крупные, более 12 просветов, с солидаризацией) ассоциирован с наибольшим злокачественным потенциалом, что может способствовать выделению пациентов с повышенным риском рецидива и метастазирования при количественной оценке его доли. Это особенно актуально в группе пациентов моложе 55 лет в связи с преобладанием (69%) низкодифференцированных форм РПЖ, наибольшей частотой поражения семенных пузырьков (29%), объема опухоли более 5 см³ (39%), позитивного хирургического края (27%), метастатического поражения лимфоузлов (17%).

Морфологическими факторами неблагоприятного прогноза являются: в первичном очаге до и после гормонального лечения: протоковая дифференцировка РПЖ, в 3,4 раза чаще выявляемая в группе гормонорезистентного РПЖ, из показателей лечебного патоморфоза первичного очага – отсутствие или слабая выраженность лимфогистиоцитарной инфильтрации стромы.

Протоковая дифференцировка РПЖ - неблагоприятный прогностический фактор, ассоциированный с высокой частотой ЭКИ и большим объемом РПЖ. Компьютерная кариометрия позволяет повысить эффективность диагностики ДАП по биоптатам, в том числе при оценке степени ее злокачественности.

Степень злокачественности МА в биоптатах может быть различной. Включение в панель антител к ТАС72 в связи с выявленной обратной корреляцией между степенью экспрессии маркера и степенью злокачественности опухоли в операционном материале позволяет получить дополнительную информацию для выбора метода лечения.

Вывод. Важно помнить, что вопрос принятия решения о тактике лечения во многом зависит от выбора самого пациента и является результатом подробной беседы со специалистом, включающей тщательный анализ преимуществ и рисков того или иного метода лечения.

В этой статье мы не преследовали цель дать исчерпывающие знания о принципах диагностики и лечения рака простаты – проблемы сложной и многогранной. Мы лишь пытались создать представление о современных возможностях лечения этого грозного заболевания. Рак простаты хорошо поддается лечению и давно перестал быть приговором.

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ПАТОМОРФОЛОГИЧЕСКАЯ ИЗМЕНЕНИЯ ОРГАНА ЗРЕНИЯ ПРИ МЕТАБОЛИЧЕСКОМ СИНДРОМЕ

Резюме. Последние десятилетия в клинической практике большую значимость приобретает симптомокомплекс, рассматриваемый как метаболический синдром (МС), включающий в себя варианты сочетания артериальной гипертензии, дислипидемии, ожирения, нарушений углеводного обмена, гиперурикемии, микроальбуминурии и ряда других компонентов.

В таких обстоятельствах, а также при других функциональных нарушениях зрения обязательным является направление пациента к офтальмологу, чтобы иметь уверенность в отсутствии серьезной патологии, лежащей в основе нарушения зрения.

Ключевые слова: метаболический синдром, органы зрения, функциональная изменения.

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PATHOMORPHOLOGICAL CHANGES IN THE ORGAN OF VISION IN METABOLIC SYNDROME

Resume. In recent decades, in clinical practice, the symptom complex, considered as a metabolic syndrome (MS), which includes combinations of arterial hypertension, dyslipidemia, obesity, carbohydrate metabolism disorders, hyperuricemia, microalbuminuria and a number of other components, has become of great importance.

In such circumstances, as well as with other functional visual impairments, it is mandatory to refer the patient to an ophthalmologist in order to be sure that there is no serious pathology underlying the visual impairment.

Keywords: metabolic syndrome, organs of vision, functional changes.

Актуальность. Оценка функционального состояния зрительного анализатора весьма важна не только для выяснения физиологических возможностей человека, но и для практической врачебной работы.

Традиционная визометрия с использованием таблиц Головина – Сивцева уже на протяжении 80 лет остается основной методикой, позволяющей оценить центральное зрение. Однако при её проведении имеется ряд значительных трудностей [3]. Значимость различных строк в традиционной таблице для визометрии неодинакова. В первой строке расположено лишь два опто типа, а в десятой их уже восемь. Недостатком классических таблиц является разное количество опто типов в строках и невозможность проведения исследования в широком диапазоне величин [2,4,6].

В настоящее время исследование полей зрения осуществляют на компьютерных периметрах, которые позволяют проводить статическую, кинетическую и цветную периметрию [1,8]. При проведении исследования остроты и полей зрения часто возникают значительные трудности. Методики, используемые для традиционной оценки, субъективны и основаны на ответах испытуемого, что не всегда отражает истинное состояние зрительного анализатора [4,7].

Установлено, что выполнение функциональной магнитно-резонансной томографии при различных патологических состояниях позволяет не только оценить организацию и функциональную специализацию зрительной коры головного мозга, но и сделать выводы о взаимосвязи между зонами зрительной коры и специфическими когнитивными функциями.

Цель исследования. Изучить характер патологических изменений органа зрения и функционального состояния сетчатки у больных с МС, а также оценить воздействие коррекции АД на выраженность данных изменений.

Результаты исследования. У больных с МС развиваются значимые изменения органа зрения, выражающиеся как в дегенеративных изменениях переднего отрезка глаза (от 65 до 90% случаев), таких как пингвекулы, старческая дуга, снижение сле-зопродукции, так и в характерной картине глазного дна (от 70 до 100% случаев): гипертонической ангиопатии, гипертоническом ангиосклерозе, возрастной макулярной дегенерации.

Нарастание уровня гликемии, систолического артериального давления, увеличение длительности СД 2 типа и АГ у больных с МС обуславливают наличие дегенеративных изменений переднего отрезка глаза, снижение показателей слезопродукции, а также ухудшение состояния сосудов сетчатки и изменения в макулярной области.

У больных с МС регистрируется значимое снижение цветовой и контрастной чувствительности, характеризующееся достоверным увеличением времени СМР на все предъявляемые цветовые стимулы, а также ахроматические стимулы светлее и темнее фона, снижением пространственной контрастной чувствительности на ахроматические и цветные решетки с преимущественным снижением в диапазоне средних и высоких пространственных частот.

У больных с МС увеличение длительности СД 2 типа, возраста, а также нарастание изменений сетчатки приводят к существенному прогрессированию нарушений цветовой и пространственной контрастной чувствительности зрительной системы. Увеличение продолжительности АГ более 10 лет у больных с МС сопровождается наиболее выраженным снижением пространственной контрастной чувствительности.

У больных с МС при продолжительности СД 2 типа менее 1 года регистрируется существенное снижение цветовой чувствительности в центральной зоне сетчатки, характеризующееся достоверным увеличением времени СМР, что свидетельствует о ранних функциональных изменениях сетчатки при данной патологии.

Применение эпросартана (теветена) в дозе 600 мг/сут в течение трех месяцев у больных с МС, помимо существенного антигипертензивного и метаболического действия, обладает значимым ретинопротективным эффектом, проявляющемся в повышении цветовой и пространственной контрастной чувствительности. Терапия моксонидином в дозе 0,4 мг/сут в течение трех месяцев обладает антигипертензивным и метаболическим действием, однако не приводит к существенному улучшению функциональных параметров сетчатки.

Вывод. Полученные данные о частоте и структуре поражения органа зрения при МС могут быть использованы в практическом здравоохранении для оптимизации диагностики, наблюдения и лечения больных с данной патологией в зависимости от выраженности клинических компонентов МС.

Впервые показана диагностическая информативность психофизических методов, таких, как исследование топографии цветовой и пространственной контрастной чувствительности в комплексном обследовании больных с МС, а также целесообразность их использования в широкой практике в качестве средств ранней диагностики функциональных изменений сетчатки и методов прогнозирования развития диабетогипертонических изменений при МС.

Продемонстрирована антигипертензивная и метаболическая эффективность эпросартана в дозе 600 мг/сут и моксонидина в дозе 0,4 мг/сут в течение трех месяцев у больных с МС. Выявленный ретинопротективный эффект эпросартана, обоснованный результатами психофизических методов исследования, показывает необходимость более широкого использования данного препарата при МС, в том числе и для защиты органа зрения.

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ПОВЫШЕНИЯ УРОЖАЙНОСТИ СЕЛЬСКОХОЗЯЙСТВЕННЫХ РАСТЕНИЙ С ПРИМЕНЕНИЕМ ЭЛЕКТРОМАГНИТНЫХ ПОЛЕЙ

Аннотация. В этом выполняемой работе приведено обзор и анализ существующих способов стимулирования растений с применением электромагнитного поля. В нём оснащено положительные и преимущественные стороны использования электромагнитных полей с увеличением скорости роста растений сопровождается существенным снижением коэффициента вариации размеров и массы получаемой продукции.

Ключевые слова: Электромагнитное поле, электростимуляция, напряжённость, ток, фотосинтез, рентгеновские лучи, гамма излучение, струнных электродов.

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PROMOTIONS YIELD AGRICULTURAL PLANTS USING M ELECTROMAGNETIC FIELDS

Abstract. This ongoing work provides an overview and analysis of existing methods for stimulating plants using an electromagnetic field. It is equipped with positive and advantageous aspects of the use of electromagnetic fields with an increase in the growth rate of plants accompanied by a significant decrease in the coefficient of variation in the size and mass of the products obtained.

Key words: Electromagnetic field, electrical stimulation, tension, current, photosynthesis, x-rays, gamma radiation, string electrodes.

Приведен обзор и анализ существующих способов стимулирования растений с применением электромагнитного поля. Предложен метод электромагнитной стимуляции растений с помощью электромагнитного поля высокой и низкой напряженности.

Электромагнитным излучением являются электромагнитные волны, возбуждаемые различными излучающими объектами – заряженными частицами, атомами, молекулами и др.

По мере развития науки и техники были обнаружены различные виды излучение: радиоволны, видимый свет, рентгеновские лучи, гамма – излучение. Все эти излучения имеют одну и ту же природу. Они являются электромагнитными волнами. Разнообразие свойств этих излучений

обусловлено их частотой (или длиной волны). Между отдельными видами излучения нет чёткого разделения, один вид излучения плавно переходит в другой. Различие свойств становится заметным только в том случае, когда длины волн различаются на несколько порядков [1].

Среди факторов, воздействующих на растения, сравнительно недавно открыто прямое и косвенное действие электричество. Известно, что слабый электрический ток, пропускаемый через почву, благотворно влияет на жизнедеятельность растений. При этом опыты по электризации почвы и влиянию данного фактора на развитие растений произведено очень много. Установлено, что это воздействие изменяет передвижение различных видов почвенной влаги, способствует разложению ряда трудноусваиваемых для растений веществ, провоцирует самые разнообразные химические реакции, в свою очередь, изменяющие реакцию почвенного раствора. Определены и параметры электрического тока, оптимальные для разнообразных почв: от 0,02 до 0,6 мА/см² для постоянного тока и от 0,25 до 0,50 мА/см² – для переменного [2].

Учёные Института физиологии растений им. К. А. Тимирязева установили, что фотосинтез идет тем быстрее, чем больше разность потенциалов между растениями и атмосферой. Так, например, если около растения держать отрицательный электрод и постепенно увеличивать напряжение (500, 1000, 1500, 2500 В), то интенсивность фотосинтеза будет возрастать (до определенных пределов). Если же потенциалы растения и атмосферы близки, то растение перестает поглощать углекислый газ [3, 6].

Наиболее перспективным, с точки зрения авторов, является применение электромагнитного поля (ЭМП), так как это дает широкие возможности для изменения частот ЭМП, а также создает возможность генерации модулированного по амплитуде и частоте ЭМП, с заданной формой сигнала.

Взаимодействие ЭМП и растительного биологического объекта отличается сложностью из-за того, что даже при неизменных параметрах ЭМП сам биообъект является неоднородным по физическим параметрам: удельной электропроводности G , диэлектрической ϵ и магнитной μ проницаемостей [4, 7].

Данные параметры являются комплексными величинами, зависящими от частоты ω . При этом, в зависимости от стадии развития, влажности и температуры биообъекты могут относиться к проводящим средам ($G \gg \omega \epsilon \epsilon_0$), полупроводящим ($G \approx \omega \epsilon \epsilon_0$), и к диэлектрикам ($G \ll \omega \epsilon \epsilon_0$) [5, 6]:

Для практической реализации способа электромагнитной стимуляции растений нами предлагается создавать переменное электромагнитное поле в зоне расположения растений.

На электроды подается переменное напряжение определенной частоты.

Частота подаваемого переменного напряжения будет определяться экспериментальным путем, на основании реакции растений на определенную частоту.

Важным является вопрос о величине напряжения, подаваемого на электроды. Величина напряжения определяется расстоянием между электродами h (примерно равной высоте расположения струнных электродов), и требуемой величиной напряженности электрического поля $E_{тр}$, в котором находятся растения.

Выводы: Принцип предложенного метода, при небольших изменениях, можно использовать для электромагнитной обработки (стимуляции) семян перед посевом.

Выращивание овощной зеленой продукции при облучении электромагнитным полем имеет следующие преимущества: высокая энергоэффективность; экологическая чистота продукции; интенсификация производства. Увеличение скорости роста растений сопровождается существенным снижением коэффициента вариации размеров и массы получаемой продукции.

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ИННОВАЦИОННО-ТЕХНОЛОГИЧЕСКИЙ АСПЕКТ УПРАВЛЕНИЯ ОБРАЗОВАТЕЛЬНЫМ УЧРЕЖДЕНИЕМ

Аннотация: в статье мы анализируем современное состояние российского образования, в котором происходит в нем двух основных разнонаправленных, противостоящих друг другу и даже противоборствующих процессов. Один - внешний, сдерживающий развитие образовательной системы, связанный со снижением уровня финансирования, резким ухудшением материально-технического и ресурсного обеспечения образовательных учреждений. Другой - внутренний, препятствующий этим деструктивным процессам - самодвижение, саморазвитие системы образования, роста ее внутреннего потенциала, интенсивное расширение сферы образовательных услуг.

Ключевые слова: инновационное движение, образовательная парадигма, общественное сознание и практика, социальная инноватика, социо-, культурно-, личностно-ориентированного образование.

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INNOVATIVE AND TECHNOLOGICAL ASPECT OF MANAGEMENT OF AN EDUCATIONAL INSTITUTION

Abstract: in the article we analyze the current state of Russian education, in which two main multidirectional, opposing and even opposing processes take place in it. One is external, hindering the development of the educational system, associated with a decrease in the level of funding, a sharp deterioration in the material, technical and resource support of educational institutions. The other is internal, preventing these destructive processes - self-promotion, self-development of the education system, growth of its internal potential, intensive expansion of the sphere of educational services.

Key words: innovation movement, educational paradigm, social consciousness and practice, social innovation, socio-, culturally-, student-oriented education.

История свидетельствует о том, что смена образовательной парадигмы происходит в момент эпохальных социокультурных сдвигов, стимулируя и определяя становление новых качеств общественного сознания и практики, нового типа культуры, научного мышления и принципов хозяйствования. При этом интенсивность социокультурных перемен напрямую зависит от того, насколько подвижна, способна к реформации система профессионального образования в соответствии с меняющимися представлениями личности об образованности.

Анализируя современное состояние российского образования, можно сделать вывод о происходящих в нем двух основных разнонаправленных, противостоящих друг другу и даже противоборствующих процессов. Один - внешний, сдерживающий развитие образовательной системы, связанный со снижением уровня финансирования, резким ухудшением материально-технического и ресурсного обеспечения образовательных учреждений. Другой - внутренний, препятствующий этим деструктивным процессам - самодвижение, саморазвитие системы образования, роста ее внутреннего потенциала, интенсивное расширение сферы образовательных услуг. В противоборстве этих процессов второй сегодня явно одерживает верх, что свидетельствует как об устойчивости, жизнеспособности образовательной системы, так и о мощных, еще до конца не раскрытых внутренних ее ресурсах. Следует заметить, что основной движущей силой развития образования является инновационное движение, приобретающее все более широкий размах.

Нынешняя инновационная волна в образовании, в частности, в управлении образованием на всех уровнях, является в свою очередь составляющей широкого инновационного цикла, начавшегося в нашей стране во второй половине 80-х гг.

Понятие «инновация» впервые появилось в научных изысканиях культурологов в XIX веке и означало внедрение одних элементов одной культуры в другую. Это значение до сих пор сохраняется в этнографии. В начале 20 века оформилась новая область знаний - наука об инновациях, в рамках которой стали изучаться закономерности технических новшеств в сфере материального производства. Основоположниками первоначальных концепций теории инноваций являются немецкие ученые В. Зомбарт, В. Мечерлих и австрийский экономист И. Шумпетер, применившие эти положения в связи с социально-экономическими и технологическими процессами.

В отечественной литературе проблема инноваций давно рассматривается в системе экономических исследований. Однако со

временем возникла проблема оценки качественных характеристик инновационных изменений во всех сферах общественной жизни. Так, в 60-е годы XX века на стыке философии, психологии, социологии, теории управления, экономики и культурологии стала активно разрабатываться концепция социальных инноваций. Понятие «инновация» (лат. in - в, novus - новый) мы, следуя современному словарю иностранных слов, трактуем как тождественное понятию «нововведение». Этой же трактовки названных понятий придерживаются Ю.О. Вооглайд, С.А. Гильманов, В.И. Загвязинский, С.Д. Поляков, Н.В. Конопина и др. «Нововведение» - русское слово, определяемое как целенаправленное изменение, вносящее в среду внедрения новые стабильные элементы (новшества), вызывающие переход системы от одного состояния в другое

Успешная реализация функций системы управления образовательным учреждением, разработка новой парадигмы образования, необходимость иных концептуальных подходов, принципов и методов управления системой образования требуют разработки новой модели управления ОУ.

Следует отметить, что организационные преобразования начинаются с выявления социального заказа образовательному учреждению, диагностической характеристики состояния системы образования в целом, анализа сильных и слабых сторон конкретного ОУ, проработки идей необходимых инноваций на основе ресурсной и фундаментальной научной обеспеченности проблемы, разработки методологии проектирования и конструирования новой модели ОУ или ее подсистем, основу которой составляет организационная структура управления (ОСУ) Поиск путей дальнейшего совершенствования управления выявил необходимость использовать метод моделирования, в последние годы получивший широкое распространение в различных областях науки и практики. Об этом свидетельствует множество работ, посвященных проблемам моделирования, возможностям применения моделей в отдельных науках (В.Г. Афанасьев, Ю.К. Бабанский, А.П. Беляева, В.П. Беспалько, Б.С. Гершунский, Т.М. Давыденко и др.).

Моделирование рассматривается как метод опосредованного изучения объекта, в ходе которого исследуется или осваивается не сам интересующий исследователя объект, а некоторая промежуточная система модели. «Познать объект, - по мнению И.Б. Новика, - значит смоделировать его».

Как справедливо отмечает Ю.К. Бабанский, «моделирование помогает систематизировать знания об изучаемом явлении или процессе, предсказывает пути их более целостного описания, намечает полные связи между компонентами, открывает возможности для создания более целостных классификаций и пр.».

Происходящие в стране социально-экономические изменения ставят отечественную систему образования перед необходимостью постоянного

обновления целей, содержания, форм и способов осуществления педагогического процесса. Инновации в современной общеобразовательной школе отличает большая свобода выбора и разнообразие видов инновационной деятельности. В свою очередь, разнообразие и разнонаправленность инновационных процессов актуализируют проблему повышения эффективности управления инновациями в школе.

Внутришкольное управление инновациями, являясь полифункциональной деятельностью, всегда включает в себя решение организационных задач, обеспечивающих упорядоченность реализуемых в школе инноваций, осуществление их как целостного инновационно - педагогического процесса, сохранение структурной целостности школьной образовательной системы в условиях её инновационного развития. Организация инновационного процесса является важным аспектом управления современной школой и требует особой научно-методической разработки.

Инновационное управление школой. Необходимость в инновационной направленности педагогической деятельности в современных условиях развития общества, культуры и образования определяется рядом обстоятельств: обновлением системы образования, методологии и технологии организации учебно-воспитательного процесса в учебных заведениях различного типа; усилением гуманитаризации содержания образования;

непрерывным изменением объема учебных дисциплин; введением новых учебных предметов, которые требуют постоянного поиска новых организационных форм и технологий обучения; изменением характера отношения учителей к самому факту освоения и применения педагогических новшеств; вхождением общеобразовательных учебных заведений в рыночные отношения; созданием новых типов учебных заведений, в том числе и негосударственных.

В практике характер инновационных процессов определяется содержанием предполагаемых результатов, степенью сложности и новизны внедряемых предложений, а также степенью готовности учителей-практиков к инновационной деятельности.

При управлении инновационными процессами в школе с учетом прогноза конечных результатов основная часть этих действий обсуждается коллегиально. Самые крупные мероприятия программной инновационной деятельности разрабатываются групповым методом.

В конкретной программе определяют исходную позицию деятельности каждого члена коллектива, прогнозируют окончательный результат деятельности, определяют время для достижения намеченной цели, обеспечивают улучшение существующих условий.

При управлении инновационными процессами важное место занимает контроль за результатами. Назначением и задачами контроля являются:

аналитическая оценка достигнутых результатов, соответствующие выводы для проведения работы по регулированию процесса образовательной деятельности; оценка деятельности всех участников инновационного процесса, их конкретных результатов и соответствующие выводы для коррекции поведения и деятельности коллектива; оценка результатов управления инновациями в соответствии с комплексно-целевой программой и соответствующие выводы по регулированию управляющих воздействий; формирование каналов прямой и обратной связи для информирования и стимулирования участников инновационного процесса.

Инновации во внутришкольном управлении: основные тенденции.

Процесс обновления систем внутришкольного управления в конкретном образовательном учреждении во многом зависит от интенсивности, направленности, содержания инновационных процессов в нем, как и в других образовательных учреждениях.

Тенденции развития внутришкольного управления: объективное усложнение потребностей социальной среды и самих школ в новом характере управления; рост требований к качеству управленческой деятельности в школе; появление новых благоприятных возможностей для эффективного управления школой; развитие систем внутришкольного управления.

Инновационные процессы во внутришкольных системах управления: переход к лично-ориентированному обучению; включение национальных и религиозных ценностей в число оснований построения моделей образовательных учреждений; осознание роли и места образования, школы в процессе формирования личности учащихся; ориентация на демократическое, гуманистическое управление; понимание роли внутришкольной системы управления как носителя и проводника определенных значимых ценностей; учет конкретного социального заказа; подготовка программ и концепций развития школы и др.

Существенные изменения правового положения образовательных учреждений, состояния объекта управления, его задач привели к появлению новых функций управления. К таким изменениям относятся: расширение компетенции школы и расширение границ связанного с ней объекта управления; отражение этого процесса в управленческом сознании; обогащение образа управляемого объекта; появление или необходимость появления новых целостных объектов управления (новых типов, видов, моделей школ) или их новых элементов, аспектов, связей, отношений; существенные качественные изменения внешней среды школы как источника социального заказа и поступления необходимых ресурсов; овладение стратегическим и долгосрочным планированием; появление новых процессов, видов деятельности на объекте (НИОКР, эксперимент, экспертиза); освоение новых видов менеджмента.

Новым явлением стало выделение в составе управленческих функций специальных функций развития и управления инновационными процессами. В школах начата работа по анализу внешней среды и прогнозированию тенденций ее изменения в будущем. Школы усилили внимание к детальному анализу своих достижений на всех последовательных этапах своего развития с особым выделением конкурентных преимуществ. В то же время анализ результатов функционирования школ связан с успехами в организации образовательного процесса.

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ОСОБЕННОСТИ ПРИМЕНЕНИЯ ГЕЙМИФИКАЦИИ С ПРИМЕНЕНИЕМ ИНФОРМАЦИОННЫХ ТЕХНОЛОГИЙ

Аннотация. Ключевой проблемой современной системы образования является низкая заинтересованность учеников в получении новых знаний. Институт семьи больше не оказывает активного влияния на вовлеченность ученика в учебный процесс, поэтому эта задача целиком и полностью ложится на плечи учителя. В этой статье приведен пример использования геймификации в связке с информационными технологиями для увеличения заинтересованности учеников в учебном процессе.

Ключевые слова: система образования, геймификация, игровые механики, разработка приложения, Android Studio.

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FEATURES OF THE APPLICATION OF GAMIFICATION USING INFORMATION TECHNOLOGIES

Annotation. The key problem of the modern educational system is a low interest of students in obtaining new knowledge. The institution of the family no longer has a strong impact on involvement of the students in the learning process. That's why this task falls on the shoulders of the teachers. This article provides an example of using gamification together with information technology to increase student's interest.

Keywords: educational system, gamification, game mechanics, an app development, android studio.

В настоящее время система образования находится в начале пути больших изменений. Меняются основные школьные программы, предметы разбиваются на разделы и в целом впереди нас ждет длительное реформирование образования, в котором будут задействованы все.

Чтобы увеличить заинтересованность школьников и не потерять тех, кто уже заинтересован в этот переходный момент нужно найти такой путь, который поможет не только заинтересовать учеников, но и покажет им все чудеса изучаемых наук.

Внедрением геймификации в образовательный процесс мы занимаемся второй год. Этот метод был выбран в связи с тем, что согласно статистическим данным, к 21 году многие молодые люди проводят более 10000 часов в видео играх. Ввиду этого нами было принято решение применить игровые механики на уроках, ведь современному поколению они интересны и понятны.

Пример использования геймификации на уроках математики заключается в следующем. У игроков есть виртуальная валюта, за каждое задание они получают разное количество кредитов, за определенное количество кредитов можно купить себе бонусы: отказ выходить к доске; – 50 % от домашнего задания; +1 балл за контрольную или самостоятельную работы. Полученные кредиты могут облагаться штрафами, за неудовлетворительное поведение.

За прошедшие два года применение геймификации на уроках математики показало свою эффективность, поэтому мы решили усовершенствовать свой подход и создать приложение, которое позволит еще больше связать игру с реальностью.

Чтобы создать приложение, которое будет хранить в себе основные игровые механики (достижения, уровни, рейтинг, задания и награды) нужно пройти несколько основных этапов.

Этап 1. Выбор рабочей платформы

Поскольку основная идея приложения подразумевает его использование на переменах в школе (в рамках создания соревновательного духа), стационарные операционные системы отпадают сразу. Исходя из статистических данных использования мобильных устройств с операционными системами Android и Ios, а также для максимального распространения и удобства использования нами было принято решение написать приложение с удовлетворяющих нас функционалом под Android.

Мы рассмотрели несколько сред разработки Eclipse, IntelliJ Idea, Android Studio, и на основании субъективного удобства использования выбрали операционную систему Android Studio, которая на наш взгляд обладает максимальной простотой использования и максимально полной документацией.

Этап 2. Разработка

Работу над своим проектом мы реши начать с Frontend части, так как визуальная часть и эргономика приложения играют решающую роль в удобстве использования. Было принято решение делать визуальную часть в стиле минимализм, чтобы пользователи минимально отвлекались от получаемой информации на оформление приложения.

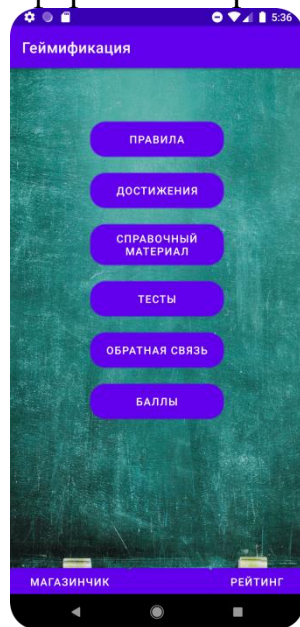


Рисунок 1. Главное меню разрабатываемого приложения

Backend не менее интересен, ведь нам кроме простой работы кнопок и вывода учебного материала на экран нужно было реализовать связь с сервером на котором формируется рейтинг на основании данных выгружаемых учителем.

Этап 3. Открытое тестирование

Так как на данный момент приложение находится в разработке про этот этап говорить рано, но мы надеемся, что в ближайшее время завершим разработку и выложим приложение в общий доступ для полноценного тестирования.

Заключение. В заключении можно сказать, что геймификация уже показала себя как полезный инструмент в увеличении мотивации школьников к обучению, а создание приложения поможет сделать этот процесс более индивидуальным, благодаря достижениям, и открытым к соревнованиям, благодаря рейтингу.

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**ТИЖОРАТ БАНКЛАРИ МУДДАТЛИ ВАЛЮТА
ОПЕРАЦИЯЛАРИНИНГ ДАРОМАДЛИЛИГИНИ ОШИРИШНИНГ
ДОЛЗАРБ МАСАЛАЛАРИ**

Аннотация. Тижорат банкларининг муддатли валюта операциялари даромадлилигини оширишнинг долзарб масалаларидан бири улар бўйича аниқланадиган реализация қилинмаган зарарлар суммасининг ўсиб боришига йўл қўймаслик ҳисобланади.

Калит сўзлар: Форвард, спот курси, валюта операциялар, кредитлар, депозитлар, фойда, зарар.

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**DOLZARB ISSUES OF INCREASING THE PROFITABILITY OF
TERM CURRENCY OPERATIONS OF COMMERCIAL BANKS**

Abstract. One of the topical issues of increasing the profitability of urgent foreign exchange transactions of commercial banks is to prevent an increase in the amount of unrealized losses determined by them.

Key words: Forward, spot rate, foreign exchange transactions, loans, deposits, profit, loss.

Муддати тугамаган шартномалар бўйича форвард сотиб олиш курсининг спот курсидан юқори бўлиши ушбу форвард шартномаси бўйича реализация қилинмаган зарарнинг юзага келишига сабаб бўлади.

Миллий валютанинг алмашув курсини пасайиш тенденцияси давом этаётган шароитда муддатли валюта операциялари бўйича, яъни республикамиз банк амалиётида форвард операциялари бўйича валюта курсларини аниқлашда хатоликка йўл қўйилиши тижорат банкларида реализация қилинмаган зарарлар суммасини кескин ошишига олиб келади.

Реализация қилинмаган фойда ва зарар ўртасидаги нисбатни доимий тарзда таҳлил қилиб бориш натижасида банкнинг форвард курсларини тўғри танлаётганлиги хусусида ҳамда кредитлар ва депозитларнинг фоиз ставкаларининг ўзгариши хусусида тасаввур ҳосил қилиш мумкин.

Реализация қилинмаган фойда ва зарарлар суммаси баланسدан чиқариб ташлангандан кейингина форвард операциялари бўйича ҳақиқий фойда ва зарар аниқланади.

ТИФ Миллий банкида 2020-2022 йиллар мобайнида реализация қилинмаган зарар сўммаси сезиларли даражада ўсди. Бу эса, банкнинг форвард операцияларининг умумий самарадорлик даражасини паст эканлигидан далолат беради.

Миллий валютанинг алмашув курсини пасайиш тенденцияси давом этаётган шароитда муддатли валюта операциялари бўйича, яъни республикада банк амалиётида форвард операциялари бўйича валюта курсларини аниқлашда хатоликка йўл қўйилиши тижорат банкларида каналлизация қилинмаган зарарлар суммасини кескин ошишига олиб келади.

2020-2023 йиллар мобайнида Миллий банкда реализация қилинмаган 1ойла суммаси ўсиш тенденциясига эга бўлган ва ўсиш суръати сезиларли даражада юқори бўлган. Бу эса, ижобий ҳолат ҳисобланади ва банкнинг келгусида муддати келадиган форвард шартномалари бўйича фойда олиш имкониятини юқори эканлигидан далолат беради. Айниқса, 2003-2005 йиллар мобайнида банкнинг реализация қилинмаган фойда суммаси юқори даражада, яъни 179,8 фоизга ўсди. Ушбу ўсишнинг асосий сабаби сумнинг АҚШ долларига нисбатан алмашув курсини сезиларли даражада пасайиши ҳисобланади. 2020-2023 йилларда мамлакатимизда валюта бозорини янада эркинлаштирилиши муносабати билан миллий валютанинг алмашув курсини сезиларли даражада пасайиши кузатилди.

Реализация қилинмаган фойда ва зарар ўртасидаги нисбатни доимий тарзда таҳлил қилиб бориш натижасида банкнинг форвард курсларини тўғри танлаётганлиги хусусида ҳамда кредитлар ва депозитларнинг фоиз ставкаларининг ўзгариши хусусида тасаввур ҳосил қилиш мумкин.

Реализация қилинмаган фойда суммасини банкнинг балансидан чиқариб ташлаш учун 45405-ҳисобрақамидебетланади, 16901-ҳисобрақам эса, кредитланади. Реализация қилинмаган зарар суммасини банкнинг балансидан чиқариб ташлаш учун 22802-ҳисобрақам дебетланади, 55306-ҳисобрақам эса, кредитланади. Реализация қилинмаган фойда ва зарарлар суммаси балансдан чиқариб ташлангандан кейингина форвард операциялари бўйича ҳақиқий фойда ва зарар аниқланади.

Муддатли валюта операцияларининг иккинчи шакли валюта опционлари билан амалга ошириладиган операциялар ҳисобланади. Ушбу операцияларни амалга оширишда асосий эътибор бухгалтерия ўтказмаларини тўғри расмийлаштирилганлигига, операцияларнинг даромадлилигига ва мазкур операциялардан кўрилган зарарларни баҳолашга қаратилади. Халқаро банк амалиётида тижорат банклари томонидан берилган кол опционлар алоҳида, пут опционлар алоҳида баҳоланади. Лекин Ўзбекистон Республикаси тижорат банкларининг амалиётида валюта опционлари ва валюта фьючерслари билан амалга ошириладиган операциялар мавжуд эмас.

Муддатли валюта операциялари даромадлигининг барқарорлигини таъминлашда тижорат банкининг ҳар бир валютадаги очик валюта позицияларининг норматив даражасини таъминлаш муҳим аҳамият касб этади. Бунинг сабаби шундаки, биринчидан, муддатли валюта операцияларининг риск даражаси юқори бўлиб, халқаро Базел қўмитасининг активларини риск катортиш шкаласи бўйича 100 фоизга тенг; иккинчидан, қисқа ёки узун позиция йирик миқдорда сакланиб қолганд баҳоловчи валютанинг битам валютасига нисбатан алмашув курсининг ўзгариши тижорат банкининг балансида йирик миқдорда зарарниш юзага келишига сабаб бўлади.

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ИНВЕСТИЦИЯВИЙ ФАОЛИЯТ ИЧКИ АУДИТИНИ ТАШКИЛ ЭТИШ

Аннотация. Инвестициявий фаолият аудитининг самарадорлиги кўп жиҳатдан текширувларни оқилона ташкил қилишга боғлиқ бўлиб, у хўжалик субъектларидаги инвестициявий жараёнларнинг ўзига хос хусусиятлари ва белгиларини ҳисобга олади.

Калит сўзлар: инвестиция, активлар, лойиҳа куратори, молиявий директор, фондлари.

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ORGANIZE INTERNAL AUDIT OF INVESTMENT ACTIVITY ARRIVE

Abstract. The effectiveness of the audit of investment activities largely depends on the rational organization of audits, taking into account the specifics and features of investment processes in business entities.

Key words: investments, assets, project curator, financial director, funds.

Аудит ва ички назоратни ташкил қилиш масалаларини ўрганишга тизимли ёндашув, авваломбор, инвестициявий жараён хусусиятларини ажратиб кўрсатишни назарда тутди. Бу хусусиятлар ташқи аудит ва ички назорат тизимини ташкил қилиш ва самарадорлигига ё билвосита - муайян мақсадлар ва вазифалар қўйиш йўли билан, ёхуд билвосита - бухгалтерия ҳисоби, назорат муҳити назорат воситалари орқали таъсир кўрсатади.

Тадқиқотнинг кўрсатишича, инвестициявий жараённинг аудитини ташкил қилиш, шунингдек ички назорат тизимини шакллантириш ва ривожлантиришга таъсир кўрсатадиган асосий хусусиятлари қуйидагилардир:

- инвестициявий фаолият субъектларининг турли-туманлиги;
- инвестиция объектларининг кенг доирада эканлиги;
- инвестициявий лойиҳалар давомийлиги;
- инвестициявий жараён субъектларининг ўзи томонидан активларнинг сақланишини назорат қила олмаслиги;
- текширувларнинг бир нечта субъектлар томонидан амалга оширилиши;

-инвестицион лойиҳа буйича ишларнинг ҳам ўз кучи билан, ҳам ташкилотларни жалб қилган ҳолда бажарилиши.

Инвестициявий жараёнда инвестициявий фаолиятнинг анча-кўп сонли субъектлари иштирок этади, улар эса ўз олдига турли мақсад ва вазифаларни кўядилар, шу сабабли бир томонда, улар истеъмол қиладиган оралик ва натижавий ахборотнинг бир-биридан фарқ қилиши, иккинчи томондан, аудиторнинг ушбу ахборотнинг ишончлилигини таъминлашга қаратилган турли тартиблардан фойдаланиши ҳам шу билан белгиланади.

Инвестициявий лойиҳаларга тааллуқли ахборот истеъмолчиларининг камида куйидаги гуруҳларини ажратиш мумкин:

-ахборотнинг ички фойдаланувчилари. Уларга, биринчи навбатда, инвестициялаш объектидан фойдаланувчилар қиради. Уларни маъмурий ваколатларга эга бўлган истеъмолчиларга (тижорат ташкилоти директори, лойиҳа куратори, молиявий директор ва х.к.) ҳамда инвестициявий лойиҳалар буйича ахборотдан у ёки бу тарзда фойдаланувчи ташкилотнинг бошқа ходимларига (иктисодчилар, молиячилар, бухгалтерлар ва.к.) ажратиш мумкин;

-ахборотнинг ташқи фойдаланувчилари. Уларга инвестициявий фаолиятнинг у ёки бу лойиҳага маблағ киритиш ёки киритмаслик ҳақида қарор қабул қилувчи субъектлари қиради;

-ахборотнинг лойиҳадан ташқари фойдаланувчилари: банк, суғурта, ташкилотлари, воситачилик ва бошқа хизматларни кўрсатувчи юридик шахслар;

-ахборотнинг давлат тузилмаларига тегишли бўлган фойдаланувчилари: солиқ инспекциялари, суд органлари, давлат молиявий назорат органлари, муниципал ташкилотлар маъмуриятлари ва бошқалар.

Инвестициявий жараёнга тегишли ахборотдан фойдаланувчилар гуруҳларини ажратиш уни аудит ва ички назорат мақсадлари учун бўғинларга бўлиш ҳамда унинг махфийлигини таъминлаш имконини беради. Ахборот куйидаги белгилар буйича бўғинларга бўлиниши мумкин:

-у ёки бу истеъмолчилар гуруҳларига тақдим этиш ҳажмларига қараб;

-назорат субъектлари буйича. Бундай бўғинлаш жараёнида бевосита

ташки аудитор ва ички назорат томонидан текшириладиган ахборот ажрадиб чиқади. Фикримизча, ички фойдаланувчилар гуруҳ хитатааллуқли ахборотнинг ишончлилигини назорат қилишни ички назорат кучлари билан таъминлаш мумкин, давлат хокимияти органлари эса гашқимустақил назоратдан ўтган ахборот билан ишлашлари керак;

-қўлланиладиган аудиторлик процедуралари буйича. Ахборот турлича бўлгани боис турли аудиторлик процедуралари (тартиботлари) дан шунингдек, турли ахборот бўғинлари аудитини ташкил қилиш учун ички назорат процедураларидан фойдаланиш мақсадга мувофиқдир.

Шундай қилиб, инвестициявий жараёнлар аудитини ташкил қилишнинг тизимли ҳал қилувчи омилларидан бири шундан иборатки, ахборотдан фойдаланувчилар гуруҳларининг манфаатлари йўлида назорат тадбирлари ўтказилади.

Инвестициявий фаолият аудитининг муҳим хусусиятларидан бири инвестициялар объектларининг турли-туманлиги бўлиб, бу аудит объектларининг куп вариантлилигини белгилаб беради. Айтиб ўтилганидек, инвестицияларининг асосий объектлари: янги ташкил этиладиган объектлар ёки қайта таъмирланадиган амалдаги корхоналар; амалдаги корхонанинг кенгайтирилиши (яъни фаолият юритиб турган корхонанинг иккинчи ва кейинги навбатларининг қурилиши); мавжуд цехларнинг кенгайтирилиши; корхоналарни техник қайта қуроллантириш.

Корхоналарнинг модернизация қилинаётган асосий ишлаб чиқариш фондлари, айланма маблағлар; қимматли қоғозлар, мақсадли пулли жамғармалар; янги илмий-техник маҳсулот; амалдаги ишлаб чиқариш доирасидаги мавжуд майдонларда янги турдаги маҳсулотларни ишлаб чиқариш, интеллектуал қимматликлар; мулкӣ ҳуқуқлар; реал шахсий мол-мулк; фирманинг ҳақиқӣ активларига мулкӣ киритмалар ҳам инвестициялар объекти бўлиши мумкин. Шунини ҳисобга олиб айтиш мумкинки, иқтисодӣ адабиётларда аудитнинг ташкилий босқичларга ажратилиши инвестициявий фаолият объектларининг хусусиятларини ҳисобга олиш нуқтаи назаридан аниқлаштирилиши керак.

Чунончи, шундай вазият ҳам юзага келмоқдаки, йирик қўламли инвестициялар аудитини ўтказишда тижорат ташкилоти молиявий-хужалик фаолиятининг деярли барча томонлари назорат остига олинади. Бирок инвестициявий аудитнинг мақсадини белгилашда умуман ташкилот молиявий ҳисоботининг эмас, балки инвестициявий лойиҳалар бўйича ахборотнинг тўғри ва сифатлилигини аниқлаш; салоҳиятли вав яширин резервларни топиш; режалаштирилган кўрсаткичларга эришиш кабиларга кўпроқ урғу берилади. Ушбу мақсадларга эришиш учун сарфланадиган меҳнат ресурсларини ўрганиш шунини кўрсатдики, уларга ташқи аудит кучи билан эришиб бўлади, бироқ бу хаддан ташқари юқори меҳнат харажатларини тақозо этади. Айнан шунинг учун инвестициявий аудитнинг мақсад ва вазифаларини тизимлаштириш ва уларни ички назорат томонидан бажариладиган вазифаларга ҳамда ташқи аудиторлар бажарадиган

вазифаларга ажратиш мақсадга мувофиқ. Бундан ташқари, шунини ҳам ҳисобга олиш керакки, хаттоки бир хил назорат процедуралари билан бажариладиган турли вазифалар ушбу процедуранинг ҳажми ва уни қўллашга таъсир қилади. Масалан, 1000 "Материаллар" смети бўйича колдикни тасдиқлаш бўйича процедураларнинг бир қисми сифатида инвентарлашни танлов бўйича олиб бориш мумкин, моддий жавобгарликка эга бўлган масъул шахсда мол-мулкнинг мавжудлигини тақдиқлаш учун олиб бориладиган инвентарлашда эса узлуксиз усулдан фойдаланилади.

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ИЧКИ НАЗОРАТ ТИЗИМИНИ БАҲОЛАШ УСУЛЛАРИ

Аннотация. Аудитда қўлланиладиган аудиторлик далилларини йиғиш усулларининг умумий тахлили шуни кўрсатмоқдаки, усулларнинг аксарияти бухгалтерия ҳисоби ҳисобварақлари бўйича айланмалар ва сальдони текшириш учун эмас, балки ички назорат воситаларини тахлил қилиш ва баҳолаш учун қўлланилмоқда.

Калит сўзлар: Айланмалар, ички назорат, далиллар, назорат, молиявий ҳисобот.

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ASSESSMENT METHODS OF THE INTERNAL CONTROL SYSTEM

Annotation. A general analysis of the methods for collecting audit evidence used in the audit shows that most of the methods are used not to check the turnover and balance of financial statements, but to analyze and evaluate internal control tools.

Key words: turnover, internal control, evidence, control, financial reporting.

Халқаро аудит стандартига мувофиқ ички назорат воситаларини текшириш учун аудиторлик далилларини йиғишнинг фақат иккита усулидан фойдаланилади: ҳужжатларни текширишга асосланган усул ва кузатувга асосланган усул. Ж. Робертсоннинг фикрига кура, ички воситалари ишончилигининг баҳосини тасдиқлаш босқичида текшириш усулларининг фақат иккита хилини қўллаш мумкин: математик жиҳатдан тўғрилиқни текшириш (қайта ҳисоблаб чиқиш); текширилаётган маълумотлар гуруҳини бошқа маълумотлар гуруҳи билан уларнинг бир-бирига мос келиши нуктаи назаридаи солиштириш.

Аудитда қўлланиладиган аудиторлик далилларини йиғиш усулларининг умумий тахлили шуни кўрсатмоқдаки, усулларнинг аксарияти бухгалтерия ҳисоби ҳисобварақлари бўйича айланмалар ва сальдони текшириш учун эмас, балки ички назорат воситаларини тахлил қилиш ва баҳолаш учун қўлланилмоқда. Бирок, ички назорат тизимини тахлил қилиш ва баҳолашнинг турли босқичларида ҳам турли усуллар қўлланилади. Аудиторлик далилларини йиғишнинг қайсидир усулини қўллаш уни

асослашни ва ягона мақсадга эришиш учун турли усулларни уйғунлаштиришни талаб қилади.

Бизнинг фикримизга кура, тестларнинг мазмуни бўйича уларнинг якуний рўйхатини шакллантириб бўлмайди, бироқ куйидагиларни текширишга йўналтирилган тестлар энг кенг тарқалган тестлардир:

-текширилаётган ташкилот ходимларининг малакасини;

-бухгалтерия ҳисоби ва молиявий ҳисоботда акс эттириладиган хўжалик операцияларини амалга оширишда барча хизмат ходимлари ҳаракатларининг тартибини;

-бухгалтерия ҳисоби ва молиявий ҳисоботи тузишни автоматлаштириш воситаларининг алгоритмларини.

Тест топшириқларининг биринчи тури аудитда чекланган тарзда, одатда, текширилаётган ташкилот раҳбариятининг рухсати билан ёки кўрсатмасига биноан қўлланилади ва бундан ташқари, аудитор учун синаб кўрилаётган ходимнинг ушбу билимлари текширилаётган ташкилотда бухгалтерия ҳисобини юритиш чоғида ҳақиқатдан ҳам қўлланилишидан далолат бермайди. Бироқ бундай тест топшириқларининг натижалари тесқари ҳолатни ҳам кўрсатиши мумкин: агар ходим ҳисоб ёзувларини юритишнинг тўғри

усулларини, назорат қилиниши шарт бўлган реквизитларни билмаса, ушбу ҳолат аудитор мазкур ходимга ишониб топширилган назорат воситаларининг самарадорлигини тасдиқламаслигига сабаб бўлувчи омил сифатида хизмат қилиши мумкин.

Тестларнинг иккинчи тури - бухгалтерия ҳисоби ва ҳисоботларда акс эттириладиган хўжалик операцияларини амалга оширишда барча хизмат ходимлари ҳаракатларининг тартибини текшириш аудитда кенг қўлданилади. Улар турли назорат воситаларининг мувжудлигига, уларнинг изчил қўлланилишига ва натижаларига ишонч ҳосил қилиш имконини беради. Тестларнинг ушбу тури ҳам ички назорат воситалар билан умумий танишиб чиқиш ва уни баҳолаш, назорат муҳити ва ички назорат воситаларининг

ишончилигини дастлабки баҳолаш босқичларида қўлланилади. Бироқ аудитор ўзининг назорат воситаларининг ишончилиги ҳақидаги фикрини фақат текширилаётган ташкилот ходимларига таклиф этиладиган ва хўжалик операцияларини амалга оширишдаги ҳаракатлар тартиби тўғрисидаги саволларни ва уларга жавобларни ўзида мужассам этган, тўлдирилган саволномаларнинг мазмунига асослай олмайди. Бундай ёндашув аудитнинг асосий тамойилларига зид келади.

Махсус ишлаб чиқишан саволнома ёрдамида текширилаётган ташкилот ходимларини тестдан ўтказишни муаллиф томонидан касса операцияларини банклардаги қисоб-китоб ва бошқа ҳисобварақлар бўйича операцияларни тайёр махсулотни ишлаб чиқариш ва юклаб жўнатишни текшириш методикасини, шунингдек жалб этилган маблағларни (кредитлар ва

қарзларни) текшириш методикасини яратиш чогида қўллаш таклиф этилади.

Ички назорат тизимининг ҳолатини текшириш тестлари ҳисоб юритишнинг қуйидаги ҳисобварақлари бўйича ишлаб чиқилган асосий воситалар, номоддий активлар, молиявий инвестициялар, товар-моддий захирапар, пул маблаглари, асосий ишлаб чиқариш, тайёр маҳсулотлар ва сотувлар жараёни, ҳисоб-китоб операциялари.

Тестлаш бухгалтерия ҳисобининг санаб ўтилган моддалари бўйича саволномаларни тўлдириш йўли билан ўтказилади. Бироқ, саволлар мазмуни алоҳида хўжалик операциялари ўртасидаги ўзаро боғлиқликка таълуқли эмас ва фақат бухгалтерия ҳисоби ва ички назорат тизими билан умумий танишиб чиқиш босқичида қўлланилади.

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ВЗАИМОСВЯЗЬ ИССЛЕДОВАТЕЛЬСКОЙ ДЕЯТЕЛЬНОСТИ И ПСИХОЛОГО-ВОЗРАСТНЫХ ОСОБЕННОСТЕЙ УЧЕНИКОВ 6-8 КЛАССОВ

Аннотация. Формирование исследовательской культуры у обучающихся в основной школе должно строиться в соответствии с возрастной спецификой, так как на первый план у подростка выходят цели освоения коммуникативных навыков. Исследовательскую деятельность целесообразно организовывать в групповых формах. Исследовательская деятельность учащихся основной школы формируется с учётом психолого-педагогических особенностей развития.

Ключевые слова: исследовательская деятельность, психолого-возрастные особенности учащихся, этапы подросткового развития, переходный возраст, средний школьный возраст, становление личности.

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INTERRELATION OF RESEARCH ACTIVITY AND PSYCHOLOGICAL AND AGE CHARACTERISTICS OF STUDENTS 6- 8 GRADES

Abstract. The formation of a research culture among students in a primary school should be built in accordance with age specifics, since the goals of mastering communication skills come to the fore in a teenager. It is advisable to organize research activities in group forms. The research activity of primary school students is formed taking into account the psychological and pedagogical features of development.

Key words: research activity, psychological and age characteristics of students, stages of adolescent development, transitional age, middle school age, personality development.

Средний школьный возраст (11-15 лет) является связующим звеном между периодом детства и периодом взрослости. Данный период, согласно Леонтьеву [8, с.83] является самым сложным в жизни школьника. Основной особенностью данного возраста является взросление ребенка, изменение его взглядов на окружающий мир и приоритетов, формирование нового отношения к личностной, учебной, познавательной и развлекательной сферам. Учебная деятельность перестаёт быть для ребёнка на первом месте. На первое место выходят личностные отношения. Тем не менее, обучение остается важным, так как формируются приоритеты, связанные с необходимостью получения образования и поступления в вузы. Появляется мотивация к учению. У школьников наблюдаются изменения в развитии памяти. Отличительной особенностью данного периода является неприятие ребёнком помощи от окружающих, желание делать всё самостоятельно, проявляется инициатива в организации учебного сотрудничества. Таким образом, учебная деятельность характеризуется стремлением к саморазвитию и самообразованию.

Ещё Руссо в своё время писал, что для подростка необходим особый подход воспитателя, что прямое воздействие на подростка сплошь и рядом может вызвать не послушание, а противодействие с его стороны. Если воспитатель хочет понять ребенка, то он должен действовать так, как будто нет его прямого влияния. Он стоит за подростком, всегда облегчая его трудное «становление»; не только не мешает этому «становлению», а всячески содействует ему, добиваясь того, чтобы решения принимались подростком самостоятельно.

По мнению Леонтьева [8, с.83], данный период является наилучшим для развития навыков говорения, так как ведущей деятельностью становится личностное общение. Развитие общения со сверстниками приводит к необходимости овладения разными средствами общения, в первую очередь, речевыми. Следовательно, стоит учитывать необходимость осуществления целенаправленной деятельности по развитию коммуникативных навыков. Учащиеся начинают овладевать формальным, теоретическим и другими видами мышления, не проявлявшимися до данного возрастного этапа. Формируется умение рассуждать логически, основываясь на дедуктивный метод.

С переходом пятиклассников в шестой класс не кончаются трудности подросткового возраста. Для шестиклассника изменяется значимость как усваиваемых им знаний, так и своих собственных познавательных интересов. Он всё больше и больше начинает понимать роль теории и теоритического обучения. Способность к абстрактному мышлению

получает своё дальнейшее развитие в седьмом классе. Этот класс уже не считается таким трудным, как пятый и шестой классы. Подросток в седьмом классе легче переносит трудности переходного возраста. Развитие личности семиклассника проходит более спокойно. Условия, в которых он живет, уже достаточно привычны, в семье и в школе он определил своё место. Он уже умеет сдерживать себя, изучение в этом возрасте не является таким трудным делом.

Учащимся восьмого класса свойствен интерес к самовоспитанию. Восьмиклассники начинают задумываться над своим будущим, перед ними встают вопросы, связанные с выбором жизненного пути. Трудности перехода от конкретного к абстрактному для него во многом уже позади. Подросток в восьмом классе может сравнительно легко сделать общие выводы, опираясь на конкретные факты, познавать законы природы и общества.

Таким образом, можно сделать вывод, что средний школьный возраст является одним из самых сложных моментов в становлении личности ребенка. Все это ставит особые воспитательные задачи и выдвигает иные формы отношений с подростками.

Формирование исследовательской культуры у обучающихся в основной школе должно строиться в соответствии с возрастной спецификой, так как на первый план у подростка выходят цели освоения коммуникативных навыков. Исследовательскую деятельность целесообразно организовывать в групповых формах. При этом не следует лишать школьника возможности выбора индивидуальной формы работы.

Исследовательская деятельность учащихся основной школы формируется с учётом психолого-педагогических особенностей развития детей 11-15 лет, связанных:

- с переходом от учебных действий, характерных для начальной школы к овладению этой учебной деятельностью на ступени основной школы в единстве мотивационно-смыслового и операционно-технического компонентов, становление которой осуществляется в форме учебного исследования, к новой внутренней позиции обучающегося; инициативу в организации учебного сотрудничества;

- с осуществлением на каждом возрастном уровне (11-13 лет и 13-15 лет) качественного преобразования учебных действий моделирования, контроля, оценки и перехода от самостоятельной постановки обучающимися новых учебных задач к развитию способности проектирования собственной учебной деятельности;

- с формированием у обучающегося научного типа мышления, который ориентирует его на общекультурные образцы, нормы, эталоны и закономерности взаимодействия с окружающим миром;

- с овладением коммуникативными средствами и способами организации кооперации и сотрудничества;

– с изменением формы организации учебной деятельности и учебного сотрудничества – от классно-урочной к лабораторно-семинарской и лекционно-лабораторной исследовательской.

Переход обучающегося в основную школу совпадает с предкритической фазой развития ребенка – с переходом к кризису младшего подросткового возраста (11-13 лет, 5-7 классы), характеризующемуся началом перехода от детства к взрослости, при котором центральным и специфическим новообразованием в личности подростка является возникновение и развитие у него самосознания – представления о том, что он уже не ребенок.

Второй этап подросткового развития (14-15 лет, 8-9 классы) характеризуется: бурным, скачкообразным характером развития, т.е. происходящими за сравнительно короткий срок многочисленными качественными изменениями прежних особенностей, интересов и отношений ребенка, появлением у подростка значительных субъективных трудностей и переживаний; стремлением подростка к общению и совместной деятельности со сверстниками; особой чувствительностью к морально-этическому «кодексу товарищества», в котором заданы важнейшие нормы социального поведения взрослого мира; процессом перехода от детства к взрослости, отражающимся в его характеристике как «переходного», «трудного» или «критического»; обостренной, с одной стороны, в связи с возникновением чувства взрослости восприимчивостью к усвоению норм, ценностей и способов поведения, которые существуют в мире взрослых и в их отношениях, порождающую фактически интенсивное формирование на данном возрастном этапе нравственных понятий и убеждений, выработку принципов, моральное развитие личности; сложными поведенческими проявлениями, с другой стороны, вызванными противоречием между потребностью в признании их взрослым со стороны окружающих и собственной неуверенностью в этом (нормативный кризис с его кульминационной точкой подросткового кризиса независимости, проявляющегося в разных формах непослушания, сопротивления и протеста); изменением социальной ситуации развития – ростом информационных перегрузок и изменением характера и способа общения и социальных взаимодействий – объемы и способы получения информации (СМИ, телевидение, Интернет). [1].

Современному развивающемуся обществу нужны образованные, предприимчивые, нравственно воспитанные люди, которые в сложной обстановке могли бы самостоятельно осуществить выбор и принимать решения, прогнозировать их возможные последствия. Выполнение такого заказа требует поиска новых технологий в образовательном процессе, к организации деятельности участников образовательного процесса в школе, где многие задачи, в том числе связанные с воспитанием личности, уже не могут быть решены только традиционными средствами. Учет особенностей

подросткового возраста, успешность и своевременность формирования новообразований познавательной сферы, качеств и свойств личности связывается с активной позицией учителя, а также с адекватностью построения образовательного процесса и выбора условий и методик обучения.

Дж. Коатс в книге «Поколения и стили обучения» исследовала шесть поколений жителей США прошлого века [7, 46]. Известно, что представители разных поколений отличаются друг от друга. В Узбекистане эти отличия предстают в извечной философской проблеме «отцов и детей», с которой неизбежно сталкиваются представители различных поколений в силу социальных, экономических, культурных различий, которые отражаются как в мировоззрении, так и в формах поведения. Говоря об этих различиях у представителей американского общества, автор указывает и на то, что с ними связаны методы, стили обучения. Коатс определяет в качестве ведущего фактора выбора того или иного стиля обучения принадлежность обучаемого к тому или иному поколению. Дж. Коатс поднимает вопрос о том, как удовлетворить потребности представителей разных поколений в организации учебного процесса. Педагогам XXI века предстоит обучать поколение, чьи предпочтения и стили обучения сформировались под воздействием передовых технологий.

Этапы организации исследовательской работы с учащимися: 5 – 7 классы – подготовительный этап; 8 – 9 классы – развивающий этап; 10 – 11 классы – этап непосредственной учебно-исследовательской деятельности.

В 6-7 классах учащиеся начинают работать с научно-популярными изданиями, учебной литературой, решают конкретные проблемы, проводят небольшие исследования, результаты которых оформляются в основном в виде рефератов. Краткие сообщения по ним школьники делают на конференциях по параллелям. Необходимо отметить, что этот вид деятельности интересен не только школьникам, но их родителям, которые вносят определенную долю своего интеллектуального труда в работы учащихся [6].

На следующем этапе (8 класс) активизируется становление сферы исследовательских интересов учащихся, их работы отличаются большей самостоятельностью и носят личностно-ориентированный характер. Исследовательская работа имеет долгосрочный характер и завершается представлением и защитой докладов и рефератов на научно-практической конференции.

Таким образом, исследовательская деятельность учащихся и её развитие зависят от психолого-возрастных особенностей, в связи с которыми различают этапы работы данного характера. Исследовательская деятельность учащихся основной школы формируется с учётом психолого-педагогических особенностей развития школьников, что составляет первый этап. Второй этап подросткового развития (14-15 лет, 8-9 классы)

характеризуется бурным, скачкообразным характером развития, и это также сказывается на развитии исследовательской деятельности учащихся.

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АНАЛИЗ РЫНКА ЭЛЕКТРОМОБИЛЕЙ УЗБЕКИСТАНА

Аннотация. В статье представлен анализ доли электромобилей на рынке Узбекистана, спроса на электромобили, импортеров, развитие инфраструктуры, законодательные нормы, наличия узких специалистов по ТО и ремонту при возникновении технических проблем.

Ключевые слова: автомобиль, транспорт, рынок, электромобиль, продажа, производства.

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ANALYSIS OF THE ELECTRIC CAR MARKET IN UZBEKISTAN

Abstract. The article presents an analysis of the share of electric vehicles in the market of Uzbekistan, demand for electric vehicles, importers, infrastructure development, legislative norms, the availability of narrow specialists in maintenance and repair in the event of technical problems.

Key words: car, transport, market, electric car, sale, production.

Автотранспорт в крупных городах загрязняет окружающую среду с долей загрязнения воздуха в 70–90 %. Автомобильные двигатели внутреннего сгорания производят много шума, много дыма, элементы вредных веществ.

В настоящее время на планете насчитывается порядка 800 млн. автомобилей, к 2030 г. аналитики прогнозируют двухкратное увеличение автомобилей, т.е. до 1,6 млрд. автомобилей. Значительные темпы роста

автомобилей создают неблагоприятную экологическую ситуацию особенно в мегаполисах. Электромобили в основном используются в основном в крупных городах [1,2,3,4]. И в этой среде им нет равных. Они сокращают денежные затраты в 3 раза по сравнению с двигателями внутреннего сгорания [5]. Плюсы премиальных электромобилей – большой запас хода, отличная динамика и малые затраты на содержание. А минус – внушительная цена [6] и малый срок работы аккумуляторов.

Доля электромобилей на рынке Узбекистана по данным Центра экономических исследований и развития (ЦЭИР), в 2022 году продажи легковых электромобилей в Узбекистане выросли в 3,5 раза по сравнению с 2021 годом – с 1,7 тыс. до 5,9 тыс. единиц. Таким образом, доля электромобилей в общих продажах новых машин увеличилась до 1,9%. В январе 2023 года продажи электромобилей в РУз составила 431 единицу (рис.1), что на 85% больше, чем в январе 2022 года (233 шт.) [7].

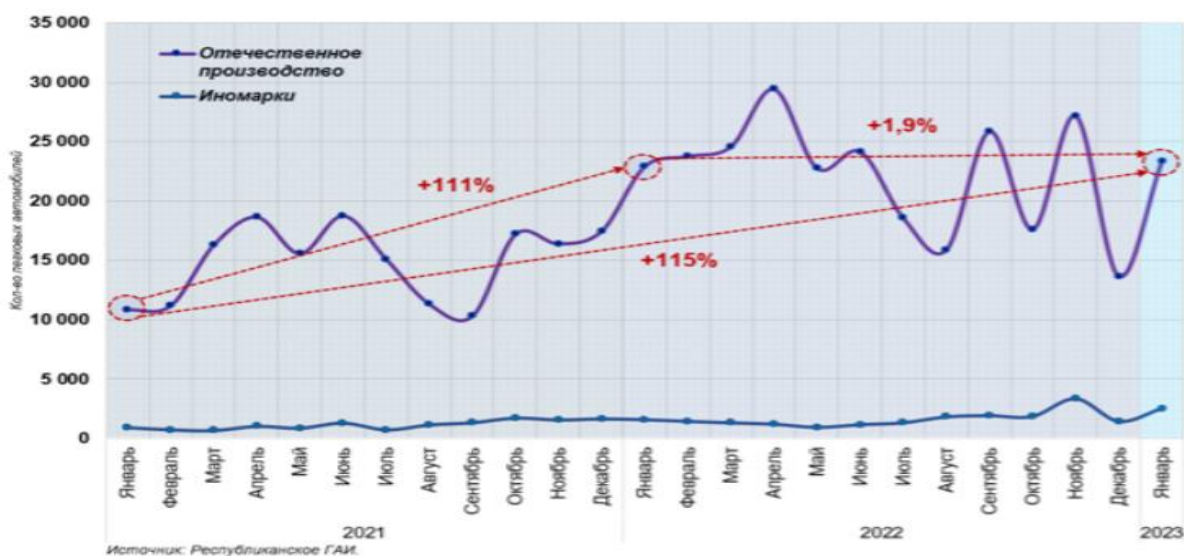


Рис.1. Динамика продаж легковых автомобилей на первичном рынке, 2021-2023 гг [8].

При этом продажи новых автомобилей отечественного производства с начала года увеличились на 71%. В январе 2023 г., общее количество реализованных легковых автомобилей составило 118 тыс., с ростом к декабрю прошлого года на 18%. Значительный рост наблюдался в Самаркандской – на 85%, Ферганской – 44% и Наманганской областях – 31% (рис.2) [8].

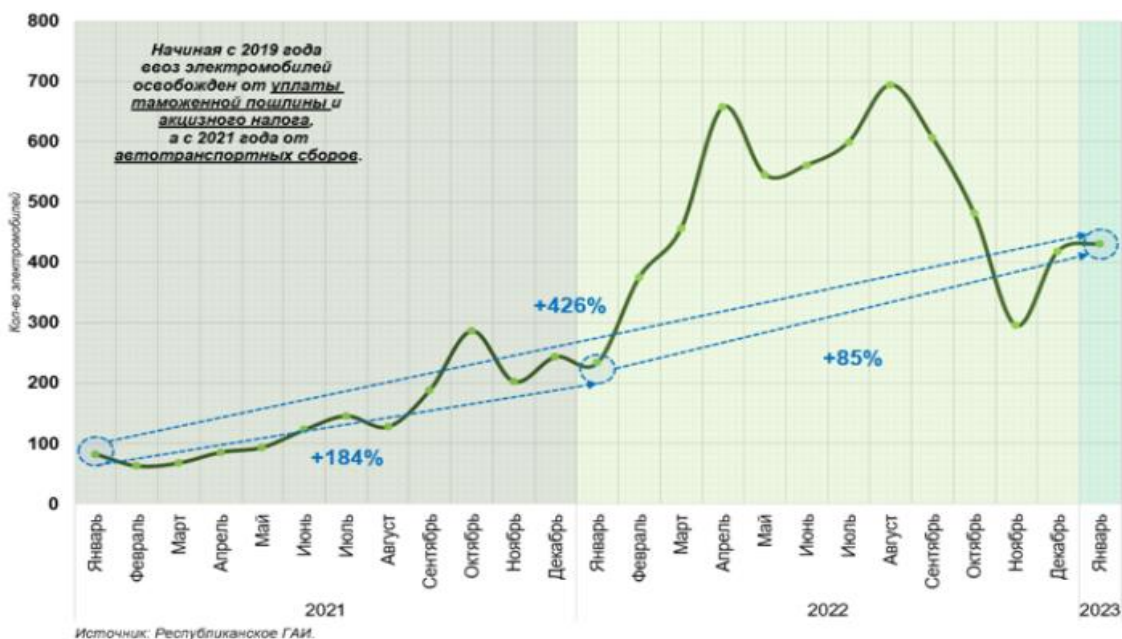


Рис.2. Динамика продаж зарегистрированных и перерегистрированных легковых электромобилей, 2021-2023 гг.

По сравнению с январем 2022 г., количество продаж электромобилей увеличилось на 85% (+198 ед.) [8].

Растущий спрос на легковые электромобили обусловлен освобождением электромобилей от уплаты таможенной пошлины, акцизного налога и автотранспортных сборов. Так, с 2021 г. по 2022 г. рынок вырос в 3 раза, с 1,7 тыс. до 5,9 тыс. легковых электромобилей.

Кроме того, с целью стимулирования производства электромобилей, в Узбекистане в 2023-2025 гг. планируется приобретение электромобилей государственными органами, местными мерами и предприятиями, государственная доля в которых не превышает 50% [8].

Спрос на электромобили в Узбекистане растет ежегодно [9,10-15]. За первые полгода 2023 года их в страну ввезли больше, чем за предыдущие четыре года. Например, для Узбекистана за весь 2018 год было импортировано всего 18 электрокаров. Почти все они завозятся из Китая.

Из-за возросшего спроса на электромобили растет количество импортеров. Но не все они обеспечивают техническое обслуживание автомобилей, редко либо вообще не предоставляют гарантии, убеждая покупателей, что электромобили якобы не ломаются. Да и в развитие инфраструктуры немногие хотят вкладываться. Потому что не у всех есть понятия как это работает.

Такой подход некоторых игроков отрицательно сказывается на всем рынке, вызывая негатив от последующей эксплуатации и ложные убеждения у потенциальных покупателей электрокаров.

Поэтому считаем, что необходимо ввести законодательные нормы, запрещающие или ограничивающие продажу электромобилей в случае

отсутствия у продавца специализированного авторизованного сервисного центра и наличия штата узких специалистов по ремонту, которые могли бы обеспечить исполнение гарантийных обязательств перед клиентом в случае возникновения технических проблем, а также обеспечить нормальную эксплуатацию и обслуживание уже по истечению срока гарантии [8].

Нужно регулировать рынок так чтобы он развивался по пути цивилизованных авто дилерских центров, предоставляющих полный спектр услуг и поддержку своим клиентам. Также на развития сферы будет влиять обучение людей, команд, развитие инфраструктуры (зарядных станций) и сервиса, поддерживающего продажи.

Автосалонам и продавцам электрического транспорта нужно понять, что они вкладывают в будущее, сегодня нужно вкладывать в сотрудников, в развитие зарядных станций и повышение сервиса.

Развитие сети зарядных станций тормозит законодательный запрет на перепродажу электроэнергии с коммерческой наценкой, что затрудняет здоровое функционирование и развитие бизнеса на зарядке электромобилей, у которого и так длинный срок окупаемости.

Для развития инфраструктуры и удобства заправки, возможно, на первом этапе будет актуален сервис, похожий на Comfort Oil (*мобильная заправочная станция – прим.*), только для электрокаров – когда водитель остался без зарядки и может вызвать сервис, который привезет ему аккумулятор и заправит дополнительно.

Также, решением правительства Узбекистана (ПКМ-812) был предусмотрен перевод АО «Узавтосаноат» на производство легковых автомобилей и мототранспортных средств исключительно на электродвигателях [17].

Согласно вынесенному на общественное обсуждение проекту указа президента, к 2025 году не менее 10% служебного автотранспорта министерств, ведомств и всех бюджетных организаций будут заменены электромобилями, а к 2030 году - 100%. Кроме того, в 2023-2026 годах машины скорой помощи будут переоборудованы в электромобили [11-16].

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ОБЩИЙ ОБЗОР МЕТОДОВ ИЗМЕРЕНИЯ ДЕФОРМАЦИИ С ИСПОЛЬЗОВАНИЕ GPS

Аннотация. В статье описывается прогнозирование, а также предотвращение дальнейшего развития деформаций. Практика работ по оценке деформации высотных зданий сводится к проведению комплекса геодезических работ, которые позволяют получить трехмерную модель здания и отслеживать изменения в динамике. Применение данных технических средств составляют основу процесса оценки деформационных параметров и параметров преобразования конструкций.

Ключевые слова: сооружения, деформация, метод измерения, глобальная система GPS, конструкция.

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GENERAL REVIEW OF DEFORMATION MEASUREMENT METHODS USING GPS

Annotation. The article describes the prediction, as well as the prevention of the further development of deformations. The practice of work on the assessment of the deformation of high-rise buildings is reduced to a set of geodetic works that allow you to get a three-dimensional model of the building and track changes in dynamics ke. The use of these technical means form the basis of the process of evaluating the deformation parameters and the parameters of the transformation of structures.

Key words: structures, deformation, measurement method, global GPS system, construction.

Инженерные сооружения (такие как дамбы, мосты, высотные здания и т. д.) деформации из-за таких факторов, как изменение уровня грунтовых вод, тектонические явления и т. д. Существует несколько методов

измерения деформации. Их можно разделить в основном на две группы: геодезические и негеодезические методы.

Каждый основной метод измерения имеет свои преимущества и недостатки. Геодезические методы через сеть точек, связанных между собой измерениями углов и/или расстояний, обычно обеспечивают достаточную избыточность наблюдений для статистической оценки их качества и обнаружения ошибок. Они дают глобальную информацию о поведении деформируемой конструкции, в то время как негеодезические методы дают локализованную и локально возмущенную информацию без какой-либо проверки, если только не сравнивать с некоторыми другими независимыми измерениями. С другой стороны, инструменты, которые используются в негеодезических измерениях, легче адаптировать для автоматического и непрерывного мониторинга, чем обычные приборы геодезических измерений. Геодезические методы традиционно использовались в основном для определения абсолютных перемещений выбранных точек на поверхности объекта относительно некоторых реперных точек, которые считались устойчивыми. Негеодезические методы в основном использовались для измерения относительной деформации деформируемого объекта и его окружения.

Основная мотивация этого исследования - геодезические методы мониторинга деформаций инженерных сооружений и анализа. При определении деформаций в соответствии с геодезическими методами используются наземные методы измерения или космические методы позиционирования и/или комбинация обоих методов. До самого начала 1980-х годов деформацию инженерных сооружений определяли только с помощью традиционных измерительных методов. После этого, начав использовать метод измерения GPS в геодезических и геодезических приложениях, этот очень точный спутник на основе техника позиционирования стала использоваться при измерении деформации.

Методов измерения деформации. Как упоминалось, методы измерения были разделены в основном на две разные группы: геодезические и негеодезические методы. Эти основные техники также можно разделить на подтехники. Далее можно найти краткие описания используемых методов измерения деформации.

Глобальная система GPS позиционирования предлагает преимущества по сравнению с обычными наземными методами. Взаимная видимость между станциями не является строго обязательной, что обеспечивает большую гибкость при выборе местоположения станций, чем при наземных геодезических съемках. Измерения можно проводить ночью или днем, в различных погодных условиях, что делает GPS-измерения экономичными, особенно когда во время съемки на сооружении можно установить несколько приемников. Благодаря недавно разработанным

методам быстрого статического позиционирования время измерений на каждой станции сократилось до нескольких минут.

Фотограмметрия метод. Если объект фотографируется с двух или более точек съемки с известными относительными положениями (известными координатами) с известной взаимной ориентацией камеры, относительные положения любых идентифицируемых точек объекта могут быть определены из геометрического соотношения между пересекающимися оптическими лучами, которые соединяют изображение и точки объекта. Аэрофотограмметрия широко использовалась для определения движений грунта при изучении оседания грунта в горнодобывающих районах, а наземная фотограмметрия использовалась для мониторинга инженерных сооружений. Основные преимущества использования фотограмметрии: сокращение времени полевых работ; одновременные трехмерные координаты; и в принципе можно отслеживать неограниченное количество точек.

Некоторые из новых методов мониторинга деформации можно перечислить следующим образом.

Высота над уровнем моря может быть определена по изображениям радара с синтезированной апертурой (SAR) интерферометрическими методами. Это предполагает использование двух антенн, смещенных либо по вертикали, либо по горизонтали, установленных на одной и той же платформе спутника или самолета. Одна из антенн передает сигнал, но обе его принимают, в результате чего создаются два изображения. Наиболее точной формой интерферометрических измерений является дифференциальная интерферометрия (InSAR), которая включает определение разницы высот между двумя измерениями местности.

В этом случае между двумя этапами определяются вариации фаз радиолокационного сигнала, которые выявляют деформации поверхности местности, которые могли произойти между двумя моментами записи изображений. Утверждается, что с помощью этого метода можно обнаружить разницу в высоте всего в 1 см. Таким образом, такой метод может стать экономичным, почти непрерывным дистанционным методом измерения оседания местности из-за добычи полезных ископаемых и движения грунта из-за осадки земли, землетрясения или вулканической активности и т. д.

Хорошо известно, что для систем мониторинга деформации на основе GPS точность, доступность, надежность и целостность решений по позиционированию в значительной степени зависят от количества и геометрического распределения отслеживаемых спутников. Однако в некоторых ситуациях, например, в городских каньонах, мониторинге в долинах и на глубоких карьерах, количество видимых спутников может быть недостаточным для надежного определения точных координат. Кроме

того, невозможно использовать GPS внутри помещений и из-за ограничений геометрии спутников GPS; точность высотной составляющей обычно в 2-3 раза хуже, чем горизонтальной составляющей. Эти факторы затрудняют работу с приложениями GPS-мониторинга деформации в областях, где количество видимых спутников ограничено или спутниковая геометрия неудовлетворительна, особенно там, где требуется высокоточный мониторинг высотных компонентов в режиме реального времени, например, в таких приложениях, как мониторинг оседания грунта или мониторинга деформации.

Лазерное сканирование. Существующие методы (например, геодезия, GPS), используемые для мониторинга крупных сооружений, таких как здания, плотины и мосты, но сильно затруднены из-за их низкой плотности точек. Время сбора данных ограничивает мониторинг только несколькими образцами, расположенными в стратегически важных точках конструкции. Наземное лазерное сканирование — это новая технология, позволяющая быстро и дистанционно измерять миллионы точек, обеспечивая тем самым беспрецедентный объем пространственной информации. Это, в свою очередь, позволяет более точно прогнозировать силы, действующие на конструкцию. Тем не менее, поскольку это новая технология, некоторые вопросы, касающиеся калибровки приборов, анализа чувствительности, методов обработки и фильтрации данных, требуют изучения.

Для любого конкретного применения измерения деформации наиболее подходящий метод (или комбинация методов), которые будут использоваться, определяются в зависимости от типа конструкции, требуемой точности, а также экономических аспектов.

Анализ деформации с использованием перепада высот. С целью определения деформаций инженерных сооружений, оползневых зон, деформаций земной коры и т.п. строят геодезические сети. Наблюдения проводятся в этой геодезической сети с определенными интервалами, и таким образом проверяются устойчивые точки сети и неустойчивые точки сети. Это позволяет определить изменения наблюдаемой структуры или площади.

Как правило, анализ деформации оценивается в три этапа в геодезической сети. На первом этапе измерения, проведенные в этапе измерений t_1 и t_2 , уравниваются отдельно по методу свободной уравнивания; На этом этапе выявляются и устраняются выбросы и систематические ошибки. На втором этапе проводится глобальная процедура тестирования, и с помощью этого теста проверяется, действительно ли точка сети, которая считалась устойчивой, оставалась стабильной на временном интервале $\Delta t = t_2 - t_1$ или нет. В общем тесте, после свободных расчетов сетей отдельно, комбинированная бесплатная корректировка применяется к обоим измерениям этапе.

После определения группы устойчивых точек в результате общего теста следующим этапом анализа является локализация изменений высоты. Для этого рассчитываются тестовые значения для каждой точки сети, кроме стабильных точек, и они сравниваются с критическим значением F .

Трехмерный анализ деформации с s -преобразованием по данным GPS. Можно добиться согласованности данных между разными эпохами, используя S -преобразование. Кроме того, движущиеся точки определяются путем последовательного применения этого преобразования. S -преобразование — это операция, которая используется для перехода от одного элемента данных к другому элементу данных без использования нового корректирующего вычисления. Другими словами, S -преобразование представляет собой вычисление преобразования неизвестных параметров, которые были определены в данных, и их матрицы кофакторов из текущих данных в новые данные. Уравнения, которые подразумевают переход от данных i к данным k .

Сеть управления состоит из опорных точек и точек деформации. С помощью опорных точек контрольная сеть, измеренная в этапе t_i и t_j , преобразуется в те же данные.

При проверке значительных перемещений точек требуется непрерывное преобразование данных. Из-за этого, во-первых, сети, которые будут сравниваться друг с другом, уравниваются в любых данных, таких как использование свободной уравнивания.

В результате свободного уравнивания координаты опорных точек сети, измеренные в любую этапе, разбиваются на две группы: f (базовые точки) и n (точки деформации).

Затем данные i и данные j можно было преобразовать в одни и те же данные k с помощью точек начала отсчета. В результате вычисляются векторы неизвестных координат, а также их матрицы кофакторов для точек отсчета в одном и том же отсчете k .

Глобальным тестом определяется, есть ли какие-либо значительные перемещения в опорных точках или нет. В результате общего теста, если установлено, что в одной части опорных точек имеется значительная деформация, начинается определение существенных перемещений точек с использованием шага S -преобразования (локализации деформаций). На этом шаге предполагается, что каждая из исходных точек может изменить свое положение, для каждого точка отсчета, группа точек отсчета делится на две части: первая часть включает точки отсчета, которые считаются устойчивыми, а вторая часть включает точки отсчета, которые считаются неустойчивыми. И все этапы расчета повторяются для каждой точки отсчета. Таким образом, для всех исходных точек была проверена вероятность того, что они будут стабильными или нет. В конце получаются точные опорные точки.

Результаты и заключение.

Как хорошо известно, самым слабым компонентом положения, полученным с помощью GPS, является компонент высоты. Это в основном из-за слабости геометрической структуры GPS. Из-за этого технология GPS при определении вертикальной деформаций, она должна поддерживаться точными измерениями нивелирования в вертикальном положении.

На первом этапе процесса данные, полученные от обоих методов измерения, обрабатывались для каждого этапа отдельно. Таким образом, результаты, полученные из независимых решений для каждого этапа, сравнивались. Это было сделано, чтобы получить представление о качестве данных, возможных внутренних проблемах и получить первые намеки на нестабильные точки, что позволит применить подходящую стратегию анализа деформации. Эта операция охватывает только компонент высоты. В результате этого сравнения были видны преимущества точных измерений нивелирования. Точные измерения нивелирования играют эффективную роль для проверки высот, полученных из измерений GPS, а также для выяснения проблем с высотой антенны, которые могут возникнуть во время измерений GPS и непосредственно повлиять на составляющую высоты. После этих процессов были проведены анализы деформаций в используя разность высот от нивелирных измерений, измерения GPS, а также с использованием комбинации высоты отличия как от GPS, так и от измерений нивелирования соответственно.

После этого был проведен трехмерный анализ деформации в соответствии с теоретическими аспектами, а результаты предварительных корректировок и одномерного анализа деформации помогают на этапе принятия решения трехмерного анализа деформации, в то время как точки сети группируются как стабильные или нестабильный. По результатам анализов были исследованы горизонтальные смещения в точке.

Первое замечание: метод GPS-измерений можно использовать для определения деформаций с некоторыми особыми мерами предосторожности для устранения источников ошибок GPS. К ним относятся использование механизмов принудительного центрирования во избежание ошибок центрирования, использование специального оборудования для точного считывания высоты антенны, использование специальных типов антенн для предотвращения эффекта много лучевости и т. д. рассмотреть недостатки используемых моделей тропосферы и ионосферы. Однако, несмотря на эти меры предосторожности, чтобы обеспечить лучшие результаты анализа деформации, GPS-измерения должны сопровождаться измерениями точного нивелирования.

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СТРАТЕГИЧЕСКИЙ ВЫБОР КИТАЙСКИХ КОМПАНИЙ ДЛЯ УЧАСТИЯ В МНОГОНАЦИОНАЛЬНЫХ ОПЕРАЦИЯХ

Аннотация. В статье рассматриваются стратегический выбор китайских компаний для участия в многонациональных операциях. Предлагаются четыре стратегических метода, которые способствуют трансграничным операциям.

Ключевые слова: иностранный рынок, модели выхода на иностранный рынок, маркетинг, трансграничные операции.

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STRATEGIC SELECTION OF CHINESE COMPANIES TO PARTICIPATE IN MULTINATIONAL OPERATIONS

Abstract. The article discusses the strategic choice of Chinese companies to participate in multinational operations. Four strategic methods are proposed that facilitate cross-border operations.

Key words: foreign market, foreign market entry models, marketing, cross-border operations.

Трансграничные операции китайских компаний являются важной частью экономического развития страны, поскольку они позволяют китайским предприятиям расширять свою деятельность по всему миру и выходить на новые рынки, но очевидно, что китайские компании все еще находятся на стадии обучения, когда речь идет о трансграничных операциях. Сравнительные преимущества операций многонациональных предприятий с точки зрения таких ключевых элементов, как капитал, технологии и рыночные сети, все еще отсутствуют, и это влияет на успех китайских компаний на мировом рынке. Чтобы китайские компании преуспели в многонациональных операциях, важно иметь четкое представление о разумном позиционировании своих целей, так вот это помогает различать разумные и необходимые потери в многонациональных операциях и ненормальные и ненужные потери. Компании должны

внедрить соответствующие многонациональные бизнес-стратегии, чтобы избежать поведения, выходящего за рамки их собственных возможностей, ключевым фактором, который китайским компаниям необходимо учитывать при разработке своих многонациональных стратегий, является структура их капитала. Хотя китайские компании могут иметь сильные резервы внутреннего капитала, они могут не иметь такого же уровня капитала при работе в глобальном масштабе, так вот это является существенным недостатком, поскольку многонациональным предприятиям требуются значительные инвестиции для создания и поддержания операций в разных странах. Компании должны учитывать это при разработке своих многонациональных стратегий и должны помнить о требованиях к капиталу, связанных с трансграничными операциями. Еще одним важным фактором, который китайским компаниям необходимо учитывать при разработке своих многонациональных стратегий, являются технологии. Многонациональным предприятиям требуются передовые технологии, которые китайским компаниям может быть сложно развивать самостоятельно. Компании должны установить партнерские отношения с иностранными компаниями, чтобы получить доступ к технологиям или инвестировать в исследования и разработки для развития своих технологий. Рыночные сети также важны для многонациональных предприятий, а китайским компаниям может не хватать необходимых рыночных сетей при глобальном расширении. Компании должны инвестировать время и ресурсы в построение отношений с поставщиками и дистрибьюторами на зарубежных рынках, чтобы создать сильную рыночную сеть, следует отметить, что китайские компании все еще находятся на стадии обучения, когда речь идет о трансграничных операциях. Чтобы преуспеть в многонациональных операциях, компаниям необходимо иметь четкое представление о своем разумном позиционировании и разрабатывать соответствующие многонациональные бизнес-стратегии. Им необходимо учитывать такие факторы, как структура их капитала, технологии и рыночные сети, чтобы избежать поведения, выходящего за рамки их собственных возможностей, и различать разумные и необходимые потери в многонациональных операциях. При правильном планировании и реализации китайские компании могут успешно расширять свою деятельность по всему миру и выходить на новые рынки.[1]

Современный мир становится все более глобальным, и компании должны учитывать этот факт, чтобы оставаться конкурентоспособными на международном рынке. Китай является огромной экономической державой, и его компании играют все более важную роль в мировой экономике, но, чтобы сохранить свое место на международной арене в будущем, китайским компаниям необходимо пересмотреть свои стратегии и начать инвестировать в развитых странах, а также использовать регионы Гонконга, Макао и Тайваня как плацдарм для выхода на международный рынок.

Первое, что необходимо сделать, это пересмотреть целевые рынки с глобальной точки зрения. Для того чтобы внедрить глобальный маркетинг, повысить узнаваемость и репутацию своего бренда и создать глобальный корпоративный имидж многонациональных компаний, китайские компании должны рассмотреть стратегии, которые сработали для других международных компаний, так вот это означает, что китайские компании должны инвестировать в регионы, которые представляют высокий интерес для мирового рынка. Второе, что необходимо сделать, это использовать регионы Гонконга, Макао и Тайваня как плацдарм для выхода на международный рынок, эти регионы имеют лучший международный статус и имидж, что делает их привлекательными для иностранных потребителей, также, в этих регионах уже есть успешные китайские компании, которые могут помочь новым компаниям войти на международный рынок. Китайские компании должны использовать опыт этих компаний и применять его к своим стратегиям экспансии на международном рынке. Третье, что необходимо сделать, это инвестировать и создавать заводы в развитых странах, таких как Европа и Соединенные Штаты, чтобы исследовать рынки в странах третьего мира, так вот это поможет китайским компаниям получить необходимый опыт и управленческие навыки, чтобы конкурировать с компаниями развитых стран и занять местный рынок. Китайские компании должны использовать этот опыт для повышения качества своих продуктов и управления, что позволит им конкурировать с развитыми компаниями на международном рынке. Китай является развивающейся страной, и китайские компании должны учитывать этот факт, когда они создают свои стратегии для международного рынка, но, используя регионы Гонконга, Макао и Тайваня как плацдарм и инвестируя, и создавая заводы в развитых странах, китайские компании могут получить необходимый опыт и навыки, чтобы быть конкурентоспособными на мировом рынке. Китайские компании должны использовать этот опыт для создания сильных брендов и управленческих навыков, что позволит им оставаться конкурентоспособными в будущем. [2]

Многонациональные исследования и разработка стратегий «упреждающей разведки» являются критически важной областью для организаций, стремящихся сохранить конкурентное преимущество на мировом рынке. Упреждающая аналитика относится к использованию рыночных данных для упреждающего выявления новых тенденций и потребностей клиентов, что позволяет организации предвидеть изменения на рынке и принимать соответствующие стратегические решения. Многонациональные корпорации, работающие в разных регионах и странах, должны инвестировать в передовые стратегии разведки, чтобы оставаться впереди конкурентов. Исследования и разработка таких стратегий требуют значительных затрат ресурсов, времени и опыта. [3] Он включает в себя ряд действий, таких как сбор данных, анализ,

прогнозирование и планирование сценариев, которые помогают определить возможности и проблемы на рынке. Цель состоит в том, чтобы предвидеть рыночные тенденции, поведение и предпочтения потребителей, технологические достижения и нормативные изменения. [8] Преимущества передовых разведывательных стратегий многообразны. Во-первых, они помогают организациям выявлять новые тенденции и потребности клиентов, что может привести к разработке новых продуктов и услуг, отвечающих этим потребностям, именно это может привести к увеличению доходов и доли рынка. Во-вторых, они позволяют организациям предвидеть изменения рынка и соответствующим образом корректировать свои бизнес-стратегии, именно это может помочь им избежать дорогостоящих ошибок и принимать обоснованные решения, соответствующие долгосрочным целям компании. В-третьих, они позволяют организациям опережать конкурентов, активно и гибко реагируя на изменения рынка. Для разработки эффективных стратегий опережающей разведки многонациональным корпорациям необходимо инвестировать в исследования и разработки, соответствующие их бизнес-целям и задачам, именно это может включать наем экспертов по анализу данных и прогнозированию, инвестирование в передовые технологии и инструменты, а также партнерство с исследовательскими институтами и университетами для получения доступа к последним исследованиям и идеям, также, транснациональным корпорациям необходимо развивать культуру инноваций и открытости, собственно это означает поощрение сотрудников к обмену идеями, поощрение сотрудничества между командами и подразделениями, а также развитие чувства любопытства и творчества, собственно это также означает готовность идти на просчитанный риск и учиться как на успехах, так и на неудачах.[4][9]

Haier — китайская многонациональная компания, которая произвела фурор на международном рынке своими инновационными стратегиями. Компания расширяет свой бизнес по всему миру и придерживается стратегии «прямого исследования» для достижения успеха. Haier добилась впечатляющих результатов с помощью этой стратегии, с эффектом в полтора раза, что помогло ей выйти на многонациональную арену. Чтобы добиться прорыва на международном рынке, компания Haier Air Conditioning создала дизайнерские центры в разных странах мира, эти дизайн-центры основаны на изучении большого объема рыночной информации и предназначены для производства, разработки и разработки новых продуктов, адаптированных к национальным условиям различных стран мира. Такой подход помог Haier производить продукты, более подходящие для местного рынка, что привело к увеличению продаж и прибыли. Haier также внесла изменения в свою внутреннюю структуру, чтобы поддержать свой рост на международном рынке. Компания расширила свою исследовательскую и торговую сеть, что помогло ей

укрепить свое присутствие на мировом рынке. В то же время Haier сократил часть промежуточной обработки, а это значит, что не вся продукция производится самой компанией. Haier начала работать с международными субподрядчиками, чтобы выполнить это требование. Haier Air Conditioning добилась успеха на международном рынке, при этом треть ее продаж приходится на страны за пределами Китая. Продукция экспортируется в 87 стран и регионов мира, собственно этот успех можно объяснить инновационной стратегией компании и ее способностью адаптироваться к условиям местного рынка.

Международный стратегический альянс — это популярная стратегия, которую транснациональные корпорации используют для расширения своей деятельности за пределы своих стран. Он предполагает формирование партнерских отношений с другими компаниями на зарубежных рынках для достижения взаимовыгодных целей. [5] Основной целью международных стратегических альянсов является получение доступа к новым рынкам, технологиям, ресурсам и знаниям при минимизации рисков и затрат. Формирование международных стратегических альянсов обычно осуществляется посредством договорного соглашения между двумя или более компаниями, эти соглашения могут принимать различные формы, такие как совместные предприятия, лицензионные соглашения, соглашения о распространении, соглашения о перекрестном лицензировании и соглашения об исследованиях и разработках. Тип выбранного соглашения зависит от конкретных потребностей вовлеченных партнеров, а также от характера отрасли и целевого рынка. Преимущества формирования международного стратегического альянса многочисленны, из основных преимуществ является то, что это позволяет компаниям получать доступ к новым рынкам без необходимости вкладывать значительные средства в создание местного присутствия. Вступая в партнерские отношения с местной компанией, многонациональная корпорация может использовать знания, ресурсы и связи своего партнера, чтобы закрепиться на зарубежном рынке, собственно это может помочь снизить риск входа на рынок и увеличить скорость проникновения на рынок. Международные стратегические альянсы также предлагают компаниям возможности для обмена технологиями, ресурсами и опытом.[6] Вступая в партнерские отношения с компанией, у которой есть взаимодополняющие сильные и слабые стороны, многонациональная корпорация может использовать сильные стороны своего партнера для преодоления своих собственных недостатков, компания, имеющая сильные возможности в области исследований и разработок, но не имеющая опыта производства, может стать партнером компании, имеющей сильные производственные мощности, но не имеющей опыта исследований и разработок, собственно это может привести к более эффективной и результативной работе. Еще одно преимущество международных стратегических альянсов заключается

в том, что они могут помочь компаниям сократить расходы. Делясь ресурсами и опытом, компании могут уменьшить дублирование усилий и добиться эффекта масштаба, собственно это может помочь повысить прибыльность и конкурентоспособность на мировом рынке, но формирование международного стратегического альянса также имеет свои проблемы. Одной из основных проблем являются культурные различия между вовлеченными партнерами. То, что может быть приемлемым в одной культуре, может быть оскорбительным в другой, и эти культурные различия могут создавать непонимание и коммуникативные барьеры. Еще одной проблемой является потенциальный конфликт интересов между вовлеченными партнерами, так вот это может возникнуть, когда у партнеров разные цели или приоритеты, что может привести к разногласиям и, в конечном итоге, к краху альянса. [7]

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Annotation: The article discusses the strategic choice of Chinese companies to participate in multinational operations. Four strategic methods are proposed that facilitate cross-border operations.

Key words: foreign market, foreign market entry models, marketing, cross-border operations

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ИССЛЕДОВАНИЕ ПРИЧИН И ЭТАПЫ ВЫХОДА МЕЖДУНАРОДНЫХ КОМПАНИЙ НА РЫНКИ ИКТ- ТЕХНОЛОГИЙ

Аннотация. Международные компании выходят на международный рынок по разным причинам. Некоторые из них могут искать новые возможности для роста, расширения своих продуктов и услуг на другие рынки, увеличения своей доли рынка и конкуренции с другими игроками на мировом рынке. Другие могут искать сокращение своих издержек, повышение эффективности и диверсификацию своих активов. Кроме того, многие компании вынуждены выходить на международный рынок из-за изменений в законодательстве, международных договоров или внешнеполитических факторов.

Ключевые слова: международные компании; мировом рынке, повышение эффективности, международные договоры, внешнеполитические факторы.

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RESEARCH OF THE REASONS AND STAGES OF THE ENTRY OF INTERNATIONAL COMPANIES IN THE MARKETS OF ICT TECHNOLOGIES

Abstract. International companies enter the global market for various reasons. Some of them may be seeking new opportunities for growth, expanding their products and services to other markets, increasing their market share, and competing with other players in the world market. Others may be looking to reduce their costs, increase efficiency, and diversify their assets. In addition, many companies are forced to enter the international market due to changes in legislation, international agreements, or external political factors.

Keywords: International companies; global market; increased efficiency; international agreements; external political factors.

Выход на международный рынок является важным решением для любой компании. Это может быть вызвано множеством факторов, таких как желание расширить свою клиентскую базу, увеличить прибыль, диверсифицировать свой бизнес, сократить риски, получить доступ к новым технологиям или ресурсам, улучшить свой имидж и т.д. Рассмотрим более подробно некоторые предпосылки и мотивы выхода на международный рынок.

Расширение клиентской базы и увеличение прибыли. Выход на международный рынок позволяет компании получить доступ к новым рынкам и клиентам, которые могут приносить дополнительную прибыль. Международный рынок может быть более крупным и разнообразным, чем местный рынок, что может увеличить потенциал роста компании. Кроме того, международный рынок может быть менее насыщен конкурентами, что может увеличить возможность для компании захватить долю рынка.

Диверсификация бизнеса и сокращение рисков. Выход на международный рынок может помочь компании диверсифицировать свой бизнес и сократить риски, связанные с зависимостью от одного рынка или одной отрасли. Разнообразие рынков и отраслей может помочь компании лучше защитить свой бизнес от возможных рисков, связанных с экономической нестабильностью или изменением законодательства в одной стране.

Получение доступа к новым технологиям или ресурсам. Выход на международный рынок может помочь компании получить доступ к новым технологиям, ресурсам или знаниям, которые могут улучшить ее продукты и услуги. Например, компания может приобрести новые технологии или патенты, которые могут помочь ей улучшить свой продукт и увеличить его конкурентоспособность.

Улучшение имиджа и привлечение инвестиций. Выход на международный рынок может помочь компании улучшить свой имидж и привлечь новых инвесторов. Международный рынок может быть более привлекательным для инвесторов, которые могут видеть компанию как более перспективную и масштабируемую. Кроме того, международный рынок может помочь компании улучшить свой имидж и стать более узнаваемой маркой на мировом рынке.

Обход торговых барьеров. Международные компании могут сталкиваться с различными торговыми барьерами на местных рынках, такими как таможенные пошлины, лицензирование и разрешения на ввоз и вывоз товаров. Выход на международный рынок может помочь компании обойти эти барьеры и легче продавать свои товары или услуги за рубежом.

Улучшение качества продукта или услуги. Конкуренция на международном рынке может принудить компанию улучшить свой продукт или услугу, чтобы они были более конкурентоспособными. Международные клиенты могут требовать более высокого качества

продукта или услуги, что может привести к улучшению процессов и инновациям в компании.

Получение доступа к новым источникам финансирования. Выход на международный рынок может помочь компании получить доступ к новым источникам финансирования, таким как международные инвесторы, банки и фонды. Это может помочь компании привлечь дополнительный капитал для финансирования своих бизнес-планов на международном уровне.

В целом, выход на международный рынок может быть выгодным для компании, но требует тщательного анализа и планирования. Компания должна оценить свой потенциал на международном рынке, выбрать подходящую стратегию выхода на рынок и провести исследование рынка и конкурентов. Только в таком случае компания может добиться успеха на международном рынке.

Анализ конкурентной среды и тенденций рынка ИКТ-технологий является важной частью стратегии выхода международных компаний на этот рынок. ИКТ-технологии - это быстрорастущий сектор экономики, который развивается со скоростью света. В связи с этим, конкурентная среда в этой отрасли может быть очень жесткой и непредсказуемой. Рассмотрим некоторые аспекты анализа конкурентной среды и тенденций рынка ИКТ-технологий.

Анализ спроса на ИКТ-технологии. Рынок ИКТ-технологий имеет высокий спрос со стороны потребителей, так как они являются неотъемлемой частью жизни в современном мире. Большинство компаний, особенно технологических, используют ИКТ-технологии в своей работе, поэтому спрос на продукты и услуги в этой области будет расти в ближайшем будущем. Компании должны учитывать текущие и будущие тенденции спроса, чтобы определить, какие продукты и услуги будут иметь наибольшую потребность на рынке.

Анализ новых технологий и инноваций. ИКТ-технологии очень быстро развиваются и изменяются, поэтому важно следить за новыми технологиями и инновациями на рынке. Новые технологии, такие как искусственный интеллект, блокчейн, интернет вещей и др., могут привести к созданию новых продуктов и услуг, которые могут изменить существующий рынок. Компании должны следить за инновациями и новыми технологиями, чтобы быть в курсе современных тенденций и оставаться конкурентоспособными.

Анализ законодательства и регулирования. Рынок ИКТ-технологий регулируется законодательством и правилами, установленными различными организациями и ассоциациями. Компании должны следить за изменениями законодательства и регулирования в отрасли, чтобы быть в соответствии с ними и избежать возможных юридических проблем.

Анализ экономических и политических тенденций. Рынок ИКТ-технологий может быть очень зависимым от экономической и политической

ситуации в разных странах. Компании должны следить за экономическими и политическими тенденциями, чтобы оценить риски и возможности на рынке.

В целом, анализ конкурентной среды и тенденций рынка ИКТ-технологий поможет международным компаниям разработать стратегию выхода на рынок и определить оптимальные пути для достижения успеха. Компании должны постоянно следить за изменениями в отрасли, чтобы оставаться конкурентоспособными и успешными на международном рынке ИКТ-технологий.

Таким образом, международные компании, выходящие на рынок ИКТ-технологий, сталкиваются с рядом сложностей, включая жесткую конкурентную среду и быстрый рост технологий. Однако, с правильной стратегией выхода на рынок и анализом конкурентной среды и тенденций рынка, компании могут добиться успеха на международном рынке.

Выводы:

Важно учитывать факторы, такие как желание расширить клиентскую базу, диверсифицировать бизнес, получить доступ к новым технологиям или ресурсам, обойти торговые барьеры, улучшить свой имидж и привлечь новых инвесторов. Кроме того, компании должны провести анализ конкурентной среды и тенденций рынка, чтобы понимать текущее положение на рынке и определить стратегию для достижения успеха на международном рынке ИКТ-технологий.

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ОСНОВНЫЕ ФОРМЫ И МЕТОДЫ ВЫХОДА МЕЖДУНАРОДНЫХ КОМПАНИЙ НА РЫНКИ ИКТ-ТЕХНОЛОГИЙ

Аннотация. Экспорт товаров и услуг является одним из основных способов выхода международных компаний на рынки ИКТ-технологий. Основными преимуществами экспорта являются расширение рынка сбыта, увеличение выручки и улучшение финансовых показателей компании. Экспорт также позволяет уменьшить зависимость компании от внутреннего рынка и разнообразить портфель продукции.

Ключевые слова: расширение рынка сбыта, экспорт товаров, внутренний рынок.

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MAIN FORMS AND METHODS OF INTERNATIONAL COMPANIES ENTERING ICT TECHNOLOGY MARKETS

Abstract. Abstract: Export of goods and services is one of the primary ways for international companies to enter the markets of ICT technologies. The main advantages of export include expanding the market, increasing revenue, and improving financial performance of the company. Export also allows reducing the company's dependence on the domestic market and diversifying its product portfolio.

Keywords: expanding the market, export of goods, domestic market.

Для успешной адаптации продукта к местным условиям и потребностям рынка международные компании должны учитывать следующие факторы:

Изучение местного рынка: компании должны изучить местный рынок, чтобы понимать потребности и предпочтения местных потребителей, а также конкурентные условия на рынке. Определение изменений в продукте:

компании должны определить, какие изменения нужно внести в продукт или услугу, чтобы они соответствовали местным условиям и потребностям рынка.

Учет культурных различий: компании должны учитывать культурные различия между своей страной и местным рынком, чтобы адаптировать продукт или услугу к местным предпочтениям и традициям.

Соблюдение законодательства: компании должны учитывать местное законодательство, чтобы адаптировать продукт или услугу к местным требованиям и нормам.

Тестирование продукта: компании должны тестировать адаптированный продукт на местном рынке, чтобы проверить его эффективность и привлекательность для потребителей.

Промоушен продукта: компании должны разработать маркетинговую стратегию для продвижения адаптированного продукта на местном рынке через местные каналы и инструменты маркетинга.

Адаптация продукта к местным условиям и потребностям рынка может быть эффективным методом для международных компаний, чтобы увеличить узнаваемость своего бренда, улучшить продажи и привлечь новых клиентов. Однако, для успешного использования этого метода компании должны учитывать множество факторов, связанных с изучением местного рынка, определением изменений в продукте, учетом культурных различий.

В данном пункте были рассмотрены основные методы, которые могут использовать международные компании для выхода на рынки ИКТ-технологий. Каждый из этих методов имеет свои преимущества и недостатки, и выбор метода зависит от конкретной ситуации компании.

Экспорт товаров и услуг - это один из основных методов выхода на международные рынки, который позволяет компаниям расширять свой бизнес за счет продажи своих продуктов и услуг за границей.

Вывод:

Экспорт товаров и услуг является одним из основных способов выхода международных компаний на рынки ИКТ-технологий. Основными преимуществами экспорта являются расширение рынка сбыта, увеличение выручки и улучшение финансовых показателей компании. Экспорт также позволяет уменьшить зависимость компании от внутреннего рынка и разнообразить портфель продукции.

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БАРЬЕРЫ И РИСКИ ВХОДА МЕЖДУНАРОДНЫХ КОМПАНИЙ НА РЫНКИ ИКТ- ТЕХНОЛОГИЙ И ПУТИ ИХ ПРЕОДОЛЕНИЯ

Аннотация. Конкуренция на рынке ИКТ-технологий - это состояние, при котором несколько компаний работают на одном рынке и борются за долю рынка. В условиях глобализации конкуренция становится все более интенсивной и разнообразной. Барьеры для входа на рынок снижаются, поэтому новые компании могут входить на рынок и становиться конкурентами уже существующих игроков.

Ключевые слова: глобализация, конкуренция, доля рынка.

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BARRIERS AND RISKS TO THE ENTRY OF INTERNATIONAL COMPANIES ICT TECHNOLOGY MARKETS AND WAYS TO OVERCOME THEM

Abstract. Competition in the ICT technology market is a state in which several companies operate in the same market and compete for market share. In the conditions of globalization, competition is becoming increasingly intense and diverse. Barriers to market entry are reduced, so new companies can enter the market and become competitors of existing players.

Keywords: globalization, competition, market share.

Конкуренция на рынке ИКТ-технологий может проявляться в виде снижения цен на продукты и услуги, улучшения качества продукции, развития новых технологий и усовершенствования существующих. Она

может быть как здоровой, стимулирующей развитие, так и нездоровой, приводящей к дестабилизации рынка и снижению качества продуктов.

Для преодоления конкуренции на рынке ИКТ-технологий компании должны разрабатывать и реализовывать эффективные маркетинговые стратегии, улучшать качество своих продуктов и услуг, снижать цены и уделять внимание клиентоориентированности. Также важным фактором является развитие уникальных конкурентных преимуществ, например, разработка новых продуктов или технологий, которые будут востребованы на рынке.

Различия в законодательстве и правилах регулирования могут представлять серьезные препятствия для международных компаний, пытающихся войти на рынки ИКТ-технологий. Каждая страна имеет свои законы и правила, которые регулируют деятельность компаний на своей территории, и эти законы могут существенно отличаться от законодательства других стран.

Кроме того, в различных странах могут существовать ограничения на импорт товаров и услуг, которые также могут повлиять на возможности международных компаний на местных рынках. Такие ограничения могут включать в себя таможенные пошлины, ограничения на ввоз определенных товаров, требования к лицензированию и регистрации, а также квоты на импорт.

Для преодоления различий в законодательстве и правилах регулирования международные компании должны проявлять высокую гибкость и адаптивность, чтобы соответствовать требованиям и нормам, установленным в каждой стране. Компании должны заранее проводить исследования и изучать правила и требования, связанные с деятельностью на местных рынках. Они также должны иметь понимание процедур регистрации и лицензирования, чтобы избежать нежелательных задержек в начале работы на новых рынках. Кроме того, компании могут использовать услуги юридических консультантов и специалистов по регулированию для помощи в преодолении различий в законодательстве и правилах регулирования на местных рынках.

Культурные различия и языковые барьеры также могут представлять существенные препятствия для международных компаний, пытающихся войти на рынки ИКТ-технологий. Различия в культуре, языке и менталитете могут повлиять на понимание и восприятие продуктов и услуг компании, а также на способ их маркетинга и продвижения на местных рынках.

Языковые барьеры могут осложнять коммуникацию между компанией и потенциальными клиентами, что может привести к недопониманию и ошибкам в коммуникации. Культурные различия могут затруднять понимание местных потребностей и ожиданий клиентов, а также могут повлиять на эффективность маркетинговых кампаний компании.

Для преодоления культурных различий и языковых барьеров международные компании должны уделить особое внимание изучению местной культуры, традиций и обычаев, а также языковым навыкам своих сотрудников. Это поможет компаниям лучше понимать потребности и ожидания местных клиентов, а также создать продукты и услуги, которые соответствуют местным требованиям. Компании также могут использовать услуги местных переводчиков и интернациональных специалистов по культурной адаптации, чтобы помочь им разработать эффективные маркетинговые стратегии и рекламные кампании на местных языках и с учетом местных культурных особенностей.

Технические барьеры могут также представлять существенные препятствия для международных компаний, пытающихся войти на рынки ИКТ-технологий. Технические барьеры могут включать в себя различные стандарты и требования к качеству продукции и услуг, а также требования к безопасности и соответствию местным нормам и стандартам.

Кроме того, в различных странах могут существовать ограничения на использование некоторых технологий и программного обеспечения. Например, в некоторых странах запрещено использование криптографии высокой степени защиты, а в других - могут быть ограничения на использование программного обеспечения, созданного в других странах. Экономические риски – это риск, связанный с возможными изменениями экономической ситуации на рынке, который может повлиять на деятельность международных компаний на этом рынке. Такие изменения могут быть связаны с валютными курсами, инфляцией, процентными ставками, уровнем безработицы, экономическими кризисами и другими факторами.

Например, изменение валютных курсов может повлиять на доходы международных компаний, работающих на местных рынках, а инфляция может привести к повышению цен на товары и услуги, что может отразиться на спросе на продукцию и услуги компаний. Также экономические кризисы могут привести к сокращению инвестиций и уменьшению спроса на продукты и услуги компаний.

Для преодоления экономических рисков международные компании должны проводить исследования и анализировать экономическую ситуацию на местных рынках, чтобы лучше понимать возможные риски и принимать соответствующие меры по их уменьшению. Компании также должны иметь гибкость в своих бизнес-стратегиях, чтобы быстро адаптироваться к изменяющейся экономической ситуации на рынке. Они могут также использовать услуги консультантов и экспертов по регулированию, чтобы помочь им принимать решения, связанные с экономической ситуацией на местных рынках. Кроме того, компании могут диверсифицировать свои бизнес-операции на множество рынков, чтобы

уменьшить зависимость от любого конкретного рынка, подверженного экономическим рискам.

Кроме того, компании могут использовать услуги консультантов и экспертов по регулированию, технологической адаптации и анализу рынка, чтобы помочь им принимать решения, связанные с рисками на местных рынках. Они могут также диверсифицировать свои бизнес-операции на множество рынков, чтобы уменьшить зависимость от любого конкретного рынка, подверженного рискам.

Вывод:

В целом, несмотря на риски, международный рынок ИКТ-технологий представляет большие возможности для международных компаний, которые готовы адаптироваться к изменяющейся ситуации на рынке и использовать свои преимущества для развития бизнеса на международном уровне.

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ПРИМЕНЕНИЕ ИНФОРМАЦИОННО-КОММУНИКАЦИОННЫХ ТЕХНОЛОГИЙ В ОБУЧЕНИИ ХИМИИ

Аннотация: Данная работа посвящена изучению учебного материала по химии, а также приведена методика использования инновационно-коммуникационные технологии в вузах. Показано на практике возможности и роль инновационно-коммуникационные технологии при подготовке специалистов.

Ключевые слова: обучения, технология, информационно-коммуникационные, актуальность, презентация.

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APPLICATION OF INFORMATION AND COMMUNICATION TECHNOLOGIES IN TEACHING CHEMISTRY

Annotation: This work is devoted to the study of educational material in chemistry, as well as a methodology for using innovative communication technologies in universities. The possibilities and role of innovative communication technologies in the training of specialists are shown in practice.

Key words: learning, technology, information and communication, relevance, presentation.

Применение телекоммуникационных технологий дает возможность создания качественно новой информационной образовательной среды, среды без границ с возможностью построения глобальной системы дистанционного обучения. Одним из приоритетных направлений в этой области является широкое внедрение электронных технологий в учебный процесс.

Современный образовательный процесс немислим без поиска новых, более эффективных технологий, призванных содействовать развитию творческих способностей обучающихся. В настоящее время все больше места в ВУЗом образовании занимают информационно-коммуникационные технологии.

Актуальность использования информационно-коммуникационные технологии в обучении химии обусловлена тем, что в компьютерных технологиях заложены неисчерпаемые возможности для обучения учащихся на качественно новом уровне. Очень важно, что внедрение информационно-коммуникационные технологии в образовательный процесс не только дает возможность учащимся идти в ногу со временем, но и позволяет повысить качество обучения за счет новизны деятельности, интереса к работе с компьютером. Применение компьютера на уроках химии становится новым методом организации активной и осмысленной работы учащихся, сделав занятия более наглядными и интересными [1].

Некоторые информационно-коммуникационные технологии, которые использую в своей практике на уроках химии:

- Электронные учебники;
- Мультимедийные презентации;
- Коллекции цифровых образовательных ресурсов;
- Использование справочной информации сети Интернет, опыта учителей-новаторов в подготовке к урокам.

Электронный учебник – это программно-методический комплекс, обеспечивающий возможность самостоятельного или при участии преподавателя освоения учебного курса с помощью компьютера. Основными составляющими электронного учебника являются: презентация, в которой излагается основной информационный материал курса; упражнения, способствующие закреплению полученных знаний; тесты, позволяющие проводить объективную оценку знаний учащихся [2].

Но какими бы интересными не были электронные учебники, использование их на уроках имеет свои сложности. Информация, необходимая на уроке, может быть разбросана в разных местах учебника, либо её нужно взять из разных пособий, эту проблему решают компьютерные презентации. Из разных источников составляю презентацию такую, которой мне удобно пользоваться на уроке. Презентации могут составлять и сами учащиеся в качестве выполнения домашнего задания. Тематика может быть связана, например, с историей открытия какого-либо вещества или элемента, использованием веществ в быту и т.д.

Коллекции цифровых образовательных ресурсов. В Коллекции представлены наборы цифровых ресурсов к большому количеству учебников, инновационные учебно-методические разработки, разнообразные тематические и предметные коллекции, а также другие учебные, культурно-просветительские и познавательные материалы.

Использование справочной информации сети Интернет, опыта учителей-новаторов в подготовке к урокам. Для подготовки к урокам, составления презентаций использую различные интернет-энциклопедии, химические сайты. Для удобства создала список некоторых полезных сайтов с адресом сайта и его описанием.

При обучении химии использование ИКТ эффективно на разных этапах урока: объяснения нового материала, закрепления изучаемой темы, при отработке умений и навыков (обучающее тестирование), во время проведения химического практикума (виртуальная лаборатория), при контроле знаний (интерактивное тестирование). Также на уроках совершаются путешествия на различные химические производства (производство удобрения, мелкомбинат и т.д.). Информационные технологии делают уроки яркими и содержательными, развивают познавательные способности учащихся во всех учреждениях [3].

Во время демонстрации химических опытов используются информационные и коммуникационные технологии. ИКТ делают урок содержательным и ярким, развивают познавательные способности школьников, их творческие силы, помогают в изучении таблицы Менделеева. Решение поставленных задач достигается за счет проведения серии мультимедийных уроков. Анимация, звуковые и динамические эффекты делают учебный материал легко запоминающимся. Использование компьютерных программ на уроках химии позволяет смоделировать химический процесс, провести опасную реакцию, что невозможно на обычном уроке.

Важное значение при изучении химии имеет химический эксперимент. Различают учебный демонстрационный эксперимент, который выполняет преподаватель на демонстрационном столе, и ученический эксперимент, включающий в себя практические работы, лабораторные опыты, а также экспериментальные задачи, которые проводят школьники на своих рабочих местах [4].

Также следует отметить, что применение информационных технологий при обучении химии способствует развитию любознательности и высокой познавательной активности студентов, а также позволяет сформировать информационную компетентность студентов.

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ИСПОЛЬЗОВАНИЕ ПЕДАГОГИЧЕСКИХ ТЕХНОЛОГИЙ НА ЗАНЯТИЯХ МУЗЫКОЙ

Аннотация. В данной статье говорится о том, что «Педагогика» как наука об образовании и воспитании постигает сущность образования и раскрывает его законы, и тем самым интересы человека влияют на процесс образования.

Ключевые слова: Образование, музыка, педагогика, технология, опыт.

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USE OF PEDAGOGICAL TECHNOLOGIES IN MUSIC LESSONS

Annotation. This article says that "Pedagogy" as a science of education and upbringing comprehends the essence of education and reveals its laws, and thus the interests of a person influence the education process.

Key words: Education, music, pedagogy, technology, experience.

В настоящее время в педагогический лексикон прочно вошло понятие педагогической технологии. Технология – это совокупность приемов, применяемых в каком-либо деле, мастерстве, искусстве.

Двадцать первый век-это век информационных технологий. Информационные технологии сейчас активно внедряются в различные сферы жизни, среди них и образование. В настоящее время большое количество информационных технологий применяется в учебном процессе. Использование информационных технологий в образовательном процессе дает педагогу большие возможности при проведении урока-занятия, делает его более увлекательным, запоминающимся, наглядным,

позволяет по-новому использовать на уроках-занятиях музыки текстовую, звуковую, и видеоинформационную часть, обогащает методические возможности урока музыки, придают ему современный уровень. На уроке музыки, использование информационных технологий решает ряд важнейших задач, прежде всего-это повышение интереса к музыке и к учебно-познавательной деятельности на уроке, способствует усвоению учебного материала, активизации познавательной деятельности, реализации творческого потенциала учащихся.

Самый доступный способ применения информационных технологий на уроке музыки – это использование мультимедийной установки. Одним из инструментов внедрения информационных технологий является компьютерная программа PowerPoint, которую очень эффективно и творчески можно использовать в преподавании музыки. В данной программе составляются презентации, которые позволяют создать информационную поддержку при проведении уроков музыки, также, с большим успехом, эту программу можно использовать и во внеклассной работе. Презентация позволяет учителю иллюстрировать свой рассказ, делает рассказ учителя более увлекательным, а самое главное, концентрирует внимание учащихся на учителе, что очень важно. Презентации можно применять на различных этапах урока, зрительное восприятие изучаемого материала позволяет учащимся эффективнее воспринимать излагаемый учителем материал. При создании слайдов возможно использовать анимацию, это очень удобно для последовательного изложения материала. С помощью анимации можно сконцентрировать внимание учащихся на главном в изучаемом материале. Можно применять мультимедиа в различных видах учебно-познавательной деятельности на уроке музыки, это и слушание музыки, и вокально-хоровая деятельность, игра на детских музыкальных инструментах. Персональные компьютеры давно уже стали повседневным и обычным инструментом в жизни человека, широкое распространение сети Интернет дает нам возможность широко ее использовать в образовательном процессе.

Выбор технологии достижения результата урока остается за педагогом-учащимся, ведь основная цель обеих сторон – достижение конкретного результата, при котором используемая технология выбирается в зависимости от уровня знаний учащихся, характер группы, ситуация, например, может быть фильм для достижения результата, понадобятся раздаточные материалы, рисунки и плакаты, различная литература, информационные технологии, это зависит от учителя и ученика.

Учитель должен планировать урок заранее в процессе обучения, в этом процессе педагог должен учитывать специфику и условия учебного предмета, главное, возможности и потребности учащегося, а также уметь организовать совместную деятельность, только тогда можно будет добиться необходимого гарантированного результата. Короче говоря, учитель

должен поставить ученика в центр образования. Музыкальная культура общеобразовательных школ предполагает отношение к учащимся как личностям на уроке, использование различных педагогических технологий и современных методов, побуждающих их мыслить самостоятельно, свободно, искать, творчески подходить к каждому вопросу, чувствовать ответственность. проводит научные исследования, анализ, продуктивное использование научной литературы, а главное, укрепляет интерес к учебе, науке, педагогике и профессии по своему выбору. В целом вместо вывода следует отметить, что достижение такого результата на практике требует использования проектно-педагогических технологий в образовательном процессе. Они очень разные. К ним относятся новые интерактивные методы и методы обучения, а также новые педагогические технологии, используемые в настоящее время на занятиях. Следует отметить, что при широком использовании вышеперечисленных современных педагогических технологий и технологических тренингов, способствующих повышению эффективности проектирования и обучения, у учащихся будет формироваться мыслительное, творческое и самостоятельное мышление. Это очень поможет им развить свои способности, стать зрелыми специалистами и повысить профессиональные качества, необходимые специалисту.

Урок музыки по своей природе является и искусством, и воспитательным занятием. Сделать его красочным, содержательным и интересным требует от каждого педагога большого педагогического и профессионального мастерства. ««Приучать детей к искусству чрезвычайно трудно», — говорит известный композитор и педагог Д. Б. Кабалевский. В этом месте особое значение приобретает обеспечение творческой активности учащихся на уроках музыки. Понимание музыки, наслаждение ее эмоциональным воздействием зависит от участия эмоциональных переживаний, а также знаний, умений и навыков. Чем более активны и глубоки эмоции при выполнении и восприятии произведения, тем сознательнее и эффективнее будет их понимание и овладение, и воздействие на них. Эти ситуации представляют собой процесс, возникающий в результате творческой деятельности. Ведь скучное и однообразное не может создать живого эмоционального состояния на уроке. Интерес учащихся к уроку зависит, прежде всего, от репертуара и методов (традиционных или интерактивных), выбранных для прослушивания и исполнения. Главный критерий выбора репертуара произведений для начальных классов зависит от их возраста, интереса, уровня знаний и умений. Соответственно, желательно, чтобы используемые методы были более игровыми. Вызывают интерес и зависть у учащихся работы, связанные с персонажами сказок, животными, птицами, растениями, природными ландшафтами, птицами, которые организуются в виде различных конкурсов с участием танцев, игр, на тему детского мира. он

растет, развиваются его эстетические чувства и музыкальные способности. В этом месте использование как современных, так и народных песен, произведений братских народов и композиторов сделает занятия более содержательными и активными, окажет сильное влияние на формирование чувства любви и привязанности к наследию народной музыки. у молодых достаточно. Творческая деятельность происходит на каждом уроке. Уроки современной музыкальной культуры можно считать художественно-педагогической работой. Потому что учитель создает ее на основе своего индивидуального творчества и опыта. Композиция и драматургия урока, его художественно-педагогическая идея, цели и задачи, формы, методические приемы и технологии также используются для повышения интереса учащихся к музыке и учебному материалу, привития им духовного содержания музыкального искусства и культуры. понимание современного музыкального творчества, все это продукт творческого подхода педагога.

Сегодня интерес к применению новых педагогических технологий в образовательном процессе растет день ото дня. Потому что педагогические технологии и интерактивные методы позволяют молодым школьникам легко и комфортно приобретать глубокие знания и навыки.

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РАЗВИТИЕ И СОВЕРШЕНСТВОВАНИЕ НАЛОГОВОГО ЗАКОНОДАТЕЛЬСТВА В РФ

Аннотация: в статье рассматриваются основные аспекты развития и совершенствования законодательства РФ о налогах и сборах, описывается эволюция законодательства РФ о налогах и сборах в условиях кризисных социально-экономических явлений. Доказано влияние кризисных явлений на изменение законодательства РФ о налогах и сборах. Автор выделяет основные проблемы, которые могут возникнуть в связи с нововведениями в законодательстве РФ о налогах и сборах, например, объединение ФСС и ПФР может спровоцировать нарушение финансовой дисциплины, что в свою очередь приведет к снижению внимания контрольно-надзорных органов за распределением расходных средств; по обновленным формам отчетности может возникнуть проблема с объединением информации в связи с ростом трудоемкости, а также проблемой является отсутствие единых сроков их представления. Сделан вывод, что российское законодательство РФ о налогах и сборах шло в ногу со временем, отвечая на разнообразные вызовы социально-экономических перемен в обществе и государстве.

Ключевые слова: налоги, налоговое законодательство, налоги и сборы, развитие, совершенствование, проблемы, кризисы.

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DEVELOPMENT AND IMPROVEMENT OF TAX LEGISLATION IN THE RUSSIAN FEDERATION

Abstract: the article discusses the main aspects of the development and improvement of the legislation of the Russian Federation on taxes and fees, describes the evolution of legislation on taxes and fees in the context of crisis socio-economic phenomena. The influence of crisis phenomena on the change of legislation is proved. The author highlights the main problems that may arise in connection with innovations in the legislation on taxes and fees, for example, the unification of the FSS and the FIU may provoke a violation of financial discipline, which in turn will lead to a decrease in the attention of regulatory and supervisory authorities for the distribution of expenditure funds; according to updated reporting forms, there may be a problem with combining information in connection with with the increasing complexity, as well as the problem is the lack of uniform deadlines for their submission. It is concluded that the Russian legislation on taxes and fees has kept pace with the times, responding to various challenges of socio-economic changes in society and the state.

Keywords: taxes, tax legislation, taxes and fees, development, improvement, problems, crises.

Введение. Налоги, выступая важнейшим источником формирования бюджетов, должны иметь соответствующий экономический базис, формирующийся под воздействием самых разнообразных факторов, например, политических, социальных, исторических, правовых [10]. При этом экономическая ситуация в мире и во многих государствах постоянно меняется, что, безусловно, влияет на объемы налоговых поступлений, налоговую систему государства. Правовые нормы, регулирующие вопросы налогообложения, также не могут не учитывать изменения, происходящие в обществе и государстве.

Российское законодательство РФ о налогах и сборах в последние годы очень динамично развивается, подтверждением чему является принятие Государственной Думой Российской Федерации большого числа федеральных законов, посвященных самым различным аспектам исчисления и уплаты налогов, сборов, страховых взносов [9], например, такие федеральные законы как: от 20.04.2021 N 100-ФЗ, от 26.05.2021 N 153-ФЗ, от 02.07.2021 N 305-ФЗ, 29.06.2021 N 234-ФЗ, от 30.04.2021 N 126-ФЗ, от 17.02.2021 N 8-ФЗ, от 02.07.2021 N 336-ФЗ, от 02.07.2021 N 352-ФЗ, Приказ ФНС России от 25.12.2020 N ЕД-7-3/958@ и др.

Целью работы является анализ развития и совершенствования законодательства РФ о налогах и сборах.

Для достижения поставленной цели необходимо решить следующие задачи:

- рассмотреть основные аспекты развития законодательства РФ о налогах и сборах;
- описать эволюцию законодательства РФ о налогах и сборах в условиях кризисных социально-экономических явлений;
- доказать влияние кризиса на изменение законодательства РФ о налогах и сборах;
- выделить основные проблемы и пути совершенствования законодательства РФ о налогах и сборах.

Методической основой исследования являются труды отечественных ученых, занимающиеся вопросам законодательства РФ о налогах и сборах: Архипова И.И., Гончарова Н.В., Гераськин В.П., Дайнеко Л.В., Иванова Н.А., Караваева Н.М., Реут А.В., Тускаева М.Р., Шаповалов А.А., Юрасова И.И., и др. Используются методы системного и ситуационного анализа.

Основная часть. Распад СССР, разрыв экономических связей между бывшими союзными республиками, выстраивание рыночной экономики, изменение правового статуса граждан и организаций вызвали необходимость разработки национального законодательства о налогах и сборах. 27 декабря 1991 г. был принят Закон РФ «Об основах налоговой системы в Российской Федерации», закрепивший общие принципы построения налоговой системы России [2,3]. После 1 января 2005 года Закон РФ «Об основах налоговой системы в Российской Федерации» от 27.12.1991 N 2118-1 уже утратил силу. На смену ему пришел Налоговый кодекс Российской Федерации.

В 1998 году была принята первая часть Налогового кодекса РФ (далее – НК РФ) [1,3], положившая начало процессу кодификации законодательства РФ о налогах и сборах. Примечательно, что 1998 год для экономики государства и граждан был очень тяжелым: произошло резкое падение курса национальной валюты, на мировом рынке снизились цены на сырьевые товары, экспортируемые из России, возникли проблемы с обслуживанием государственного долга. Текст первой части НК РФ, как

справедливо отмечает С. Д. Шаталов, был «далеко небезупречен с точки зрения техники и чистоты юридического исполнения» [15]. После 19 июля 2000 г. Государственной Думой РФ была принята вторая часть НК РФ [2,3].

Экономический кризис 2008 года оказал значительное влияние на законодательство РФ о налогах и сборах. Так, в НК РФ были внесены изменения, согласно которым вводились механизмы, направленные, в том числе на снижение у налогоплательщика потерь от экономических неурядиц. Например, в НК РФ была включена статья 64.1, по которой министр финансов РФ получил право принимать решения об изменении сроков уплаты федеральных налогов при наличии у налогоплательщика задолженности, единовременное погашение которой создает угрозу возникновения неблагоприятных социально-экономических последствий [7]. Установленный порядок можно рассматривать как временную меру, так как в 2015 году статья утратила силу.

Не стал исключением и кризис 2014 года. Изменения коснулись главных налогов, составляющих основу государственного бюджета. Рассмотрим некоторые из вступивших в силу поправок на рисунке 1.

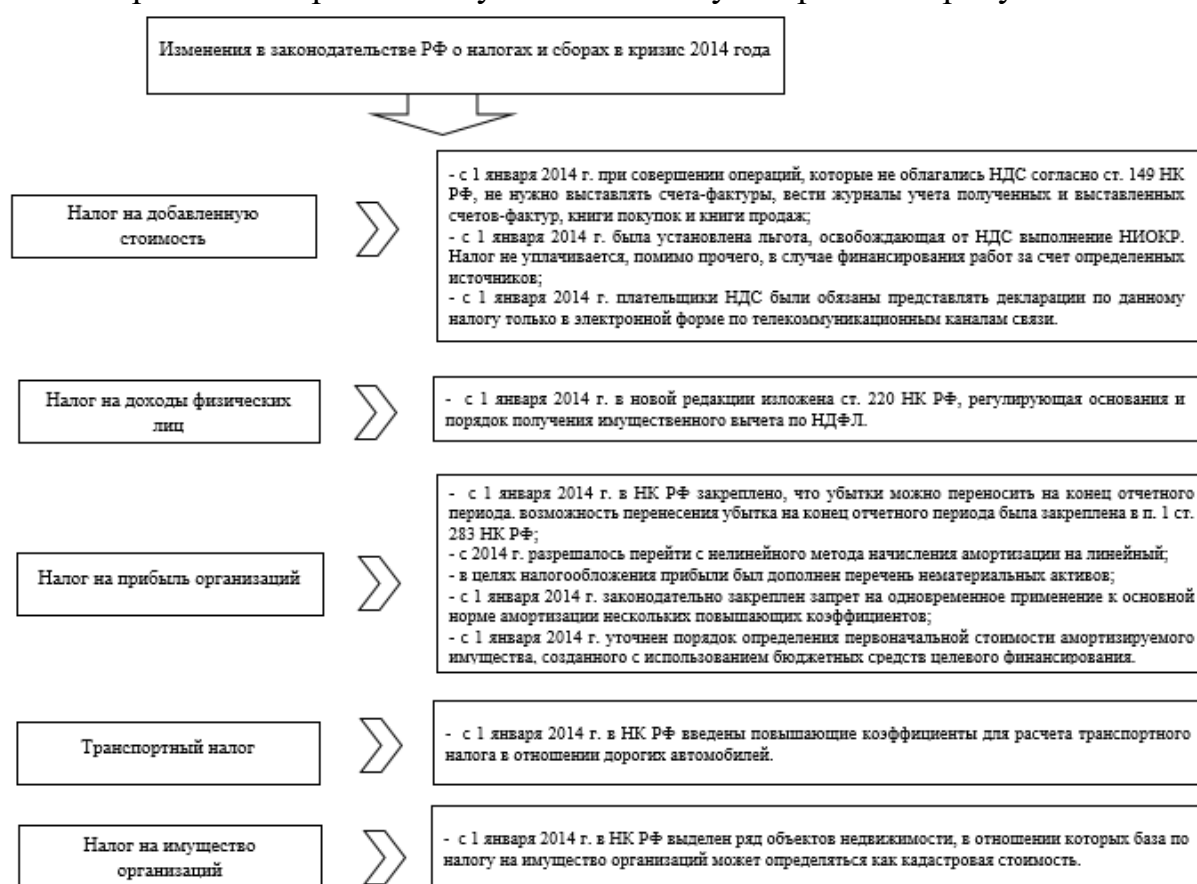


Рисунок 1 – Изменения в законодательстве РФ о налогах и сборах в кризис 2014 года

Существенно изменилось законодательство РФ о налогах и сборах в период пандемии новой коронавирусной инфекции (COVID-19).

Правительству РФ как органу исполнительной власти были предоставлены полномочия по изданию в 2020 году нормативных правовых актов об изменении сроков мероприятий налогового контроля, продлении установленных НК РФ сроков уплаты налогов, представления налоговых деклараций и т.д. [8]. Ранее все эти вопросы не могли регулироваться на подзаконном уровне. Но в силу высокой опасности нового заболевания в целях защиты здоровья налогоплательщиков и сотрудников налоговых органов Правительству РФ предоставили такую возможность, которой оно и воспользовалось, приняв Постановление Правительства от 02.04.2020 № 409 – один из основных документов по поддержке бизнеса в условиях риска COVID-19., а после Постановление Правительства РФ от 7 ноября 2020 г. № 1791 «О внесении изменений в постановление Правительства Российской Федерации от 2 апреля 2020 г. N 409» [5]. Например, Правительством РФ были продлены сроки уплаты некоторых налогов, страховых взносов, приостановлены выездные налоговые проверки, прекращено производство по отдельным правонарушениям.

Изменения произошли и по многим налогам, страховым взносам, например, такие как [2,3]:

1) Изменения по НДС:

- освобождение от НДС для плательщиков ЕСХН;
- обновление декларации по НДС;
- льгота для операторов по отходам;
- новые форматы электронных счетов-фактур и УПД, и др.

2) Изменения по налогу на прибыль:

- нулевая ставка для медицинских и образовательных организаций;
- новый бланк декларации по налогу на прибыль;
- новые объекты для инвестиционного вычета;
- новый способ уплаты авансов по налогу на прибыль и др.

Важным представляется то, что с 1 апреля до 31 декабря 2020 года для плательщиков страховых взносов, относящихся к субъектам малого или среднего предпринимательства, стали применяться пониженные тарифы страховых взносов. В частности, по обязательному социальному страхованию тариф был установлен в размере 0 %. Подобная мера позволила плательщикам взносов значительно снизить свои платежи, сократив тем самым издержки от неблагоприятных последствий пандемии [13, 5].

По налогу на добавленную стоимость из объекта налогообложения была исключена безвозмездная передача имущества, которое необходимо для предупреждения, предотвращения распространения, диагностики и лечения новой инфекции. Передача такого имущества должна осуществляться органам публичной власти, а также учреждениям и унитарным предприятиям [14].

К прочим расходам, связанным с производством и (или) реализацией, учитываемых в целях расчета налога на прибыль организаций, были отнесены расходы, связанные с закупкой медицинских изделий, предназначенных для диагностики и лечения новой инфекции. В эту же группу попали еще расходы на изготовление, доставку и доведение указанных медицинских изделий до рабочего состояния.

Направления развития налоговой политики Российской Федерации на период 2022 год и плановые 2023-2024 годы отражены в документе «Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2022 год и на плановый период 2023 и 2024 годов», разработанном Министерством Финансов РФ [9]. В соответствии с документом, до 2024 года регионы могут вводить налоговые каникулы для ИП, зарегистрированных впервые – налоговая ставка на УСН и ПСН будет нулевой. Предпринимателям на патентной системе налогообложения (далее ПСН) предоставят право на налоговый вычет в размере уплаченных страховых взносов.

Также в 2023-2024 годах Минфин РФ акцентировал внимание на следующих направлениях:

- борьба с теневым сектором
- собираемость налогов
- работа с дебиторской задолженностью [10].

Чтобы повысить прозрачность экономики и создать честную конкуренцию, в 2023—2024 годы законодатель предлагает [10]:

- развивать национальную систему прослеживаемости товаров;
- формировать правовые основы для внедрения таможенного мониторинга;
- ввести институт единого налогового платежа, который предполагает уплату налогов одним платёжным поручением с возможностью последующего зачёта в счёт обязательств, имеющихся у налогоплательщиков;
- запустить новый специальный режим – автоматизированная УСН для юридических лиц и ИП с численностью работников до 5 человек (налоги будут уплачиваться через приложение, как налог на профессиональный доход).
- повысить качество администрирования акцизов на табачную продукцию [10].

На рисунке 2 рассмотрим новеллы законодательства РФ о налогах и сборах в сложившихся политико-правовых и социально-экономических условиях в 2022 году.

2023 год станет, можно сказать, революционным, в силу вступит множество законов, меняющих налоговую систему. Произойдет модернизация порядка уплаты налогов, обновится процедура перечисления

страховых взносов, будет новая форма отчетности по налогу на прибыль, начнут действовать новые акцизы на алкогольную и табачную продукцию.

Изменение законодательства начинаются с введения единого налогового платежа (ЕНП) [2]. Его появление означает, что предприниматели будут вносить на него деньги одним платежом, а сотрудники органов налоговой службы дальше уже сами будут распределять все по направлениям (оплата налогов, страховых взносов, задолженностей) в соответствии установленной очередью. Благодаря этому уйдет заполнение нескольких документов для перевода разных налоговых и страховых взносов, что сократит время заполнения документов и минимизирует возможные ошибки в расчетах [9].

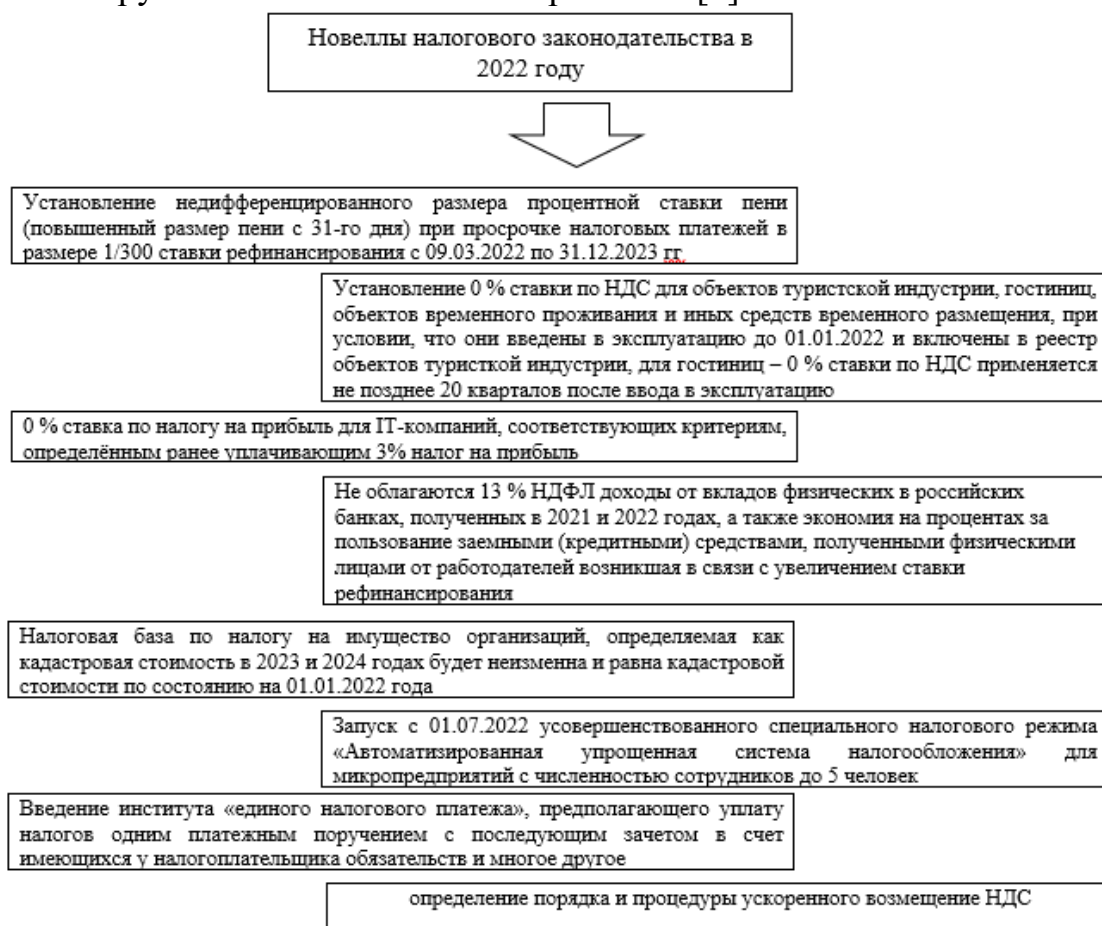


Рисунок 2 - Новеллы законодательства РФ о налогах и сборах в 2022 году [2,3,4]

На единый налоговый счет (ЕНС) будут поступать все обязательные выплаты, к ним также могут присоединиться выплаты из бюджета, т.е. возврат по НДС, возмещение переплат, налоговый вычет.

Но стоит учитывать, что за новшествами всегда идут сложности. Главными рисками этой инициативы можно назвать: возможные ошибки сотрудников налоговых органов при распределении платежа; распределение денег при наличии недоимок незнакомым для

предпринимателей способом; введение новых документов; появление новых дат подачи отчетов и платежей.

Следующем новшеством станет появление единого социального фонда. На протяжении долгого периода времени в бизнес-сообществе не утихают споры по поводу уплаты страховых взносов. Сначала законодатель установил для плательщиков взносов базовую ставку в размере 34%, далее страховые взносы стали федеральным налогом (ЕСН). Наконец, в 2010 году, ЕСН законодателем был отменен, и в силу вступил Федеральный закон от 24.07.2009 № 212-ФЗ «О страховых взносах в Пенсионный фонд Российской Федерации, Фонд социального страхования Российской Федерации, Федеральный фонд обязательного медицинского страхования» (далее – Закон № 212-ФЗ). Отмена этого «налога» была вполне оправдана, т.к. к налоговой системе он имел косвенное отношение. «Квазианалог», т.к. денежные средства плательщиков этого «налога» шли на конкретные цели [5]. Следовательно, этот платеж ни в коей мере не соответствовал понятию налога (ст. 8 НК РФ) [2].

С 1 января 2023 года вступает в силу Федеральный закон от 14 июля 2022 г. N 236-ФЗ «О Фонде пенсионного и социального страхования Российской Федерации» [6], согласно которому произойдет объединение двух финансовых структур, совокупный бюджет, которых по итогам прошлого года превысил 10,5 трлн. рублей (что составило около 40% федерального бюджета). Целью данной меры является создание единого «социального казначейства», призванного координировать расходование средств внебюджетных фондов. Правда, по этой логике, в него стоило бы включить и Фонд обязательного медицинского страхования – если бы это было бы сделано, то новое казначейство администрировало бы больше половины той суммы, которой управляет сегодня Федеральное казначейство РФ в рамках Минфина.

Также вводится единый тариф страховых взносов. Если раньше было три тарифа – на ОПС, ОСС по ВНиМ и ОМС, то с 2023 года установлен один тариф в размере 30% [12].

Выгоды от этой инициативы будут, скорее всего, чисто организационными: отдельные виды пособий администрировались разными фондами (например, пособия по инвалидности выплачиваются Пенсионным фондом России (ПФР), а средства на реабилитации выдаются через Фонд социального страхования (ФСС); материнский капитал при рождении ребенка получают в ПФР, а родовые сертификаты и пособия по уходу за детьми до 1,5 лет – в ФСС).

По мнению автора, стоит учитывать проблемы, которые могут возникнуть в связи с предстоящими нововведениями в 2023-2024гг, рассмотрим некоторые из них:

1) Важно учитывать, что объединение ФСС и ПФР имеет свои риски. В таком огромном устройстве сложно будет наладить финансовую

дисциплину, что будет крайне опасно при снижении внимания контрольно-надзорных органах за распределением расходных средств. По сути, система не стала меньше, менее затратной, но стала значительно сложнее для контроля, т.к. бюджеты двух ведомств (ФСС и ПФР) переплетутся, в том числе и в части затрат. В связи с чем, по мнению автора, от Правительства РФ потребуется точность в этом процессе объединения, чтобы не допустить сбоя в существующем порядке – на фоне нынешнего падения доходов такая ошибка вызовет множество недовольств у граждан.

2) Одним из факторов достижения целей предстоящих нововведений является «перестройка» системы отчетности. Рассмотрим вопросы, которые могут возникнуть по обновленным формам отчетности.

Во-первых, так как теперь отчетность будет предоставляться только в инспекцию налоговой службы, предполагается, что количество отчетов должно сократиться, при этом возникает проблема с объединением информации в связи с ростом трудоемкости и объемов сконцентрированных данных. По мнению автора, законодателю необходимо обратить внимание на данную проблему и возможно сформировать несколько отчетов для избежания ошибок.

Во-вторых, по обновленным формам отчетности, вводимым с января 2023 года, не установлены единые сроки их представления, в соответствии с законодательством отдельные разделы обновленных форм отчетности нужно

будет представлять в разные сроки. Также, по мнению автора, является достаточно серьезной проблемой, так как остается только предполагать, как это может сказаться на изменении трудоемкости работы в этом направлении.

В целом, путь развития института социального казначейства выглядит перспективной инициативой, в результате которой человек будет получать все виды социальных выплат через одно окно. Введение ЕНП и появление Единого фонда социального страхования ведет к упрощению процесса перечисления налогов и страховых взносов. Это значительно сократит время, облегчит процедуру заполнения документов и минимизирует ошибки со стороны налогоплательщиков.

Заключение. Таким образом, как видно из приведенных примеров, современное законодательство РФ о налогах и сборах всегда шло в ногу со временем, отвечая на разнообразные вызовы социально-экономических перемен в обществе и государстве. В настоящее время оно продолжает активно развиваться, а те институты, которые показали свою эффективность в период кризисных явлений, оказались востребованными уже в обычных условиях.

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ПРОЕКТИРОВАНИЕ ТВОРЧЕСКИХ СПОСОБНОСТЕЙ СТУДЕНТОВ НА МУЗЫКАЛЬНЫХ ЗАНЯТИЯХ И ДИАГНОСТИЧЕСКИЙ АНАЛИЗ ИХ РАЗВИТИЯ

Аннотация. В данной статье речь идет о проведении исследований в дошкольных образовательных учреждениях с целью развития у детей любви к музыке.

Ключевые слова: воспитание, школа, метод, метод, стиль, мелодия, песня.

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DIAGNOSTIC ANALYSIS OF DESIGN AND DEVELOPMENT OF STUDENTS' CREATIVE SKILLS IN MUSIC LESSONS

Annotation. This article is about conducting research in preschool educational institutions with the aim of developing children's love for music.

Keywords: education, school, method, method, style, melody, song.

Рост ребенка и его способностей происходит в организованных взрослым занятиях: пении, ритмике, прослушивании музыки и игре на музыкальных инструментах. На основе своего опыта прослушивания музыки дети способны выразить свое воображение в песнях, играх, танцах, усваивают простые элементы музыкальной грамоты. В то же время каждый вид деятельности способствует росту музыкальных способностей в целом, формированию специальных способностей, например: формированию пения, певческого голоса и мелодических способностей.

Все это происходит в различных организационных формах: обучение, внеурочная деятельность (музыка в детском саду) и самостоятельная деятельность.

Планирование и проектирование творчества учащихся на музыкальных занятиях. Диагностический анализ обучения и развития детей на уроках музыки.

Способность – это индивидуальная характеристика человека, которая считается субъективным условием успешного осуществления определенного вида деятельности. Способность проявляется в процессе деятельности.

Согласно психологии, человеческий ребенок рождается не с готовыми способностями, а со способностью реализовать и развить некоторые способности. Способность не может развиваться сама по себе, для ее развития необходима благоприятная среда.

Ребенок может родиться с музыкальными способностями, но если не создать благоприятную среду для формирования его музыкальных качеств, его музыкальные способности не разовьются. Одним из ведущих факторов формирования человека как личности является окружающая среда. Под внешней средой понимается совокупность внешних событий, воздействующих на человека. Среда, в свою очередь, делится на природную среду, социальную среду, семейную среду и т. д. Социальная и семейная среда важна для развития и формирования музыкальных способностей человека. Если человеческий ребенок попадет в среду животных, а не в среду человека, то некоторые биологические проявления генетических признаков сохранятся, но человеческое мышление, деятельность и поведение не сформируются. Нравы, нравы, поведение - все психические качества человека формируются только на основе взаимодействия среды и воспитания.

Одним из важнейших условий развития музыкально-исполнительского мастерства детей является формирование у них музыкальных способностей. Ведь музыкальные способности - ритмическое восприятие музыки, чувство тембра, музыкальный слух, музыкальная память, эмоциональная восприимчивость к музыке являются факторами развития исполнительского мастерства у детей. Педагог Н. В. Ветлугина отмечала, что «...музыкальные переживания, в сущности, всегда основываются на сенсорных способностях, ибо музыка воспринимается через простейшие тона, сложные образы и, прежде всего, развиваются эмоции, музыкальные способности». Высший уровень способностей – это талант. Талант – это способность человека успешно, самостоятельно и неповторимо выполнять какую-либо сложную деятельность. Здесь следует сказать одно, мы не согласны с мнением, что потомки всех людей, обладающих музыкальными способностями, будут обладать и музыкальными способностями. У их детей может быть талант к музыке, но если этот талант не развивать, то талант не станет талантом, то есть не сформируется. Ведь музыка служит формированию духовной, художественной и нравственной культуры подрастающего поколения,

осознанию национальной гордости и патриотизма, расширению кругозора мысли, развитию творческих способностей и художественного вкуса, воспитанию самостоятельности и инициативы.

В каждом дошкольном образовательном учреждении и школе нашей республики музыкально-эстетическое воспитание в настоящее время рассматривается как важнейший фактор педагогики, формирующий личность. Способность - это не умения, компетентность и знания, а динамика их овладения. Способности – это возможности, которые проявляются во время деятельности. Музыкальные способности можно развить только музыкальной практикой, нотным материалом, характерным для музыкального искусства, специальными методами. Только музыка пробуждает в человеке музыкальные чувства. У людей, не имеющих музыкального образования, нет музыкальных способностей. Потому что они не овладели музыкальными знаниями.

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Музыкальное мировоззрение и музыкальный вкус формируются в певческой деятельности. В этом упражнении дети поют песни на основе музыкальных знаний. Для этого они впитывают информацию, связанную с музыкальным произведением. В этом процессе у них развивается музыкальное мировоззрение и музыкальный вкус.

Музыкальное мышление, воображение и музыкальное мировоззрение формируются в деятельности музыкальной грамоты. В этом виде деятельности дети узнают об истории создания музыки, средствах выражения музыки – ритме, размере, регистре, такте, гамме, темпе, нотации и обозначениях, длительности и высоте звуков, создателях и исполнителях музыки. формируется их музыкальное мышление. Это, в свою очередь, знакомит детей с миром музыки и формирует их музыкальное мировоззрение.

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ПРОЕКТИРОВАНИЕ ТВОРЧЕСКИХ СПОСОБНОСТЕЙ СТУДЕНТОВ НА МУЗЫКАЛЬНЫХ ЗАНЯТИЯХ И ДИАГНОСТИЧЕСКИЙ АНАЛИЗ ИХ РАЗВИТИЯ

Аннотация. В данной статье речь идет о проведении исследований в дошкольных образовательных учреждениях с целью развития у детей любви к музыке.

Ключевые слова: воспитание, школа, метод, метод, стиль, мелодия, песня.

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DIAGNOSTIC ANALYSIS OF DESIGN AND DEVELOPMENT OF STUDENTS' CREATIVE SKILLS IN MUSIC LESSONS

Annotation. This article is about conducting research in preschool educational institutions with the aim of developing children's love for music.

Keywords: education, school, method, method, style, melody, song.

Рост ребенка и его способностей происходит в организованных взрослым занятиях: пении, ритмике, прослушивании музыки и игре на музыкальных инструментах. На основе своего опыта прослушивания музыки дети способны выразить свое воображение в песнях, играх, танцах, усваивают простые элементы музыкальной грамоты. В то же время каждый вид деятельности способствует росту музыкальных способностей в целом, формированию специальных способностей, например, формированию пения, певческого голоса и мелодических способностей.

Все это происходит в различных организационных формах: обучение, внеурочная деятельность (музыка в детском саду) и самостоятельная деятельность.

Планирование и проектирование творчества учащихся на музыкальных занятиях. Диагностический анализ обучения и развития детей на уроках музыки.

Способность – это индивидуальная характеристика человека, которая считается субъективным условием успешного осуществления определенного вида деятельности. Способность проявляется в процессе деятельности.

Согласно психологии, человеческий ребенок рождается не с готовыми способностями, а со способностью реализовать и развить некоторые способности. Способность не может развиваться сама по себе, для ее развития необходима благоприятная среда.

Ребенок может родиться с музыкальными способностями, но если не создать благоприятную среду для формирования его музыкальных качеств, его музыкальные способности не разовьются. Одним из ведущих факторов формирования человека как личности является окружающая среда. Под внешней средой понимается совокупность внешних событий, воздействующих на человека. Среда, в свою очередь, делится на природную среду, социальную среду, семейную среду и т. д. Социальная и семейная среда важна для развития и формирования музыкальных способностей человека. Если человеческий ребенок попадет в среду животных, а не в среду человека, то некоторые биологические проявления генетических признаков сохранятся, но человеческое мышление, деятельность и поведение не сформируются. Нравы, нравы, поведение - все психические качества человека формируются только на основе взаимодействия среды и воспитания.

Одним из важнейших условий развития музыкально-исполнительского мастерства детей является формирование у них музыкальных способностей. Ведь музыкальные способности - ритмическое восприятие музыки, чувство тембра, музыкальный слух, музыкальная память, эмоциональная восприимчивость к музыке являются факторами развития исполнительского мастерства у детей. Педагог Н. В. Ветлугина отмечала, что «...музыкальные переживания, в сущности, всегда основываются на сенсорных способностях, ибо музыка воспринимается через простейшие тона, сложные образы и, прежде всего, развиваются эмоции, музыкальные способности». Высший уровень способностей – это талант. Талант – это способность человека успешно, самостоятельно и неповторимо выполнять какую-либо сложную деятельность. Здесь следует сказать одно, мы не согласны с мнением, что потомки всех людей, обладающих музыкальными способностями, будут обладать и музыкальными способностями. У их детей может быть талант к музыке, но если этот талант не развивать, то талант не станет талантом, то есть не сформируется. Ведь музыка служит формированию духовной, художественной и нравственной культуры подрастающего поколения,

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**АҲОЛИ ПУНКТЛАРИ ВА ҚИШЛОҚ ХЎЖАЛИГИ ЕРЛАРИНИНГ
ДИНАМИКАСИ (ЎЗБЕКИСТОН РЕСПУБЛИКАСИ ЕР
РЕСУРСЛАРИ МИСОЛИДА)**

Аннотация. Ушбу кичик илмий тадқиқот ишида Ер фонди тоифалари чифатида қишлоқ хўжалиги ва аҳоли пункти ерларининг динамикасини таҳлил қилинган. Мақолада статистик маълумотлар таққосланиб уларнинг динамикасига таъсир қилувчи омиллар ўрганилган ҳамда хулосалар чиқарилган.

Калит сўзлар: Ер фонди, ер тоифалари, қишлоқ хўжалиги ерлари, аҳоли пункти ерлари, аҳоли сони динамикаси, ердан фойдаланиши.

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**DYNAMICS OF SETTLEMENTS AND AGRICULTURAL LAND (FOR
EXAMPLE, LAND RESOURCES OF THE REPUBLIC OF
UZBEKISTAN)**

Abstract. In this small research paper, the dynamics of agricultural land and settlements by categories of land fund is analyzed. The article compares statistical data, examines the factors influencing their dynamics, and draws conclusions.

Key words: Land fund, land categories, agricultural land, land of settlements, population dynamics, land use.

Кириш: Жаҳон миқёсида аҳоли сони ортиши натижасида Ер ресурсларига бўлган талаб ҳам ортиб бормокда. Ер ресурслари мамлакатлар миқёсида нотекис тақсимланганлиги улардан фойдаланиш интесивлигини белгилаб беради. Жаҳон Ер фонди 13,4 млрд гектар бўлиб, шундан 34% идан қишлоқ хўжалиги мақсадларида фойдаланилади. Россия, АҚШ, Хитой, Ҳиндистон каби давлатлар ер ресурслари катталиги билан ажралиб турадилар. Марказий Осиёда жойлашган Ўзбекистон континентал шароитга эга бўлиб, 44892,4 минг гектар Ер ресурсларига эга.

Ушбу кичик илмий тадқиқот ишида Ер фонди тоифалари чифатида қишлоқ хўжалиги ва аҳоли пункти ерларининг динамикасини таҳлил қилинган. Мақолада статистик маълумотлар таққосланиб уларнинг динамикасига таъсир қилувчи омиллар ўрганилган ҳамда хулосалар чиқарилган. Тадқиқот объекти сифатида Ўзбекистон республикаси Ер ресурслари тоифалари олинган.

Асосий қисм: Ер фонди-бу маълум бир ҳудуд(мамлакат, вилоят, туман, қишлоқ, овул.)нинг маъмурий чегарасидаги жами ер майдонларининг йиғиндиси ҳисобланади. 2023 йил 1 январ ҳолатига Ўзбекистон Республикасининг маъмурий чегарасидаги умумий ер майдони 448,9 минг км.кв.ни ташкил қилади. Республика бўйича корхона, ташкилот, муассаса, фермер хўжалиги ва фуқаролар фойдаланишидаги жами ерлар 44892,4 минг гектарни, шундан суғориладиган ерлар эса 4306,6 минг гектарни ёки умумий ер майдонининг 9,6 фоизини ташкил қилади.

Ўзбекистон Республикаси ер фонди ерлардан фойдаланиш мақсади ва тартибига кўра ўзига хос хусусиятларга эга бўлиб, улар Ўзбекистон Республикаси Ер кодексининг 8-моддасига биноан 8 та тоифага бўлинади. Ер фонди ерлардан фойдаланишнинг белгиланган асосий мақсадига кўра қуйидаги тоифаларга бўлинади:

- Қишлоқ хўжалигига мўлжалланган ерлар: суғориладиган ва суғорилмайдиган (лалмикор) ерлар, ҳайдаладиган ерлар, пичанзорлар, яйловлар, кўп йиллик мевали (мевасиз) дарахтзорлар ва токзорлар ва б. экинлар билан банд ерлар ва б.;

- Аҳоли пунктлари (шаҳарлар, шаҳарчалар ва қишлоқ аҳоли пункти) ерлари: шаҳарлар ва шаҳарчалар, шунингдек, қишлоқ аҳоли пунктлари чегараси доирасидаги ерлар;

- Саноат, транспорт, алоқа, муҳофаа ва б. мақсадларга мўлжалланган ерлар: кўрсатилган мақсадларга фойдаланиш учун юридик шахсларга берилган ерлар;

- Табиатни муҳофаза қилиш, соғломлаштириш, рекреация мақсадларига мўлжалланган ерлар: алоҳида муҳофаза этиладиган табиий ҳудудлар эгаллаган, табиий даволаш омилларига эга бўлган ерлар, шунингдек, оммавий дам олиш ва туризм учун фойдаланиладиган ерлар;

- Тарихий-маданий аҳамиятга молик ерлар: тарихий-маданий ёдгорликлар жойлашган ерлар;

- Ўрмон фонди ерлари: ўрмон билан қопланган, шунингдек, ўрмон билан қопланмаган бўлса ҳам, ўрмон хўжалиги эҳтиёжлари учун берилган ерлар;

- Сув фонди ерлари: сув объектлари, сув хўжалиги иншоотлари эгаллаган ерлар ва сув объектларининг қирғоқлари бўйлаб ажратилган минтақадаги ерлар;

- Захира ерлар: юқорида номланган Ер фондитоифаларига ажратилмаган, маълум ижтимоий, иқтисодий ва экологик сабабларга кўра халқ хўжалиги мақсадларида фойдаланиш имкониятлари бўлмаган ерлар.

Ер фондининг тоифалари бўйича тақсимланиши 1-жадвалда ва 1-расмда ҳамда ер фондининг ер турлари бўйича тақсимланиши 2-расмда кўрсатилган.

1-жадвал

Ўзбекистон Республикаси Ер фондининг тоифалари бўйича тақсимланиши
(минг га. ҳисобида)

Т/р	Ер фондининг тоифалари	Умумий ер майдон		Шу жумладан, суғориладиган ерлар	
		Жами	Фоиз ҳисобида %	Жами	Фоиз ҳисобида%
1	Қишлоқ хўжалигига мўлжалланган ерлар	26232,3	58,4	4191,2	9,34
2	Аҳоли пунктларининг ерлари	225,8	0,5	51,0	0,11
3	Саноат, транспорт, алоқа, муҳофаа ва бошқа мақсадларга	767,7	1,71	12,3	0,03
4	Табиатни муҳофаза қилиш, соғломлаштириш ва рекреация мақсадларига мўлжалланган ерлар	3222,7	7,2	0,6	0,001
5	Тарихий-маданий аҳамиятга молик ерлар	14,8	0,03		
6	Ўрмон фонди ерлари	11738,1	24,95	44,6	0,09
7	Сув фонди ерлари	827,1	1,87	4,7	0,01
8	Захира ерлар	1863,8	4,45	2,2	0,005
	Жами ерлар:	44892,4	100	4306,6	9,59

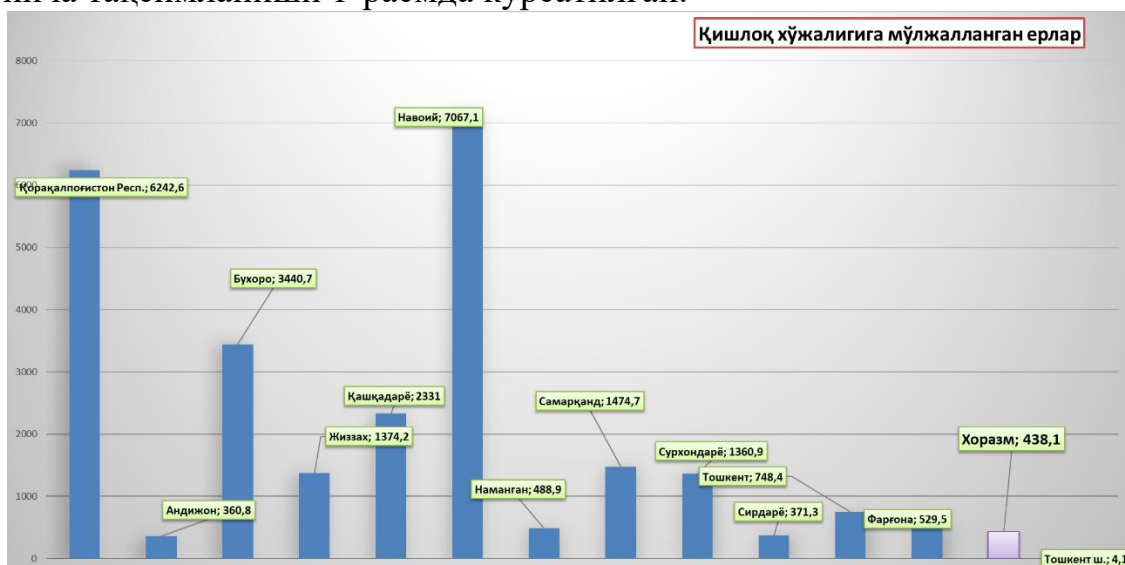
Манба: <https://data.egov.uz/uzbKr/organizations/479?page=1>

Қишлоқ хўжалигига мўлжалланган ерлар. Қишлоқ хўжалиги эҳтиёжлари учун бериб қўйилган ёки ана шу мақсадлар учун белгиланган ерлар қишлоқ хўжалигига мўлжалланган ерлар ҳисобланади. Ушбу мақсадлар учун мўлжалланган ерлар қишлоқ хўжалигини юритиш учун зарур бўлган қишлоқ хўжалиги ерлари ва дарахтзорлар, ички хўжалик

йўллари, коммуникациялар, ўрмонлар, ёпиқ сув ҳавзалари, бинолар, иморатлар ва иншоотлар эгаллаган ерларга ажралади. Шунингдек, ҳайдаладиган ерлар, пичанзорлар, яйловлар, бўз ерлар, кўп йиллик дарахтзорлар (боғлар, токзорлар, тутзорлар, мевали дарахт кўчатзорлари, мевазорлар ва бошқалар) эгаллаган ерлар ҳам қишлоқ хўжалиги ерлари жумласига киради.

Республикада қишлоқ хўжалиги корхоналари ва ташкилотларининг сони фермер хўжаликлари билан биргаликда олганда, 2019 йил 1 январ ҳолатига кўра 169319 та бўлиб, уларга бириктириб берилган ерларнинг умумий ер майдони 20236,3 минг гектарни, шу жумладан қишлоқ хўжалик ер турлари майдони 15475,9 минг гектарни, шундан 3694,6 минг гектари суғориладиган ерларни ташкил қилади.

Ўзбекистон Республикаси ҳудудининг 45,08 фоизини қишлоқ хўжалигига мўлжалланган ерлар эгаллаган бўлиб, қишлоқ хўжалиги ишлаб чиқаришда асосий восита ҳисобланади. Республика ҳудудида қишлоқ хўжалиги мақсадларига мўлжалланган ерларнинг тақсимланиши табиий иқлим омилларига биноан белгиланади. Суғориладиган қишлоқ хўжалик ер турларининг Қорақалпоғистон Республикаси, Тошкент шаҳри ва вилоятлар бўйича тақсимланиши 1-расмда кўрсатилган.



1-Расм. Қорақалпоғистон Республикаси, Тошкент шаҳри ва вилоятлар бўйича қишлоқ хўжалик ер турларининг тақсимланиши. (% ҳисобида)

Аҳоли пунктларининг ерлари. Аҳоли пунктларининг ерлари маъмурий-ҳудудий бирлик бўлиб, давлат ер фондининг бошқа тоифаларидан ўзига хос хусусиятлари, ҳуқуқий ҳолати, фойдаланишнинг асосий мақсадига кўра ажралиб туради, уларга шу мақсадлар учун қонун ҳужжатларида белгилаб қўйилган шаҳар (шаҳарчалар) ва қишлоқ аҳоли пунктлари ерлари киритилган. Аҳоли пунктлари ерларининг 2019 йил 1 январ ҳолатига умумий ер майдони 221,4 минг гектарни ёки жами ерларнинг

0,49 фоизини ташкил қилади. 2023 1 январ ҳолатига кўра эса 225,8 минг гетарни ташкил қилади 2-жадвал.

2-жадвал

Ер фонди динамикаси ва аҳоли сони ўзгариши жадвали					
	Ер фондининг тоифалари	1990 йил минг гектар	2020 йил минг гектар	Фарқи Микдор/фоизда	2023 йил минг гектар
1	Қишлоқ хўжалигига мўлжалланган ерлар.	33167,8	20761,6	-12406/-37,5%	26232,3
2	Аҳоли пунктларининг ерлари	197,2	223,4	+26,2/+13%	225,8
3	Аҳоли сони	20,3 млн.	33,7 млн.	+13,4млн/+66%	36,1 млн.

Таҳлиллар асосида қуйидаги хулосаларга келиш мумкин:

1. Республика Қишлоқ хўжалиги ерлари Ер фондида бошқа тоифалар ва бир қатор омиллар асосида қисқариб бормоқда. Кейинги 30 йил ичида Қишлоқ хўжалиги ерлари 12,4 млн гектарга ёки 37%га қисқарган. Айнан шу даврда аҳоли сони 20 млн. кишидан ырийиб 34 млн.га ёки 66%га кўпайган. Бу эса Қишлоқ хўжалиги фаолиятида ер ресурсларидан интенсив фойдаланишни тақазо қилади. Иқлим ўзгариши, қурғоқчилик, чўллашиш, мелиоратив ишларни вақтида тўғри бажармаслик натижасида Қишлоқ хўжалиги ерларидан фойдаланиш самарадорлиги пасайиб бормоқда. Шу мақсадда қишлоқ хўжалигида ер ва сув ресурсларидан самарали фойдаланиш чора-тадбирлари 17.06.2019 йилдаги ПФ-5742-сонли президент фармони қабул қилинган.

2. Аҳоли пунктлари ерлари кейинги 30 йил ичида 26,2 минг гектарга кенгайган бўлиб, бу кўрсаткич асосан кейинги 10 йилга мос келади. Аҳоли сони ортиши билан уй жойга бўлган эҳтиёж ҳам ортиб бормоқда. Ҳозирги кунда аҳоли жон бошига 16 кв.м. турар жой тўғри келади. Кўп қаватли турар жойлар қурилиши натижасида аҳоли пунктларининг ҳудудий ўсиш интенсивлиги, аҳоли сони ўсишига нисбатан паст.

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СОВЕРШЕНСТВОВАНИЕ УЧЕТА ДОЛГОСРОЧНЫХ АКТИВОВ НА ОСНОВЕ МЕЖДУНАРОДНЫХ СТАНДАРТОВ БУХГАЛТЕРСКОГО УЧЕТА

Аннотация. В производственно-хозяйственной деятельности каждого предприятия огромная роль принадлежит долгосрочным активам. Хозяйственная деятельность промышленного предприятия складывается из трех непрерывных взаимосвязанных хозяйственных процессов: снабжение (заготовления и приобретения материально-технических ресурсов), производства продукции и ее сбыта (реализации). Эти процессы осуществляются одновременно, для чего используется труд работников, внеоборотные и оборотные средства. Следовательно, важнейшие объекты бухгалтерского учета на промышленном предприятии - основные и оборотные средства в их движении. Значение основных средств в общественном производстве определяется тем, какое место занимают орудия труда в развитии производительных сил и производственных отношений.

Ключевые слова: предприятие, долгосрочные материальные активы, производства продукции, бухгалтерский учет, оборотные средства, здания, сооружения, оборудование.

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IMPROVEMENT OF ACCOUNTING FOR LONG-TERM ASSETS ON THE BASIS OF INTERNATIONAL ACCOUNTING STANDARDS

Abstract. In the production and economic activities of each enterprise, a huge role belongs to long-term assets. The economic activity of an industrial enterprise consists of three continuous interrelated economic processes: supply (procurement and acquisition of material and technical resources), production and its marketing (sales). These processes are carried out simultaneously, for which the labor of workers, non-current and current assets are used. Consequently, the most important objects of accounting at an industrial enterprise are fixed and working capital in their movement. The significance of fixed assets in social production is determined by the place that instruments of labor occupy in the development of productive forces and production relations.

Key words: enterprise, long-term tangible assets, production, accounting, working capital, buildings, structures, equipment.

1. Введение.

В условиях современной рыночной экономики повышается роль учета и контроля за рациональным использованием всех ресурсов, в том числе и долгосрочных активов. Долгосрочные активы являются тем инструментом, который дает возможность предприятию вести бизнес, совершая многократные обороты оборотных активов. К долгосрочным активам относятся основные средства (здания, сооружения, оборудование и т.п.), нематериальные активы (программное обеспечение, зарегистрированные товарные знаки, права на использование изобретений и т.п.), долгосрочные финансовые вложения и др.

Основные средства и нематериальные активы нуждаются в периодической модернизации и замене. Выпуск новой продукции, освоение новых рынков, расширение деятельности предприятия требуют вложения средств в долгосрочные активы. Конечно, если создается совершенно новое направление деятельности или даже происходит выделение нового направления во вновь создаваемую дочернюю организацию, инвестиции необходимо делать не только в долгосрочные, но и в оборотные активы нового предприятия. Тем не менее, для предприятия, осуществляющего вложения в уставный капитал дочерней организации, эти инвестиции являются долгосрочными финансовыми вложениями, т.е. долгосрочными активами.

У предприятия всегда есть несколько путей развития. Учитывая известный тезис о том, что мы живем в мире ограниченных ресурсов, предприятие должно осуществлять непростой выбор между возможными направлениями вложения средств. Для принятия решений в области управления долгосрочными активами используются методы экономического анализа.

2. Обзор литературы.

В настоящее время решением многих актуальных проблем, связанных с вопросами бухгалтерского учета долгосрочных материальных активов, занимаются такие исследователи как Б. Нидлз, Х.Андерсон, А.Д.Шермет, Я.В. Соколов, В.Я. Соколов, М.М.Тулаходжаева, К.Б. Уразов, С.Н. Ташназаров и другие.

Изучение литературных источников показывает, что учетная наука в последние годы уверенно развивается по пути интеграции с мировой экономической мыслью, международными учетными системами. Вместе с тем, отсутствуют работы, содержащие систематизированный, концептуальный подход к методологии бухгалтерского учета долгосрочных материальных активов в новых условиях развития рыночной экономики в Республике Узбекистан.

Послужили научные труды ведущих отечественных и зарубежных авторов по проблемам совершенствования бухгалтерского учета, законодательные и нормативные акты, методические документы и материалы основных положений по бухгалтерскому учету Республики Узбекистан, директивы ЕЭС, Международные стандарты финансовой отчетности (IFAS), американские «Общепринятые принципы бухгалтерского учета и отчетности» (GAAP), Национальные стандарты финансовой отчетности.

3. Методология исследования.

В статье использовались абстрактно-логическое мышление, сравнительный анализ, системный подход, методы группировки данных.

4. Анализ и результаты.

Научная новизна исследования заключается в разработке научно-обоснованной концепции бухгалтерского учета долгосрочных материальных активов на новой методологической основе, представляющей собой комплексный, системный подход и отражающей многообразные учетные аспекты.

Улучшение долгосрочных активов на основе международных стандартов может быть использовано в следующих аспектах учета:

- при разработке отдельных документов системы нормативного регулирования бухгалтерского учета Республики Узбекистан – национально- международных стандартов бухгалтерского учета и методических рекомендаций к ним;

- при совершенствовании, внесении изменений и дополнений в основные положения и правила организации учета на предприятии на основе международных стандартов финансовой отчетности;

- в формировании учетной политики организаций в части долгосрочных материальных активов;

- при правильном выборе инвестиционной и амортизационной политики предприятий;

- в практической деятельности предприятий, аудиторских и консультационных фирм, независимых профессиональных институтов и организаций бухгалтеров, аудиторов, оценщиков, консультантов;

- в системе обучения, аттестации и повышения квалификации аудиторских и бухгалтерских кадров;

- при чтении учебных курсов, проведении практических занятий, решении ситуационных задач и тренингов по дисциплинам базовых и профилирующих компонентов экономических специальностей в высших учебных заведениях;

- при подготовке учебно-методических материалов для студентов экономических специальностей и магистрантов по направлению «Учет и аудит».

Согласно международным стандартам финансовой отчетности проблема учета активов рассматривается, в основном, в 3-х позициях: их определения, признания и оценки.

Важность позиции «определение» объясняется тем, что правильно данная характеристика, с точки зрения составления финансовой отчетности, позволяет различать активы от не активов, а «признание» - правильно выбирать критерии их включения в финансовую отчетность. Существенность позиции «оценка» характеризуется тем, что бухгалтерские отчеты должны представлять и качественную, и количественную информацию обо всех составляющих финансового положения хозяйствующего субъекта.

Следовательно, необходимо провести исследования экономической сущности активов, чтобы получить более объективное определение их составляющих элементов, и разграничить множество названий одних и тех же по своему содержанию.

Современная трактовка понятия «активов», кроме экономических выгод, выделяет также возможности хозяйствующих субъектов контролировать такие выгоды. Такой подход, несомненно, делает его более надежным в оценке способности хозяйствующих субъектов пользование потенциальным доходом или будущими экономическими выгодами.

Мы считаем, что активы представляют собой совокупность экономических ресурсов организации, способных приносить будущие экономические выгоды, принадлежащие или полностью контролируемые организацией, возникшие в результате операций и других событий прошедших периодов. Следовательно, каждый элемент активов, должен отвечать их определениям и обеспечить компании (предприятиям) экономические выгоды, что вполне соответствует требованиям рыночной экономики.

В зарубежной практике бухгалтерского учета часто употребляется категория «fixed assets», подразумеваемая как фиксированные активы или основной капитал. Этот термин чаще встречается в британской системе учета, чем американской, и означает активы длительного пользования: земля, здания, оборудование. Нам представляется, что категория «фиксированные активы», применяемые в нашей практике бухгалтерского учета в большой степени заимствована по форме (внешне) у «британцев», а по содержанию (внутренне) у «американцев».

В основе разработки концепции бухгалтерского учета долгосрочных материальных активов лежит исследование их экономической сущности как объекта бухгалтерского учета. Следует отметить, что определение и признание долгосрочных материальных активов в учете затруднено проблемами исследования сущности активов организации в широком понимании. В отечественном бухгалтерском учете как прошлых лет, так и

настоящего времени активы интерпретируются как совокупность хозяйственных средств (или имущества), принадлежащих организации.

5. Заключение.

Мы считаем, что активы представляют собой совокупность экономических ресурсов организации, способных приносить будущие экономические выгоды, принадлежащих или полностью контролируемых организацией, возникших в результате операций и других событий прошедших периодов. Следовательно, каждый элемент активов должен отвечать их определениям и обеспечить компании (предприятиям) экономические выгоды, что вполне соответствует требованиям рыночной экономики.

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АНАЛИЗ И ОЦЕНКА ЭФФЕКТИВНОСТИ ИСПОЛЬЗОВАНИЯ ОСНОВНЫХ СРЕДСТВ

Аннотация: в статье рассмотрены вопросы в области оценки эффективности использования основных средств предприятия с методологической и практической точек зрения

Ключевые слова: основные средства, фондоотдача, фондворуженность, фондорентабельность, прибыль, эффективность.

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ANALYSIS AND EVALUATION OF THE EFFICIENCY OF THE USE OF FIXED ASSETS

Abstract: the article discusses issues in the field of assessing the effectiveness of the use of fixed assets of the enterprise from a methodological and practical point of view.

Keywords: fixed assets, return on funds, fund strength, fund profitability, profit, efficiency.

Состояние и использование основных средств является одним из важнейших аспектов аналитической работы, поскольку они являются материальным воплощением научно-технического прогресса - главного фактора повышения эффективности производства.

Особенно важен анализ состояния и использования производственного оборудования, так как именно его наилучшее использование непосредственно увеличивает выработку, производительность труда, эффективность производства, снижает себестоимость продукции, т. улучшает все технико-экономические показатели.

Для проведения анализа рассчитывают такие показатели как фондоотдача, водоёмкость, фондвооруженность и фондорентабельность.

Четыре этих показателя являются обобщающими при оценке использования основных средств. Повышение фондоотдачи и фондвооруженности, но при этом снижение водоёмкости — одна из важнейших задач организации. На результат этих показателей оказывают

влияние такие факторы, как состояние, состав и структура основных средств.

Таблица 1

Динамика показателей эффективности использования основных средств
УП «O'ztemiyo'lmashta'mir» за 2019-2020гг

Показатели	2019	2020	Отклонение (+,-) 2020г. к 2019г.
Исходные для анализа данные:			
Прибыль от реализации продукции, тыс.сумм	179 790 260	198 370 389	18 580 129
Объём производства тыс.сумм	180 201 500	207 345 000	27 143 500
Среднегодовая стоимость основных средств, тыс.сумм	113 829 723	140 423 509	26 593 786
Чистая прибыль, тыс.сумм	1 814 224	1 666 585	-147 639
Численность работников	1 325	1 469	144
Показатели:			
Фондоотдача	1,58	1,48	-0,1
Фондоёмкость	0,63	0,68	0,05
Фондовооруженность	85 909,22	95591,22	9 682
Рентабельность основных средств, %	1,59	1,19	-0,4

Динамику показателей фондоотдачи и фондоемкости за 2019-2020 гг. также представлена на рис.1.



Рисунок 1 - Динамика показателей фондоотдачи и фондоемкости.

На рисунке 2 можно наблюдать рост фондовооруженности в 2020 г., что говорит о повышении технической оснащенности предприятия.

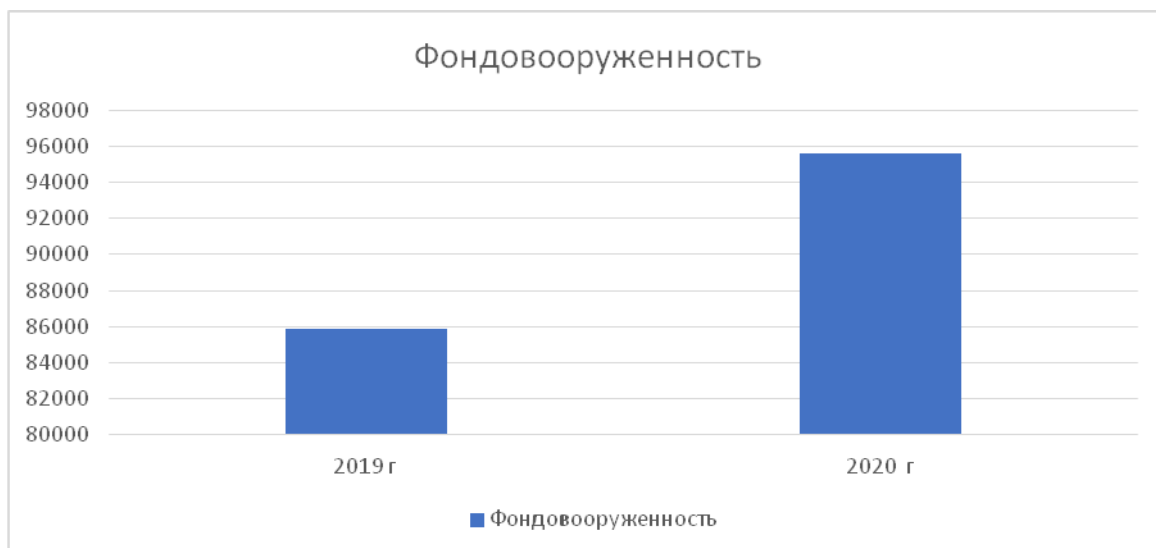


Рисунок 2- Динамика фондовооруженности УП «O'ztemiyo'lmashta'mir» за 2019-2020гг.

Подводя итоги анализа, можно отметить, что за анализируемый период эффективность использования потенциала уменьшается. Уменьшение фондоотдачи сопровождается одновременным повышением фондовооруженности и производительности труда, что свидетельствует о достаточном уровне технического обеспечения.

Основными путями повышения эффективности использования основных средств являются:

- 1) своевременное и качественное проведение планово предупредительных и капитальных ремонтов;
- 2) повышение уровня квалификации обслуживающего персонала;
- 3) своевременное обновление, особенно активной части, основных средств с целью недопущения чрезмерного морального и физического износа;

Все пути улучшения основных фондов УП «O'ztemiyo'lmashta'mir» можно разделить на три взаимосвязанных направления: организационные, экономические, технические.

Обобщая вышесказанное, можно выделить следующие резервы повышения эффективности использования основных производственных фондов:

- устранение несоответствий между реальным износом оборудования и сроками его полезного использования;
- обновление действующего оборудования, претерпевшего физический и моральный износ, более производительными экономичным;
- повышение профессионализма обслуживающего персонала;
- выбор метода начисления амортизации в пользу нелинейного метода;

- улучшение организации вспомогательного и обслуживающего производства предприятия, своевременное и качественное проведение планово-предупредительных и капитальных ремонтов;
- недопущение чрезмерного морального и физического износа активной части производственных мощностей.

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ЭФФЕКТИВНОЕ ИСПОЛЬЗОВАНИЕ ЦИФРОВЫХ ТЕХНОЛОГИЙ В ДЕЯТЕЛЬНОСТИ ПРОФСОЮЗОВ

Аннотация. В данной статье обосновывается необходимость внедрения цифровой платформы и использования цифровых технологий в повышении эффективности деятельности профсоюзов. Автор приходит к выводу, что создание цифровой платформы организации профсоюзов, в том числе, внутренних и внешних сервисов, а также мобильных приложений дает возможность решению ряда основных задач профсоюзов. В статье анализируются вопросы взаимодействия между пользователями цифровой платформы, а также основные задачи и ожидаемые результаты от ее использования.

Ключевые слова: профсоюзы, управление профсоюзами, гражданское общество, цифровая платформа профсоюзов, цифровизация деятельности профсоюзов, цифровые технологии.

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EFFICIENT USE OF DIGITAL TECHNOLOGIES IN THE ACTIVITIES OF TRADE UNIONS

Abstract. This article substantiates the need to introduce a digital platform and use digital technologies to improve the efficiency of trade unions. The author comes to the conclusion that the creation of a digital platform for organizing trade unions, including internal and external services, as well as mobile applications, makes it possible to solve a number of basic tasks of trade unions. The article

analyzes the issues of interaction between users of the digital platform, as well as the main tasks and expected results from its use.

Key words: trade unions, trade union management, civil society, digital platform of trade unions, digitalization of trade union activities, digital technologies.

ВВЕДЕНИЕ

Изучение влияния цифровизации на занятость только с точки зрения сокращения или создания рабочих мест было бы односторонним. Основываясь на такой оценке результатов, можно только прогнозировать «хорошо» оно или «плохо». Профсоюзы только осознают потребность все в большем изучении данного вопроса, в особенности, требуется тщательное изучение вопроса какие именно технологии следует внедрить в деятельность профсоюзов.

Анализы показывают, что Европейская федерация профсоюзов государственных служащих, представляющая интересы более 10 миллионов работников, уже давно начала обсуждение вопроса как оказать помощь своим сотрудникам на рабочих местах в будущем. Профсоюзы стремятся быть активными во внедрении цифровых технологий и обеспечить право участия своих членов в принятии решений о том, как использовать новые технологии.

Следует отдельно отметить, что сотрудники продолжают скептически относиться к вопросу внедрения новых технологий в рабочие места и стремиться превратить тарифные переговоры в основное средство защиты прав работников в связи с процессом цифровизации. Важным требованием цифровизации является то, что работодатели прежде чем внедрить новые технологии должны обсудить данный вопрос со своими сотрудниками и принять во внимание их мнения. Таким образом профсоюзы собираются устранить любые негативные последствия, которые могут возникнуть при внедрении цифровых технологий. Следовательно, они будут стремиться, чтобы цифровые технологии способствовали не только развитию профсоюзов, но и отвечали интересам сотрудников. В связи с этим важно внедрить цифровые технологии в деятельность профсоюзов, повысить частоту использования этих технологий сотрудниками и тем самым добиться высокой эффективности.

Анализ научно-практических источников по теме

Нам известно, что ряд академиков и ученых вели теоретические и практические научно-исследовательские работы по применению цифровых технологий в различных отраслях и сферах экономики, в том числе и их применение на объектах социальной сферы. Например, Международное общество технологий в образовании (ISTE) проводит исследования по цифровым технологиям и инновациям, которые могут способствовать

повышению эффективности и качества образования. Также эта организация уделяет особое внимание поддержке личностного роста и креативности.

Национальная ассоциация образования детей младшего возраста (NAEYC) занимается исследованием по обучению и развитию детей. Данная организация также разрабатывает и дает рекомендации по применению цифровых технологий в обучении детей и технических пособий, и программ, направленных на улучшение качества их образования.

Центр Джоан Ганц Куни (Joan Ganz Cooney Center) – это научный центр, который ведет исследования по применению цифровых технологий в обучении детей в детских лагерях. Данный центр разрабатывает различные программы, игры и другие пособия для изучения роли цифровых технологий в детском образовании и повышении детской грамотности.

Common Sense Media (CSM) – это организация, которая занимается обсуждением вопросов, связанных с цифровыми технологиями и детскими лагерями. Вместе с тем, организация разрабатывает рекомендации по улучшению образовательной системы с помощью цифровых технологий и способам минимизирования негативных последствий от их применения в обучении.

Bright Horizons – это исследовательский центр, занимающийся исследованиями в области детских лагерей. Центр предоставляет рекомендации по эффективному использованию цифровых и других инновационных технологий в образовании детей.

В то же время ряд других научных сообществ проводили исследования в данной области. К примеру, Американская ассоциация исследований в области образования («American Educational Research Association»), Ассоциация образовательных коммуникаций и технологий («Association for Educational Communications and Technology») и Ассоциация развития вычислительной техники в образовании («Association for the Advancement of Computing in Education»).

Американский исследователь Энтони М. Таунсенд в своей книге «Умные города: большие данные, гражданские хакеры и поиски новой утопии» («Smart Cities: Big Data, Civic Hackers, and the Quest for a New Utopia») писал о преобразовании городов, направленное на улучшение их инфраструктуры с помощью профессиональных навыков и информационных технологий.

Исследования Карло Ратти основаны на таких инновациях как технологии сбора информации и данных, используемых в городах, инструменты визуализации данных и персональные устройства.

В книгах Карен Моссбергера и Кэролайн Толберта «Цифровые города: Интернет и география возможностей» («Digital Cities: The Internet and the Geography of Opportunity») и «Атлас киберпространства» («Atlas of Cyberspace») рассказывается о трансформации информационных

технологий, истории и географии городов и объектов, организации предоставления услуг и доступа к другим сферам.

Из приведенного анализа видно, что недостаточно исследований по внедрению цифровых технологий именно в деятельность профсоюзов и эффективному использованию этих технологий, процессов автоматизации в их деятельности. Это служит основой для нашего исследования данных процессов.

Анализ

В современных условиях перехода на новый технологический уклад основные тенденции инновационно-модернизационного развития направлены на повышение уровня и качества жизни населения страны. Особое место при этом отводится цифровой трансформации, ориентированной на инновации и способствующей развитию всех сфер общественного воспроизводства с учетом предпочтений конечного потребителя. Суть таких изменений заключается в интеграции и трансформации традиционных моделей управления организацией за счет широкого использования цифровых технологий. Таким образом, инновационная среда в условиях цифровой трансформации должна в первую очередь включать в себя цифровые ресурсы, обусловленные инновационной деятельностью организации, развитие которых должно быть непрерывным и иметь возможность трансформироваться под воздействием окружающей среды [1, 2].

Все это требует разработки новых подходов к взаимодействию с целевой аудиторией и создания инновационного цифрового контента. Современные цифровые технологии, с одной стороны, призваны облегчить деятельность организаций, повысить их привлекательность и конкурентоспособность, а с другой стороны, согласно известному закону Меткалфа, полезность организации цифрового пространства возрастает все больше и больше. Увеличение числа пользователей, использующих сеть, ведет к экспоненциальному росту информации в ней, количества, качества и многообразия связей между организациями, гражданами и социально-экономическими системами, что естественным образом приводит к более сложной и синхронной интеграции «всех отраслей». Растет разнообразие форматов и объемов данных, увеличивается количество и разнообразие технологий, и соответственно, возникает потребность в новых инструментах для эффективной работы в информационном пространстве.

Важность протекающих процессов имеет особое значение для общественных организаций, в том числе и профсоюзов, поскольку использование цифровых технологий управления в таких организациях способствует модернизации системы взаимоотношений с целевой аудиторией и повышению ее эффективности за счет личностного роста и увеличения коммуникационной активности. Использование цифровых технологий в управлении профсоюзами будет высокоэффективным при

работе с большими данными, поскольку любые сведения, находящиеся в распоряжении общественных организаций, в том числе знания и информация, трансформируются и хранятся в виде цифровых данных в информационном обществе. Все это можно достичь благодаря комплексному применению трех ключевых компонентов или аспектов в цифровой инновационной среде: контента, технологий и компетенций. Главное, что все эти составляющие следует рассматривать только в тесной взаимосвязи, поскольку они являются определяющими друг для друга и решают проблему разрыва между технологическими возможностями и использованием традиционных механизмов управления. Таким образом, при приращении контента за счет какого-либо цифрового ресурса требуется соответствующее развитие как технологий, так и компетенций. И наоборот, развитие других ресурсов, таких как технологий, требует пропорционального развития контента и, следовательно, компетенций [3, 4].

Применение цифровых технологий управления в профсоюзных организациях как в уставной деятельности, так и в повседневной работе направлено на повышение эффективности процессов защиты трудовых прав работников и их поддержку во всех вопросах социальных взаимоотношений с работодателем путем активного взаимодействия. Успех и эффективность работы профсоюзной организации зависит от организационного единства, наличия ресурсов и активности профсоюзных органов, осуществляющих руководство и координацию работы профсоюзной организации.

Цифровизация деятельности профсоюзов – это, прежде всего, формирование инновационной среды управления и взаимодействия, которая предусматривает создание электронной базы данных, так называемой цифровой платформой, позволяющей вести учет ее членов. Отражение структуры профсоюзной организации и взаимосвязи внутри нее (включая председателя, профком, профоргов структурных подразделений, активистов и др.), прослеживание информационного потока между структурными подразделениями позволяет своевременно и оперативно реагировать на происходящие изменения [5, 6, 7].

Создание цифровой платформы профсоюзной организации, включающей внутренние и внешние сервисы, а также мобильные приложения, позволяет решить ряд основных задач:

- идентификация участников, прошедших авторизацию в единой системе идентификации и аутентификации (в том числе возможность авторизации через Госуслуги для сбора и подтверждения сведений о работаниках, являющихся членами профсоюза);
- сбор, хранение и обработка данных о возможностях получения образования (стажировка, переподготовка, повышение квалификации), о квалификации гражданина, которая может быть подтверждена при приеме на работу, о возможностях краткосрочного трудоустройства и иных сведений, способствующих обеспечению занятости граждан;

- предоставление информации, содержащейся на платформе, в электронном виде;
- анализ потребностей целевой аудитории, жизненных ситуаций и прочих сведений о членах профсоюза для оптимального распределения и адресного направления мер социальной поддержки;
- информационное взаимодействие всех пользователей портала (передача информации, уведомления, утверждения и т.д.);
- организация работы с обращениями членов профсоюза на портале, а также оцифровка и ввод в систему обращений членов профсоюза на бумажном носителе и по электронной почте;
- формирование цифрового профиля члена профсоюза, включающего информацию о его уровне образования, квалификации, трудовом стаже и внутреннем рейтинге;
- обработка и анализ данных, содержащихся в системе, и представление развернутых отчетов по запросу администрации организации;
- сбор мнений и соображений от членов профсоюза и руководства организации для повышения эффективности, и качества взаимодействия с участниками платформы.

Вышеперечисленные задачи профсоюзной организации включает в себя формирование определенной системы управления информацией, создаваемой участниками на базе единой цифровой платформы, а также большое количество показателей и характеристик информационных потоков.

Выводы и предложения

Таким образом, создание и внедрение единой цифровой платформы в деятельность профсоюзной организации позволят активно взаимодействовать с членами профсоюза, повысить уровень их информированности и вовлеченности в общественные дела, а также привлечь новых членов. При этом основной ценностью, формируемой платформой, являются не материальные блага, а усиление и расширение социальной поддержки сотрудников. Основными результатами использования единой цифровой платформы в профсоюзной организации должны стать:

- повышение эффективности управления местной профсоюзной организацией и обеспечение полного контроля над внутренними процессами;
- обеспечение взаимодействия со службой кадров и бухгалтерией организации, на базе которой создана Первичная профсоюзная организация;
- упрощение подготовки оперативных и периодических отчетов для руководства и партнеров организации, на базе которой создана Первичная профсоюзная организация;

- автоматизация учета членов профсоюза (вступление в профсоюз и выход из него) и оценки активистов;
- повышение эффективности и качества аналитической работы в профсоюзе;
- учет и эффективное использование профсоюзных средств и сокращение различных издержек.

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ФАКТОРЫ РАЗВИТИЯ СУБЪЕКТОВ МАЛОГО ПРЕДПРИНИМАТЕЛЬСТВА В УСЛОВИЯХ ЭКОНОМИЧЕСКОЙ НЕОПРЕДЕЛЕННОСТИ

Аннотация. Малый бизнес, как субъект управления в рыночной экономике, характеризуется, прежде всего, как неустойчивая предпринимательская единица, которая зависит от колебаний рынка. А это значит, что непредвиденные неблагоприятные изменения внешней среды наиболее негативно влияют на его деятельность. В статье рассмотрены ключевые факторы развития малого предпринимательства в России, важными из которых в условиях нестабильности и неопределенности выступают меры государственной поддержки.

Ключевые слова: малый бизнес, сфера услуг, государственные программы, факторы развития.

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FACTORS OF DEVELOPMENT OF SMALL BUSINESS ENTITIES IN CONDITIONS OF ECONOMIC UNCERTAINTY

Annotation. Small business, as a subject of management in a market economy, is characterized primarily as an unstable business unit that depends on market fluctuations. This means that unforeseen adverse changes in the external environment most negatively affect its activities. The article examines the key factors of the development of small business in the service sector in Russia, the most important of which in conditions of instability and uncertainty are measures of state support.

Keywords: small business, service sector, government programs, development factors.

Малые и средние предприятия являются основой или даже стержнем развитых экономик. Предпринимательство является потенциальным источником занятости, диверсификации и роста экономики, что повышает необходимость поддержки малого бизнеса. В силу особой роли услуг в современном обществе и темпов их роста особенно актуальной становится проблема развития малого бизнеса в сфере услуг, которая призвана выполнять социально-экономические функции, обеспечивать сбалансированность спроса и предложения, разрабатывать новые зоны обслуживания, стимулировать развитие экономики регионов и муниципальных образований. Сфера услуг как вид экономической деятельности осуществляет воспроизводство разнообразных видов услуг, оказываемых предприятиями, организациями, а также физическими лицами [3]. Иначе говоря, это отрасли экономики страны, специализирующиеся на оказании коммерческих, профессиональных и потребительских услуг.

Среда, в которой развивается бизнес, может стимулировать предпринимателя в создании своего дела, например, через поддержку государства, доступности ресурсов, включая финансы, опыт, инфраструктуру, а может наоборот обременить «молодой» бизнес чрезмерным регулированием и высокими затратами на инфраструктуру, которая не только не поддерживает начинание, но и может быть враждебной новому бизнесу.

В таблице 1 представлены факторы, которые разнонаправленно влияют на развитие малого предпринимательства, в том числе в сфере услуг, а также меры, стимулирующие предпринимательскую деятельность [4].

Таблица – Факторы развития малого предпринимательства

Ключевые факторы	Характеристика	
Политика государства	Поддержка со стороны государства и развитие	- влияние мер государственной политики на появление и развитие субъектов МСП; - наличие государственных программ развития МСП: доступность, достаточное количество программ, эффективность государственных программ, поддержка технопарков и бизнес-инкубаторов.
	Налогообложение и бюрократические барьеры	- система налогообложения; - меры государственного регулирования и управления.
Финансовая поддержка	Финансовая поддержка субъектов малого бизнеса со стороны государства	- доступ к государственным субсидиям; - доступность финансовой поддержки предпринимателей, включая гранты для новых и уже развивающихся предприятий малого бизнеса.

	Степень доступности финансовых ресурсов	<ul style="list-style-type: none"> - наличие (достаточность) собственного капитала; - доступность кредитов на развитие бизнеса; - доступ к венчурному капиталу; - доступность стартового капитала для запуска бизнеса; - наличие институтов профессиональных бизнес-ангелов; - доступность финансовых сервисов; - краудфандинг; - возможность привлечения инвесторов для развития уже существующего бизнеса и др.
Инфраструктура	Развитие физической инфраструктуры	<ul style="list-style-type: none"> - доступность производственных площадей; - доступность коммунальной инфраструктуры, услуг и их стоимость; - доступность офисных помещений; - возможность подключения к каналам связи
	Достаточность и доступность коммерческой и профессиональной инфраструктуры	<ul style="list-style-type: none"> - стоимость услуг поставщиков и подрядчиков; - возможность поиска, выбора поставщиков и подрядчиков; - доступность бухгалтерских и юридических услуг по качеству и стоимости; - доступ к облачным сервисам по доступным ценам; - качество банковского обслуживания и др.
Научно-технический прогресс	<ul style="list-style-type: none"> - уровень развития научных исследований и разработок, создающих новые возможности для малого бизнеса; - доступность научно-технических разработок для субъектов МСП. 	
Конкурентные факторы	<ul style="list-style-type: none"> - возможность субъектам малого бизнеса свободно конкурировать с уже действующими компаниями на рынке; - барьеры вхождения на рынок. 	

Важным фактором развития малого предпринимательства в условиях неопределенности является государственная поддержка. Субъекты малого предпринимательства в России имеют право на поддержку от государства в виде финансовой, имущественной, информационной, консультационной и других видов помощи. В таблице 2 обобщены различные направления поддержки и развития сектора малого и среднего предпринимательства в нашей стране по состоянию на 2023 год.

Таблица – Программы и центры поддержки субъектов малого предпринимательства в РФ [5]

Наименование программы	Содержание
Антикризисные программы льготного кредитования	Программа Корпорации МСП и ЦБ «ПСК Инвестиционная». Программа Банка России «ПСК Оборотная». Инвестиционный льготный кредит под 2,5–4%.

Кредитные каникулы для МСП	Получение отсрочки или уменьшением размера кредитных платежей. Максимальный срок кредитных каникул – 6 месяцев.
Налоговые меры поддержки	Применение специального налогового режима и автоматизированной упрощенной системы налогообложения (АУСН), предусматривающей освобождение от налога на имущество и НДС, в том числе от налога на прибыль, НДФЛ с некоторыми ограничениями и др. (в пилотных регионах)
Мораторий на проверки предприятий и предпринимателей	Внеплановые проверки будут проводиться только по поручениям президента, правительства, требованиям прокуратуры, а также на основании полученной надзорными органами информации о наличии рисков нарушения обязательных требований. Плановые проверки будут проводиться только на объектах с чрезвычайно высокими и высокими категориями риска, такие как социальные, промышленные объекты, отдельные виды деятельности, имеющие максимальный или близкий к нему уровень риска причинения вреда в соответствующей сфере.
Гранты для молодых предпринимателей	Граждане до 25 лет, которые решили открыть свое дело, могут получить грант от 100 до 500 тыс. рублей (или до 1 млн рублей в том случае, если деятельность ведется в Арктической зоне). Средства могут получить как индивидуальные предприниматели, так и учредители предприятий.
VK Реклама	Помощь предпринимателям в развитие своего дела в интернете с помощью современных цифровых инструментов. Воспользоваться программой и удвоить рекламный бюджет на продвижение товаров и услуг в VK Рекламе могут индивидуальные предприниматели и юридические лица, которые ранее не продвигали свои товары и услуги на платформе VK Реклама.
Вакансия Стандарт	Программа доступна для социальных бизнесменов, который входят в официальный реестр социальных предприятий Минэкономразвития России. Платформа hh.ru предоставляет возможность социальным предпринимателям бесплатно разместить вакансии категории «Стандарт» сроком на 30 дней. Запустить поиск можно будет в любой момент, когда наступит потребность в найме сотрудников.
Стимулирование продаж на маркетплейсе	Программа доступна для индивидуальных предпринимателей и юридических лиц, которые ранее не продавали товары на Ozon. В рамках программы все новые продавцы получают 5 000 бонусных баллов (1 балл = 1 рубль), которые можно потратить на продвижение своих товаров на платформе.
Льготный доступ на краудинвестинговые платформы.	Покрытие государством части затрат МСП на комиссию платформам в пределах 5%, но не более 500 тыс. руб. по каждому договору инвестирования.
Цифровая платформа МСП.РФ	На платформе доступны различные сервисы для предпринимателей.

Центры поддержки предпринимателей «Мой бизнес»	Ориентированы на помощь предпринимателям в решении самых разных задач: от помощи в оформлении ИП до поиска клиентов и помощи в сбыте продукции.
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Как показывает анализ деятельности субъектов малого бизнеса в нашей стране, меры поддержки играют важную роль в их развитии. В целом за 2019-2021 гг. количество предпринимателей в России сократилось на 457 тысяч. В период пандемии и постпандемийный период не случилось резкого падения основных показателей экономической деятельности малых предприятий [6]. Так снижение средней численности работников на малых предприятиях в 2021 году по сравнению с 2019 годом составило около 9 %, а на микропредприятиях – только 2 % (рисунок 1).

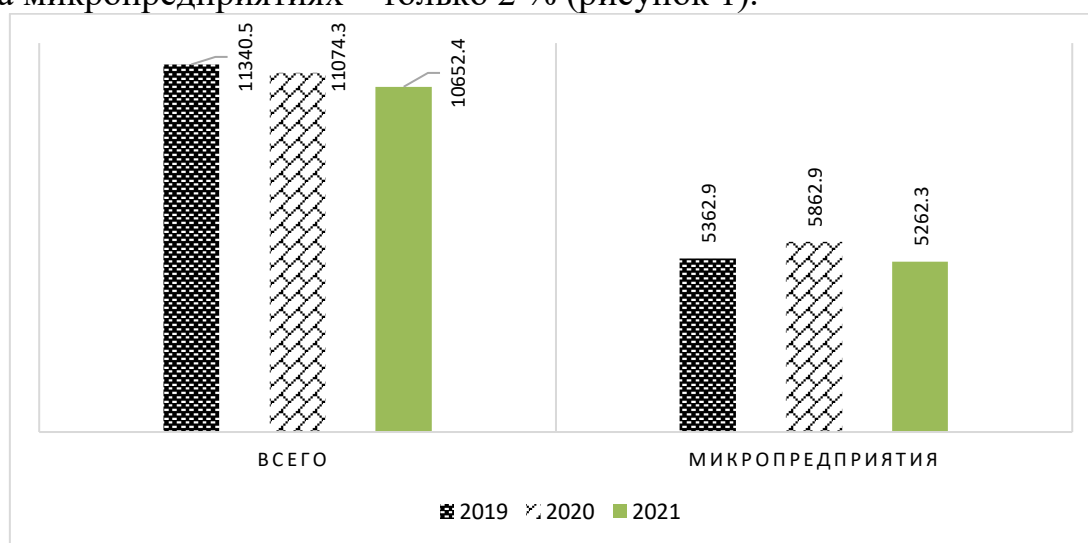


Рисунок 1 – Средняя численность работников на малых предприятиях и микропредприятиях России в 2019-2021 гг., в млрд руб.

Оборот малых предприятий вырос за 3 года с 52 963,9 млрд. руб. до 57 197,2 млрд. руб., прирост составил 7% (рисунок 2).

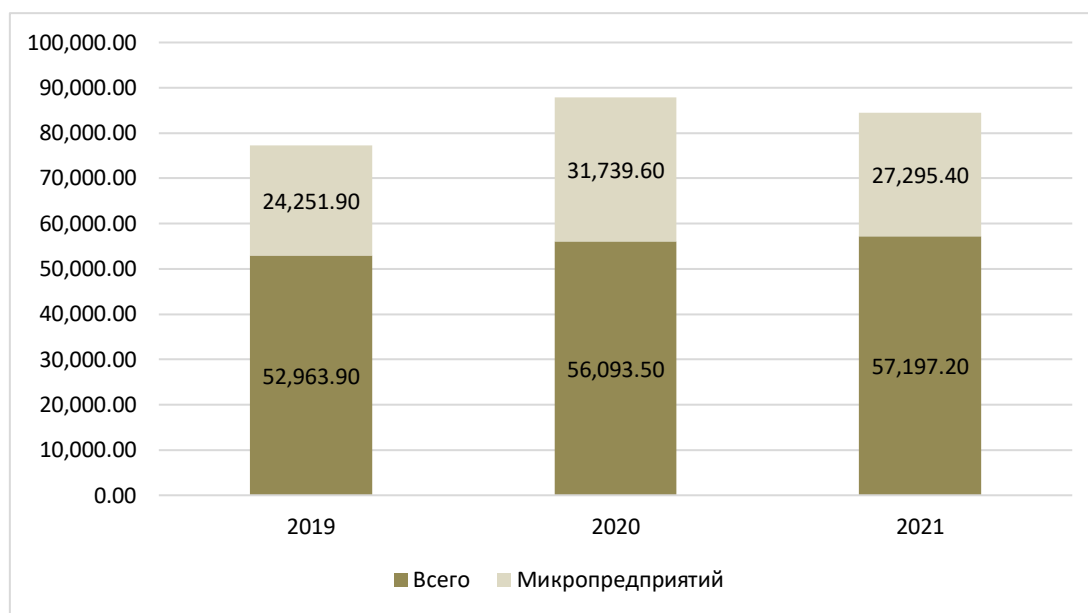


Рисунок 2 – Оборот малых предприятий России в 2019-2021 гг., в млрд руб.

Экономика России проходит сложный период экономической трансформации, которая оказывает многофакторное воздействие на малые и средние предприятия. От успешного функционирования субъектов МСП, обеспечивающих около 40% оборота и общего числа занятых, будут во много зависеть темпы адаптации российской экономики. Санкционное давление и ухудшение экономической ситуации не смогли остановить поступательное развитие малого предпринимательства в России.

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ВЫБОР И ОБОСНОВАНИЕ КРИТЕРИЙ И УРОВНЕЙ ФОРМИРОВАНИЯ КАРТОГРАФИЧЕСКОЙ КОМПЕТЕНЦИИ У СТУДЕНТОВ

Аннотация. В данной статье рассматриваются вопросы разработки критериев, показателей и уровней картографической компетентности у студентов направления “география” вуза, и исходя из структуры картографической компетентности, ее компонента знаний, формирование видов картографической деятельности (разного масштаба), а также описаны результаты научных исследований мотивационной готовности к использованию комплекса картографических умений для осуществления учебной и профессиональной деятельности.

Ключевые слова: анкета-опрос, тестовые задания, система актуальных заданий, экспертная оценка, критерии, термин “Эффективность”, когнитивный критерий.

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SELECTION AND JUSTIFICATION OF THE CRITERIA AND LEVELS OF FORMATION OF CARTOGRAPHIC COMPETENCE IN STUDENTS

Annotation. In this article, the issues of developing the criteria, indicators and levels of cartographic competence formation in students of higher educational institutions “geography” and based on the structure of cartographic competence, the formation of its knowledge component, types of cartographic activities (various dimensions), as well as the results of scientific research on the motivational readiness to use a set of cartographic skills for the implementation of educational and professional activities.

Key words: questionnaire-survey, test tasks, system of actual tasks, expert review, criteria, term “Efficiency”, cognitive criterion.

Введение: Целесообразно разработать критерии, показатели и уровни картографической компетентности студентов высших учебных заведений

по направлению “География” в соответствии с определением картографической компетентности.

Разработка и применение критериев является одной из важнейших научных задач. “Вопрос о критериях очень важен при оценке происходящих педагогических процессов и события по каждому предмету. Только при наличии этого критерия можно сделать вывод о лучших и наилучших результатах педагогического воздействия” [1].

В философском словаре критерий (от греч. *criteron* - критерий оценки чего-либо) определяется как “средство проверки истинности или ложности высказывания, гипотезы, теоретического построения и т. п.”. [2].

Критерий должен выполнять следующие функции: отражать измеряемую во времени динамику качества; чтобы совмещать количественные и качественные показатели, по мере их проявления можно судить о степени выраженности рассматриваемого явления, главное, чтобы оно объединяло все компоненты изучаемой системы.

Основная часть: Выражается в систематической интерпретации различных терминологических значений критерия. Часто в научных исследованиях прибегают к использованию системы критериев. Так, например, С.И. В исследовании Архангельского все качественные и количественные критерии в педагогике разделены на две подгруппы, которые соответственно отражают воспитательную и дидактическую функции образовательного процесса [3].

Первый подраздел, как правило, включает три группы критериев:

➤ оценка эффективности средств и методов индивидуального воспитательного воздействия в текущем образовательном процессе, система оценивания методов организации количественного (социального) воздействия в ходе образовательного процесса, оценивание образовательных результатов на заключительных этапах обучения;

➤ Ко второй относятся дидактические критерии, непосредственно относящиеся к учебно-методическим материалам, учебным пособиям и рекомендациям; Она состоит из критериев, связанных с оценкой деятельности обучающихся, отражающих результаты формирования знаний, умений, навыков и развития их способностей, оценку конечных результатов обучения, оценку деятельности педагогов, оптимизацию средства и методы учебно-воспитательной работы.

В психолого-педагогической литературе выделяют следующие основные требования к выбору и обоснованию критериев:

➤ критерии должны соответствовать явлениям, которые они измеряют;

➤ критерии должны соответствовать дидактическим целям и описывать взаимосвязь между ними и результатами обучения;

- критерии должны отражать основные закономерности формирования изучаемого явления и динамику его роста во времени и педагогическом пространстве;
- с помощью критериев должны устанавливаться взаимоотношения между всеми компонентами изучаемой системы, а качественные показатели должны действовать совместно с количественными показателями;
- критерии должны быть выражены исчисляемыми словами;
- критерии должны быть раскрыты через совокупность качественных характеристик (индикаторов), на основании которых можно оценить вес данного критерия на высоком или низком уровне (показатель в теории и практике педагогического образования описывается как характеристическая характеристика любого аспекта критерия);
- должны обеспечивать относительную простоту расчета и использования критериев измерения;
- в связи со сложностью оцениваемого явления должны быть обеспечены точность (атрибутивность) показателей и уровень их проявления;
- критерии должны позволять оценить не только объем, но и качество знаний, навыков, квалификации.

На наш взгляд, формирование картографической компетентности студентов можно оценивать с точки зрения эффективности ее проявления в образовательном процессе вуза. Термин “Эффективность” вошел в педагогический обиход из других областей знаний и служит своего рода оценкой, показателем повышения качества образования. Поэтому долгое время при разговоре об эффективности обучения в педагогической теории и практике рассматривались многие составляющие, совершенствование которых помогало достигать высоких результатов в образовательном процессе.

Применение этих понятий позволяет определить не только качественную, но и теоретическую возможность достижения цели. Кроме того, такой подход подразумевает необходимость сопоставления этой возможности с вполне конкретной целью. Также важно выбрать критерии реализации системы сравнения результатов.

Несмотря на то, что в этой области проведено множество исследований, единого мнения о критериях эффективности образовательного процесса нет. Подходы к раскрытию природы этого феномена, показанные в научных источниках, зачастую радикально отличаются друг от друга. В ряде зарубежных и отечественных источников подчеркивается, что даже при современном уровне развития педагогической науки невозможно измерить качество знаний, умений и навыков учащихся, а также уровень эффективности определенного дидактического метода или методики.

Таким образом, ученые не пришли к единому решению в определении критериев оценки эффективности педагогических систем и мероприятий, в частности, для формирования картографической компетентности студентов высшей школы [4].

Исходя из структуры картографической компетентности студентов вуза, объектами проверки и оценки могут быть: ее компонент знаний (виды, типы признаков картографической продукции, способы картографического изображения событий, картографическое обобщение, математические основы маломерной карты), формирование видов картографической деятельности (различные измерения). на картах, чтение, анализ, создание картографических работ, проведение краеведческих исследований), а также мотивационная готовность применять комплекс картографических знаний и умений для осуществления учебной и профессиональной деятельности [5].

Важно учитывать, что в основе любой деятельности лежит мотивационная сфера личности учащегося (потребности, взгляды, ценности). В первую очередь это объясняется тем, что учащийся сам пытается определить цели образования, регулировать этот процесс и оценивать его успешность. Она становится мотивом в условиях обучения и обучения в высших учебных заведениях и способствует формированию разных уровней мотивации у студента [6].

Таким образом, мотивация является основным движущим фактором образовательного процесса. Это обуславливает необходимость учета критериев формирования картографической компетентности студентов высших учебных заведений [7].

В процессе изучения картографических наук применение полученных знаний студентами высших учебных заведений следует рассматривать двояко. В первую очередь важно использовать эти теоретические знания в будущей профессиональной деятельности [8]. Еще один способ применения знаний - использовать их только в образовательных целях. На их основе учащиеся смогут выполнять тесты и расчетно-графические задания, работать с картами, анализировать и описывать их, создавать простейшие картографические работы и другие навыки [9].

Поэтому основной задачей при решении данной задачи является определение критериев, помогающих определить уровень образования картографической компетентности учащихся. В процессе преподавания картографических дисциплин основными критериями, позволяющими оценить уровень формирования картографической компетенции у обучающихся с достаточным уровнем объективности, можно указать следующие:

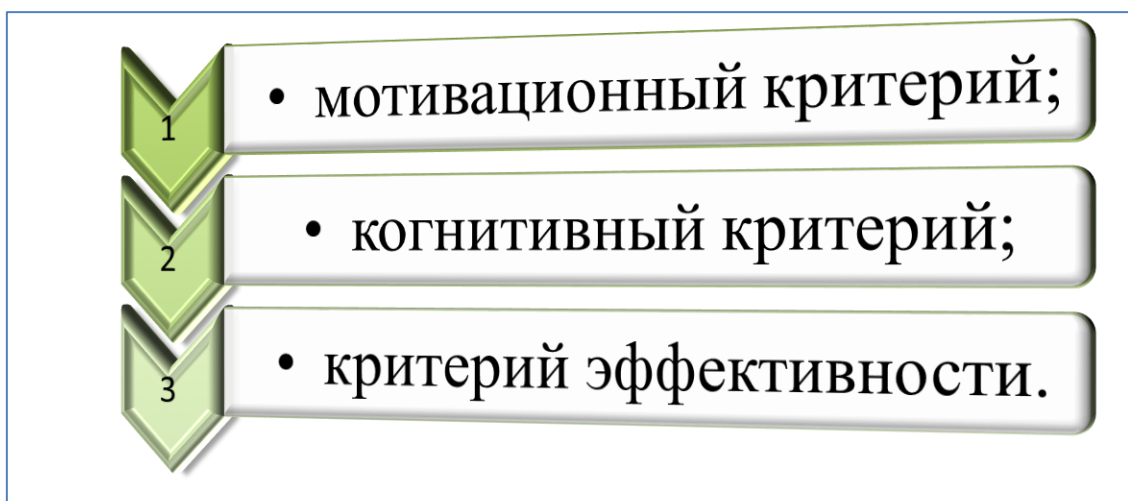


Рисунок 1. Основные критерии, позволяющие оценить уровень образования картографической компетенции.

Мотивационный критерий – данный критерий позволяет определить способность и готовность применять комплекс картографических знаний, умений и компетенций в учебной и профессиональной деятельности. Для его использования целесообразно использовать следующий набор индикаторов:

- 1) действительность образования, профессионально-познавательная мотивация;
- 2) мотивационно-ценностное отношение к предметам “Картография, топография и ГАТ”;
- 3) удовлетворенность процессом изучения картографических наук;
- 4) желание решать задачи разного уровня сложности;
- 5) профессиональный рост и саморазвитие;
- 6) творческая активность в освоении изучаемых предметов.

Когнитивный критерий: – знание содержания и специфических характеристик основных видов географических изображений, знание местоположения, относительных размеров, формы важнейших объектов на земле, знание картографического языка (способы описания событий, обычные система знаков, приемы обобщения), характер картографических проекций и видов целесообразно составлять и оформлять картографические работы:

- 1) знание языка карт (способов описания явлений, обычной знаковой системы, приемов обобщения), сущности и видов картографических проекций, способов создания и оформления картографических произведений;

- 2) знать содержание и особенности основных видов географических изображений; знания о расположении, относительных размерах, форме важнейших объектов на земле;

- 3) знание схемы анализа карты;
- 4) знать теоретические основы картометрической работы;
- 5) знание теоретических основ измерения площади, устройства и принципов работы геодезических приборов и оборудования.

Критерии эффективности – уровень усвоения картографических знаний, умений и навыков можно объективно оценить по этим показателям. В этом случае целесообразно использовать следующие индикаторы:

- 1) создание картографических произведений различных видов и уровней сложности;
- 2) практическое использование картографических произведений;
- 3) проведение картографического анализа, составление описаний из картографических источников;
- 4) выполнять различные измерения по картам;
- 5) проведение топографической съёмки местности;
- 6) формирование умения рационально организовать трудовую и научно-исследовательскую работу по картографии.



Рисунок 2. Инструменты проверки

Рассмотрение ряда показателей позволяет выделить учащихся по уровням формирования картографической компетенции.

Краткое содержание:

Анализ литературных источников показал, что до сих пор не определены единые критерии, показатели и уровни картографической компетентности студентов высших учебных заведений (на основе изучения картографических наук). В практике высшей школы уровень картографической подготовки студентов, как правило, оценивается субъективно.

Анализ обобщенного фактического материала по критериям и показателям привел к выводу о необходимости четкого определения границ уровней формирования картографической компетентности в процессе изучения картографических наук. Поэтому целесообразно выделить *три уровня* в зависимости от уровня картографической компетентности студентов высших учебных заведений.

1) *Недостаточный (критический) уровень* - характеризуется низким уровнем картографических знаний, отсутствием необходимых навыков в области картографии и топографии, отсутствием творческой активности на уроках, неудовлетворенностью учебным процессом.

2) Характеризуется достаточным объемом картографических знаний, умений и навыков, наличием учебных, профессионально-познавательных мотивов, периодическим проявлением творческой активности в освоении изучаемых предметов и в целом удовлетворенностью учебным процессом.

3) Для третьего высшего уровня формирования картографической компетенции студента характерны следующие черты: глубокие и систематические знания картографических наук, умение выполнять различные виды картографо-топографических работ, четкое выражение учебных, профессиональных и познавательных мотивов, творчество в овладении изучаемыми предметами, проявление активности и удовлетворенности учебным процессом.

При реализации данного подхода все три требования можно считать важными для формирования картографической компетентности студентов.

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УЗУМЧИЛИКДА КЛАСТЕРЛАР ФАОЛИЯТИНИ ЙЎЛГА ҚЎЙИШ

Аннотация. Мақолада узумчилик тармогида кластер тизимини жорий қилинишининг аҳамияти, тизимни жорий қилиниши натижалари, тармоқда амалга оширилиши лозим бўлган тадбирлар баён қилинган.

Калит сўзлар: узум, узум навлари, кластер, қайта ишлаш, экспорт, самарадорлик.

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LAUNCHING THE ACTIVITY OF CLUSTERS IN VINEYARDS

The article describes the importance of the introduction of the cluster system in the viticulture network, the results of the system's implementation, and the measures that should be implemented in the network.

Keywords: grapes, grape varieties, cluster, processing, export, efficiency.

Маълумки сўнги йилларда республикамиз қишлоқ хўжалигининг турли тармоқларида кластерлар ташкил қилиниб, бу ишлаб чиқаришни ташкил қилишнинг янги шакли жорий қилиниши натижасида соҳада маълум ижобий ўзгаришларга эришилмоқда. Жумладан қишлоқ хўжалигининг асосий тармоқларидан бири бўлган узумчиликда ҳам ушбу тизимнинг жорий қилинишида Ўзбекистон Республикаси президентининг 2021 йил 28 июлдаги «Узумчиликни ривожлантиришда кластер тизимини жорий этиш, соҳага илғор технологияларни жалб қилишни давлат томонидан қўллаб-қувватлашнинг қўшимча чора-тадбирлари тўғрисида»ги ПҚ-5200-сонли қарорининг қабул қилиниши муҳим аҳамиятга эга бўлди.

Ушбу қарор орқали янгидан узумчилик ва виночилик кластерларини ташкил этмоқчи бўлган тадбиркор ишлаб чиқарувчиларга, ҳамда ушбу тадбиркорлар билан ҳамкорлик қилувчи хорижий инвесторларга имтиёзлар яратилганлиги, айниқса, узумчиликни ривожлантириш учун ишлаб чиқарувчиларга нафақат иқтисодий, балки ҳуқуқий, молиявий ва консалтинг хизматлар орқали давлат томонидан қўллаб-қувватлаш механизмлари яратиб берилганлиги соҳани ривожлантириш учун яна бир катта имкониятдир.

Қарорда Республика хуудларнинг тупроқ-иқлим шароитларидан келиб чиқиб, узум етиштириш, уни қуритиш, қадоқлаш, қайта ишлаш, тайёр маҳсулот ишлаб чиқариш ҳамда экспорт қилишнинг тўлиқ циклини яратиш мақсадида узумчилик ва виночилик кластерлари ташкил этиш, мазкур кластерларга қулай шароитлардаги ер майдонларини жратиш, узум етиштирувчиларга қулай шартлар асосида кредит маблағлари ажратиш, субсидиялар бериш белгиланди.

Кластер шаклининг узумчилик тармоғида жорий этилиши бир қатор ижобий натижаларни беради. Ишлаб чиқарилаётган узумчилик маҳсулотларининг ички ва ташқи бозорда рақобатбардошлигини таъминлаш, тармоққа кўрсатиладиган агросервис хизматлари сифати ва таркибини яхшиланиши, тармоққа замонавий ва илғор техника ва технологияларнинг олиб кириш имконияти шулар жумласидандир. Ҳозирда Республикамизнинг 50 дан ортиқ туманларида узумчиликда хўжалик юритишнинг кластер шаклини амалиётга тадбиқ этиш ишлари олиб бориляпти.

2021 йидан бошлаб 60 дан ортиқ узумчилик ва виночилик кластерлари ташкил этилди ва улар томонидан 15 минг гектар майдонда жумладан, 2,5 минг гектар хўраки, 7,5 минг гектар кишмишбоп, 5,0 минг гектар саноатбоп навли узумзорлар яратилди.

Булар билан бирликда тармоқда 500 млрд сўм инвестициялар ўзлаштирилди, 3 759 нафар янги иш ўринлари ташкил этилишига замин яратилди. Ташкил этилган кластерлар томонидан 57,1 минг тонна узум маҳсулотларини сақлаш ва қайта ишлаш қувватлари, жумладан, 50 минг тонна сиғимли музлаткич омборхоналари, 20 минг тонна қуритиш ва 200 минг тонна узум маҳсулотларини қайта ишлаш қувватлари ташкил этилди. Натижада 250 млн долларлик маҳсулотлар экспорти амалга оширилди.

Республикамиз бўйича кейинги икки йил мобайнида шартли суғориладиган ва лалми майдонларда 25 минг гектар тоқзорларда томчилатиб суғориш жорий қилиниб, давлат бюджетидан жами 100 млрд сўм субсидия ва ташаббускорларга 25 млрд сўмлик имтиёзли кредитлар ажратилди. Саноат корхоналарининг хом ашё базасини мустаҳкамлаш мақсадида 12 минг гектар майдонда янги саноатбоп навли узумзор плантациялари барпо этилди.

Қисқа вақт мобайнида албатта кластер тизимининг жорий қилиниши билан тармоқда ижобий натижаларга эришилди. Шу билан бир қаторда тармоқдани янада ривожлантириш, самарадорликни ошириш учун амалга оширилиши лозим бўлган тадбирлар бор. Узумнинг янги ҳосилдор, харидоргир навларини яратиш, кластерлар қошида янги узум навларини синаш майдончалари ва микро лабораторияларни ташкил этиш, узум етиштирувчилар ва юқори малакали маҳсулотни қайта ишловчи мутахассисларни тайёрлаш ва улар малакасини ошириб бориш шулар жумласидандир. Узумчилик тармоғида кластер тизимининг жорий этилиши

ва ишлаб чиқарувчиларни қўллаб-қувватланиши тармоқнинг янада ривожланишида муҳим омил бўлиб хизмат қилади.

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ПЕДАГОГИЧЕСКИЕ ФОРМЫ МОБИЛЬНОГО ОБУЧЕНИЯ: ПОСТАНОВКА ИССЛЕДОВАТЕЛЬСКИХ ВОПРОСОВ

Аннотация. В статье рассмотрены основные аспекты влияния мобильного обучения на образование. Мобильное обучение обогащает обучение различными способами и предлагает возможности обучения, которые должны быть доступны для всех. Это открывает доступ к большому количеству информации и ресурсов. Мобильное обучение имеет огромный, в значительной степени неиспользованный потенциал для улучшения образования.

Ключевые слова: мобильное обучение, мобильные технологии, мобильные системы обучения, обучение через всю жизнь.

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PEDAGOGICAL FORMS OF MOBILE LEARNING: STATEMENT OF RESEARCH QUESTIONS

Abstract. The article considers the main aspects of the impact of mobile learning on education. Mobile learning enriches learning in many ways and offers learning opportunities that should be accessible to everyone. This opens up access to a lot of information and resources. Mobile learning has a huge, largely untapped potential to improve education.

Key words: mobile learning, mobile technologies, mobile learning systems, life-long education.

Введение

Мобильность цифровых технологий создает интригующие возможности для новых форм обучения, поскольку они меняют характер физических отношений между учителями, учащимися и объектами обучения. Даже традиции дистанционного обучения не могут обеспечить гибкость этих новых видов взаимодействия, поэтому рост интереса к «мобильному обучению» понятен. Процесс неизбежно начинается как технологическое решение, разработанное для других требований, в поисках проблемы, которую оно может решить в образовании. История технологий в образовании повторяла этот процесс столько раз, что меньше, чем

оптимальные эффекты для образования, что преподавателям нужны средства, с помощью которых образование держит бразды правления в исследовании, формулируя наши требования и используя их для оценки каждой новой технологии на наших условиях.

В противном случае мы не сможем оптимизировать его ценность, недооценивая то, что он может сделать, и чрезмерно адаптируя образование к тому, что оно предлагает.

Этот раздел призван прояснить, что принципиально отличается от мобильных технологий, чтобы затем проанализировать соответствующие формы педагогики. Какие характеристики присущи мобильным технологиям?

При определении педагогики для мобильного обучения важно четко понимать, что именно вносит мобильное обучение, что является новым и отличается от предыдущих технологий обучения. Такие характеристики, как следующие, вероятно, не отражают этого, потому что они также верны для слишком многих других технологий:

Обеспечьте формирование знаний учащимися в различных контекстах.

Позвольте учащимся построить понимание.

Мобильные технологии часто меняют модель учебной/рабочей деятельности.

Контекст мобильного обучения — это нечто большее, чем время и пространство.

И если бы мы попытались охарактеризовать мобильные технологии как инструменты-посредники в

учебный процесс, направленный на:

- учащийся и его личные отношения (группы сверстников, учителя и т. д.),
- что изучает учащийся (тема, отношение к предыдущему опыту и т. д.), и

• где и когда учащиеся учатся, то маловероятно, что мы сможем легко отличить мобильное обучение от любой другой формы дистанционного обучения. Все эти определения имели бы был знаком обучающемуся технологю двадцать лет назад. Электрический ток определение википедии, например, признает его близость к электронному обучению и дистанционному обучению, но обнаруживает его отличительную черту в «сосредоточенности на обучении в разных контекстах с мобильными устройствами» — это может быть книга в автобусе, хотя диапазон возможностей намного шире. предлагаются. Ясно, что еще предстоит проделать работу по определению критических факторов, которые делают его отличительным.

Еще один многообещающий аспект заключается в том, что мотивация стала центром что предлагает мобильное обучение, что отличается.

Понятно, что учащиеся, работающие с мобильным обучением, получают удовольствие от процесса, и не так, как, скажем, интерактивные игровые технологии. В частности, аффективные формы мотивацию, обеспечиваемую аспектами мобильного обучения, можно характеризовать как:

- контроль (над целями);
- владение;
- веселье;
- коммуникация;
- обучение в контексте;
- преемственность между контекстами

Мобильное обучение важно для доступа, персонализации, вовлечения, контроля над обучением, права собственности и способности требовать вещи, соблюдения прав ученика. Такие функции, как контроль, владение и общение со сверстниками, могут помочь понять, почему мобильное обучение может быть «забавным». «Обучение в контексте» и «непрерывность между контекстами» также являются аспектами владения и контроля, которые объясняют, почему эти свойства могут сделать обучение проще и эффективнее.

Как мобильные технологии помогают обучению?

Внутренняя природа мобильных технологий заключается в том, чтобы предлагать цифровое обучение на конкретном сайте, что мотивирует из-за степени владения и контроля. Что это означает для того, что учащиеся на самом деле делают?

Компьютерное совместное обучение и мобильное обучение» вместе предлагали широкий спектр учебных мероприятий

которые могут быть поддержаны с помощью мобильных цифровых инструментов и сред:

- исследование – реальная физическая среда, связанная с цифровыми гидами;
- расследование – реальная физическая среда, связанная с цифровыми гидами;
- обсуждение – со сверстниками, синхронно или асинхронно, аудио или текст;
- запись, захват данных – звуки, изображения, видео, текст, локация;
- строить, создавать, моделировать – с использованием захваченных данных и цифровых инструментов;
- обмен – захваченные данные, цифровые продукты построения и моделирования;
- тестирование – созданные продукты в сравнении с другими продуктами, комментариями других или реальными физическими средами;
- адаптация – продукты, разработанные с учетом результатов испытаний все эти действия возможны и в других формах электронного

обучения, но для мобильного обучения может быть критически важным то, как они интегрированы, чтобы обеспечить наилучшую возможную поддержку процесса обучения. Чтобы проверить эту идею, мы теперь обратимся к следующему разделу, в котором рассматриваются педагогические проблемы мобильного обучения, проверяя его на соответствие требованиям оптимального процесса обучения.

- рефлексированные – под управлением цифрового программного обеспечения для совместной работы с использованием продукты, результаты испытаний и комментарии.

Каковы педагогические проблемы, связанные с мобильным обучением?

Смысл обращения к новым технологиям состоит в том, чтобы найти педагогику, которая способствует более качественному обучению и более долговечному, чем традиционные методы. Пытаясь понять, что требуется для усвоения сложных идей или навыков высокого уровня, мы можем разработать педагогические формы, которые с наибольшей вероятностью вызовут когнитивную деятельность, которую учащиеся должны выполнять, если они хотят достичь намеченных результатов обучения.

Форма структуры определяет диалогический процесс между «учителем» и «учеником» на двух уровнях: дискурсивном уровне, где основное внимание уделяется теории, концепциям, построению описаний, и эмпирическом уровне, где основное внимание уделяется практике, деятельности. процедурно-строительная. Оба уровня интерактивны, но на дискурсивном уровне взаимодействие будет принимать коммуникативную форму – учитель описывает, т.е. учитель решает, что должно быть «обрамлено», ученик задает вопросы, учитель уточняет, ученик излагает свою идею или артикуляция понятия. Взаимодействие на дискурсивном уровне выигрывает от размышлений, учащихся о своем опыте. Точно так же учитель создает подходящую учебную среду, если она адаптирована к потребностям учеников, а их объяснения на дискурсивном уровне выиграют от размышлений об успеваемости учеников на эмпирическом уровне.

Может быть интерпретируется как высказывание о том, что на основе ряда выводов из исследования обучения студентов, если результатом обучения является понимание или мастерство, методы обучения должны быть в состоянии мотивировать учащегося пройти через все эти различные познавательные действия. В этом смысле он должен быть в состоянии выступать в качестве основы для разработки процесса обучения.

Например, утверждает, что

- учащиеся могут быть заинтересованы в размышлении над теорией, если им приходится использовать ее, чтобы действовать в окружающей среде для достижения цели задания;

- их мотивация к повторным действиям будет выше, если обратная связь на их действие будет внутренней, т.е. показывать результат своего действия так, чтобы было понятно, как его улучшить;

- у них будет больше мотивации к осмыслению этого опыта, если от них потребуется представить учителю какую-то версию своей идеи на дискурсивном уровне – это традиционно будет эссе, отчет или модель, в зависимости от дисциплины.

Точно так же для одно рангового сотрудничества утверждается, что

- учащиеся будут мотивированы на улучшение своей практики, если они смогут поделиться своими результатами со сверстниками;

- и будут мотивированы улучшать свою практику и углублять свое концептуальное понимание, если они смогут размышлять о своем опыте, обсуждая свои результаты со сверстниками.

Таким образом, каждое из действий в рамках схемы играет свою роль в мотивации других действий, создавая непрерывный итеративный поток посещения, вопросов, адаптации, экспериментов, анализа, обмена, комментариев, размышлений, формулирования... всех форм активного обучения, о которых говорят исследования. Нас считают тем, что нужно, чтобы учиться. Учащиеся могут сами пройти через эти итерационные циклы, и хорошие учащиеся делают это, имея для этого средства, но плохие или немотивированные учащиеся нуждаются в том, чтобы учитель построил их учебную среду таким образом, чтобы они едва ли могли избежать того, чтобы быть активными учащимися. Это одна из причин, по которой мы обращаемся к цифровым технологиям для поддержки обучения — они могут обеспечить как коммуникационную, так и экспериментальную среду для поддержки процесса обучения. Но они не обязательно сделают это.

Мы можем понять это лучше всего, сопоставив образцы дизайна мобильного обучения с педагогическими требованиями, определенными Разговорная структура.

В первую очередь потому, что мобильные устройства в цифровом виде облегчают связь между студентами и данными, когда они находятся в конкретной среде практики. В более ранней версии учебный план заканчивается резюме учителя — идеями, снова принадлежащими учителю, несмотря на то, что резюме может относиться к пунктам, сделанным учениками. Дизайн мобильного обучения может отображать вклад учащихся в конце — они сохраняют право собственности.

Каковы наилучшие способы для учителей построить различные виды удаленная среда для поддержки учебного процесса?

Технологии мобильного обучения предлагают учителям захватывающие новые возможности поместить учащихся в сложные условия активного обучения, внося свой вклад, делясь идеями, исследуя, изучение, экспериментируя, обсуждая, но их нельзя оставлять без руководства и поддержки. Чтобы получить максимальную отдачу от опыта,

сложность дизайна обучения должна быть достаточно богатой, чтобы соответствовать этим богатым возможностям. В этой главе предлагается способ, с помощью которого учителя могут планировать оптимальные схемы обучения, в полной мере использующие мобильные технологии.

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ДИАГНОСТИЧЕСКАЯ ТАКТИКА БИЛИАРНОМ ПАНКРЕАТИТЕ

Резюме. В статье описаны особенности клинических проявлений данного заболевания у пожилых лиц, приведены сравнения с клинической симптоматикой панкреатита у лиц среднего возраста.

Показаны различия интенсивности, длительности, локализации болей, частоты симптомов диспепсии у больных билиарном панкреатитом различных возрастных групп. При комплексной оценке показателей качества жизни у больных хроническим панкреатитом пожилого возраста выявлено достоверное ухудшение качества жизни этих лиц по большинству шкал общего (SF-36) и специфического опросников по сравнению с показателями у здоровых лиц.

Ключевые слова: билиарный панкреатит, геронтология, клинические проявления, качество жизни, связанное со здоровьем.

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DIAGNOSTIC TACTICS OF BILIARY PANCREATITIS

Resume. The article describes the features of the clinical manifestations of this disease in the elderly, and provides comparisons with the clinical symptoms of pancreatitis in middle-aged people.

Differences in the intensity, duration, localization of pain, frequency of symptoms of dyspepsia in patients with biliary pancreatitis of different age groups are shown. A comprehensive assessment of quality of life indicators in elderly patients with chronic pancreatitis revealed a significant deterioration in the quality of life of these individuals according to most scales of general (SF-36) and specific questionnaires compared with indicators in healthy individuals.

Keywords: biliary pancreatitis, gerontology, clinical manifestations, health-related quality of life.

Актуальность. В современном мире отмечена устойчивая демографическая тенденция к постарению населения. Доказано, что в течение последних 160 лет ожидаемая продолжительность жизни в

экономически развитых странах постепенно увеличивалась со средней скоростью 3 месяца в год [2,6,10].

По прогнозам Организации Объединенных Наций, к 2025 году численность людей старше 60 лет превысит 1 миллиард, т.е. 15% всего населения планеты; доля пожилых в мире достигает 16% [4,9,11]. Необходимость создания геронтологии как науки, изучающей закономерности процесса старения живых существ, впервые была высказана И.И. Мечниковым в 1903 году.

У пожилых людей питание носит несбалансированный характер, отмечается злоупотребление алкоголем, низкая физическая активность, прием большого количества лекарственных препаратов, они зачастую страдают хронической сердечной недостаточностью, ожирением, сахарным диабетом, атеросклерозом, которые приводят к нарушению кровоснабжения всех органов, в том числе системы пищеварения, — все это способствует развитию патологии соответствующих отделов [1,5,7].

До настоящего времени практически отсутствуют данные об эпидемиологии, клинической симптоматике, лечении больных пожилого и старческого возраста, страдающих хроническим панкреатитом (ХП) [3,4,8]. В связи с этим значительно возрастает актуальность подобных исследований.

Цель исследования. Проанализировать результаты эндобилиарных вмешательств, сформулировать принципы профилактики осложнений эндобилиарных вмешательств.

Материалы и методы исследования. Объектом настоящего исследования стал анализ результатов лечения 48 пациентов с протоковыми осложнениями желчнокаменной болезни и блоком на уровне дистальной части общего желчного протока доброкачественной этиологии за период 2022-2023 гг.

Оптимизирована тактика при остром билиарном панкреатите. Доказан положительный клинический и лабораторный эффект выполнения экстренных эндобилиарных вмешательств.

Возможно существенно минимизировать уровень осложнений эндобилиарных вмешательств, используя ряд достаточно простых и легко реализуемых организационных и технологических мер: оптимальная срочность вмешательства, общее обезболивание, применение современных технологий эндогемостаза, использование октреотида и ингибиторов протонной помпы.

Результаты исследования. Установлено, что самым частым симптомом острого билиарного панкреатита явилась боль, которая была отмечена у всех без исключения пациентов (100%). Следующими по частоте симптомами были инструментальные и лабораторные признаки билиарной гипертензии (расширение диаметра общего желчного протока при ультразвуковом исследовании более 7мм - в 88,9±3,0%, повышение

билирубина более 32 мкмоль/л - в 84,3±3,5% наблюдений). Клинические и лабораторные признаки панкреатической гипертензии (рвота у 81,5±3,7 % пациентов, и повышение уровня амилазы крови - в 78.7±3,9% случаев). Таким образом, выявление данных симптомов и их сочетание является наиболее частым и типичным для острой блокады большого дуоденального сосочка и как следствие острого билиарного панкреатита.

Выполнение экстренной неканюляционной папиллосфинктеротомии позволило достоверно снизить у пациентов 8 из 9 основных клинических проявлений острого панкреатита. Такие показатели, как частота болевого синдрома ($t=16$, $p<0.001$), неукротимая рвота ($t=16,7$, $p<0.001$), сухость языка ($t=6,9$, $p<0.001$) уменьшились на порядок. Отмечена достоверная положительная динамика ряда лабораторных параметров: снизился лейкоцитоз более 10 тыс. ($t=2.6$, $p<0.05$), амилаземия более 100 у.е. ($t=3$, $p<0.01$), билирубинемия более 32 мкмоль/л ($t=4,6$, $p<0.001$). Данные ультразвукового исследования также выявили положительную динамику - уменьшился отек поджелудочной железы ($t=3$, $p<0.01$) и расширение желчевыводящих протоков ($t=11,8$, $p<0.001$). После выполнения ЭНПСТ мы не имели осложнений, повлекших летальный исход.

Несмотря на то, что все пациенты с вклиненным камнем БДС потенциально относятся к группе риска развития деструктивного панкреатита, из 143 случаев наблюдений, деструктивный процесс в поджелудочной железе развился лишь у одного пациента (0,69%). Болевой синдром как правило купировался на операционном столе. Кровотечения в послеоперационном периоде отмечены в 3,7%. Ретродуоденальная перфорация произошла у одного пациента (0,69%).

Октреотид применили у 37% пациентов, в основном при исходно повышенном уровне амилазы.

В группе пациентов без острой блокады БДС сочетание клинических, инструментальных данных, с наличием гиперамилаземии отмечалось лишь в 17,5% случаев. Давность заболевания до поступления в стационар составила в среднем $3,6 \pm 1,5$ суток, средний срок от поступления в стационар до выполнения ретроградных вмешательств - $1,6 \pm 0,2$ суток. Средний уровень общего билирубина до вмешательств составил 76 ± 7 мкмоль/л.

Во всех случаях выполнялась ЭРХПГ. В 77% была выполнена ЭПСТ, из них в 5 случаях - неканюляционная. Механическая экстракция конкремента произведена в 56% случаев, из них в 22% потребовалась механическая литотрипсия. ЭРХПГ в сочетании со стентированием холедоха выполнено в 36% случаев.

Бессимптомная амилаземия после процедуры отмечена в 34% от общего числа вмешательств. Клинические проявления панкреатита (болевой синдром) без сонографического подтверждения отека поджелудочной железы - в 1,8% случаев, и в 3,7 % случаях амилаземия

сопровождалась клиническими проявлениями и соответствующей УЗИ-картиной острого панкреатита. Кровотечения в послеоперационном периоде отмечены в 1,8%. Октреотид применили у 67% пациентов. При исследовании динамики уровня амилазы отмечено достоверно более быстрое и значительное снижение амилаземии при применении октреотида, чем без него.

Вывод. Экстренная (в течение 1-2 часов) эндоскопическая неканюляционная папиллосфинктеротомия и удаление вклиненного камня имеет выраженный лечебный эффект, что проявляется достоверной положительной динамикой клинических, лабораторных и инструментальных показателей. Методику экстренной ЭПСТ следует использовать во всех лечебных учреждениях, оказывающих неотложную хирургическую помощь.

Возможно существенно минимизировать уровень осложнений эндобилиарных вмешательств, используя ряд достаточно простых и легко реализуемых организационных и технологических мер: оптимальная срочность вмешательства, общее обезболивание, применение современных технологий эндогемостаза, использование октреотида и ингибиторов протонной помпы.

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ДИАГНОСТИЧЕСКИЕ ОСОБЕННОСТИ ЯЗВЕННЫХ ПОРАЖЕНИЙ ЖЕЛУДКА И ДВЕНАДЦАТИПЕРСТНОЙ КИШКИ

Резюме. Рост числа больных пожилого возраста с язвенной болезнью и ее осложнениями, увеличение в структуре заболевания язв больших и гигантских размеров, длительные сроки рубцевания представляют серьезную проблему в выборе метода лечения заболевания.

Особенности функциональных и морфологических изменений при язвенной болезни, такие как уменьшение секреторной активности желудка, преобладание атрофических форм гастрита, выраженные нарушения микроциркуляции в пожилом возрасте требуют дальнейшего изучения и систематизации для создания лечебно-диагностического алгоритма, и прогнозирования течения заболевания.

Ключевые слова: эндоскопия, язва желудка и двенадцатиперстная кишка, пожилой возраст.

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DIAGNOSTIC FEATURES OF ULCERATIVE LESIONS OF THE STOMACH AND DUODENUM

Resume. An increase in the number of elderly patients with peptic ulcer disease and its complications, an increase in the structure of the disease of ulcers of large and gigantic sizes, long scarring periods pose a serious problem in choosing a method of treating the disease.

The features of functional and morphological changes in peptic ulcer disease, such as a decrease in secretory activity of the stomach, the predominance of atrophic forms of gastritis, pronounced microcirculation disorders in old age require further study and systematization to create a therapeutic and diagnostic algorithm and predict the course of the disease.

Keywords: endoscopy, gastric ulcer and duodenal ulcer, old age.

Актуальность. Несмотря на совершенствование методик обследования и лечения пациентов, ЯБ ДПК среди заболеваний органов

пищеварения продолжает оставаться одной из наиболее частых причин обращаемости людей за медицинской помощью. Подобная ситуация констатируется как во всех странах мира. В частности, ЯБ ДПК выявляется у 6-10 % населения мира [2,8]. В странах Западной Европы случаи заболевания дуоденальной язвой ежегодно регистрируется у 0,1-0,3 % населения, возраст которых превышает 15 лет [4]. В США, среди 10 % взрослых людей констатируются случаи язвенной болезнью желудка или двенадцатиперстной кишки [5].

Язвенная болезнь ДПК - заболевание, которым преимущественно страдают мужчины. Соотношение мужчин и женщин среди больных ЯБ от 2:1 до 7:1, и в среднем составляет 4:1. В последнее время отмечается отчетливое сближение этих показателей из-за учащения случаев заболевания дуоденальной язвой женщин. В целом ЯБ ДПК констатируется среди людей всех возрастных групп. В источниках научной литературы представлены сведения о наблюдающихся в последние 10-15 лет изменениях в структуре заболеваемости населения язвенной болезнью с учетом возраста пациентов [2]. Трансформация статистических данных происходит в двух направлениях. С одной стороны, отмечается «омоложение» случаев заболевания язвой. С другой - констатируется увеличение частоты случаев язвенной болезни, когда первые проявления заболевания констатируются у людей, возраст которых превышает 60 лет и старше. В пожилом возрасте язвы двенадцатиперстной кишки возникают в 1,7 раза (а в старческом возрасте - в 3 раза) реже, чем язвы желудка [4]. По мнению В.Т. Ивашкина, А.А. Шептулина (2009) удельный вес контингента пациентов, возраст которых превышает 60 лет, составляет не менее 10 % всех больных язвенной болезнью. С учетом того факта, что численность контингента населения, возраст которого превышает 60 лет, в последние годы в планетарном масштабе увеличивается, очевидно, что показатели заболеваемости ЯБ ДПК у пациентов старших возрастных групп так же будут возрастать. Данное обстоятельство оказывается побудительным мотивом для особого изучения проблем медицинского обеспечения больных пожилого и старческого возраста при ЯБ.

У пациентов пожилого и старческого возрастов различают два варианта развития ЯБ ДПК.

В первом варианте выделяют длительно протекающую язвенную болезнь, клинические проявления которой возникли в юном и зрелом возрасте. При этой форме ЯБ периодичность чередования обострений и ремиссий заболевания сохраняется у пациентов и в возрасте старше 60 лет. Частота данного варианта заболевания составляет от 30 до 50 % всех случаев язвенной болезни среди людей старших возрастных групп (60 лет и старше).

Ко второму варианту течения ЯБ относятся случаи так называемой «поздней» ЯБ когда заболевание развивается у больных, возраст которых уже превышает 60 лет [3].

У городского населения, независимо от возраста больных, ЯБ ДПК встречается, как правило, чаще, чем у жителей сельских поселений [6].

Особенности клинической картины язвы ДПК у людей пожилого и старческого возраста заключаются в том, что часто это заболевание диагностируется на фоне других длительно протекающих болезней [1]. Нередко заболевания, сопутствующие ЯБ, сопровождаются гипоксией, в том числе гастродуоденальной слизистой оболочки [4]. В целом для больных пожилого и старческого возраста характерна полиморбидность. В среднем на одного пациента, возраст которого составляет 60 лет и старше, приходится до 6 одновременно протекающих нозологических форм.

Объективно оценить влияние сопутствующей патологии на течение ЯБ затруднительно, так как до настоящего времени не существует адекватных систем оценки степени тяжести течения сопутствующих заболеваний, как это принято в случаях критических состояний [2]. Данное обстоятельство нередко приводит к запоздалой диагностике ЯБ ДПК в связи с ее атипичным течением, что способствует увеличению числа осложнений заболевания. В структуре сочетанных заболеваний внутренних органов у людей пожилого возраста, по данным отечественных авторов, почти в 52 % случаев констатируется сочетание язвенной и ишемической болезни сердца [8]. Язвенная болезнь у людей старших возрастных групп при сопутствующей ишемической болезни сердца нередко впервые проявляется картиной желудочно-кишечного кровотечения, которое, как правило, распознается в поздние сроки от его начала [5,7].

Патологические изменения в сосудах желудка и двенадцатиперстной кишки также играют существенную роль в плане развития дистрофии и атрофии слизистой оболочки этих органов, способствуя формированию в них язвенно-эрозивных дефектов. У людей пожилого возраста язвенная болезнь часто развивается на фоне атеросклероза сосудов пищеварительного тракта. Особую роль при этом играет злоупотребление пациентами нестероидных противовоспалительных препаратов. Частота случаев смерти от кровотечений язвенной этиологии у пациентов старших возрастных групп в этих случаях может достигать 20-40 % [4,9]

В 30 % случаев у пациентов, возраст которых превышает 60 лет, дуоденальная язва протекает с отчетливым болевым синдромом и высокими показателями кислотности желудочного содержимого [2]. Клиническая картина ЯБ ДПК у большинства больных пожилого возраста оказывается стертой и нередко заболевание манифестируется осложнениями, частота которых увеличивается от 31 % (в возрасте 60-65 лет) до 76 % (в возрасте 75-80 лет) [3,6].

Цель исследования – изучение клиническо – эпидемиологических особенностей гастродуоденальных язв в популяции долгожителей и разработка усовершенствованной инновационной технологии профилактики.

Материалы и методы исследования. В клинике АГМИ за 2022-2023 годы обследовано и пролечено более 56 больных с язвенной болезнью желудка и двенадцатиперстной кишки, из них больных пожилого и старческого возраста — 13,6%.

В отношении пациентов с язвенным поражением ЖКТ применялась стандартная схема обследования, в которую входили современные методы инструментальной и рентгенологической диагностики. При ЭГДС выполнялась биопсия из язвы и слизистой антрального и фундального отделов желудка для морфологического изучения материала, а при рентгеновском исследовании — рельеф слизистой и моторно-эвакуаторная функция желудка и двенадцатиперстной кишки.

Средний возраст в обследуемой группе был $69 \pm 5,7$ лет. Язвенная болезнь с локализацией в желудке наблюдалась у 35,6% больных, двенадцатиперстной кишки — 56,9% и острые язвы — у 7,5%, причем острые язвы в желудке локализовались у 24 92,3% больных. В соответствии с классификацией А. Джонсона (1965) язвенная болезнь желудка I типа была выявлена 55,5%, II типа — 27%, и III типа — 17,5% больных.

Согласно кислотно-пептической теории, в основе язвообразования лежит прежде всего нарушение равновесия между состоянием защитных факторов, определяющих резистентность гастродуоденальной слизистой, и факторов агрессии.

В пожилом возрасте возрастает агрессивная роль нарушений гастродуоденальной моторики. Одним из проявлений этих факторов агрессии служит дуоденогастральный рефлюкс (ДГР). Выделяют две формы ДГР: физиологический, который является дополнительным фактором нейтрализации соляной кислоты, и патологический, осуществляющий активацию пепсиногена даже в условиях отсутствия соляной кислоты. В пожилом возрасте патологический ДГР встречается у 45% больных. При попадании желчных кислот в просвет желудка в условиях задержки обратной эвакуации, особенно в голодный или межпищеварительный периоды, реализуется феномен обратной диффузии ионов водорода, который играет важную роль в язвообразовании. Вероятно, этим можно объяснить увеличение количества сочетанных язв в желудке и двенадцатиперстной кишке в пожилом возрасте.

Показатели секреторной активности желудка по данным рН-метрии различаются среди молодых и пожилых.

В группу «здоровых» больных были отобраны пациенты, которые не имели характерных для язвенной болезни жалоб, анамнеза и язвенного поражения при ЭГДС с морфологическим исследованием слизистой. В

группу молодого возраста попали также пациенты 20—40 лет с язвенной болезнью или неязвенной диспепсией.

Полученные результаты показали, что у больных пожилого возраста индекс агрессии и интенсивность кислотопродукции значительно ниже, чем в молодом возрасте, а защитная функция антрума нарушена больше, о чем свидетельствует величина индекса соотношения — она превышает 1, в то время как в норме составляет 0,3-0,7 ед.

Интересные результаты получены при сравнении морфологических данных исследования слизистой оболочки желудка.

В группе относительно здоровых пациентов пожилого возраста степень выраженности активного гастрита значительно ниже, преобладает атрофия слизистой антрального отдела желудка и часто наблюдается кишечная метаплазия. Инфицированность Hp не более 10%.

При язвенной болезни в пожилом возрасте активный гастрит наблюдается более чем в половине случаев, однако при язве двенадцатиперстной кишки отсутствуют атрофия и кишечная метаплазия, а инфицированность Hp встречается более чем у половины больных. При язве желудка преобладают явления атрофии и кишечной метаплазии в антральном отделе, а инфицированность Hp выявлена в 13,5% случаев. Наличие атрофии в фундальном отделе желудка (у 37-40% у наших больных) говорит о несостоятельности факторов защиты, является прогностически неблагоприятным признаком и встречается у 75-80% больных с гигантскими и труднорубцующимися язвами.

Вывод. Таким образом, в пожилом и молодом возрасте язвенная болезнь двенадцатиперстной кишки характеризуется сходными морфологическими изменениями, что свидетельствует о сохраненной функциональной активности желудка. При язвенной болезни желудка у пожилых снижены функциональные и морфологические показатели, что может привести к малигнизации.

Проанализировав полученные результаты, можно выделить критерии прогноза течения язвенной болезни в пожилом возрасте. Мы разделили их на факторы агрессии, факторы неполноценной защиты слизистой и провоцирующие факторы.

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**ЎЗБЕКИСТОН РЕСПУБЛИКАСИНИНГ ИСТИҚБОЛДАГИ
ИНВЕСТИЦИЯ ЛОЙИХАЛАРИНИ БОШҚАРИШНИНГ ЯНГИ
ЁНДАШУВ ВА МЕХАНИЗМЛАРИНИ ЖОРИЙ ЭТИШ ТЎҒРИСИДА**

Аннотация: ушбу мақолада республикамизга келуси беш йилда киритилиши режаслаштирилган, марказлашган ва марказлашмаган хорижий инвестицияларни ўзлаштиришнинг мақсадли кўрсаткичларининг стийболдаги молиялаштириши манбалари баён этилган.

Калит сўзлар: тўқимачилик, саноат, инвестиция, технология, лойиҳа, бошқариш, механизм, ташиқи савдо, хорижий инвестиция, экспорт, режаслаштириши, молиялаштириши, бюджет маблағлари.

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**ON THE IMPLEMENTATION OF THE NEW APPROACH AND
MECHANISMS OF MANAGEMENT OF PROSPECTIVE
INVESTMENT PROJECTS OF THE REPUBLIC OF UZBEKISTAN**

Annotation: this article describes the sources of financing in Staybol targets for the development of centralized and decentralized foreign investments, which are planned to be introduced into our republic in the next five years.

Key words: textile, industry, investment, technology, project, management, mechanism, foreign trade, foreign investment, export, planning, financing, budget funds.

Мамлакатда инвестиция муҳитини янада яхшилаш ва унинг жозибадорлигини ошириш, келгуси беш йилда 120 миллиард АҚШ доллари, жумладан 70 миллиард доллар хорижий инвестицияларни жалб этиш чораларини кўриш бугунги куннинг долзарб масаласига айланганлигини президентимиз ўз маърузаларида таъкидлаб ўтдилар.[1]

Инвестициялардан самарали фойдаланиш ҳамда экспорт ҳажмларини ошириш бўйича, «пастдан-юқорига» тамойили асосида, янги тизимни йўлга қўйиш муҳимдир.

2026 йилгача Хорижий ва маҳаллий инвестицияларни жалб этиш стратегиясини амалга ошириш, давлат-хусусий шериклик асосида энергетика, транспорт, соғлиқни сақлаш, таълим, экология, коммунал

хизматлар, сув ҳўжалиги ва бошқа соҳаларга 14 миллиард АҚШ долларга тенг инвестиция жалб этиш режалаштирилган.

Республика ҳудудлари ва хорижий мамлакатлар бизнес вакиллари ўртасида ташқи иқтисодий алоқаларни ўрнатиш, жумладан Сирдарё вилоятининг Хитой Халқ Республикаси, Сурхондарё вилоятининг Россия Федерацияси ҳамда Жиззах вилоятининг Ҳиндистон бизнес доиралари билан инвестиция ва ташқи савдо алоқаларини ривожлантириш йўлга қўйилган.

Сурхондарё вилоятида «Инвесторларга кўмак маркази», Навоий вилоятида Навоий кон-металлургия комбинати томонидан «Бизнесга кўмаклашиш маркази» ва Тошкент шаҳрида «Илғор лойиҳалар ва инжиниринг маркази» ва ҳар бир туманда «Инновация ва технология марказлари» ташкил қилиб, тадбиркорларга амалий ёрдам кўрсатишни йўлга қўйиш зарурлиги тараққиёт стратегиясида кег ёритилган.

Республиканинг саноат ва ишлаб чиқариш салоҳиятини ошириш, иқтисодиёт тармоқларига юқори технологияларни кенг жорий этиш, тўғридан-тўғри хорижий инвестицияларни жалб қилишни кенгайтириш орқали ҳудудларда янги ишлаб чиқариш қувватларини яратиш, экспортни ривожлантириш, аҳоли бандлигини таъминлаш ва камбағалликни қисқартириш, шунингдек, инвестицияларни тизимли режалаштириш ва инвестиция лойиҳаларини самарали бошқариш мақсадида президентимиз томонидан 2021 йил 30 декабрь, ПҚ-72-сонли “Ўзбекистон Республикасининг 2022-2026 йилларга мўлжалланган инвестиция дастурини тасдиқлаш ҳамда инвестиция лойиҳаларини бошқаришнинг янги ёндашув ва механизмларини жорий этиш тўғрисида” ги қарори қабул қилинди. [2]

Қабул қилинган қарорга мувофиқ келгусида бажариладиган ишларни, яъни инвестиция дастури доирасида, инвестиция лойиҳаларини бошқаришнинг янги ёндашув ва механизмларини жорий этишни тақоза этади. Жумладан:

- Инвестициялар ва ташқи савдо вазирлиги томонидан шакллантирилган, келгуси беш йилда 70 миллиард АҚШ доллари миқдорида хорижий инвестицияларни ўзлаштиришга мўлжалланган инвестиция дастурини қабул қилиш;

Бунда марказлашган ва марказлашмаган инвестицияларни ўзлаштиришнинг йиғма мақсадли кўрсаткичларининг келгусидаги молиялаштириш манбалари кўрсатилган. (1-жадвал)

**2022-2026 йилларда марказлашган ва марказлашмаган
инвестицияларнинг кўрсаткичлари**

Т/р	Молиялаштириш манбалари	2022-2026 йилларда жами млрд.сўм	шундан:				
			2022 йил	2023 йил	2024 йил	2025 йил	2026 йил
	Жами капитал қўйилмалар	2 025 200	298 772	346848	400318	457659	521 603
	<i>шу жумладан:</i>						
1.	Марказлашган инвестициялар:	344 309	50 767	61 480	72 378	76 106	83 579
1.1.	Бюджет маблағлари	136 669	23 790	25 017	28 074	29 400	30 388
1.2.	Ўзбекистон Республикаси Тикланиш ва тараққиёт жамғармаси маблағлари (сўмда)	17 614	1 613,2	3 100	3 450	4 514	4 937
	<i>млн. АҚШ долларарида</i>	<i>1 352</i>	<i>142*</i>	<i>258</i>	<i>271</i>	<i>335</i>	<i>345</i>
1.3.	Ўзбекистон Республикаси кафолати остидаги хорижий кредитлар (сўмда)	190 027	25 363	33 364	40 854	42 192	48 255
	<i>млн. АҚШ долларарида</i>	<i>14 738</i>	<i>2 240</i>	<i>2 780</i>	<i>3 212</i>	<i>3 129</i>	<i>3 376</i>
2.	Марказлашмаган инвестициялар:	1 680 891	248006	285368	327940	381553	438 024
2.1.	Корхона маблағлари, шу жумладан, корхоналарнинг ўз ихтиёрида қолдириладиган солиқлар	478 234	69 433	76 926	92 465	110 384	129 026
2.2.	Тижорат банклари кредитлари ва бошқа қарз маблағлари	338 864	49 606	53 696	64 861	79 242	91 458

2.3.	Тўғридан-тўғри хорижий инвестициялар ва кредитлар (сўмда)	714 278	107 621	13018 6	14102 4	15709 4	178 353
	<i>млн. АҚШ долларида</i>	55 572	9 506	10849	11087	11651	12479
2.4.	Аҳоли маблағлари	149 515	21 346	24 560	29 590	34 833	39 187

* Бундан ташқари, Тикланиш ва тараққиёт жамғармасининг 300 млн. долларга тенг маблағлари «Олмалик КМК» АЖнинг устав жамғармасига лойиҳаларни молиялаштириш учун йўналтирилади ҳамда Ўзбекистон Республикаси Президентининг ва Вазирлар Маҳкамасининг қарорлари асосида ҳамда ҳар йилги тасдиқланадиган тармоқлар ва ҳудудларнинг ривожланиш концепциялари асосида аниқлаштирилиши ва янгиланиши мумкин.

Жадвал маълумотларидан кўриш мумкинки 2022-2026 йилларда марказлашган ва марказлашмаган инвестицияларнинг молиялаштириш манбалари кўрсаткичлари жами капитал қўйилмалардаги салмоғи 2 025 200 млрд сўмни ташкил қилади. Шундан 2022 йилда 298772 млн.сўмни, 2023 йилда 346 848 млн.сўмни, 2024 йилда 400 318 млн.сўмни, 2025 йили 457659 млн.сўмни ва 2026 йили 521 603млн.сўмни ташкил қилади.

Жумладан **марказлашган инвестициялар** таркибига умумий сумма 344 309 млн сўм ажратилган бўлса, шундан бюджет маблағлари беш йил давомида 136668млн.сўмни, Ўзбекистон Республикаси Тикланиш ва тараққиёт жамғармаси маблағлари 17 614млн.сўмни, Ўзбекистон Республикаси кафолати остидаги хорижий кредитлар 190 027млн сўмни ташкил қилади. АҚШ доллорида эса 14 738 млн. доллардан иборат бўлади.

Марказлаштирилмаган инвестицияларга 1 680 897 млрд сўм ажратиш режалаштирилган. Шундан корхона маблағларига 478 234млн.сум, тижорат банклари кредитлари ва бошқа қарз маблағларига 338 864 млн.сўм, тўғридан тўғри хорижий инвестициялар ва кредитларга 714 278млн.сўм, аҳоли маблағларига 149 515млн.сўм йўналтирилган. АҚШ долларида эса55 572млн. доллардан иборат бўлади.

Бундан ташқари, Тикланиш ва тараққиёт жамғармасининг 300 млн. долларга тенг маблағлари «Олмалик КМК» АЖнинг устав жамғармасига лойиҳаларни молиялаштириш учун йўналтирилади ҳамда Ўзбекистон Республикаси Президентининг ва Вазирлар Маҳкамасининг қарорлари асосида ҳамда ҳар йилги тасдиқланадиган тармоқлар ва ҳудудларнинг ривожланиш концепциялари асосида аниқлаштирилиши ва янгиланиши мумкин.2-жадвал

Истиқболда ишга тушириладиган йирик ишлаб чиқариш
Объектлари ва лойиҳа номлари

Т/р	Лойиҳа ташаббускорлари ва лойиҳа номи	Туман ва шаҳарлар номи млн.дол	Ишга тушириш муддати (ой)	Лойиҳа куввати	Инвестициялар ҳажми		Яратиладиган иш ўрни
					Жами	шундан 2022 йилда	
	Жами				7650,1	2 964,1	43 207
	<i>шу жумладан:</i>						
1	«Ўзтўқимачиликсаноат» уюшмаси				216,3	102,0	1 070
	<i>янги қурилиш</i>				216,3	102,0	1 070
1.1	«LT Textile International» МЧЖ ХКда пахта-тўқимачилик ва ип-газлама ишлаб чиқаришни ташкил этиш	Қарши тумани	март	10 млн. м ² ип-газлама	115,0	30,0	100
1.2.	«Bunyodkor» МЧЖда тўқимачилик комплексини ташкил этиш	Косон тумани	декабрь	2,0 млн. м ² газлама, 1,6 минг т тўқимачилик мато, 1,0 минг т момиқ сочиқлар	33,4	10,4	150
1.3.	«Denov Textile» МЧЖда тўқимачилик маҳсулотларини ишлаб чиқаришни ташкил этиш («Shashmohkashob» МЧЖ)	Денов тумани	декабрь	5,0 млн. п. м ип-газлама, 1,5 минг т тўқимачилик мато	9,3	6,5	150
1.4.	«Рахтакор Текс» МЧЖ ҚКда тўқимачилик маҳсулотларини ишлаб чиқариш	Пахтакор тумани	ноябрь	1,0 минг т мато	2,0	2,0	70
1.5.	«Surxon Kombinat» МЧЖда тўқимачилик комплексини ташкил этиш	Кумқўрғон тумани	июль	3,0 минг т тўқимачилик мато, 1,0 млн дона сочиқ	5,1	4,6	200
1.6.	«Асака текстиль» МЧЖда ишлаб чиқаришни кенгайтириш	Асака шаҳри	ноябрь	10,0 минг т ип-калава	12,5	11,5	200
1.7.	«Fergana Global Textile» МЧЖда	Қўштепа тумани	декабрь	17,0 млн. п. м ип-	39,0	37,0	200

	тўқимачилик маҳсулотлари ишлаб чиқариш			газлама, 20,0 минг т тўқимачилик мато, 9,0 млн. дона тайёр маҳсулотлар и			
2	«Ўзбекипаксаноат» уюшмаси				30,7	14,5	826
	<i>янги қурилиш</i>				<i>30,7</i>	<i>14,5</i>	<i>826</i>

Жадвал маълумотларидан кўриш мумкини «Ўзтўқимачиликсаноат» уюшмасига 2022 йилда жами инвестициялар хажми 216,3млн.сўм йўналтирилган бўлиб, 1070 та иш ўринлари яратилиши лойиҳалаштирилган.

Шундан Қарши туманида янги қурилган «LT Textile International» МЧЖ ХКда пахта-тўқимачилик ва ип-газлама ишлаб чиқариш корхонасини ташкил этиш борасида ишлар йўлга қуйилган. Бунда келгуси беш йил давомида бу корхонага ажратилган жами инвестициялар хажми 115.0 млн. долларни ташкил қилиб, лойиҳа қуввати 10 млн. м² ип-газлама ишлаб чиқариш лойиҳалаштирилган. 2022 йилда бу корхонага 30,0 млн.сўм инвестиция ажратилган ва 100 киши иш билан таъминланган.

Худди шундай Қўштепа туманида ҳам «Fergana Global Textile» МЧЖда тўқимачилик маҳсулотлари ишлаб чиқариш корхонаси барпо этилган. Корхонага ажратилган жами инвестициялар хажми 39,0 млн.долларни ташкил қилиб, лойиҳа қуввати 17,0 млн. п.м ип-газлама, 20,0 минг т тўқимачилик мато, 9,0 млн. дона тайёр маҳсулотлари ишлаб чиқариш лойиҳалаштирилган. Шундан 2022 йилда ушбу корхонага 37.0 млн.сўм инвестиция ажратилган бўлиб 200 киши иш билан таъминланган.

Хулоса ўрнида шуни айтиш лозимки, Республиканинг саноат ва ишлаб чиқариш салоҳиятини ошириш, иқтисодиёт тармоқларига юқори технологияларни кенг жорий этиш, тўғридан-тўғри хорижий инвестицияларни жалб қилишни кенгайтириш орқали ҳудудларда янги ишлаб чиқариш қувватларини яратиш, экспортни ривожлантириш, аҳоли бандлигини таъминлаш ва камбағалликни қисқартириш, шунингдек, инвестицияларни тизимли режалаштириш ва инвестиция лойиҳаларини самарали бошқариш бугунги куннинг энг долзарб масаласига айланган.

Фойдаланилган адабиётлар:

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дастурини тасдиқлаш ҳамда инвестиция лойиҳаларини бошқаришнинг янги ёндашув ва механизмларини жорий этиш тўғрисида” ги ПҚ-72-сонли қарори. Тошкент 2021 йил 30 декабрь.

НЕДОБРОСОВЕСТНАЯ КОНКУРЕНЦИЯ В ПРЕДПРИНИМАТЕЛЬСКОЙ ДЕЯТЕЛЬНОСТИ: АНАЛИЗ ЗАКОНОДАТЕЛЬСТВА И МЕРЫ ПРОТИВОДЕЙСТВИЯ В РОССИЙСКОЙ ФЕДЕРАЦИИ

Аннотация: недобросовестная конкуренция в сфере предпринимательской деятельности является актуальной проблемой в Российской Федерации, которая оказывает серьезное негативное влияние на экономику, потребителей и честных предпринимателей. В данной научной статье рассматривается недобросовестная конкуренция в соответствии с законодательством России и приводятся примеры недобросовестных практик, а также рассматриваются примеры недобросовестной конкуренции, включая нарушение антимонопольного законодательства, подделку товаров, нарушение авторских прав и другие формы недобросовестной практики. Законодательство регулирует конкурентные отношения и предусматривает меры ответственности за недобросовестную конкуренцию. Для эффективной борьбы с недобросовестной конкуренцией предлагается комплексный подход, включающий совершенствование антимонопольной политики, повышение информированности и образования, усиление контроля и наказания, сотрудничество с бизнес-сообществом и развитие этических стандартов. Дальнейшие исследования и меры по содействию развитию конкуренции необходимы для обеспечения более справедливой и здоровой конкуренции в предпринимательской среде Российской Федерации.

Ключевые слова: недобросовестная конкуренция, предпринимательская деятельность, законодательство, Российская Федерация, примеры, антимонопольная политика, информированность, экономический рост, потребители.

UNFAIR COMPETITION IN BUSINESS ACTIVITIES: ANALYSIS OF LEGISLATION AND COUNTERMEASURES IN THE RUSSIAN FEDERATION

Annotation: unfair competition in the field of entrepreneurial activity is an actual problem in the Russian Federation, which has a serious negative impact on the economy, consumers and honest entrepreneurs. This scientific article examines unfair competition under Russian law and provides examples of unfair practices, as well as examples of unfair competition, including antitrust violations, counterfeit goods, copyright infringement and other forms of unfair practices. Legislation regulates competitive relations and provides for liability for unfair competition. To effectively combat unfair competition, a comprehensive approach is proposed, including improving antimonopoly policy, raising awareness and education, strengthening control and punishment, cooperation with the business community and developing ethical standards. Further research and measures to promote competition are needed to ensure fairer and healthier competition in the business environment of the Russian Federation.

Key words: unfair competition, entrepreneurial activity, legislation, Russian Federation, examples, antimonopoly policy, awareness, economic growth, consumers.

В современных условиях экономической глобализации и развития рыночных отношений недобросовестная конкуренция становится актуальной проблемой в предпринимательской деятельности в Российской Федерации. Недобросовестные методы конкуренции, такие как нарушение законодательства, злоупотребление доминирующим положением на рынке, подделка товаров и другие недобросовестные практики, имеют серьезное негативное влияние на экономику страны, потребителей и честных предпринимателей.

Недобросовестная конкуренция является проблемой большинства государств, и поэтому запрет на нее установлен не только на национальном уровне в рамках каждой страны, но и на международном уровне. Так, Парижская конвенция по охране промышленной собственности в статье 10-bis актом недобросовестной конкуренции признает всякий акт конкуренции, который противоречит честным обычаям в промышленных и торговых делах.¹¹⁰

Исходя из доступного на данный момент доклада ФАС России о состоянии конкуренции за 2020-2021 годы, лидирующее положение по количеству поступивших заявлений и выявленных по ним фактов нарушений занимает введение в заблуждение 915 заявлений в 2020 году (в 2021 году произошло снижение количества заявлений, и составило 869), 211 выданных предупреждений в 2020 году (в 2021 году также произошло снижение предупреждений, всего 85 предупреждений), 26 решений о

¹¹⁰ Парижская конвенция по охране промышленной собственности (подписана в Париже 20 марта 1883 года, пересмотренная в Брюсселе 14 декабря 1900 года, в Вашингтоне 2 июня 1911 года, в Гааге 6 ноября 1925 года, в Лондоне 2 июня 1934 года, в Лиссабоне 31 октября 1958 года, в Стокгольме 14 июля 1967 года и измененная 2 октября 1979 года) // Ведомости Верховного Совета СССР. - 1968. - № 40.

наличии нарушения за 2020 год (для сравнения в 2021 году данный показатель также снизился и составил 20 решений о наличии нарушения), смешение (746 заявлений в 2020 (также произошло уменьшение до 655 заявлений за 2021 год), 98 решений о наличии нарушения за 2020 год, а в 2021 году всего 75 решений о наличии нарушений), дискредитация (287 заявлений в 2020 году, а в 2021 году произошло увеличение данных заявлений до 306, 48 выданных предупреждений в 2020 году и всего 8 таких предупреждений за 2021 год, 6 решений о наличии нарушения в 2020 году, и рост до 7 решений о наличии нарушения за 2021 год). Кроме того, произошло снижение, по сравнению с 2020 годом, количества поступивших заявлений о некорректном сравнении (139 заявлений в 2021 году и 250 в 2020 году, 59 выданных предупреждений в 2021 году и 150 выданных предупреждений в 2020 году, 3 решения о наличии нарушения в 2020 году и рост данного показателя в 2021 году до 10 решений). Преобладающее количество заявлений имеют «прочие нарушения» (1029 заявлений, 149 выданных предупреждений, 34 решения о наличии нарушения), что свидетельствует о многообразии форм недобросовестной конкуренции как за 2021, так и за 2020 годы¹¹¹.

Законодательство России: В Российской Федерации недобросовестная конкуренция регулируется законодательством, включая следующие основные акты:

1. Федеральный закон "О защите конкуренции"¹¹² - основной закон, который регулирует конкурентные отношения и запрещает недобросовестные методы конкуренции.

2. Гражданский кодекс Российской Федерации - содержит положения о защите прав потребителей и ответственности за недобросовестную конкуренцию.

3. Уголовный кодекс Российской Федерации - включает нормы, предусматривающие уголовную ответственность за некоторые формы недобросовестной конкуренции, такие как подделка товаров или нарушение авторских прав.

4. Административный кодекс Российской Федерации – содержит нормы, предусматривающие административную ответственность за недобросовестную конкуренцию (Ст. 14.33 КоАП РФ «Недобросовестная конкуренция»)

Примеры недобросовестной конкуренции:

1. Нарушение антимонопольного законодательства: формирование монопольного положения на рынке, злоупотребление доминирующим

¹¹¹ Доклад ФАС России о состоянии конкуренции в Российской Федерации за 2021 год // Официальный сайт ФАС России [Электронный ресурс]. URL: <https://fas.gov.ru/documents/688431>.

¹¹² Федеральный закон от 26.07.2006 № 135-ФЗ «О защите конкуренции» // Официальный интернет-портал правовой информации [Электронный ресурс] // URL: <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102108256>.

положением, создание вертикальных или горизонтальных картелей, ценового давления на конкурентов и т.д.

2. Подделка товаров: производство или распространение поддельных товаров, включая фальсификацию товарных знаков, логотипов и упаковки.

3. Несоблюдение авторских прав: пиратство программного обеспечения, музыки, фильмов и других интеллектуальных продуктов.

4. Разрушение деловой репутации конкурента: распространение ложной информации, клевета, компрометирующие материалы и т.д.

5. Нарушение прав потребителей: предоставление некачественных товаров или услуг, введение в заблуждение потребителей, недостоверная реклама и т.д.

Кроме законодательных мер, для эффективной борьбы с недобросовестной конкуренцией в предпринимательской деятельности в Российской Федерации могут применяться следующие подходы:

1. Совершенствование антимонопольной политики: Российская Федерация должна продолжать развивать свою антимонопольную политику, сосредотачиваясь на предупреждении и пресечении недобросовестных методов конкуренции. Важно обеспечить более эффективную работу антимонопольных органов и обеспечить справедливую конкуренцию на рынке, а также необходимо усилить контроль со стороны государственных органов, особенно в отношении компаний, подозреваемых в недобросовестной конкуренции.

2. Повышение информированности и образования: Часто недобросовестные практики возникают из-за незнания законодательства и недостатка информированности предпринимателей. Поэтому важно проводить образовательные программы, семинары и консультации, которые помогут предпринимателям понять принципы честной конкуренции и последствия недобросовестных действий.

3. Сотрудничество с бизнес-сообществом: Сотрудничество между государственными органами и бизнес-сообществом играет важную роль в борьбе с недобросовестной конкуренцией. Необходимо создать платформы для активного взаимодействия и обмена информацией между государственными органами, ассоциациями предпринимателей и другими заинтересованными сторонами, на мой взгляд необходимо проводить почаще конгрессы, позволяющие сотрудничать государству и бизнесу, одним из таких конгрессов является Невский международный экологический конгресс. Круглый стол «Объединение усилий государства и бизнеса как залог экологического благополучия». Как пример создание и работа Хартии в сфере оборота сельскохозяйственной продукции – это документ, разработанный участниками рынка зерна под эгидой Национальной ассоциации экспортеров сельхозпродукции (НАЭСР) совместно с Федеральной налоговой службой. Цель его в том, чтобы экспортеры зерна работали напрямую с его производителями или их

агентами и избегали сотрудничества с недобросовестными посредниками, которые сейчас, зачастую, уходят от уплаты 10% НДС.

4. Содействие развитию этических стандартов: Важно поддерживать и содействовать развитию этических стандартов в предпринимательской деятельности. Этический кодекс и саморегулирующиеся организации могут помочь формированию честной конкуренции и отвергнуть недобросовестные методы.

5. Содействие развитию конкуренции: Поддержка малых и средних предприятий, стимулирование инноваций и разнообразия на рынке могут сыграть важную роль в преодолении недобросовестной конкуренции. Предоставление льгот и государственной поддержки для стартапов и новых предприятий помогает создать условия для более справедливой конкуренции. В данном случае можно отметить Федеральную корпорацию по развитию малого и среднего предпринимательства «Корпорация МСП»¹¹³.

Как пример поддержки можно отметить Постановление Правительства Российской Федерации от 16.08.2022 № 1420 "О внесении изменений в Правила предоставления субсидий из федерального бюджета российским кредитным организациям и специализированным финансовым обществам в целях возмещения недополученных ими доходов по кредитам, выданным в 2019 - 2024 годах субъектам малого и среднего предпринимательства, а также физическим лицам, применяющим специальный налоговый режим "Налог на профессиональный доход", по льготной ставке"¹¹⁴.

1. Повышение прозрачности рынка: Развитие электронной торговли и онлайн-платформ способствует более прозрачной конкуренции и предотвращает некоторые формы недобросовестной практики, такие как скрытые ценовые сговоры или манипуляции с информацией о товарах и услугах. В настоящий момент внедрены такие программы как ЕГАИС, Честный знак, ФГИС Зерно, Сатурн, Цербер и т.д., позволяющие прослеживать всю цепочку от производителя до конечного потребителя товара, работ, услуг и как следствие повышение прозрачности рынка.

Однако следует отметить, что борьба с недобросовестной конкуренцией — это постоянный процесс, требующий постоянного

¹¹³ Сайт Федеральной корпорации по развитию малого и среднего предпринимательства «Корпорация МСП» [Электронный ресурс] – <https://corpmsp.ru/>.

¹¹⁴ Постановление Правительства РФ от 16.08.2022 № 1420 «О внесении изменений в Правила предоставления субсидий из федерального бюджета российским кредитным организациям и специализированным финансовым обществам в целях возмещения недополученных ими доходов по кредитам, выданным в 2019 - 2024 годах субъектам малого и среднего предпринимательства, а также физическим лицам, применяющим специальный налоговый режим "Налог на профессиональный доход", по льготной ставке» // Собрание законодательства Российской Федерации от 22 августа 2022 г. № 34 ст. 5975. // Официальный интернет-портал правовой информации [Электронный ресурс] // URL: <http://publication.pravo.gov.ru/Document/View/0001202208170038>.

усовершенствования законодательства, контроля и механизмов реагирования на новые формы недобросовестной практики.

Проблемы:

1. Недостаточное соблюдение антимонопольного законодательства: Некоторые предприниматели нарушают антимонопольное законодательство, включая запрет на ценовые сговоры, монополистическую деятельность и иные ограничения конкуренции.

2. Подделка товаров и контрафактная продукция: Недобросовестные предприниматели производят и распространяют поддельные товары, что приводит к ущербу для потребителей и оригинальных производителей, а также в целом для государства – снижение налогов, угроза жизни и здоровья граждан (при подделке продуктов питания, лекарств и т.д.).

3. Нарушение прав интеллектуальной собственности: Недобросовестные предприниматели нарушают авторские права, патенты и товарные знаки, используя чужие интеллектуальные продукты без разрешения.

4. Распространение ложной информации и компрометирующих материалов: Конкуренты могут распространять ложные сведения, клевету и компрометирующие материалы о других предпринимателях для разрушения их деловой репутации.

5. Нарушение прав потребителей: Некоторые предприниматели предоставляют некачественные товары и услуги, вводят потребителей в заблуждение или не соблюдают их права.

Решить данные проблемы можно:

1. Усовершенствовав антимонопольную политику, повысив эффективность работы антимонопольных органов.

2. Усилив контроль над производством и торговлей подделками, повысив информированность потребителей о методах и признаках подделки, а также проведением информационных кампаний.

3. Улучшив правовую защиту интеллектуальной собственности, повысив осведомленность предпринимателей о правовых аспектах интеллектуальной собственности, проведением патентных экспертиз.

4. Усилением законодательства в сфере ложной информации, усилив реагирование на распространение ложной информации и применение мер наказания за клевету и дискредитацию.

5. Повысив информированность потребителей о их правах и способах защиты, усилив контроль со стороны государственных органов и предоставление механизмов компенсации и возврата денежных средств при нарушении прав потребителей.

6. Ужесточив контроль со стороны государства, усилив наказания за нарушения здоровой конкуренции в предпринимательской деятельности, внедрив новые программы, позволяющие обеспечить максимальную прозрачность ведения любого бизнеса.

Решение указанных проблем требует комплексного подхода, включающего совершенствование законодательства, усиление антимонопольной политики, повышение контроля и наказания за нарушения, улучшение информированности предпринимателей и потребителей о своих правах и обязанностях, повышение юридической грамотности, а также активное сотрудничество между государственными органами, бизнес-сообществом и общественностью.

В заключение, недобросовестная конкуренция в предпринимательской деятельности представляет достаточно серьезную проблему в Российской Федерации, которая требует внимания и действий. Так как нарушение антимонопольного законодательства, подделка товаров, нарушение прав интеллектуальной собственности и распространение ложной информации, оказывают негативное влияние на экономику, конкурентоспособность и т.д.

Государственные органы, бизнес-сообщество и общественность должны активно сотрудничать, чтобы создать условия для справедливой конкуренции и защиты интересов потребителей.

Только через совместные усилия и постоянную работу можно достичь снижения недобросовестной конкуренции и создать благоприятную среду для развития предпринимательства, экономического роста и защиты прав потребителей в Российской Федерации.

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предпринимательства, а также физическим лицам, применяющим специальный налоговый режим "Налог на профессиональный доход", по льготной ставке» // Собрание законодательства Российской Федерации от 22 августа 2022 г. № 34 ст. 5975. // Официальный интернет-портал правовой информации [Электронный ресурс] // URL: <http://publication.pravo.gov.ru/Document/View/0001202208170038> (дата обращения 26.05.2023)

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ИСПОЛЬЗОВАНИЕ ПРИЕМОВ МЕНТАЛЬНОЙ АРИФМЕТИКИ НА УРОКАХ МАТЕМАТИКЕ В НАЧАЛЬНОЙ ШКОЛЕ

Аннотация: в статье рассмотрен краткий обзор ментальной арифметики, и развитие интеллектуальных способностей учащихся посредством этой методики.

Ключевые слова: ментальная арифметика, устный счет, менар, абакус, суаньпань, соробан, счет на абаке, интеллектуальные способности.

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USING THE TECHNIQUES OF MENTAL ARITHMETICS IN MATHEMATICS LESSONS IN THE PRIMARY SCHOOL

Abstract: the article considers a brief overview of mental arithmetic, and the development of students' intellectual abilities through this technique.

Key words: mental arithmetic, mental counting, menard, abacus, suanpan, soroban, abacus counting, intellectual abilities.

Ментальная арифметика — это способ развития интеллекта детей посредством быстрой ментальной арифметики. Сначала ребенок учится считать на счетах и тренирует мелкую моторику рук. Затем баллы снимаются, ребенок представляет их в голове — считает мысленно. Развивает воображение и творческие способности.

Ментальная арифметика помогает всесторонне развивать интеллектуальные способности. Мгновенный счет в уме — приятное дополнение. Ментальную арифметику придумали около 5 тыс. лет назад. Методикой пользовались в Древней Греции, Индии и Риме, чтобы научить детей считать. В ее основе — умение вычислять на древних счетах-абакус.

Со временем счеты доработали до калькулятора, в 1993 году сформулировали понятие «ментальной арифметики». Сегодня ментальную арифметику используют в 50 странах мира. В Японии и Китае она стала частью школьной программы.

Самый подходящий возраст для обучения — от 4 до 12-14 лет. В это время мозг развивается интенсивнее, чем в другие периоды взросления. После 12-14 лет способность мозга приобретать и использовать сложные навыки в таком количестве и темпе снижается. Попробуйте за несколько секунд решить пример без черновика и калькулятора: $46+937-245+363+139=?$

Дети решают такие задачи в уме с помощью ментальной арифметики. Это система развития интеллекта, построенная на обучении устному счету.

Современные родители часто рассказывают о неразвитом воображении и фантазии у ребенка. Дело в том, что мы тренируем левое полушарие мозга ребенка — оно отвечает за логику и математические способности, — но очень мало развиваем правое. Правое полушарие мозга распознает сложные визуальные и звуковые образы. Отвечает за концентрацию внимания и воображение. От гармоничного развития двух полушарий мозга ребенка зависят его когнитивные способности

Американские исследователи проверяли влияние ментальной арифметики на интеллектуальные способности учеников первых и вторых классов в течение года [2]. Результаты получились неоднозначными — первоклассники не справлялись с устным счетом, ребята из второго класса учились лучше, но ученые не выявили заметного улучшения когнитивных способностей.

В 2016 году психолог Дэвид Барнер группой ученых провел подобное исследование в Индии, но за детьми наблюдали уже в течение трех лет [3]. Ментальная арифметика помогла некоторым школьникам лучше учиться, но результат может зависеть и от способностей конкретного ученика. В большинстве других исследований тоже проверяли навыки арифметики. Достаточного количества данных о том, как ментальная арифметика влияет на когнитивные способности, пока нет, поэтому выводы делать рано.

Формирование вычислительного навыка является одной из самых главных задач обучения младших школьников в начальных классах.

Вычислительные навыки - это способность выбирать и выполнять для каждого случая вычислений систему операций, составляющую вычислительный прием. М.А. Бантова определила вычислительный навык как высокую степень овладения вычислительными приемами: «Приобрести

вычислительные навыки — значит для каждого случая знать, какие операции и в каком порядке следует выполнять, чтобы найти результат арифметического действия, и выполнять эти операции достаточно быстро».

Вычислительный приём - это система операций, последовательное выполнение которых приводит к результату действия.

Можно выделить полноценный вычислительный навык учащихся, который по методическим разработкам Марии Александровны Бантовой характеризуется следующими показателями:

Правильность – ученик правильно находит результат арифметического действия над данными числами, т.е. правильно выбирает и выполняет операции, составляющие прием.

Осознанность – ученик осознает, на основе каких знаний выбраны операции и установлен порядок их выполнения. Это для ученика своего рода доказательство правильности выбора системы операций. Ученик в любой момент может объяснить, как он решал пример и почему можно так решать.

Рациональность – ученик, сообразуясь с конкретными условиями, выбирает для данного случая более рациональный прием, т.е. выбирает из возможных операций, выполнение которых легче других и быстрее приводит к результату арифметического действия.

Обобщенность - ученик может применить прием вычисления к большему числу случаев, т.е. он способен перенести прием вычисления на новые случаи.

Автоматизм – ученик выделяет и выполняет операции быстро и в свернутом виде, но всегда может вернуться к объяснению выбора системы операций. Высокая степень автоматизации должна быть достигнута по отношению к табличным случаям сложения и вычитания, умножения и деления.

Прочность – ученик сохраняет сформированные вычислительные навыки на длительное время.

О сформированности любого умственного действия можно говорить лишь тогда, когда ученик сам, без вмешательства со стороны, выполняет все операции, приводящие к решению. Сознательное использование приемов становится возможным благодаря тому, что в программу начальной школы включено знакомство с некоторыми важнейшими свойствами арифметических действий и вытекающими из них следствиями.

Существует 2 подхода к методике формирования вычислительных умений и навыков:

1) Традиционный – объяснительно-иллюстративный подход - показ образца способа действия (вычислительного приема) для частных случаев, который чаще всего разъясняется на предметном уровне.

2) Развивающий подход – учащиеся в основном выполняют не воспроизводящую, а преобразующую деятельность (самостоятельно

добывают и при необходимости перестраивают ранее полученные знания). Такой подход ориентирован на открытие и усвоение общего способа действий младшими школьниками, в основе которого лежит осознание детьми записи чисел в десятичной системе счисления и смысла арифметических действий. Сущность ментальной арифметики состоит в том, что в процессе выполнения действий ребенок одновременно пальцами обеих рук передвигает косточки абакуса, что способствует развитию обеих полушарий мозга.

Слово «Абакус» происходит от слова «абак» (в переводе с латинского abacus - доска) - счетная доска, в которой были сделаны специальные углубления в виде линий, а в этих углублениях передвигались камешки или косточки.

Соробан представляет собой деревянные счеты, в которых 13 (или больше) вертикальных спиц, поделены поперек продольной планкой. На каждой спице всего пять косточек в одном ряду: четыре («земные») из них означают по единице, а пятая («небесная») соответствует цифре «пять». Такое расположение ($4+5=9$) дает возможность представить на линейке все цифры от 0 до 9. Значащими считаются косточки, придвинутые к средней планке. Линейки расположены не горизонтально, как в русских счетах, а вертикально. Для десятичной позиционной системы это имеет важное значение, т.к. соответствует форме записи чисел слева направо, и вычисления на соробане тоже ведутся слева направо, начиная со старших разрядов. Соробан исключает путаницу при вычислениях, так как дает однозначное представление цифр. Ни одну цифру нельзя отложить на счетах двумя способами, что делает арифметические действия доступным для понимания. Соробан являются самыми доступными счетами для человеческого зрительного восприятия.

Навыки ментального счета обогащают интеллектуальный потенциал, развивают познавательные и коммуникативные способности, что отвечает требованиям ФГОС НОО в области формирования универсальных учебных действий.

В Японии наука устного счёта обеспечивает достижение высоких результатов во всех сферах знаний благодаря следующим способам: тренировка моторики рук; систематичность занятий; визуализация. Имея наглядное пособие в виде счётных костяшек на абакусе, детям легче понять числа и вникнуть в суть вычислительных процессов

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ЛЕЧЕБНЫЕ СВОЙСТВА ПРИРОДНЫХ И МИНЕРАЛЬНЫХ ВОД САНАТОРИИ «АЛТЫАРЫК»

Аннотация. В данной статье представлена информация о заболеваниях, которые лечат в санатории «Алтыарык», химическом составе минеральной воды Кызылтепа и видах болезней, которые она излечивает.

Ключевые слова: бальнеологический курорт, минеральная вода, парафин, озокерит, карбонатно-гидрокарбонатная, кремниевая кислота, санаторий.

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HEALING PROPERTIES OF NATURAL AND MINERAL WATERS OF THE SANATORIUM "ALTYARYK"

Abstract. This article provides information about the diseases that are treated in the sanatorium "Altyarik", the chemical composition of Kyzyltepa mineral water and the types of diseases that it cures.

Key words: balneological resort, mineral water, paraffin, ozokerite, carbonate-hydrocarbonate, silicic acid, sanatorium.

Согласно постановлению Совета Министров Республики, Узбекистан № 252, в целях восстановления здоровья ветеранов войны и труда Республики в селе Кызылтепа начато строительство санатория «Алтыарык», расположен в селе Кызылтепа Алтыарыкского района Ферганской области по своему географическому положению. Санаторий расположен в 50 км от города Фергана. От районного центра 9 км, площадь 33 га, климат сухой и ветренный. Среднегодовая температура +13 градусов, июля +26+28 градусов, а средняя температура января -2 градуса. В 1954 году, когда в поисках питьевой воды была пробурена глубокая скважина для тех, кто

присвоил себе пустыню Центральной Ферганы вышла горячая минеральная вода, были построены бани, устроена бальнеологическая лечебница, где лечили больных.

Ранняя весна 1948 года 25 членов бригады нефтеразведочной группы в долине под руководством Жоралиева Ивана Петровича, Казиева М, Кузнецова С, Каюмова А, Саримсакова Б, Ахмедовой Т, получил задание. По данным поиска было отмечено наличие богатых запасов нефти в Кызылтепинской зоне. Именно с энтузиазмом этой поисковой группы впервые вышел бур на окраину пустыни среди песчаных дюн. вместо утечки нефти или газа с большой силой вышла горячая, прозрачная, минеральная вода 41 градус. Воду пытались пить. В нее положили яйца, и она была недоварена. Она так быстро сказывалась на суставных болях, что об этом задумывались и сами больные. До сих пор такой целебной, вкусной, горячей воды в Средней Азии не было.

Имея это в виду, они немедленно отправили эту странную воду в центр и лабораторию. Из центра пришел ответ, название чудо-воды "хлоридногидрокарбонатносульфатнонатриевая минеральная вода". В ней много микроэлементов. Она богата полезными химическими веществами. Поэтому это место называют Кизилтепа из-за целебных свойств вода.

Излечимые болезни.	Виды лечения.
- Боли в суставах	с помощью ванны, наполненной парафином и минеральной водой
- Желудочно-кишечные заболевания	с помощью минеральной воды
- Желчный пузырь	путем промывания минеральной водой
-Болезни рук и ног	с помощью медовой бочки и ванны с минеральной водой
-Различные высыпания	с помощью минеральной воды



Состав минеральной воды: Физические свойства: Прозрачная, бесцветная, без вкуса, без запаха. Содержит такие химические элементы, как литий, калий, натрий, магний, кальций, стронций, кобальт, никель, свинец, цинк, фтор, хлор, а также карбонатно-гидрокарбонатные, кремнекислотные и другие. Минеральная вода в основном используется для ванн, промывания желудка, орошения кишечника, тюбажа, душа (циркуляционного и подъемного), подводного массажа, кроме того, применяют лечебную физкультуру, лечебную физкультуру, массаж, горячие (парафиновые и озокеритовые) методы лечения. Строительство санатория началось в 1976 году, а 9 мая 1979 года санаторий был официально открыт и начал лечить ветеранов войны и труда, а позже он был преобразован в место для лечения людей, страдающих заболеваниями низовых движение, инсулиннезависимый тип сахарного диабета. Хорошо благоустроен. В санатории «Алтыарик» чистая, свежая, мягкая минеральная вода с температурой 41 градус выходит из глубины 1756 метров.

Химический состав	Gramm	Mg/ekv	Ekv. %
1 Litiy	...0,00001	-	-
2 Kaliy	...0,0019	0,05	0,58

3 Natriy	...0,1778	7,73	89,47
4 Magniy	...0,0047	0,46	5,32
5 Kalsiy	...0,0092	0,39	4,51
6 Stransiy	...0,0006	0,01	0,12
7 Kobalt	...0,000001	-	-

ЗАКЛЮЧЕНИЕ

В заключение можно сказать, что целебные воды санатория «Алтыарык» выделяются не только в Ферганской долине, но и во всей Средней Азии своим минералогическим составом и целебными свойствами. Минеральными водами в санатории лечат более 20 заболеваний. Природа санатория «Алтыарык» очень приятна для людей, здесь также растут лекарственные травы.

Узбекистан – страна, богатая минеральными водами, в Центральной Азии. На территории республики выявлены все известные в природе их группы и виды. В Узбекистане выделяют следующие бальнеологические группы минеральных вод: без специфических свойств и компонентов, с содержанием серы, йода, брома, радона и углекислого газа.

Наиболее ценные минеральные воды без специфических свойств и компонентов (горячие с селитрой, ижевский и новоижевский типы сульфатные и хлоридно-сульфатно-натриевые) распространены в верхнем гидрогеологическом слое артезианских бассейнов Ферганы (Ферганская область), санаториев, лечебно-профилактических учреждений и работают упаковочные фабрики.

Санаторий благоустроен, «Чистая, свежая, мягкая минеральная вода с температурой 41° бьет с глубины 1756 м в санатории «Алтыарык». Она содержит такие химические элементы, как литий, калий, натрий, магний, кальций, стронций, кобальт, никель, свинец-цинк, цинк, фтор, хлор, есть еще карбонатно-гидрокарбонатные, кремниевая кислота и другие.

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ЭКОНОМИЧЕСКИЕ ПЕРСПЕКТИВЫ НОВОГО СОЮЗА РФ И УЗБЕКИСТАНА

Аннотация. Прошедший 2022 год стал знаковым для развития экономического сотрудничества между Россией и Узбекистаном, но краски этой картины затмеваются проблемами, возникшими в их взаимоотношениях в следствии санкционной политики, налагаемой западными государствами на РФ, однако экономическое сотрудничество между Узбекистаном и Россией сохранилось и продолжается. Так, Узбекистан и Россия подписали комплексную программу экономического сотрудничества на 2022-2026 годы, которая охватывает торговлю, промышленную кооперацию, транспорт, энергетику, сельское хозяйство, связь, финансы, науку, образование, здравоохранение, культуру, туризм и межрегиональное сотрудничество. Целью данной статьи является анализ динамики экономических перспектив нового союза РФ, Казахстана и Узбекистана.

Ключевые слова: экономические перспективы, экономический анализ, нефтегазовая отрасль, интеграция, экономический потенциал.

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ECONOMIC PROSPECTS OF THE NEW UNION OF RUSSIA AND UZBEKISTAN

Abstract. In many ways, 2022 was a difficult and confusing year, but economic cooperation between Uzbekistan and Russia has been preserved and continues. Thus, Uzbekistan and Russia signed a comprehensive program of economic cooperation for 2022-2026, which covers trade, industrial cooperation, transport, energy, agriculture, communications, finance, science, education, healthcare, culture, tourism and interregional cooperation. The purpose of this article is to analyze the dynamics of the economic prospects of the new union of the Russian Federation, Kazakhstan and Uzbekistan.

Keywords: economic prospects, economic analysis, oil and gas industry, integration, economic potential.

Россия поставляет Узбекистану металлы и изделия из них, машины, оснащение и транспортные средства, сельскохозяйственное сырье, продукты питания, древесину и целлюлозно-бумажную продукцию, продукцию химической промышленности и минеральные продукты, нефтепродукты и медикаменты. В свою очередь, Узбекистан экспортирует в Россию текстиль и обувь, сельскохозяйственную продукцию и товары химической промышленности.

Узбекистан и Россия подписали документы о создании крупномасштабных производственных мощностей и отладке поставок инсулина в апреле 2022 года в рамках выставки «Иннопром» в Ташкенте, чтобы снизить зависимость узбекской системы здравоохранения от импорта лекарств, обеспечить безопасность лекарств и развивать биотехнологическое производство.

Россия и Узбекистан подписали долгосрочное соглашение о сотрудничестве в области геологического изучения недр в сентябре прошлого года. В тексте содержится призыв к расширению сотрудничества в области классификации запасов и ресурсов. Также был принят первый протокол заседания российско-узбекской рабочей группы по реализации меморандума о взаимопонимании между геологическими ведомствами России и Узбекистана.

Татарстан, представительство которого с 1992 года находится в Ташкенте, сегодня является примером хороших отношений между Узбекистаном и российскими регионами. Татарстан экспортирует в Узбекистан нефть, автомобили, изделия из дерева, пластмассы и резину, а также закупает ткани, трикотаж, хлопок и пластмассы.

На заседании Совета государств-участников Содружества по межрегиональному и приграничному сотрудничеству в ноябре 2022 года было отмечено, что товарооборот между Россией и Узбекистаном вырос на 36% в годовом исчислении и составил 6 миллиардов долларов. Среди стран СНГ Узбекистан вошел в тройку крупнейших торговых партнеров России. В целом, Россия и Узбекистан установили новые рекорды по объему товарооборота в 2022 году. К концу 2021 года Россия превзойдет Китай в качестве основного коммерческого партнера Узбекистана. Взаимный товарооборот между странами вырос на 17%.

В одном из ключевых документов, а именно в Стратегии развития Нового Узбекистана на 2022-2026 годы, четко сформулированы следующие пункты: «углубление интеграционных процессов с Евразийским экономическим союзом», «изучение торговой политики Евразийского экономического союза, которая является приоритетной перед национальной» и «совершенствование системы национальной политика в

области технического регулирования и стандартизации для эффективного выхода на рынок Евразийского экономического союза, основанная на опыте».

«Декларация о всеобъемлющем стратегическом партнерстве между Российской Федерацией и Республикой Узбекистан» была подписана в сентябре 2022 года, и в ней говорится, что Россия приветствует Узбекистан в статусе наблюдателя в Евразийском экономическом союзе и подтверждает свою приверженность полномасштабному содействию постепенной гармонизации законодательной и нормативной базы.

Ряд российских предприятий, в первую очередь концерны «Газпром» и «ЛУКОЙЛ», смогли утвердиться в качестве лидеров отрасли в узбекском нефтегазовом секторе и зарезервировать ряд крупнейших газовых месторождений в республике при прямой поддержке руководства Российской Федерации с учетом политического сближения России и Узбекистана, наблюдавшегося в середине первого десятилетия XXI века.

Во-первых, произошло заметное оживление экономической политики Российской Федерации в Центральной Азии по сравнению с 1990-ми годами 20-го века, когда стратегические интересы России затрагивали в первую очередь нефтегазовый сектор, на который приходится подавляющее большинство российских инвестиций. Если в 1990-х годах финансовая поддержка нефтегазовой отрасли Узбекистана со стороны России практически отсутствовала, то в начале 2009 года она достигла своего пика – почти 900 миллионов долларов.

В свете этого показатели инвестиционной активности других стран и корпораций в нефтегазовом секторе Республики Узбекистан остаются относительно скромными. Примерно 60% всех иностранных инвестиций в республику, по некоторым оценкам, приходится на Россию. Кроме того, российские предприятия часто ориентируют свою проектную и инвестиционную деятельность на более долгосрочную перспективу – от 25 до 35 лет. Как следствие, к концу 2023 году общий объем российских инвестиций в нефтегазовый сектор Узбекистана может достичь 5-6 миллиардов долларов.

По имеющимся данным, более 30% нефтегазовых компаний Узбекистана созданы с участием российского капитала.

Потенциальное партнерство России, Узбекистана и Казахстана продолжает подкрепляться новыми договорённостями. В перспективе, выгоду от продажи нефтепродуктов и газа Узбекистану могут существенно увеличить соглашения по транспортировке конечного продукта через территорию России, например, через Новороссийский порт.

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МЕХАНИЗМ РАЗВИТИЯ И СОВЕРШЕНСТВОВАНИЕ ЛЕЧЕНИЕ ОСТРЫХ СИНУСИТОВ

Резюме. Постоянное многодневное раздражение воспаленной слизистой оболочки данным инородным телом может свести на нет все очевидные преимущества метода катетеризации.

Метод диализа околоносовых пазух пытался компенсировать недостатки очень быстрой самопроизвольной эвакуации сложных лечебных смесей через естественные соустья.

Существуют специальные формы антибиотиков, предназначенных для эндоназального введения в виде спрея. В случае катарального синусита они могут проникать через соустья околоносовых пазух и непосредственно контактировать с возбудителем в очаге воспаления.

Верхнечелюстная и лобная пазухи, а также передние клетки решетчатого лабиринта своими соустьями или же устьями выводного прохода открываются в средний носовой ход, расположенный под средней носовой раковиной. Клиновидная пазуха и задние клетки решетчатого лабиринта открываются в верхний носовой ход.

Ключевые слова: острый синусит, естественный соустья, лечения, механизм развития.

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MECHANISM OF DEVELOPMENT AND IMPROVEMENT OF TREATMENT OF ACUTE SINUSITIS

Resume. Constant multi-day irritation of the inflamed mucous membrane by this foreign body can negate all the obvious advantages of the catheterization method.

The method of dialysis of the paranasal sinuses tried to compensate for the disadvantages of very rapid spontaneous evacuation of complex therapeutic mixtures through natural anastomoses.

There are special forms of antibiotics intended for endonasal administration in the form of a spray. In the case of catarrhal sinusitis, they can

penetrate through the anastomoses of the paranasal sinuses and directly contact the pathogen in the focus of inflammation.

The maxillary and frontal sinuses, as well as the anterior cells of the trellis labyrinth, with their mouths or mouths of the excretory passage, open into the middle nasal passage, located under the middle nasal conch. The wedge-shaped sinus and the posterior cells of the trellis labyrinth open into the upper nasal passage.

Key words: acute sinusitis, natural anastomosis, treatment, mechanism of development.

Актуальность. Острые риносинуситы являются одними из наиболее часто встречаемых заболеваний не только в оториноларингологии, но и среди терапевтов, педиатров и врачей общей практики [3,7].

Считается, что риносинуситы в странах Европы ежегодно возникают у каждого седьмого человека. В США регистрируется 31 млн случаев риносинусита в год, а в России – свыше 10 млн. случаев в год.

Воспалительные заболевания околоносовых пазух являются одной из самых актуальных проблем оториноларингологии. Среди больных, находящихся на лечении в оториноларингологических стационарах от 15 до 36% составляют люди, страдающие синуситами [6].

В рамках Национальной программы США по изучению состояния здоровья населения, проводившейся в 2008 г., было показано, что приблизительно каждый седьмой (13,4%) взрослый в возрасте ≥ 18 лет перенес риносинусит в течение предыдущих 12 месяцев. Заболеваемость среди взрослых в США у женщин выше, чем у мужчин (приблизительно в 1,9 раз), при этом пик заболеваемости приходится на взрослых в возрасте 45-74 лет [8].

В Германии за последнее десятилетие ставится от 7 до 10 миллионов диагнозов острого и хронического синусита.

Под острым риносинуситом понимают воспаление слизистой оболочки полости носа и параназальных синусов продолжительностью до 4 недель. Риносинусит может вызываться различными факторами, такими как аллергены, ирританты окружающей среды, также он может иметь инфекционную этиологию: вирусную, бактериальную или грибковую. Острый риносинусит наиболее часто имеет вирусную этиологию, связанную с ИВДП или простудой [1,5].

Перспективное исследование с участием детей в возрасте 6-35 месяцев показало, что частота ИВДП вирусной этиологии составляла 6 эпизодов инфекции на 1 ребенка в год [2]. Среди взрослых величина данного показателя составляет 2-3 эпизода на 1 пациента в год. Вторичная бактериальная инфекция придаточных пазух носа после перенесенной вирусной ИВДП развивается у 0,5-2% взрослых и у 5% детей. Острый риносинусит в 2-10% случаев имеет бактериальную этиологию, а в 90-98%

случаев вызывается вирусами [6]. Несмотря на это, риносинусит занимает 5 место среди причин назначения АМП врачами общей практики.

Развитию воспаления слизистой оболочки околоносовых пазух способствуют условия, как общего, так и местного характера. К общему относится состояние индивидуальной реактивности, конституционные предпосылки, иммунные силы организма, а также различные неблагоприятные факторы внешней среды. Среди местных факторов наиболее часто воспалению в пазухах способствуют те, при которых нарушается дренажная функция выводных отверстий, вентиляция пазух и функция мукоциллиарной транспортной системы [3].

Причины нарушения функции выводных отверстий околоносовых пазух могут быть системные (например, аллергия) и местные (например, гипертрофия носовых раковин). Местные, в свою очередь, делятся на анатомические и патофизиологические. К первым относятся искривление, шипы и гребни носовой перегородки, гипертрофия носовых раковин, гиперплазия слизистой оболочки или полипы, различные опухоли. Установлено, что перечисленные факторы не только нарушают дренажную и вентиляционную функцию естественных соустьев, но при длительном существовании, особенно в детском возрасте, способствуют неправильному развитию самих околоносовых пазух (форма, размеры, диаметр соустьев и их ход).

К патофизиологическим факторам, способствующим прогрессированию воспалительного процесса в околоносовых пазухах можно отнести: расстройство функции желез слизистой оболочки носа, приводящее к избыточному скоплению или недостатку секрета; изменению направления струи вдыхаемого и выдыхаемого воздуха в полости носа, приводящее к нарушению газообмена в околоносовых пазухах; угнетение функции мерцательного эпителия слизистой оболочки [1,4].

Затрудненное или, наоборот, более свободное, чем в норме, прохождение воздуха по носовой полости приводит к изменению вентиляции в пазухах. В свою очередь, нарушение вентиляции околоносовых пазух и давление воздуха в них ведут к отечному воспалительному изменению слизистой оболочки, что еще больше влияет на воздухообмен и дренирование пазух. Такие изменения, естественно, являются благоприятным фоном для развития различных форм синуситов.

В околоносовых пазухах вследствие закрытия естественных соустьев возникает застой секрета слизистых желез, изменение рН, нарушение обмена веществ в слизистой оболочке, расстройство функции мерцательного эпителия; возможна активация условно-патогенной микрофлоры.

Цель исследования. Создать адекватный лечебно-диагностический алгоритм для блока естественных соустьев острых риносинуситов, включающий регионарное непрямо эндолимфатическое введение

функциональной эндоскопической хирургии риносинуса, гипербарическую оксигенацию и антибактериальные препараты, а также обеспечить раннюю и максимально точную диагностику и изучение этиопатогенетического влияния на основные факторы возникновения и развития этих осложнений

Материалы и методы исследования. Чтобы выполнить поставленную перед нами задачу, мы отобрали в общей сложности 65 пациентов с острыми ринозинитами, страдающих от блокады естественных соустьев, которым была оказана медицинская помощь и они прошли обследование

Результаты исследования. Анатомические аномалии полости носа Блокада стенок острого риносинусита играет важную роль в развитии фонидаторных патологий (считается фактором риска).

На основании проведенных микробиологических исследований было установлено, что наиболее частыми возбудителями, вызывающими околоносовые пазухи и в основном острый риносинусит при этом процессе, были гемофильные палочки (101 (25,4%), пневмококки (89 (22,4%)), золотистый стафилококк (75 (18,9%)), и они были изучены на фоне естественного блока соустья у пациентов, проходящих обследование.

На основании корреляционного анализа иммунологических показателей у пациентов с острым риносинуситом и осложнениями на фоне естественного блока соустья определен общий характер иммуносупрессии, основанный на возникновении и развитии гнойно-воспалительного процесса при данной патологии, что позволяет использовать единый терапевтический алгоритм.

Лечебно-диагностический алгоритм нетрадиционного лечения острого риносинусита на фоне естественной блокады соустья включает наиболее оптимальные взаимосвязанные и дополнительные компоненты: эндоскопическое обследование полости носа в первый день госпитализации и компьютерно-томографическое исследование околоносовых пазух в аксиальной и коронарной проекциях, экстренное функциональное эндоскопическое риносинусогирохирургическое вмешательство в пораженных пазухах носа, антибактериальную терапию структур носа и ГБО.

После использования лечебно-диагностического алгоритма, разработанного в основной подгруппе пациентов, непригодных для традиционного лечения ОГС, по сравнению с контролем, клиническое выздоровление регистрировалось чаще в 21,2% случаев, среднее время пребывания на койке сократилось в среднем до 2,1 дня. В режиме инъекции наблюдалось снижение заложенности носа в 2,6 раза, количество пациентов с нормосмией увеличилось в 1,8 раза больше, чем в контроле, нормализация транспортной активности эпителия ресниц была на 21,8% больше, по данным цитологических исследований, нормализация клеточного состава отпечатков мазков наблюдалась на 34,9% больше, гиперемия, уровень

иммуноглобулинов SI и iga в носовых выделениях совпадал с нормой только в основной подгруппе.

В основной подгруппе случаев клинического выздоровления продолжительность госпитализации сократилась до 4,8 дней, что на 13,6% больше после применения лечебно-диагностического алгоритма, разработанного у пациентов с нетрадиционным лечением ВПГ. Снижение уровня заложенности носа в режиме инъекции составило 2,1 раза, количество пациентов с нормосмией составило 1,4 раза, случаев нормализации транспортной активности эпителия ресниц было на 20,5% больше, случаи нормализации клеточного состава мазков-отпечатков определялись в 1,6 раза чаще, согласно результатам исследований. При отсутствии иммунодефицита Т-клеточного типа определяли нормализацию иммуноглобулинов IGA и IGA в отделяемом из околоносовых пазух, восстановление активности фагоцитоза при отсутствии нормализации в контрольной подгруппе.

Оценка эффективности разработанного лечебно-диагностического алгоритма у пациентов с острым респираторным синдромом показала, что в основной небольшой группе по сравнению с контрольной группой частота клинического выздоровления была на 23% выше, продолжительность пребывания в стационаре сократилась до 6 дней, количество людей с остротой зрения увеличилось в 2,9 раза. Уровень заложенности носа в режиме инъекции снизился в 1,3 раза, количество пациентов с нормосмией увеличилось в 1,5 раза, зарегистрировано 21,6% случаев нормализации транспортной активности эпителия ресниц, в 1,6 раза чаще определялась нормализация клеточного состава мазков-отпечатков, слабый уровень фибринозного налета и корок при эндоскопическом исследовании отличался от контроля, отсутствовал иммунодефицит т-клеточного типа, нормализация уровней SI и iga в отделяемом из околоносовых пазух, восстановление активности фагоцитоза.

В отдаленном периоде после применения предложенного лечебно-диагностического алгоритма частота рецидивов ОГС снизилась в 4 раза, ВПГ - в 4 раза, оро - в 3 раза.

Вывод. В случае подозрения на острый риносинусит в естественном блоке соустья необходимость использования дополнительного диагностического комплекса в рамках эндоскопического и компьютерно-томографического обследования полости носа и околоносовых пазух основывается на других инструментальных методах, используемых отоларингологом в первый день обращения за медицинской помощью при нетрадиционном лечении пациента.

В случае постановки диагноза острого риносинусита в естественном блоке соустья было установлено, что существует необходимость в срочном функциональном эндоскопическом вмешательстве в околоносовые пазухи и орбиту.

В естественном блоке соустья, при остром риносинусите, предлагается сотрудничать с функциональными риносинусохирургическими вмешательствами, включая гипербарическую оксигенацию и региональную непрямую эндолимфатическую антибактериальную терапию в одном комплексе.

В рамках разработанного лечебно-диагностического алгоритма обоснованы тактика и методы применения гипербарической оксигенации при остром риносинусите в естественном блоке соустья.

В экспериментальной части работы была разработана методика региональной не прямой эндолимфатической отправки в рамках системной антибактериальной терапии цефтриаксоном III поколения цефалорорина при лечении пациентов с осложнениями острого риносинусита риносинусоген в природном блоке соустья.

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АДАПТАЦИЯ К САНКЦИЯМ: КАК РОССИЯ ИЩЕТ НОВЫЕ ВОЗМОЖНОСТИ ДЛЯ РАЗВИТИЯ СВОЕЙ ЭКОНОМИКИ

Аннотация: В статье рассматриваются меры, принимаемые Россией, для адаптации в условиях санкций со стороны Запада. Россия активно ищет новые возможности для развития экономики, такие как укрепление своих связей с Китаем и другими странами Азии, развитие внутренней инфраструктуры и сотрудничество в области инноваций и технологий. Россия активно развивает научно-техническую базу и инновационный сектор экономики. Особое внимание уделяется созданию и развитию инновационных центров и научно-технологических парков, а также поддержке государства в этой области.

Ключевые слова: Россия, санкции, экономика, инновации, технологии, инфраструктура, связи, Китай, Азия, внутреннее развитие, научно-техническая база, государственная поддержка.

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ADAPTATION TO SANCTIONS: HOW RUSSIA IS LOOKING FOR NEW OPPORTUNITIES TO DEVELOP ITS ECONOMY

Abstract. The article deals with the measures taken by Russia to adapt to the imposed sanctions. Russia is actively looking for new opportunities for economic development, such as strengthening its ties with China and other Asian countries, developing domestic infrastructure and cooperation in the field of innovation and technology. Russia is actively developing the scientific and technical base and the innovative sector of the economy. Special attention is paid to the creation and development of innovation centers and science and technology parks, as well as state support in this area.

Keywords: Russia, sanctions, economy, innovation, technology, infrastructure, communications, China, Asia, internal development, scientific and technical base, state support.

В последние годы Россия столкнулась с серьезными экономическими шоками, вызванными введением санкций со стороны Запада. Эти санкции были наложены в ответ на присоединения Крыма и проведение специальной

военной операции на Украине. Они оказали значительное влияние на российскую экономику, приводя к снижению ВВП, росту инфляции и ухудшению финансового положения многих компаний. В данной статье мы рассмотрим, как Россия адаптировалась к условиям санкций и какие меры были приняты для поддержания экономической стабильности.

Несмотря на трудности, вызванные санкциями, Россия находит новые возможности для развития своей экономики и адаптируется к новым условиям. Одним из главных вызовов, с которыми столкнулась Россия, является ограничение доступа к зарубежным рынкам и технологиям. В результате санкций США, Европейского союза и других партнеров был введен запрет на экспорт высоких технологий и ИТ-оборудования в Россию.¹¹⁵ Это привело к тому, что Россия начала активно искать альтернативные рынки и партнеров. Например, Россия активно развивает свои связи с Китаем и другими странами Азии, а также укрепляет торговые отношения с Латинской Америкой и Африкой, сосредоточиваясь на обеспечении продовольственной и энергетической безопасности, развитии новых форм финансовых расчетов, инновационном сотрудничестве в области здравоохранения, образования и культуры. Россия также стремится найти новые товарные рынки и рынки инвестиций в Азии. В 2021 году доля экспорта РФ в азиатские страны достигла 29%.¹¹⁶

Кроме того, Россия активно развивает свою экономику внутри страны, запуская крупные инфраструктурные проекты, такие как строительство моста через Керченский пролив и развитие железнодорожной инфраструктуры. Реализация этих проектов может помочь преодолеть экономические трудности и стать движущей силой для роста во всех отраслях. Развитие дорожной инфраструктуры также является драйвером спроса на строительные материалы, рабочую силу, машиностроительную и нефтеперерабатывающую продукцию. Эти проекты не только создают новые рабочие места, но и способствуют развитию регионов и повышению уровня жизни населения.

Специалисты НАИК выделяют несколько ключевых факторов влияния дорожно-строительных компаний на социально-экономическое развитие. Прямые эффекты от осуществления дорожной деятельности оцениваются в 2 трлн рублей, косвенные эффекты составляют 1,1 трлн рублей (спрос в других отраслях). Более 350 тысяч человек заняты в сфере строительства автомобильных дорог и железнодорожных путей, а с учетом мультипликатора в смежных отраслях занято еще около 490 тысяч человек. Объем кредитов по виду деятельности «строительство инженерных сооружений» составляет 1% от общего объема банковских кредитов.¹¹⁷

¹¹⁵ <https://ofac.treasury.gov/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>

¹¹⁶ <https://trends-rbc-ru.turbopages.org/trends.rbc.ru/s/trends/innovation/62bbf0e89a7947f170664b65>

¹¹⁷ <https://delprof.ru/press-center/open-analytics/infrastrukturnye-proekty-v-sfere-dorozhnogo-stroitelstva-obzor-i-perspektivy-razvitiya/?ysclid=li02mee3sg876068422>

Реализация запланированных инфраструктурных проектов в период 2019-2024 гг.



Рисунок 1 – Взаимосвязь дорожного строительства с другими производственными отраслями¹¹⁸

Кроме того, Россия активно развивает свою научно-техническую базу и инновационный сектор экономики. Одной из главных задач является создание и развитие инновационных центров, которые были бы основаны на передовых технологиях и научных достижениях. В России сегодня уже действуют такие центры, например, Сколковский инновационный центр, который занимается разработкой новых технологий и инновационных проектов. Также был создан Фонд научных исследований, который финансирует многообещающие научные проекты. Важным фактором развития научно-технической базы в России является поддержка государства. В рамках этой поддержки проводятся различные программы и конкурсы, направленные на поддержку инновационных проектов и научных исследований. Например, программы «Умный город» и «Цифровая экономика».

Несмотря на вызовы, с которыми сталкивается Россия, она продолжает развиваться и искать новые возможности для роста своей экономики, активно ищет альтернативные рынки и партнёров, развивает внутренние инфраструктурные проекты, научно-техническую базу и инновационный сектор экономики. Благодаря этому Россия может выйти из санкционного кризиса еще более сильной и конкурентоспособной страной.

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ВКЛАДЫВАЯ В БУДУЩЕЕ ЗДОРОВЬЯ: ПОЧЕМУ ИНВЕСТОРЫ ВЫБИРАЮТ ФАРМАЦЕВТИКУ?

Аннотация. Фармацевтическая отрасль является перспективной для инвесторов благодаря ее стабильности, высокой доходности и потенциалу для роста. Она обеспечивает людей доступом к инновационным лекарственным препаратам и имеет высокие барьеры к входу, что обеспечивает долгосрочную жизнеспособность компаний. Инвестирование в фармацевтику может быть способом диверсификации портфеля и поддержки научных исследований. Однако, инвесторам необходимо провести тщательный анализ и оценить риски.

Ключевые слова: фармацевтический, отрасль, инвестор, компания, рост, исследование, медицинский, стабильный, фармацевтика, фармацевтические компании, высокой доходностью, заболевание, инвестирование, исследований разработки, лекарственных препаратов, лекарство, разработка, риск, вложение, потенциал, здоровье, научных исследований, стабильность, инвестиция, научный, перспективный, спрос.

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INVESTING IN THE FUTURE OF HEALTH: WHY DO INVESTORS CHOOSE PHARMACEUTICALS?

Abstract. The pharmaceutical industry is promising for investors due to its stability, high profitability and potential for growth. It provides people with access to innovative medicines and has high barriers to entry, which ensures the long-term viability of companies. Investing in pharmaceuticals can be a way to diversify a portfolio and support scientific research. However, investors need to conduct a thorough analysis and assess the risks.

Keywords: Pharmaceutical, industry, investor, company, growth, research, medical, stable, pharmaceuticals, pharmaceutical companies, high yield, disease, investment, research development, drugs, medicine, development, risk, investment, potential, health, research, stability, investment, scientific, promising, demand.

Фармацевтическая индустрия является одной из наиболее динамичных и перспективных отраслей мировой экономики. Она играет важную роль в обеспечении здоровья и благополучия людей, предоставляя им доступ к инновационным лекарственным препаратам, которые способны предотвратить и лечить различные заболевания. В мире инвестиций поиск надежных и прибыльных секторов всегда остается приоритетом. Среди многочисленных отраслей, привлекающих инвесторов, фармацевтика занимает особое место. В этой статье мы рассмотрим, почему инвесторы выбирают фармацевтику и какие преимущества они видят в этой отрасли.

Инвесторы видят потенциал для роста в фармацевтической отрасли из-за ее стабильности и высокой доходности. За последние несколько десятилетий фармацевтическая индустрия показала стабильный рост и не подвергалась серьезным колебаниям. Фармацевтическая промышленность обслуживает сферу здравоохранения, где спрос на лекарственные препараты и медицинскую продукцию стабилен и даже растет с течением времени. Рост населения, повышение уровня медицинской грамотности, увеличение среднего возраста и числа людей, страдающих хроническими заболеваниями, приводят к постоянному увеличению спроса на фармацевтическую продукцию.

Эта отрасль имеет высокие барьеры к входу, так как требует больших инвестиций в исследования и разработку новых лекарств, а также строгого регулирования и контроля со стороны правительственных органов. Это создает высокие препятствия для конкуренции и обеспечивает длительную жизнеспособность компаний в этой отрасли. Фармацевтический сектор представляет собой один из наиболее стабильных и быстрорастущих рынков. По данным отчета Global Pharmaceutical Market Research (2022), ожидается, что до 2026 года мировой фармацевтический рынок достигнет \$1,57 трлн, с CAGR (среднегодовой темп роста) около 6,7%.¹¹⁹

Сфера фармацевтики тесно связана с научными исследованиями и разработками. Новые лекарственные средства, терапии, вакцины и технологии постоянно вливаются в эту отрасль, предоставляя инвесторам возможности для капиталовложений в перспективные проекты. Развитие технологий привело к значительному прогрессу в области медицинских исследований и разработки лекарств. Например, применение искусственного интеллекта и машинного обучения в фармацевтике позволяет быстрее и точнее анализировать клинические данные, что ускоряет процесс создания новых лекарств.¹²⁰ Современные биотехнологии и генная терапия открывают новые возможности для лечения ранее

¹¹⁹ <https://www.databridgemarketresearch.com/reports/global-pharmaceuticals-market>

¹²⁰ <https://pharmaceuticalmanufacturer.media/pharmaceutical-industry-insights/latest-pharmaceutical-manufacturing-industry-insights/lessons-learned-in-2022-and-what-trends-to-expect-in-2023>

неизлечимых заболеваний.¹²¹ Инвесторы видят в этой области огромный потенциал для получения дохода.

Кроме того, государства по всему миру активно поддерживают фармацевтическую промышленность, поскольку она имеет стратегическое значение для национального здоровья. Это обеспечивает относительную защиту для инвесторов, снижая риск негативных экономических событий. В свете последних тенденций, таких как глобализация, увеличение среднего возраста и расширение доступа к медицинскому обслуживанию в развивающихся странах, прогнозы для фармацевтической отрасли выглядят очень обнадеживающими.

Также не стоит забывать, что инвестирование в фармацевтические компании может быть одним из способов диверсификации портфеля. Это позволяет снизить риски и повысить стабильность вложений. Хотя некоторые инвесторы выбирают фармацевтические компании не только из-за высокой доходности, но и из-за социальной значимости этой отрасли. Инвестирование в фармацевтические компании может быть способом поддержки научных исследований и создания новых лекарственных препаратов, которые помогут людям по всему миру.

В заключение, можно сказать, что в целом, инвестирование в фармацевтические компании может быть выгодным и стабильным вложением с высокой доходностью. Однако, как и в любой другой инвестиционной отрасли, инвесторам необходимо провести тщательный анализ, оценить риски и выбрать компании, которые будут обладать сильными фундаментальными показателями и перспективами роста.

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ИННОВАЦИОННАЯ ЛОГИСТИКА В СИСТЕМЕ ОРГАНИЗАЦИИ И УПРАВЛЕНИЯ ПАССАЖИРСКИМИ ПЕРЕВОЗКАМИ

Аннотация. В статье проводится анализ путей модернизации комплекса пассажирских перевозок в современных экономических условиях, выявлены основания и необходимость учета особенностей современной логистики в сфере управления пассажирскими перевозками.

Ключевые слова: инновационная логистика, пассажирские перевозки, система управления, пассажиропоток, логистические затраты, организационно-экономический механизм.

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INNOVATIVE LOGISTICS IN THE SYSTEM OF ORGANIZATION AND MANAGEMENT OF PASSENGER TRANSPORTATION

Annotation. The article analyzes the ways of modernizing the passenger transportation complex in modern economic conditions, reveals the grounds and the need to take into account the features of modern logistics in the field of passenger transportation management.

Key words: innovative logistics, passenger transportation, management system, passenger traffic, logistics costs, organizational and economic mechanism.

В настоящее время, в эпоху модернизации и инновационной экономики, возникают определенные сложности в образовании сетевой инфраструктуры комплекса пассажирских перевозок в силу возрастающих требований к управленческой системе пассажирских перевозок по отношению к маршрутам, объемам и предоставляемому качеству перевозок пассажиров. Стоит отметить, что отечественным структурам управления пассажирскими перевозками нашего времени необходима продуктивная и

планомерная программа логистизации для формирования единых транспортно-логистических систем, способных осуществлять стратегические задачи. Тем не менее, логистические модернизации в транспортной области зачастую приводят к большим затратам и по этим причинам нуждаются в методической реализации программы мероприятий, направленных на совершенствование кадровых, правовых, организационно-технических, социально-экономических и других предпосылок для осуществления комплексного логистического обеспечения деятельности транспортных систем [1].

Количество транспорта ежегодно увеличивается – это реалии, в которых живут люди, осуществляется предпринимательская деятельности и реализуются масштабные логистические проекты. К этому нужно добавить необходимость пассажирских перевозок внутри городов и за их пределами. Главная задача состоит в оптимизации движения транспорта для достижения нормального уровня эксплуатации с учетом потребностей и интересов всех участников. Необходимо снизить расходы транспорта на перевозку и уменьшить потери времени пассажиров, включая обеспечение безопасности. Определение оптимальной модели городского или загородного движения транспорта – это анализ загруженности дорог, интенсивности движения разных видов транспортных средств (ТС), эффективности использования технических средств регулирования [5].

Практика эволюционного формирования отечественных структур в сфере бизнеса показывает, что процесс продвижения требует поэтапного усложнения системы взаимозависимых логистических действий оперативного и стратегического характера. Этого можно добиться совершенствованием процесса логистизации за счет заимствования достижений стран Запада, что позволит избежать эволюционно недейственных схем функционирования.

Для достижения оптимизации транспортных потоков на дорогах необходимо понимать истинную проблематику ситуации. Анализ наиболее востребованных участков среди водителей и пассажиров, пешеходов дает возможность увидеть, где есть сложности, из-за которых возникают заторы, сколько тратится времени на их прохождение и естественную ликвидацию.

Для правильной оптимизации имеет значение корректность режимов светофорных объектов, которые могут учитывать параметры интенсивности движения ТС в разное время суток. Возможно, для разгрузки понадобится проектирование дополнительных объектов и развязок, пересечений и примыканий, создание новой инфраструктуры. Процедура согласования в государственных органах контроля – итоговая часть процесса оптимизации для дальнейшего внедрения созданной модели движения [6].

Использование интеллектуального управления является одной из эффективных способов оптимизации перевозочного процесса. Автоматизированные системы управления транспортными потоками

представляют собой комплексные решения, объединяющие между собой технические, организационные и программные меры. АСУДД позволяет проводить сбор данных и обрабатывать основную информацию о движении на дорогах, заторах. Использование интеллектуального управления предполагает использование камер наблюдения для вычисления необходимых показателей. В их числе находятся следующие: скорость движения, количество транспортных средств в определенные промежутки времени, плотность потоков, какая занятость полос, классификационные особенности транспортных средств, какой длины формируются очереди перед перекрестками и др. Все эти сведения становятся базой для оптимизации транспортных потоков [4].

Система управления пассажирскими перевозками также представляет собой развивающуюся логистическую систему, качество деятельности которой в большинстве случаев находится в прямой зависимости от возможности регулирования логистическими потоками, а также от действенной взаимосвязи элементов системы, что оказывает непосредственное влияние на качество работы системы, расходы и уровень транспортного обслуживания пассажиров. Увеличение объемов пассажиропотока и связанные с этим трудности управления требуют использования современных логистических технологий и введения новшеств в систему управления пассажирскими перевозками, используя принципы инновационной логистики. Новаторская логистика позволяет разработать продуктивную стратегическую программу развития транспортной компании, направленную на действенное объединение потоковых процессов и длительный успех на рынке. Таким образом, успешное осуществление тактических и стратегических целей транспортной компании напрямую зависит от принятых решений в сфере инновационной логистики в ее интеграционном варианте [2].

Следовательно, инновационная логистика представляет собой систему теоретических знаний, особенностей и методов целесообразной организации новаторской деятельности транспортных организаций и управления потоковыми процессами. Современная логистика отвечает за процесс проектирования и включения немаловажных организационно-экономических инноваций в управленческую деятельность организаций пассажирского транспорта для осуществления системного анализа, мыслительной техники синтезирования имеющихся и допустимых пассажиропотоков и их регулирования, способствуя сокращению логистических затрат и увеличению качества транспортного обслуживания пассажиров [7].

Основными задачами инновационной логистики в системе управления пассажирскими перевозками являются:

- создание современных новшеств и разработка логистических стратегий в сфере управления потоковыми процессами в транспортно-

логистической системе, основываясь на использовании экономических, математических, статистических и других эффективных моделей;

- освоение, систематизация и применение передового опыта реализации инновационной работы в сфере логистики, а также создание организационного и экономического механизма для осуществления гармоничной деятельности системы управления пассажирскими перевозками, его адаптации к реальным условиям развития функционирующих транспортных структур.

Важным фактором для организации инновационной логистики является развитие логистической системы управления пассажирскими перевозками, способной осуществить необходимое регулирование провозных и пропускных способностей автодорог, с одной стороны, и возрастающих объемов пассажиропотоков, с другой стороны. Данная система должна выстраиваться в едином виде, интегрируя все пассажиропотоки, и основываться на широком применении компьютерных технологий для управления перевозками от конструирования пассажиропотоков до объединения процессов перевозок, а также регулирования и организации сервисных услуг пассажиров, нормирования, анализа, учета, мониторинга, регулирования и оперативной диспетчеризации [3].

Таким образом, главным направлением реализации инновационной логистики является грамотное обеспечение логистической поддержки и одновременности пассажиропотоков, то есть выявление логистического потенциала транспортных организаций, ресурсных ограничений, разработка алгоритмов системы управления базами данных и прочее, для улучшения результативности организации пассажирских перевозок.

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ПЕРСПЕКТИВЫ ВНЕДРЕНИЯ ИННОВАЦИОННЫХ НАПРАВЛЕНИЙ В УПРАВЛЕНИИ ПАССАЖИРСКИМИ ПЕРЕВОЗКАМИ

Аннотация. В статье проведен анализ воздействия нововведений на логистическую систему управления перевозками пассажиров. Представлены актуальные направления развития логистической системы управления перевозками пассажиров в рамках инновационной экономики.

Ключевые слова: инновационная экономика, нововведения, логистическая система, пассажирские перевозки.

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PROSPECTS FOR INTRODUCING INNOVATIVE DIRECTIONS IN THE MANAGEMENT OF PASSENGER TRANSPORTATION

Annotation. The article analyzes the impact of innovations on the logistics management system for passenger transportation. The current directions of development of the logistics system for managing passenger transportation within the framework of the innovative economy are presented.

Key words: innovative economy, innovations, logistics system, passenger traffic.

Настоящее время характеризуется формированием инновационной экономики, развитием сетевых систем управления транспортным комплексом, разделенной терминальной и вокзальной сетью, возрастают требования к системе управления пассажирскими перевозками касающихся обеспечения маршрутов, объемов и качества перевозок пассажиров. Также идет постоянный поиск оптимальных решений для улучшения системы управления.

Эффективная организация транспортного процесса требует оптимального функционирования его составляющих элементов. Транспортный процесс носит динамический характер, и для обеспечения эффективной работы каждого его элемента необходимо иметь о них регулярную информацию, а также правильно управлять ими на каждом этапе. Поскольку организация пассажирских перевозок зависит от многих факторов, вопрос их оптимизации также весьма сложен. Наиболее эффективные решения в области организации перевозок можно принимать с помощью транспортной информационной системы.

Совершенствование качества пассажирского сообщения способствует росту мобильности пассажиров, тем самым улучшая условия их жизни, карьерные возможности. Опираясь на опыт ведущих стран мира, можно обнаружить, что применение инновационного логистического управления в сфере пассажирских перевозок способно сэкономить до 15-20% затрат транспортных предприятий. Уменьшение логистических издержек даже на 1% может увеличить объем реализации услуг на 10% [1].

В настоящее время основной задачей создания логистических систем является управление инвестициями, инновациями, должна быть достигнута логистическая согласованность в принятии управленческих решений и введении технологических инноваций. В будущем область управления пассажирскими перевозками должна быть ориентирована на усиление инвестиционной привлекательности автотранспортной сферы, подкрепляясь при этом активной деятельностью государства в развитии государственно-частного партнерства. Кроме того, необходимо формирование вертикально-интегрированных пассажирских организаций, имеющих требуемые организационные, инвестиционные и интеллектуальные возможности для осуществления высокого уровня обслуживания логистического центра и реализации качественного процесса перевозок пассажиров.

Процесс управления перевозками пассажиров представляет собой активную логистическую систему, качество деятельности которой значительно зависит от эффективного сотрудничества компонентов системы. Это оказывает непосредственное влияние на уровень обслуживания, функционирования, затрат и др. Несмотря на наличие большого числа научных работ по рассматриваемой тематике, имеется очень мало подробностей, касающихся введения инноваций в деятельность логистической системы в сфере перевозок пассажиров. К тому же, результаты данной системы мало изучены, поэтому в этой области рекомендуется провести дополнительный анализ.

Инновации в логистике подразумевают под собой не только тотальное изменение всей логистической системы, но и введение каких-то новшеств в ее отдельных звеньях или же изменение стратегии управления логистической системой. Также в логистике активно применяют различные

информационные технологии, благодаря которым происходит более успешное планирование ситуации, осуществляется контроль за уровнем обслуживания, оценка эффективности работы системы в целом [2]. Все это значительно облегчает управление экономическими потоками на учреждениях пассажирского транспорта, проектирование, конфигурирование потоков пассажиров, облегчает задачи материального, информационного и финансового характера, помогая при этом сократить общие логистические затраты и повысить, тем самым, качество обслуживания пассажиров. Стоит отметить, что при введении новшеств в сфере логистики происходит следующее: разработка логистических стратегий управления потоковыми процессами пассажирских перевозок за счет применения оптимизационных, математических, экономических, статистических моделей, а также осуществление организационно-методической системы адаптации логистической системы регулирования перевозок пассажиров к реальным экономическим условиям.

Введение логистических новаторств может быть реализовано путем применения ряда организационных инноваций:

- формирование сети многофункциональных логистических центров, в том числе образование как коммерческих, так и условно-коммерческих виртуальных логистических центров «Virtual Logistic Center – VLC» с обязательным комплексом мероприятий, ориентированных на использование различных электронных средств, управленческого консультирования и фрахта;

- определение логистических соглашений, ориентированных на длительное сотрудничество с участниками транспортного процесса;

- объединение различных сервисных функций, направленных на формирование инновационного логистического сервиса.

Также необходимо отметить, что одной из главных задач инновационной логистики является оптимальная согласованность потока информации с пассажиропотоками в результате их объединения при использовании электронной обработки данных.

Таким образом, для эффективного внедрения системных логистических инноваций следует подробно ознакомиться с технологическими модификациями на рынке пассажирских перевозок, а также с нуждами населения. Кроме того, необходимо реально оценивать вероятность практического осуществления инноваций, соответствие современных видов услуг имиджу транспортной организации и стратегии ее развития.

В заключение можно отметить, что полное знание ситуации позволяет эффективно управлять деятельностью транспортной компании. Для этого поставлен ряд задач:

- Возможно построение многоуровневой иерархической системы управления перевозочными процессами, обеспечивающей постоянный

обмен информацией между ответственными руководителями, диспетчерами и водителями транспортных средств на базе мощных компьютеров и современных навигационных спутниковых систем;

- В настоящее время существует проблема, что скорость передачи данных по существующим коммуникационным сетям слишком мала, вместо них можно использовать космические средства связи, светодиоды, лазерные модемы или заменить все аналоговые линии на оптоволоконные-оптические линии;

- Желательно пересмотреть существующие правовые нормы относительно процессов пассажирских перевозок и предоставлении информации пользователям, которые имеют большое влияние на рентабельность перевозок;

- Необходимо провести эргономическое (условия труда) и психологическое исследование работы менеджеров, находящихся в постоянной связи с компьютером в полностью автоматизированной среде. Практика показывает, что преодоление психологического барьера является одной из самых сложных проблем;

- Необходимо разработать рациональную, устойчивую к внешним воздействиям систему считывания пассажиропотока, с учетом максимальной информационно-приемной способности системы. Для автоматического считывания информации необходимо создать надежную технологическую основу и методику обработки информации.

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ЭФФЕКТИВНОЕ УПРАВЛЕНИЕ РЫНКОМ ТРАНСПОРТНО- ЛОГИСТИЧЕСКИХ УСЛУГ

Аннотация. В статье анализируются методы оптимизации работы служб транспортной логистики при принятии управленческих решений в перевозочных процессах, метод оценки экономической эффективности транспортной логистики в системе перевозки грузов автомобильным транспортом, а также направления управления логистическими финансовыми потоками.

Ключевые слова: транспортные процессы, управленческие решения, логистические услуги, оптимизация, оценка экономической эффективности.

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EFFICIENT MANAGEMENT OF THE MARKET OF TRANSPORT AND LOGISTICS SERVICES

Annotation. The article analyzes methods for optimizing the work of transport logistics services when making management decisions in transportation processes, a method for assessing the economic efficiency of transport logistics in the system of transporting goods by road, as well as the direction of managing logistics financial flows.

Key words: transport processes, management decisions, logistics services, optimization, economic efficiency assessment.

Сегодня опыт многих развитых и ведущих в мировой экономике стран наглядно доказывает, что для достижения конкурентоспособности и выхода на мировые рынки требуется, прежде всего, последовательное реформирование экономики, структурные преобразования и углубление диверсификации, быстрое развитие новых предприятий и производств,

отраслей, основанных на высокие технологии, за счет обеспечения ее развития, модернизации действующих мощностей и ускорения процессов технического обновления.

В чем актуальность проблемы? Отправители и получатели грузов, требуют от транспортных компаний повышение качества транспортных услуг (соблюдение графиков отправки грузов, оказание дополнительных услуг, доставки грузов в любую точку земного шара), совершенствование транспортно-логистической системы управления автотранспортом. В транспортной деятельности при международных грузоперевозках и научном воздействии на повышение эффективности использования автомобильного транспорта необходимо особое внимание надо уделить техническим и социальным факторам. Проблемы эффективного управления рынком транспортно-логистических услуг изучались рядом специалистов, особенно в странах с развитыми рыночными отношениями [1].

По-прежнему актуальны исследования и решение ряда вопросов оптимизации работы автомобильного транспорта при перевозке грузов за счет эффективного управления рынком транспортно-логистических услуг при принятии управленческих решений. В первую очередь расширить и усовершенствовать транспортно-логистическую систему управления грузоперевозками, создать научно-методическую базу ее оценки, а также оптимизировать транспортную деятельность во внутренних и внешних перевозках, оценить деятельность транспортного рынка, определить оптимальный объем перевозки грузов автомобильным транспортом в условиях логистической системы, определить экономическое значение транспортной логистики в системе автомобильных перевозок грузов относится к вопросам разработки метода и методики оценки эффективности (Рис.1) [2].



Рисунок 1. Влияние материальных потоков на выполнение задач дистрибуции и продаж в рамках логистики.

Объектом исследования логистического менеджмента как науки являются материальные, информационные, финансовые и сервисные потоки и другие факторы. Сам поток рассматривается как единое целое, как процесс, который измеряется как абсолютная единица в единицу времени и за определенный период. Материальные, финансовые, информационные и сервисные потоки рассматриваются как неотъемлемая часть логистической системы (Рис.2).

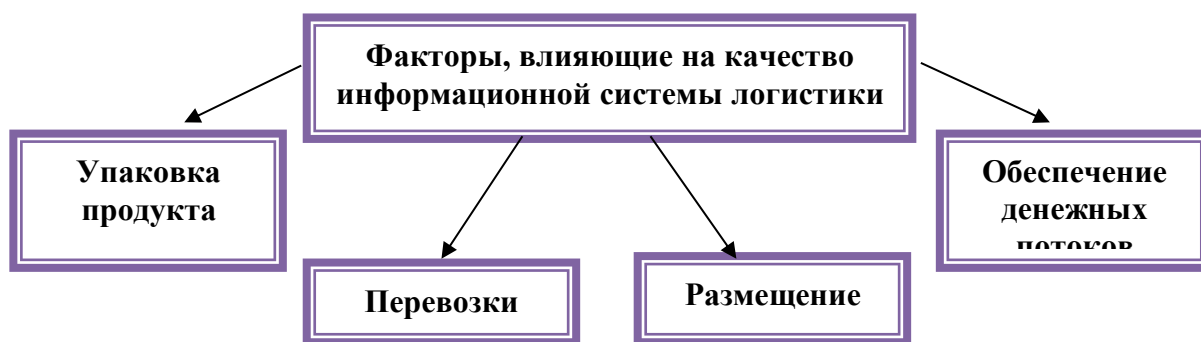


Рисунок 2. Факторы, влияющие на качество информационной системы логистики

Поток — это инструмент, который работает для идеального функционирования системы и дополняет эту систему [3].

По характеру расположения элементов потока:

1. Равновеликие – характеризуются постоянной скоростью расположения предметов, начальный и конечный интервалы движения предметов равны.

2. Нестандартный размер. Скорость позиционирования варьируется, включая ускорение, отскок, сохранение курса, интервалы отправления и прибытия.

Ниже приведены основные индикаторы, обуславливающие типы потоков и описывающие их по типам: начальная точка; последняя точка; траектория движения; длина дороги; время движения; скорость; промежуточные точки; импульс; интервалы и др [4].

В рамках системы управления материальными потоками в компаниях можно выделить 2 основных направления адаптации устойчивых коммуникаций [5].

Первое направление заключается в ускорении взаимодействия между различными функциональными подразделениями за счет развития различных экономических механизмов.

Второе направление - развитие необходимого уровня корпоратизации за счет организационных изменений в структуре корпораций. Эти направления, как правило, развиваются параллельно и дополняют друг друга [6].

Логистический финансовый поток – это направленное движение финансовых средств, обращающихся в логистической системе, между логистической системой и внешней средой, необходимое для обеспечения эффективного движения потока определенных материалов (Рис.3).

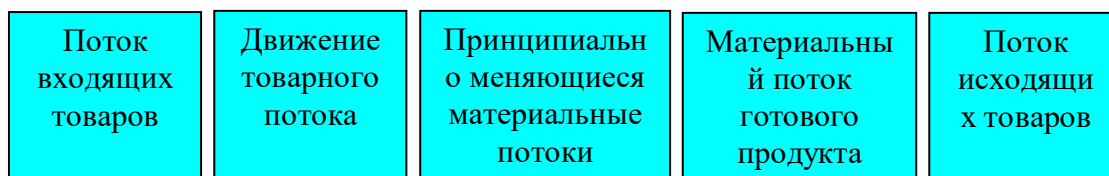


Рисунок 3. Систематическое движение материальных потоков.

Подводя итог, можно сказать, что в настоящее время в народном хозяйстве на практике создается мощная и высокоэффективная инфраструктура. Модернизация экономики страны, обеспечение ее устойчивого экономического роста и формирование обособленного состава нового внутреннего продукта, повышение активности хозяйствующих субъектов требуют масштабного использования рынка свободных экономических зон и логистических услуг. Уточнение понятия производственной мощности субъектов транспортно-логистических услуг способствует развитию этой мощности и уточнению вопроса о количестве субъектов, которые могут работать на рынке транспортно-логистических услуг, и их рациональном размещении.

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ЭКОЛОГИЧЕСКИЙ АНАЛИЗ СТРАТЕГИИ ДИВЕРСИФИЦИРОВАННОГО РАЗВИТИЯ HAIER GROUP

Аннотация. В статье рассматривается экологический анализ стратегии диверсифицированного развития Haier Group. Исследование направлено на выявление влияния стратегии компании на окружающую среду и ее соответствия целям устойчивого развития. Исследование использует качественный подход, собирая данные из первичных и вторичных источников, таких как отчеты компаний, интервью и отраслевые публикации. Выводы показывают, что диверсифицированная стратегия развития Haier Group оказывает положительное влияние на окружающую среду благодаря ее акценту на энергоэффективность, сокращение выбросов углерода и управление отходами.

Ключевые слова: Haier Group, анализ средств, интернационализация бренда.

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ENVIRONMENTAL ANALYSIS OF HAIER GROUP'S DIVERSIFIED DEVELOPMENT STRATEGY

Abstract. The article deals with the ecological analysis of Haier Group's diversified development strategy. The study is aimed at identifying the impact of the company's strategy on the environment and its compliance with sustainable development goals. The study uses a qualitative approach, collecting data from primary and secondary sources such as company reports, interviews, and industry publications. The findings show that Haier Group's diversified development strategy has a positive impact on the environment through its focus on energy efficiency, carbon reduction and waste management.

Key words: Haier Group, funds analysis, brand internationalization.

В последние годы, в связи с быстрым развитием экономики Китая, развитие и рост индустрии бытовой техники также возросли. С одной стороны, общая конкурентоспособность отрасли постоянно повышалась, производственные мощности развивались в больших масштабах, появилось большое количество производственных баз, и отрасль постоянно совершенствовалась.

Корпоративная конкуренция зреет, ценовая конкуренция замедляется, и появилось много факторов, таких как бренды, услуги, продукты и технологии. В краткосрочной перспективе Китай быстро превратился в производственный центр мировой индустрии бытовой техники.

Haier Group — китайский многонациональный конгломерат, специализирующийся на производстве бытовой техники и бытовой электроники. Компания имеет значительное глобальное присутствие и на протяжении многих лет была признана лидером в отрасли. Как коммерческая организация, Haier Group осознает важность применения устойчивых методов во всех своих операциях. Одним из наиболее важных аспектов устойчивой практики является экологический анализ. Окружающая среда является решающим фактором в любой коммерческой деятельности, и Haier Group признает это. Компания приложила значительные усилия для анализа окружающей среды в рамках экологии. Основной целью экологического анализа является оценка воздействия деятельности организации на окружающую среду. Этот анализ включает оценку экологических рисков, возможностей и способов управления ими. В рамках экологии Haier Group приняла подход, учитывающий взаимозависимость между бизнесом и окружающей средой. Группа Haier признает, что природная среда обеспечивает ресурсы, которые предприятия используют для производства товаров и услуг. Эта взаимозависимость между предприятиями и окружающей средой означает, что любой вред, причиняемый окружающей среде, в конечном итоге влияет на предприятия. Поэтому компания предприняла активные меры по защите окружающей среды, проанализировав свою деятельность и разработав стратегии по смягчению любых негативных воздействий. Одной из стратегий, реализуемых Haier Group, является внедрение устойчивых методов в свою деятельность. Это включает в себя использование возобновляемых источников энергии, сокращение отходов и поощрение вторичной переработки. Благодаря этим стратегиям компании удалось значительно сократить свой углеродный след. Кроме того, Haier Group внедрила зеленую систему управления цепочками поставок. Эта система направлена на то, чтобы поставщики и партнеры также применяли устойчивые методы. Эта система распространяется на всю цепочку создания стоимости, от поставщиков сырья до поставки готовой продукции. Haier Group также внедрила систему экологического менеджмента, соответствующую стандарту ISO 14001. Эта система гарантирует, что экологические

показатели компании постоянно отслеживаются и улучшаются. В заключение, экологический анализ Haier Group в рамках экологии является важным шагом на пути к достижению устойчивого развития. Усилия компании по снижению воздействия на окружающую среду при одновременном продвижении экологически чистой системы управления цепочками поставок заслуживают похвалы. Поскольку предприятия продолжают расти, важно осознавать взаимозависимость между предприятиями и окружающей средой. Подход Haier Group к экологическому анализу является отличным примером для других компаний, которым следует следовать экологически рациональным методам.

Однако важно проанализировать внутреннюю среду Haier Group в рамках экологии, чтобы понять ее политику и методы устойчивого развития, которые способствовали росту компании. Экология – это наука о взаимодействии живых организмов с окружающей их средой. В контексте бизнеса экология относится к управлению ресурсами и операциями компании таким образом, чтобы свести к минимуму негативное воздействие на окружающую среду и способствовать устойчивому развитию. Анализ внутренней среды Haier Group в рамках экологии фокусируется на деятельности компании, методах управления и политике, чтобы определить, как компания внедрила устойчивые методы. Одной из ключевых областей анализа внутренней среды Haier Group является практика управления ресурсами компании. Haier Group внедрила в своей деятельности ресурсосберегающие технологии и методы, такие как использование энергоэффективных приборов, переработка и сокращение отходов. Например, компания внедрила замкнутую систему переработки, при которой отходы повторно используются в качестве сырья, что снижает потребление первичных материалов. Такой подход позволил сократить воздействие компании на окружающую среду и свести к минимуму воздействие ее деятельности на окружающую среду. Еще одним направлением анализа внутренней среды Haier Group являются методы управления компанией. Haier Group приняла модель управления, которая фокусируется на потребностях и предпочтениях клиентов, что привело к разработке инновационных продуктов, энергоэффективных и экологически чистых. Компания внедрила целостный подход к управлению, который включает в себя учет социальных, экономических и экологических последствий своей деятельности. Такой подход позволил Haier Group разработать устойчивые методы ведения бизнеса, способствующие социальной ответственности и сохранению окружающей среды. Наконец, анализ внутренней среды Haier Group фокусируется на политике устойчивого развития компании. Компания внедрила стратегию устойчивого развития, которая включает в себя постановку целей и задач по эффективности использования ресурсов, сокращению отходов и защите

окружающей среды. Haier Group также разработала систему оценки жизненного цикла продукции, которая оценивает воздействие продукции на окружающую среду на протяжении всего ее жизненного цикла, от производства до утилизации. Такой подход позволил компании разработать продукты, которые являются экологически устойчивыми и удовлетворяют потребности своих клиентов. Успех Haier Group можно объяснить ее приверженностью устойчивому развитию и внедрению экологически безопасных методов. Анализ внутренней среды Haier Group в рамках экологии показал, что методы управления компании, управление ресурсами и политика устойчивого развития способствовали ее росту и успеху. Компания установила высокие стандарты в своей деятельности, что позволило ей внедрить устойчивые методы ведения бизнеса, способствующие социальной ответственности и сохранению окружающей среды. Практика устойчивого развития Haier Group служит источником вдохновения для других компаний и является четким свидетельством того, что можно добиться успеха в бизнесе, содействуя экологической устойчивости.

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МЫШЛЕНИЕ И ВДОХНОВЕНИЕ, ВЫЗВАННЫЕ УСПЕХОМ HAIER

Аннотация. Реализация стратегии локализации для выхода на международный рынок является необходимым путем развития китайских предприятий на международном рынке. На примере Haier Group в статье рассказывается о вдохновении, которое успешный опыт Haier Group принес китайским компаниям.

Ключевые слова: предприятие Haier, международный рынок, маркетинговая стратегия, локализация.

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THINKING AND INSPIRATION DEVELOPED BY HAIER'S SUCCESS

Abstract. The implementation of a localization strategy to enter the international market is a necessary way for the development of Chinese enterprises in the international market. Using the example of the Haier Group, the article talks about the inspiration that the successful experience of the Haier Group has brought to Chinese companies.

Key words: Haier enterprise, international market, marketing strategy, localization.

Мышление и вдохновение являются двумя важными составляющими успеха любого предприятия. Эти два элемента должны работать рука об руку для получения желаемых результатов, которые будут способствовать развитию бизнеса. Одним из лучших примеров предприятия, которое успешно объединило мышление и вдохновение для достижения выдающегося успеха, является Haier. Haier — ведущий мировой бренд в области бытовой электроники и бытовой техники. За прошедшие годы компания выросла из небольшого завода по производству холодильников в

Циндао, Китай, в многонациональный конгломерат с присутствием более чем в 100 странах. Успех Haier можно объяснить ее перспективной стратегией развития, которая соответствует тенденциям времени. Стратегия развития Haier основана на идее о том, что мир быстро меняется, и предприятия должны адаптироваться к этим изменениям, чтобы оставаться актуальными. Компания считает, что для того, чтобы оставаться впереди конкурентов, она должна постоянно внедрять инновации и предлагать новые продукты и услуги, отвечающие меняющимся потребностям потребителей. Одним из ключевых способов достижения этого Haier является развитие культуры инноваций и предпринимательства внутри компании. Компания поощряет своих сотрудников мыслить нестандартно и предлагать новые идеи и решения проблем. Haier также вкладывает значительные средства в исследования и разработки, чтобы быть в курсе новых технологий и тенденций. Еще одним важным аспектом стратегии развития Haier является ее ориентация на потребности клиентов. Компания считает, что понимание потребностей и предпочтений потребителей имеет решающее значение для разработки продуктов и услуг, которые будут пользоваться успехом на рынке. Чтобы достичь этого, Haier разработала глубокое понимание поведения потребителей посредством исследования рынка и анализа данных. Успех Haier является свидетельством силы дальновидного мышления и вдохновения в стимулировании роста бизнеса. Способность компании предвидеть меняющиеся тенденции и адаптироваться к ним сыграла решающую роль в ее успехе и позволила ей оставаться впереди конкурентов. Для достижения успеха предприятия должны иметь перспективную стратегию развития, которая соответствует тенденциям времени. Для этого требуется культура инноваций и предпринимательства, ориентация на потребности клиентов и готовность инвестировать в исследования и разработки. Успех Haier — прекрасный пример того, как эти элементы могут объединиться, чтобы стимулировать рост бизнеса и создать наследие успеха.

Haier использует инновационный подход к бизнесу, который помог ей добиться успеха в различных регионах мира. В компании существует культура непрерывных инноваций, которая помогает ей оставаться впереди в игре. Эта культура инноваций была внедрена в деятельность компании, от дизайна продукта до маркетинговых стратегий. Инновационный подход Haier воплощен в ее продуктах, что делает их уникальными и привлекательными для целевого рынка. Haier также удалось локализовать свою продукцию, чтобы выйти на целевой рынок в различных регионах мира. Эта локализация была достигнута за счет использования правильных продуктов для выхода на целевой рынок принимающей страны. Компания смогла добиться этого, проведя обширные исследования целевого рынка и адаптировав свои продукты к конкретным потребностям клиентов в этом регионе. Хорошим примером этого является линейка холодильников

компания, которая была адаптирована для удовлетворения потребностей индийского рынка. Холодильники были разработаны для небольших индийских домов и способны выдерживать частые отключения электроэнергии. Предприятия должны извлечь уроки из успешного подхода Haier к бизнесу. Правильные продукты необходимы для выхода на целевой рынок в любом регионе мира. Предприятия должны проводить обширные исследования целевого рынка и понимать конкретные потребности и предпочтения клиентов в этом регионе. Продукты должны быть адаптированы для удовлетворения этих потребностей и предпочтений. Продукты, которые были адаптированы для удовлетворения конкретных потребностей клиентов, имеют более высокие шансы на успех на этом рынке. Локализация продукции также является важным аспектом выхода на целевой рынок. Предприятия должны адаптировать свою продукцию к конкретным потребностям и предпочтениям клиентов в принимающей стране. Продукты должны быть культурно приемлемыми и соответствовать образу жизни местного рынка. Такой подход поможет предприятиям установить связь с целевым рынком и повысить лояльность к бренду. Предприятия, успешно локализовавшие свою продукцию, с большей вероятностью добьются успеха в принимающей стране.

Предприятия должны активно интегрироваться в культуру принимающей страны, чтобы реализовать локализацию собственного бренда. Это означает, что им следует потратить время на то, чтобы понять культуру страны, в которой они работают, и адаптировать свои продукты и услуги к потребностям и предпочтениям местного населения. Такой подход позволяет предприятиям закрепиться на рынке и повысить лояльность потребителей к бренду. Успех Haier в локализации можно объяснить инновационным подходом к дизайну продукта и маркетингу. Haier удалось создать продукты, специально адаптированные к потребностям местного населения. Например, стиральные машины Haier в Китае предназначены для стирки больших объемов белья, что является обычной потребностью китайских домохозяйств. Haier также удалось создать сильную дистрибьюторскую сеть в Китае, которая помогла ей охватить потребителей даже в самых отдаленных районах страны. Стратегия локализации компании Haier позволила ей закрепиться и в других странах. Например, компания смогла зарекомендовать себя как ведущий бренд в Соединенных Штатах, сосредоточившись на качестве и инновациях. Haier также удалось задействовать культурные предпочтения американских потребителей, предлагая продукты, разработанные с учетом их потребностей и предпочтений.

Одним из ключевых факторов, способствовавших успеху Haier, является их внимание к привлечению и локализации талантов. Вместо того, чтобы полагаться исключительно на свою домашнюю рабочую силу, они активно искали таланты со всего мира и пытались интегрировать их в свою

корпоративную культуру. Это позволило Haier создать разностороннюю и динамичную команду профессионалов, способных предложить различные точки зрения и идеи. Такой подход к привлечению и локализации талантов не только помог Haier сохранить конкурентоспособность, но и вдохновил другие компании сделать то же самое. Принимая эту стратегию, компании могут получить доступ к глобальному пулу талантов и использовать уникальные навыки и опыт, которые могут принести люди из разных слоев общества. Это может быть особенно полезно для компаний, работающих в отраслях, требующих высокого уровня инноваций и творчества. Более того, локализуя таланты, компании могут извлечь выгоду из наличия команды, знакомой с местной культурой и тенденциями рынка. Это может помочь компаниям создавать продукты, которые лучше соответствуют потребностям и предпочтениям местных потребителей. Это также может помочь предприятиям ориентироваться в местной нормативно-правовой среде и развивать отношения с местными поставщиками и партнерами.

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СТРАХОВАНИЕ ИМУЩЕСТВА В РОССИЙСКОЙ ФЕДЕРАЦИИ

Аннотация. На современном этапе развития российской экономики страхование играет все более существенную роль в защите социальных и имущественных интересов граждан. Страхование имущества призвано оградить субъектов экономики от внезапных значительных и непредвиденных расходов по восстановлению целостности утраченных или поврежденных активов. К важнейшим актам, регламентирующим страхование и являющимся основными в системе страхового законодательства, относятся Конституция РФ, Гражданский кодекс РФ и закон РФ «Об организации страхового дела в Российской Федерации» от 27 ноября 1992 г. (ред. от 02.07.2021).

Ключевые слова: страхование, страхование имущества, договор страхования.

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PROPERTY INSURANCE IN THE RUSSIAN FEDERATION

Abstract. At the present stage of development of the Russian economy, insurance plays an increasingly significant role in protecting the social and property interests of citizens. Property insurance is designed to protect economic entities from sudden significant and unforeseen expenses to restore the integrity of lost or damaged assets. The most important acts regulating insurance and being the main ones in the system of insurance legislation include the Constitution of the Russian Federation, the Civil Code of the Russian Federation and the Law of the Russian Federation "On the Organization of insurance business in the Russian Federation" of November 27, 1992 (ed. of 02.07.2021).

Keywords: insurance, property insurance, insurance contract.

Страхование – это система особых отношений, по защите интересов не только физических, но и юридических лиц, Российской Федерации и ее субъектов, а также муниципальных образований при наступлении различных страховых случаев за счет денежных средств фондов, которые

формируются страховщиками из страховых взносов (уплаченных страховых премий) и других средств.

Объектом имущественного страхования может стать практически любое движимое или недвижимое имущество. Тем не менее, в ГК РФ предусматриваются некоторые исключения, например, имущественному страхованию не подлежат рукописи, драгоценные изделия, камни, а также объекты, не имеющие ценового выражения.

Условно все объекты имущественного страхования классифицировать на следующие группы:

- имущество физических лиц (недвижимость, бытовая техника и т. д.);
- имущество юридических лиц (рекламные щиты, оборудование и т. д.);
- транспортные средства (автомобили, судна, грузы и т. д.);
- отраслевое имущество.

В соответствии с положениями действующего гражданского законодательства страхование осуществляется на основании договоров имущественного или личного страхования, заключаемых гражданином или юридическим лицом (страхователем) со страховой (страховщиком) [1].

Договорам страхования посвящена вся 48 глава Гражданского кодекса Российской Федерации [4], и именно в этой главе устанавливается понятие договора имущественного страхования – это договор, в котором одна сторона (страховщик) обязуется за обусловленную в договоре плату (страховую премию) при наступлении определенных событий, которые предусмотрены в договоре (страхового случая) возместить другой стороне (страхователю) или иному лицу в пользу которого заключен договор (выгодоприобретателю), причиненные вследствие этого события убытки в застрахованном имуществе либо убытки в связи с иными имущественными интересами страхователя в пределах определенной в договоре суммы (страховой суммы).

Необходимо понимать какие имущественные интересы могут быть застрахованы по договору имущественного страхования: риск утраты/гибели, недостачи или повреждения имущества; риск ответственности по обязательствам, возникающим вследствие причинения вреда жизни, здоровью или имуществу других лиц, а в случаях, предусмотренных законом, также ответственности по договорам - риск гражданской ответственности риск убытков от предпринимательской деятельности из-за нарушения своих обязательств контрагентами предпринимателя или изменения условий этой деятельности по не зависящим от предпринимателя обстоятельствам, в том числе риск неполучения ожидаемых доходов - предпринимательский риск [3].

Договору имущественного страхования, как правило, присущи следующие признаки страхования:

1 Признак вероятности или случайности. Страхование связано с непредвиденными обстоятельствами, которые рассматриваются как страховой случай, наступление которого невозможно заранее предвидеть или предугадать.

Вероятность ущерба лежит в основе построения страховых тарифов, с помощью которых формируется страховой фонд.

2 Перераспределение ущерба во времени и пространстве.

3 Признак возвратности.

Создаваемые страховые фонды полностью возвращаются их участникам за исключением части, которая идет на организацию страхового дела [2].. Этот признак распространяется не на каждого отдельного участника, а на всю совокупность в целом, средства возвращаются в форме возмещения ущерба.

В юридической литературе высказываются предложения об отмене или смягчении классификации видов имущественного страхования, предусмотренной статьей 929 ГК РФ.

Приводятся примеры видов страхования, которые не вполне "укладываются" в существующие виды (например, страхование ответственности директоров и должностных лиц). На этой основе делается вывод о том, что существующая классификация является препятствием для развития российского страхового рынка.

В обоснование этой позиции приводится также ссылка на зарубежные правовые системы, где обычно не выделяется в качестве самостоятельного вида страхования предпринимательских (финансовых) рисков. В то же время общее разделение имущественного страхования на страхование имущества, гражданской ответственности и предпринимательских (финансовых) рисков применяется в России уже более двадцати лет. Это разделение в целом адекватно воспринимается судебной практикой, находит свое подтверждение в доктрине и понятно юристам и другим специалистам в сфере страхования.

По этим причинам, как представляется, это общее разделение следует сохранить. При этом имеющуюся классификацию следует уточнить. Прежде всего, в статью 929 ГК РФ следует перенести определение страхования финансовых рисков, которое в настоящий момент содержится в пункте 4 статьи 4 Закона об организации страхового дела. Такой перенос, в свою очередь, позволяет поставить вопрос о том, необходимо ли выделение страхования предпринимательского риска в качестве самостоятельного вида страхования, либо достаточно указания в статье 929 ГК РФ на страхование финансовых рисков.

Невозможность получить адекватное страховое покрытие приводит:

а) к уходу некоторых категорий страхователей на зарубежные рынки;

б) к заключению потенциально недействительных договоров (противоречащих императивной норме пункта 1 статьи 932 ГК РФ), что неблагоприятно влияет на интересы страхователей;

в) к тому, что страхование ответственности по договору подчас "маскируется" под вид страхования имущества или страхования риска деликтной либо профессиональной ответственности;

г) и всегда - к усилению правового нигилизма.

Страховая и судебная практика фактически дезавуировали данную норму, поскольку страховщики давно уже заключают договоры страхования риска ответственности за неисполнение или ненадлежащее исполнение договорных обязательств при отсутствии официального разрешения на такое страхование, а суды признают действительными практически любые договоры страхования договорной ответственности, даже если законом страхование такой ответственности не разрешено

За рубежом страхование договорной ответственности в самостоятельный вид [5]. страхования не выделяется, на законодательном уровне отдельно не регулируется, и каких-либо ограничений на осуществление такого страхования не существует. Как указывалось выше, в практике страховых организаций и работах отдельных авторов предпринимаются попытки найти более или менее благовидные способы обхода общего запрета на страхование договорной ответственности.

Как мы видим, на сегодняшний день, перед нами стоит острая проблема – отсутствие единой системы правового регулирования страхования. Отсюда споры, пробелы в праве, расхождения во мнениях. Одни ученые считают, что Страхование право необходимо выделить как самостоятельную отрасль права, другие считают, что необходимо использовать судебную практику в качестве источника права. Мы считаем, что для устранения пробелов и коллизий необходимо использовать судебную практику, но так как судебный прецедент в РФ не является источником права, то конечно использовать его как таковой, мы не можем.

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ОБРАЗОВАНИЕ И ИСКУССТВЕННЫЙ ИНТЕЛЛЕКТ

Аннотация. Сейчас искусственный интеллект — один из главных инфоповодов. Нейросети рисуют, сочиняют стихи — и даже помогают диплом написать. Студенты, школьники и все, кто учится и учит, получают инструменты, которые могут изменить всю сферу образования.

Ключевые слова: искусственный интеллект, интеграция, видеоаналитика, нейросеть, чат-бот.

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EDUCATION AND ARTIFICIAL INTELLIGENCE

Annotation. Now artificial intelligence is one of the main newsbreaks. Neural networks draw, compose poetry - and even help write a diploma. Students, schoolchildren and all who study and teach receive tools that can change the entire field of education.

Keywords: artificial intelligence, integration, video analytics, neural network, chatbot.

Искусственный интеллект активно применяется во многих сферах человеческой жизни, в том числе и в области образования. Сегодня люди по всему миру имеют возможность использовать современные технологии в учебном процессе для повышения его качества и эффективного освоения необходимых профессиональных навыков.

Несмотря на уже достигнутые результаты, ИИ все еще находится на начальных стадиях развития. Но даже этого уровня достаточно для того, чтобы преподаватели и студенты могли извлекать невероятную для себя пользу. Специалисты прогнозируют, что применение технологий

искусственного интеллекта и машинного обучения в ближайшем будущем станет ключевым фактором эволюции всей образовательной системы.

Пандемия и вызванная ей потребность в дистанционном обучении только ускорили процесс интеграции AI-технологий в образовательный сектор. По оценкам экспертов платформы eLearning Industry, более 47% инструментов управления обучением будут оснащены возможностями ИИ в ближайшие пару лет.

Так как искусственный интеллект сегодня активно меняет образование, вот некоторые актуальные способы улучшить с его помощью учебный процесс.

1. Устранить необъективность оценок

Проверка и оценивание работ студентов — одна из важных задач, выполняемых преподавателями. Однако человек не всегда бывает объективным, поэтому учащиеся часто получают оценки, не соответствующие их реальному уровню знаний. Оценивание же таким беспристрастным инструментом, как ИИ, не только устраняет эту проблему, но и снимает часть нагрузки с преподавателей, позволяя им уделять больше времени взаимодействию со студентами.

Вместо того чтобы часами проверять работы, преподаватель может проанализировать оценки, выставленные программой, и определить, понимание каких тем вызывает у студентов наибольшие трудности, а затем подробно обсудить непонятные вопросы с учащимися. Автоматизация определенных задач позволяет сосредоточиться на самом учебном процессе и повышении его продуктивности.

2. Помочь преподавателям

Этот пункт является естественным продолжением предыдущего. Обычно при описании преимуществ ИИ в образовании акцент делается на то, как эта технология поможет студентам показывать более высокие академические результаты. Но ИИ способен приносить пользу и учителям. Его возможности позволяют автоматизировать не только процесс выставления оценок, но и многие другие рутинные задачи, включая административную работу.

Чат-бот готов отвечать на повторяющиеся общие вопросы, которые каждый день поступают учителям. А нейросети умеют анализировать результаты уже проведенных занятий, подбирать темы и материалы для новых, подсказывать преподавателям — программу каких занятий необходимо изменить.

В результате у преподавателей появляется больше времени и возможностей для улучшения учебного процесса, и помощи студентам.

3. Помочь студентам

Технологии значительно расширили образовательные возможности современного человека. Если раньше лишь немногие могли получить доступ к знаниям, сегодня достаточно иметь смартфон с интернетом, чтобы

заниматься саморазвитием и расширять свои представления о мире. Разработчики образовательных программ и приложений стремятся сделать так, чтобы образование превратилось в процесс, который не прекращается после окончания школы или университета, а продолжается всю жизнь.

Применение технологий ИИ и машинного обучения позволяет создавать эффективные учебные программы для каждого отдельного ученика с учетом его индивидуальных особенностей и потребностей. Искусственный интеллект может адаптироваться к уровню знаний учащегося, его скорости обучения и желаемым целям. Программа учитывает сильные и слабые стороны конкретного студента, помогая ему восполнять пробелы в знаниях и осваивать необходимые навыки. Именно поэтому адаптивное обучение становится все более популярным. Специальные алгоритмы формируют из общей базы материалов персонализированный трек.

Кроме того, инструменты ИИ позволяют экономить в тех случаях, когда школьнику, например, требуются дополнительные занятия, чтобы подтянуть знания по предмету из-за пропусков или непонимания какой-то темы. Так, уже существуют приложения-репетиторы, которые даже изучение математики могут превратить в увлекательную игру.

4. Повысить мотивацию к обучению

Учебный процесс многими воспринимается как обязательная повинность, а выполнение домашних заданий и подготовка к тестам и экзаменам вызывают массу негативных эмоций. Однако использование технологий в учебном процессе, таких как искусственный интеллект, виртуальная реальность, нейросети или роботы, могут это изменить.

Применение инноваций способно привнести в образование элемент игры, сделать учебный процесс более интерактивным и увлекательным. Если преподаватели научатся эффективно использовать современные технологии, это может значительно повысить уровень мотивации среди учеников, развить у них интерес к новым знаниям и навыкам.

5. Позаботиться об эмоциональном здоровье учащихся

ИИ-системы видеоаналитики помогают не только распознавать реакцию студентов на определенные темы или задания, определять, почему ученики теряют интерес к предмету, но и оценивать их физическое и психологическое здоровье, даже замечать агрессию в движениях.

Не секрет, что в переходном возрасте повышается риск совершения суицида, поэтому не только родителям, но и учителям важно обращать внимание на эмоциональное состояние подростков. И здесь оказываются полезны технологии искусственного интеллекта в системе образования. Например, ученые из Университета Джона Хопкинса в Балтиморе (США) разработали новый алгоритм на базе машинного обучения, который с высокой точностью выявляет подростков с суицидальными мыслями, анализируя данные школьных опросов.

А команда студентов и аспирантов Университета Эмори в США создала чат-бот Емога, который должен помогать первокурсникам приспособиться к новому образу жизни, решать повседневные проблемы. А еще он будет полезен тем, кто столкнулся с социальной изоляцией, тревожностью и депрессией — ведь Емога умеет вести глубокие разговоры с людьми.

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КАДРОВАЯ БЕЗОПАСНОСТЬ КАК ФАКТОР ОБЕСПЕЧЕНИЯ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ ОРГАНИЗАЦИИ

Аннотация: в статье рассматриваются понятие кадровой безопасности как фактора обеспечения экономической безопасности организации.

Ключевые слова: кадровая безопасность, экономическая безопасность, управление персоналом.

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PERSONNEL SECURITY AS A FACTOR OF ENSURING THE ECONOMIC SECURITY OF THE ORGANIZATION

Resume. The article discusses the concept of personnel security as a factor in ensuring the economic security of an organization.

Key words: personnel security, economic security, personnel management.

Кадровая безопасность – это важнейший элемент обеспечения экономической безопасности организации, поскольку именно от работников зависит качество процессов производства и именно они являются носителями потенциальных угроз для деятельности организации. Многие ученые и специалисты в своих исследованиях отмечают, что человек, а именно человеческий фактор – самое сложное звено в системе обеспечения безопасности организации, так как может оказать критическое влияние на успешность деятельности организации [1].

«В совокупности кадровая безопасность является одновременно:

- состоянием защищенности организации от рисков и угроз, связанных с персоналом;
- процессом противодействия и предотвращения негативного влияния на экономическую безопасность организации;
- деятельностью по созданию условий для стабильного функционирования и развития организации;
- совокупностью управленческих мероприятий, связанных с

эффективным формированием и использованием кадрового потенциала хозяйствующего субъекта и т.п.» [4].

В связи с вышесказанным стоит отметить, что «кадровую безопасность организации необходимо понимать и исследовать как интеграцию всех составляющих ее элементов в системе безопасности организации, так как именно она направлена на работу с персоналом, который является первичным звеном любого хозяйствующего субъекта. Именно поэтому кадровая безопасность занимает ведущую позицию в структуре экономической безопасности организации» [1].

Анализ существующих теоретических подходов к сущности и содержанию понятия «кадровая безопасность» показывает, что в настоящее время в литературе отсутствует единый теоретический подход к пониманию кадровой безопасности, определению ее роли и места в системе безопасности организации.

По мнению М.Г. Масальского, Г.О. Андреева, кадровая безопасность – «это совокупность принципов, методов, форм организационного механизма по обработке целей, задач, направленных на сохранение, укрепление и развитие кадрового потенциала, создание ответственного и высокопроизводительного сплоченного коллектива, способного своевременно реагировать на постоянно меняющиеся требования рынка с учетом стратегии развития организации» [4].

А.К. Моденов считает, что кадровая безопасность – «это такое положение организации, при котором воздействие на нее и индивидов внутри нее со стороны природной, экономической и социальной среды, а также внутренней среды самого человека не способны причинить вреда» [5].

Ученые А.А. Литвинюк, Х.М. Бекмурзиева, Л.Н. Иванова-Швец, Е.В. Кузуб, С.А. Леднева рассматривают кадровую безопасность с позиции процессного подхода. По их мнению, кадровая безопасность – «это процесс предотвращения негативных воздействий на экономическую безопасность предприятия за счет рисков и угроз, связанных с персоналом, его интеллектуальным потенциалом и трудовыми отношениями в целом» [3].

А.В. Дейнека дает следующее определение понятию «кадровая безопасность» - «совокупность мероприятий, направленных на предотвращение противоправных действий или содействие им со стороны персонала предприятия. Исходя из данного определения очевидно, что оно не является совсем полным, так как угрозой кадровой безопасности может быть, как действие, так и бездействие персонала, его недостаточная квалификация и ряд других моментов» [1].

Другие ученые рассматривают кадровую безопасность как «защищенность общественно-прогрессивных интересов организации по развитию и совершенствованию ее человеческого капитала, поддержанию эффективной системы управления человеческими ресурсами и минимизации рисков компании, связанных с ее кадровой составляющей. В

данном определении рассмотрены лишь интересы организации, которые зачастую противоречат интересам персонала, что в свою очередь приводит к возникновению угроз кадровой безопасности» [5].

Трактовку термина «кадровая безопасность», которая рассматривается с точки зрения деятельности, направленной на поддержание защищенности организации, дает С.В. Духновский. В данном случае под кадровой безопасностью понимается «деятельность по созданию условий для функционирования компании, при которых обеспечивается гарантированная законодательством защищенность интересов компании от рисков и угроз, связанных с собственным персоналом» [2].

Изучение взглядов авторов на кадровую безопасность приводит к следующим выводам:

- необходимость в обеспечении кадровой безопасности обусловлена вероятностью возникновения имущественных и неимущественных убытков организации, прямая связь которых с персоналом;

- большинство исследователей считают процесс обеспечения кадровой безопасности связанным с защитой интересов организации в отношении угроз со стороны персонала;

- кадровая безопасность рассматривается как фактор, способствующий конкурентоспособности организации благодаря наличию условий и факторов, обеспечивающих эффективное использование человеческих ресурсов для достижения стратегических целей.

Одним из способов укрепления кадрового потенциала является обеспечение кадровой безопасности. Это позволяет повысить быстроту реагирования на изменения внешнего рынка и, в свою очередь, повысить уровень экономической безопасности организации.

«Основная цель кадровой безопасности организации – это анализ кадровых рисков и угроз со стороны персонала и поиск способов их минимизации.

Исходя из цели, можно сформировать следующие задачи кадровой безопасности организации:

- выявление реальных потребностей организации в трудовых ресурсах, формах их привлечения и использования;

- обеспечение хозяйствующего субъекта сотрудниками необходимой профессии, квалификации и т.д.;

- ликвидация вакантных мест;

- непрерывное развитие персонала;

- внедрение и использование современных форм и систем оплаты труда;

- применение эффективной мотивации персонала;

- ликвидация убытков, связанных с трудовыми спорами;

- создание высокой лояльности персонала;

- объективная оценка реального состояния конкурентов на рынке;

- исследования рынка труда в городе, районе, регионе и т.д.;
- оценка организации как работодателя со стороны работника;
- минимизация текучести кадров;
- достижение высокого образовательного уровня и компетентности руководителей и т.п.» [1].

Для обеспечения кадровой безопасности в организации необходимо идентифицировать кадровые риски и угрозы, ликвидировать их и осуществлять мониторинг. Эти задачи выполняет служба по работе с персоналом, которая является субъектом кадровой безопасности в организации. Критически важно, чтобы кадровая служба имела высококвалифицированных и компетентных специалистов, иначе возможны ошибки при найме, расстановке, мотивации, контроле и увольнении персонала. Итак, задача кадровой безопасности заключается в идентификации рисков и угроз, их ликвидации и мониторинге.

В современных реалиях процесс управления персоналом перешел на новый уровень, где на первый план выводится значение личности работника, его мотивационных установок, что требует их формирования и направления в соответствии с задачами организации. «Для решения вопроса эффективности в управлении персоналом необходимо учитывать персональный набор параметров каждого сотрудника: одаренность, грамотность, специфику мотивации, индивидуальные ценности, половозрастные особенности, особенности национальности и культуры» [5].

Ответственность за реализацию нескольких направлений работы системы управления персоналом несут руководители соответствующих подразделений. Направления включают в себя планирование и учет персонала, мотивацию и стимулирование, развитие персонала и организационных структур управления, социальное развитие персонала, регулирование трудовых отношений, а также правовое и информационное обеспечение управления персоналом. Однако, отдел кадров играет ключевую роль в этом процессе, так как его сотрудники являются экспертами для других подразделений.

Для оценки качества управления персоналом и его влияния на экономическую безопасность организации можно выделить общие управленческие функции, которые присутствуют во всех видах деятельности: определение необходимого числа сотрудников для нормального функционирования организации; подбор и сохранение персонала, соответствующего требованиям организации; анализ производственного поведения и использования персонала; стимулирование и обучение персонала; мотивация и вознаграждение сотрудников за результаты работы; проведение мероприятий для обеспечения безопасности труда и урегулирование трудовых отношений; создание корпоративной культуры и духа для объединения коллектива – это новые тенденции в

управлении персоналом.

Для устранения рисков в кадровой безопасности необходимо рассматривать каждого кандидата на вакансию и работника организации как источник потенциальной угрозы. Процесс управления персоналом основывается на этом принципе. Однако, для обеспечения экономической безопасности организации, система обеспечения кадровой безопасности является лишь одним из ее элементов. Важно понимать, что при взаимодействии с персоналом необходимо создавать условия, которые не допустят умышленного или неосознанного ущерба экономическому развитию и устойчивости деятельности организации. Физические средства защиты не могут решить эту задачу в полной мере.

Для обеспечения устойчивого развития организации необходимо рассматривать каждого кандидата на должность как потенциальную угрозу, избегая влияния рисков заранее и учитывая его характеристики. Кроме того, важно проанализировать все составляющие, необходимые для качественного выполнения работы соискателем. Система обеспечения кадровой безопасности является комплексом элементов и механизмов, направленных на предотвращение угроз и снижение ущерба от кадровых рисков.

Экономическая безопасность организации напрямую зависит от кадровой безопасности. Если в компании работают компетентные, квалифицированные и добросовестные сотрудники и созданы условия для их труда, то компания будет защищена от всех угроз, связанных с персоналом. Но если в коллективе есть недобросовестные, не квалифицированные, не мотивированные, конфликтующие и неудовлетворенные сотрудники, которые наносят умышленный вред, то экономическая безопасность организации будет под угрозой. Таким образом, важно подобрать квалифицированный и мотивированный персонал, создать условия для их труда и сплоченность коллектива, чтобы защитить организацию от различных угроз и рисков, связанных с персоналом.

Структуру системы обеспечения кадровой безопасности организации необходимо рассматривать на всех этапах работы с персоналом, начиная от найма и заканчивая увольнением. В случае если на протяжении долгого времени не выявлять степень удовлетворенности персонала оплатой и условиями труда, наличие конфликтных ситуаций и споров, взаимодействие персонала с конкурентами, если таковое имеет место быть и пр., то возможно руководство организации не успеет вовремя отреагировать и либо потеряет часть прибыли, либо претерпит снижение экономических показателей, либо получит ущерб имущественный или неимущественный, что повлечет дополнительные издержки на решение проблем [2].

Наиболее важным этапом минимизации угроз со стороны персонала является прием на работу, где важно детально изучить кандидата не только

на уровень профессиональной пригодности и соответствия требованиям компании, но и на выявление того, не является ли он сотрудником организации-конкурента. Поэтому в случае, если предприятие уже начало взаимодействие с кандидатом, но не провело оценку на его отношение к конкурентной разведке, то возможна ситуация, когда он также принесет колоссальный урон, передавая конфиденциальную информацию в свою компанию [1].

Важнейший этап – это «работа персонала в организации. Данный этап четко отражает логику функционирования кадровой безопасности как системы, ориентированную на поддержку устойчивого развития хозяйствующего субъекта путем обеспечения от внешних и внутренних угроз, постоянного обмена информацией о состоянии кадровой безопасности, динамику основных ее показателей, их взаимосвязь с другими составляющими экономической безопасности организации» [4].

Таким образом, с целью укрепления экономической безопасности любой организации, необходимо ответственно относиться к подбору персонала и дальнейшей работе с ним. Стоит понимать, что даже если на момент подбора кандидата на вакантную должность он не проявлял никаких отрицательных качеств, то во время взаимодействия все может измениться.

Важно отметить, что «в основе процесса обеспечения кадровой безопасности организации при формировании кадрового потенциала лежит нормативно-правовая база, включающая бизнес-планы развития предприятия в целом, бизнес-планы на отдельные проекты, бюджеты разных уровней.

Такие документы должны содержать информацию о требуемом количестве и качестве трудовых ресурсов, обоснование соответствующих затрат, связанным с формированием, использованием и развитием кадрового потенциала. Кроме того, важным документом является штатное расписание с разработанными справочником должностей.

Данный документ является основой для подготовки мероприятий по контролю соответствия профессиональных и личных качеств претендентов на принимаемые должности, а также работников, уже осуществляющих деятельность в организации» [3].

Для обеспечения кадровой безопасности организации необходимо осуществить мониторинг деятельности сотрудников по нескольким направлениям, используя три формы контроля (предварительный, текущий, последовательный) и четыре направления. Следует отметить, что все этапы формирования системы обеспечения кадровой безопасности организации должны быть согласованы, чтобы устранить возможные кадровые риски и угрозы.

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КОМБИНИРОВАННАЯ АНТИГИПЕРТЕНЗИВНАЯ ТЕРАПИЯ АРТЕРИАЛЬНОГО ДАВЛЕНИЯ У ПАЦИЕНТОВ С МЕТАБОЛИЧЕСКИМ СИНДРОМОМ

Резюме. Метаболический синдром (МС) представляет собой комплекс факторов риска сердечно-сосудистых заболеваний и сахарного диабета (СД) типа 2. Основными компонентами МС являются артериальная гипертензия (АГ), ожирение, нарушения углеводного и липидного обмена. В настоящее время в большинстве стран мира наблюдается тенденция роста заболеваемости МС.

Прогностическое значение МС определяется мощным влиянием многочисленных факторов кардиоваскулярного риска, коррекция которых представляется важным направлением лечебно-профилактических мероприятий. Не вызывает сомнений тезис о том, что коррекция уровня артериального давления (АД) при МС должна проводиться параллельно с тщательным контролем уровня глюкозы плазмы, общего холестерина, массы тела и других факторов риска.

Ключевые слова: анти-гипертензивные препараты, воспаления, метаболический синдром.

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THE EFFECT OF COMBINED ANTIHYPERTENSIVE THERAPY OF BLOOD PRESSURE IN PATIENTS WITH METABOLIC SYNDROME

Resume. Metabolic syndrome (MS) is a complex of risk factors for cardiovascular diseases and type 2 diabetes mellitus (DM). The main components of MS are arterial hypertension (AH), obesity, disorders of carbohydrate and lipid metabolism. Currently, in most countries of the world there is a trend of increasing the incidence of MS.

The prognostic value of MS is determined by the powerful influence of numerous cardiovascular risk factors, the correction of which is an important

direction of therapeutic and preventive measures. There is no doubt that the correction of blood pressure (BP) in MS should be carried out in parallel with careful monitoring of plasma glucose, total cholesterol, body weight and other risk factors.

Keywords: anti-hypertensive drugs, inflammation, metabolic syndrome.

Актуальность. Метаболический синдром – состояние, патофизиологические изменения при котором достаточно хорошо изучены. В последние два десятилетия изменилось представление о роли и функциях жировой ткани, которую теперь рассматривают не только как орган эндокринной регуляции энергетического баланса, но и как интегральное связующее звено между формированием метаболических нарушений и сердечно-сосудистой патологии.

При избыточной массе тела также происходит инфильтрация адипоцитов макрофагами с последующим развитием воспалительных реакций, вследствие чего изменяется метаболическая активность жировой ткани. Выраженность этого воспаления четко коррелирует со степенью ожирения. Поскольку воспалительная реакция происходит в ткани, доля которой может составлять до 50% и более от всей массы тела, предположение системных проявлений становится закономерным. То есть локальные воспалительные процессы в жировой ткани сопровождаются хроническим слабовыраженным системным воспалением.

Вопросы рациональной фармакотерапии, оптимального выбора ЛС при различных заболеваниях имеют особую актуальность [2,5,7]. Это определяется, с одной стороны, расширением фармацевтического рынка и появлением большого количества новых ЛС, с другой - увеличением распространенности различных коморбидных состояний, которые во многом затрудняют проведение лекарственной терапии и требуют особого внимания к контролю эффективности и профилю безопасности ЛС [4,6,7].

В последние десятилетия во всем мире отмечается неуклонный рост распространенности МС, который объединяет в себе комплекс сердечно-сосудистых факторов риска: абдоминальное ожирение, артериальную гипертензию (АГ), дислипидемию, инсулинорезистентность. По данным различных авторов, среди лиц старше 30 лет распространенность МС составляет 10-30%, причем у женщин МС встречается в 2,4 раза чаще, чем у мужчин [1,3,5].

Цель исследования. Обосновать эффективность применения антигипертензивных препаратов у больных артериальной гипертензией с метаболическим синдромом на основе оценки их влияния на маркеры воспаления и инсулинорезистентность.

Материалы и методы исследования. В исследование было включено 111 больных (мужчины - 53, женщины - 58), имеющих АГ 1-2

степени и МС. Все пациенты давали письменное информированное согласие на участие в исследовании.

Результаты исследования. Исходные показатели маркеров воспаления и инсулинорезистентности у больных АГ с метаболическим синдромом.

У больных АГ с МС исходный уровень ЬвСРБ составил 3,37 (2,3;6,4) мг/л, что на 36,5% выше аналогичного показателя в группе контроля ($p=0,001$). Уровень 1САМ-1 исходно составил 331,6 (297,3;396,4) нг/мл, что достоверно выше на 29,2% аналогичного показателя в группе контроля ($p=0,003$). Исходный показатель индекса НОМА составил 3,82 (2,93;4,40), что превышает аналогичный показатель на 45,3% ($p=0,006$)

Выявлены достоверные половые различия: уровень ЬбСРБ у женщин был достоверно выше и составил 3,43 (2,74;6,31) мг/л, у мужчин - 3,17 (2,12;5,64) мг/л ($p=0,02$). Активность ЬбСРБ у женщин в постменопаузе составила 3,49 (2,59;7,0) мг/л и достоверно превышала аналогичный показатель в группе женщин до менопаузы 3,29 (2,63;6,38) мг/л ($p=0,04$). Активность ЬвСРБ у женщин в постменопаузе была достоверно выше, чем у мужчин ($p=0,03$). Курящие больные имели достоверно более высокую активность ИбСРБ 4,08 (2,96;7,04) мг/л по сравнению с некурящими лицами 2,92 (1,78;4,70) мг/л ($p=0,001$). Не были достоверными различия активности ЬэСРБ в зависимости от степени повышения АД ($p=0,74$). При наличии нарушений углеводного обмена уровень ЬэСРБ был достоверно выше ($p=0,021$).

Уровень 1САМ-1 достоверно не различался у мужчин и женщин: 327,83 (276,47;365,9) нг/мл и 332, 2 (298,09;396,37) нг/мл соответственно ($p=0,78$). Женщины в постменопаузальном периоде имели тенденцию к более высокому уровню 1САМ-1 по сравнению с группой женщин в доменопаузальном периоде ($p=0,07$). Выявлено достоверное повышение активности 1САМ-1 у курящих больных 344,23 (301,22;400,3) нг/мл по сравнению с некурящими 316,68 (268,92;376,2) нг/мл ($p=0,005$). Степень АГ не оказывала достоверного влияния на активность 1САМ-1 ($p=0,09$). Наличие нарушений углеводного обмена также не влияло достоверно на уровень 1САМ-1 ($p=0,62$).

Индекс НОМА достоверно не различался у мужчин и женщин: 3,78 (2,85;4,37) и 3,91 (3,10;4,52) соответственно ($p=0,76$). Индекс НОМА у женщин в менопаузальном периоде был достоверно выше: до менопаузы 3,44 (2,63;4,15) и в постменопаузе 4,02 (3,24;4,72) ($p=0,044$). При этом индекс НОМА у женщин до менопаузы был достоверно ниже по сравнению с мужчинами ($p=0,035$). Отмечена тенденция к повышению инсулинорезистентности у курящих больных по сравнению с некурящими лицами ($p=0,062$). При наличии нарушений углеводного обмена показатель инсулинорезистентности был достоверно выше ($p=0,038$).

Корреляционный анализ взаимосвязей биохимических маркеров с факторами сердечно-сосудистого риска и другими параметрами выявил достоверные прямые связи БэСРБ с курением ($r=0,28$, $p=0,001$), женским полом ($r=0,30$, $p=0,023$), менопаузой ($r=0,32$, $p=0,016$), ICAM-1 ($r=0,35$, $p=0,009$), возрастом ($r=0,38$, $p=0,002$), ИМТ ($r=0,43$, $p=0,004$)

Влияние антигипертензивных препаратов на маркеры воспаления у больных АГ с метаболическим синдромом.

Однофакторный дисперсионный анализ (АБЮУА) показал, что исходно уровень БвСРБ в 4-х группах статистически не различался ($p=0,73$). При внутригрупповом сравнении (критерий Уилкоксона) под влиянием зофеноприла, периндоприла и небиволола в течение 12 недель выявлено достоверное снижение уровня БэСРБ на 13,4% (с 3,35 (2,25; 6,31) мг/л до 2,9 (1,34; 3,68) мг/л ($p=0,043$)), на 17,3% (с 3,23 (2,73; 4,59) мг/л до 2,67 (2,35; 3,89) мг/л ($p=0,04$)) и на 27% (hsСРВ с 3,15 (2,0; 4,18) мг/л до 2,3 (1,18; 4,03) мг/л ($p=0,001$)), соответственно. При лечении эналаприлом отмечена тенденция к снижению активности hsСРВ, не достигшая статистической значимости: с 3,21 (2,6; 4,62) мг/л до 2,98 (1,43; 3,9) мг/л ($p=0,08$).

При межгрупповом сравнении (ANOVA) через 12 недель лечения выявлены достоверные различия между группами по динамике снижения уровня hsСРВ ($p=0,003$). При межгрупповом сравнении (критерий Манна-Уитни) статистически значимых различий между группами зофеноприла и периндоприла по динамике снижения уровня hsСРВ через 12 недель лечения выявлено не было ($p=0,7$). При межгрупповом сравнении (критерий Манна-Уитни) группы небиволола с группами зофеноприла и периндоприла выявлено статистически значимое преимущество небиволола по влиянию на снижение активности hsСРВ ($p=0,009$ и $p=0,004$ соответственно).

При межгрупповом сравнении (критерий Манна-Уитни) групп зофеноприла и периндоприла с группой эналаприла выявлено статистически значимое преимущество зофеноприла и периндоприла по влиянию на снижение активности hsСРВ ($p=0,04$ и $p=0,01$ соответственно). При межгрупповом сравнении (критерий Манна-Уитни) группы небиволола с группой эналаприла выявлено вьтсокодостоверное преимущество небиволола по влиянию на снижение активности hsСРВ ($p<0,001$).

Аналогичные изменения были выявлены и в отношении динамики уровня ICAM-1. Исходно при межгрупповом сравнении 4-х групп (ANOVA) уровень ICAM-1 не различался ($p=0,58$). Под влиянием зофеноприла, периндоприла и небиволола через 12 недель лечения выявлено достоверное снижение активности ICAM-1 ($p=0,045$, $p=0,036$ и $p=0,044$, соответственно), на фоне лечения эналаприлом выявлена тенденция к снижению, не достигшая статистической значимости ($p=0,07$) (критерий Уилкоксона).

При межгрупповом сравнении 4-х групп (ANOVA) через 12 недель лечения выявлено достоверное отличие друг от друга по динамике снижения уровня ICAM-1 ($p=0,04$). При межгрупповом сравнении 3-х групп

(ANOVA) зофеноприла, периндоприла и небиволола через 12 недель лечения достоверных отличий друг от друга по динамике снижения уровня ICAM-1 не обнаружено ($p=0,09$). При межгрупповом сравнении (критерий Манна-Уитни) групп зофеноприла, периндоприла и небиволола с группой эналаприла выявлено статистически значимое преимущество зофеноприла, периндоприла и небиволола по влиянию на снижение активности ICAM-1 ($p=0,04$, $p=0,03$ и $p<0,05$ соответственно).

Влияние антигипертензивных препаратов на показатели инсулинорезистентности, углеводного и липидного обменов у больных АГ с метаболическим синдромом.

Показатели глюкозы натощак и инсулина, которые являются основой для расчета индекса НОМА, снизились на фоне ингибиторов АПФ зофеноприла и периндоприла, имели тенденцию к снижению на фоне эналаприла и небиволола. Отмечена тенденция к снижению уровня глюкозы сыворотки крови через 2 часа после приема 75г глюкозы под влиянием приема всех трех ИАПФ. При межгрупповом сравнении 3-х групп (ANOVA) зофеноприла, периндоприла и эналаприла через 12 недель лечения достоверных отличий друг от друга по динамике снижения показателя глюкозы натощак, постпрандиальной глюкозы и инсулина не выявлено ($p=0,06$, $p=0,06$, $p=0,07$, соответственно).

Под влиянием зофеноприла, периндоприла и эналаприла выявлено достоверное снижение индекса НОМА на 34,2% (с 3,71 (2,8;4,2) до 2,44 (1,56;3,3) ($p=0,0064$)), на 15,6% (с 3,34 (2,6;4,0) до 2,82 (1,9;3,84) ($p=0,01$)) и на 16,9% (с 3,9 (2,9; 4,5) до 3,24 (2,72;3,96) ($p=0,03$)), соответственно (критерий Уилкоксона). Изменения индекса НОМА под влиянием небиволола не выявлены: 3,75 (2,7;4,3) до лечения и 3,4 (2,5;4,1) через 12 недель терапии ($p=0,62$) (критерий Уилкоксона).

При межгрупповом сравнении 4-х групп (ANOVA) через 12 недель лечения выявлено достоверное отличие друг от друга по динамике снижения индекса НОМА ($p=0,035$). При межгрупповом сравнении (критерий Манна-Уитни) группы зофеноприла с группами периндоприла и эналаприла было выявлено статистически значимое преимущество зофеноприла по влиянию на индекс НОМА ($p=0,01$ и $p=0,02$, соответственно). При межгрупповом сравнении (критерий Манна-Уитни) статистически значимых различий между группами эналаприла и небиволола по динамике снижения показателя индекса НОМА через 12 недель лечения выявлено не было ($p=0,08$). При межгрупповом сравнении (критерий Манна-Уитни) различий группы периндоприла с группами эналаприла и небиволола по снижению показателя индекса НОМА через 12 недель лечения было выявлено преимущество периндоприла ($p=0,045$ и $p<0,05$, соответственно). При межгрупповом сравнении (критерий Манна-Уитни) группы зофеноприла с группой небиволола выявлено

высокодостоверное преимущество зофеноприла по влиянию на снижение активности индекса НОМА ($p < 0,001$).

Анализ влияния изученных антигипертензивных препаратов на показатели липидного профиля показал отсутствие достоверной динамики большинства оцениваемых параметров во всех группах наблюдения, за исключением достоверного снижения уровня ТГ на 15,6% на фоне зофеноприла ($p = 0,04$) и на 19,9% на фоне периндоприла ($p = 0,047$).

Небиволол не оказывал негативного влияния на показатели углеводного и липидного обменов и на его фоне была отмечена тенденция к повышению уровня ХС ЛВП с 1,1 (0,98; 1,43) ммоль/л до 1,35 (1,12; 1,82) ммоль/л ($p = 0,055$) (критерий Уилкоксона).

Антигипертензивная эффективность и влияние на качество жизни антигипертензивных препаратов

Целевой уровень АД ($< 140/90$ мм рт.ст.) по данным «офисных» измерений через 12 недель лечения был достигнут у 75,8% (22) больных на терапии зофеноприлом; у 78,3% (18) больных на терапии периндоприлом; у 69,2% (18) больных на терапии эналаприлом и у 74% (20) больных на терапии небивололом.

Поданным офисного измерения АД максимальная степень снижения САД была в группе периндоприла и составила $-20,0$ (7,5; 26,5) мм рт.ст., минимальная в группе эналаприла — $-10,0$ (0; 20,0) мм рт.ст. Степень снижения ДАД была сопоставимо одинакова во всех группах. ЧСС достоверно не изменилась на фоне ИАПФ и статистически значимо снизилась у больных, получавших небиволол с $74,9 \pm 10,6$ до $62,4 \pm 6,2$ в 1 минуту через 12 недель лечения ($p < 0,005$).

Результаты СМАД подтверждают антигипертензивную эффективность всех изученных препаратов и достоверное снижение средних САД и ДАД во все временные промежутки, наиболее значимые на фоне ингибиторов АПФ периндоприла и зофеноприла. Достоверное снижение среднесуточных значений ЧСС отмечено в группе пациентов, принимавших небиволол - с $77,1 \pm 9,4$ уд./мин до $71,3 \pm 8,3$ уд./мин ($p = 0,002$). Также по результатам СМАД

отмечено улучшение суточного профиля АД: через 12 недель лечения количество больных с нормальным суточным профилем увеличилось в группе зофеноприла на 20,7%, в группе периндоприла на 21,8%, в группе эналаприла на 15,4% и в группе небиволола на 18,6%. Одновременно с этим доля больных с нарушениями суточного профиля на фоне терапии зофеноприлом, периндоприлом, эналаприлом и небивололом уменьшилась: «pop-dipper» на 17,3%, 13%, 11,6% и 7,5% соответственно, «night-peaker» - на 3,4%, 8,8%, 7,6% и 7,4% соответственно.

Клиническое состояние больных АГ в сочетании с ожирением оценивалось по опроснику «Качество жизни у больных гипертонической болезнью». До назначения терапии суммарный балл по опроснику составил

29,51±7,46 балла. Оценка общего самочувствия по ВАШ составила 65,9±14,8 мм, оценка самочувствия, связанного с наличием АГ, составила 69,75±17,22 мм. На фоне антигипертензивной терапии у всех больных было отмечено улучшение показателей, характеризующих качество жизни. Средний балл по анкете «Качество жизни у больных гипертонической болезнью» достоверно снизился во всех группах, что свидетельствует об уменьшении выраженности симптомов, связанных с АГ. На фоне терапии зофеноприлом, периндоприлом и небивололом отмечено достоверное уменьшение суммарного балла по опроснику, улучшение оценки общего самочувствия и самочувствия, связанного с АГ по ВАШ - «термометру». На фоне терапии эналаприлом отмечено достоверное уменьшение суммарного балла по опроснику и тенденция к улучшению оценки общего самочувствия.

Уровень 1САМ-1 на фоне применения всех антигипертензивных препаратов имел тенденцию к снижению, не достигшую статистической значимости как в группах мужчин, так и в группах женщин.

В группе зофеноприла выявлено достоверное уменьшение индекса инсулинорезистентности как у мужчин с 3,67 (2,75;4,1) до 2,06 (1,35;2,86) ($p=0,001$), так и у женщин с 3,8 (2,86;4,31) до 2,86 (1,97;3,2) ($p=0,02$) (p между группами 0,10). Тенденция к снижению индекса НОМА выявлена при лечении периндоприлом в группе мужчин с 3,31 (2,52;3,72) до 2,81 (1,94;3,09) и в группе женщин с 3,36 (2,53;3,7) до 2,79 (1,94;3,02) ($p=0,06$ в обеих группах, p между группами 0,92). Под влиянием эналаприла индекс НОМА достоверно снижался в группе мужчин с 3,82 (2,84;4,4) до 3,16 (2,23;3,57) ($p=0,07$) (p между группами 0,57).04), и имел тенденцию к снижению в группе женщин с 4,09 (3,26;4,68) до 3,51 (2,59;3,86). Достоверных изменений индекса инсулинорезистентности под влиянием небиволола не выявлено ни в группе мужчин, ни в группе женщин.

Таким образом, оценка динамики воспалительных показателей и инсулинорезистентности под влиянием лечения зофеноприлом, периндоприлом, эналаприлом и небивололом в зависимости от тендерных различий выявила однонаправленное изменение указанных параметров без статистически значимых отличий.

Вывод. Результаты работы показали, что у больных АГ с МС более значимо повышены уровни маркеров воспаления и инсулинорезистентности по сравнению с больными АГ без МС.

Доказано, что, наряду с высокой антигипертензивной эффективностью ингибиторы АПФ зофеноприл, периндоприл, эналаприл и высокоселективный бета-адреноблокатор небиволол обладают дополнительными плеiotропными свойствами и могут быть использованы для фармакологической коррекции нарушений активности маркеров воспаления и инсулинорезистентности.

Обоснована эффективность применения антигипертензивных препаратов у больных АГ с МС на основе изучения их влияния на маркеры воспаления и инсулинорезистентность.

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ФАРМАКОТЕРАПИЯ ИММУННЫХ И МЕТАБОЛИЧЕСКИХ НАРУШЕНИЙ ПРИ ОСТРОМ БИЛИАРНОМ ПАНКРЕАТИТЕ

Резюме. Частота встречаемости острого панкреатита до 40 случаев в год на 100,000 взрослого населения, в составе которых около 10-15% больных с тяжелыми формами этого заболевания, летальность среди которых достигает до 80%.

При комплексной оценке показателей качества жизни у больных хроническим панкреатитом пожилого возраста выявлено достоверное ухудшение качества жизни этих лиц по большинству шкал общего (SF-36) и специфического опросников по сравнению с показателями у здоровых лиц.

Ключевые слова: билиарный панкреатит, пожилой возраст, клинические проявления, качество жизни.

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PHARMACOTHERAPY OF IMMUNE AND METABOLIC DISORDERS IN ACUTE BILIARY PANCREATITIS

Resume. The incidence of acute pancreatitis is up to 40 cases per 100,000 adults per year, including about 10-15% of patients with severe forms of this disease, the mortality rate among which reaches up to 80%.

A comprehensive assessment of quality of life indicators in elderly patients with chronic pancreatitis revealed a significant deterioration in the quality of life of these individuals according to most scales of general (SF-36) and specific questionnaires compared with indicators in healthy individuals.

Key words: biliary pancreatitis, elderly age, clinical manifestations, quality of life.

Актуальность. Частота встречаемости ОП до 40 случаев в год на 100,000 взрослого населения, в составе которых около 10-15% больных с тяжелыми формами этого заболевания [4,6]. Летальность от ОП колеблется на уровне 30%, в то же время при тяжелых случаях может составлять до 80% от числа заболевших. Очевиден тот факт, что ОП является результатом воздействия повреждающих факторов и взаимодействия местных и системных адаптивных реакций организма со стороны иммунной, нервной и эндокринной систем [2,8].

При этом, происходящие иммунометаболические сдвиги трудно охарактеризовать, анализируя только модели ОП на животных, либо оценивая иммунные и метаболические показатели у больных. Однако экспериментальные исследования предполагают, что прогноз ОП напрямую зависит от степени некроза поджелудочной железы, интенсивности мультисистемной органной недостаточности, обусловленной ССВО. Наибольшее число летальных исходов наблюдается в ранней фазе заболевания, в связи с развитием панкреатогенного шока, и в поздней фазе заболевания, в связи с развитием гнойных осложнений [1,5].

В этой связи, основу фармакотерапии ОП должно составлять не только понимание его патогенетических механизмов, но и своевременная профилактика развития тяжелых, осложненных форм, связанных либо с избыточной активацией, либо с недостаточностью иммунной системы, формированием в месте воспаления метаболитов, обладающих различными эффектами на регуляторные системы организма [3,7]. В настоящее время среди факторов, обуславливающих прогрессирование и утяжеление ОП авторы выделяют следующие. Первичные - ферменты поджелудочной железы (трипсин, химотрипсин, фосфолипазуA₂, липазу, и т.д.). Вторичные - ферменты поджелудочной железы, активирующие калликреин-кининовую систему с образованием брадикинина, гистамина, серотонина, которые увеличивают сосудистую проницаемость, вызывают нарушения микроциркуляции, отек, микротромбозы, ишемию, гипоксию и ацидоз тканей [2,4]. Третичные - макрофаги, мононуклеарные клетки и нейтрофилы, которые при развитии ССВО и гипоксии продуцируют провоспалительные цитокины (IL-1, IL-6 и IL-8, TNF), фактор активации тромбоцитов, простагландины, тромбоксан, лейкотриены, оксид азота. Факторы агрессии четвертого порядка - цитокины, тканевые ферменты, метаболиты, измененные в результате патологического процесса различной природы. Очевидно, что факторы агрессии третьего и четвертого порядка в основном являются продуктами клеток иммунной системы [6,8].

Цель исследования. Установить фармакологическую эффективность комбинированного применения иммуномодуляторов, антиоксидантов и

мембранопротекторов при остром билиарном панкреатите различной степени тяжести в эксперименте и клинике.

Материалы и методы исследования. Объектом настоящего исследования стал анализ результатов лечения 48 пациентов с протоковыми осложнениями желчнокаменной болезни и блоком на уровне дистальной части общего желчного протока доброкачественной этиологии за период 2019-2021 гг.

Результаты исследования. Клинические исследования проведены у небольшой группы пациентов с острым панкреатитом билиарной этиологии. В день госпитализации все больные с ОП билиарной этиологии легкой степени, получавшие консервативное лечение, предъявляли жалобы на боли в верхних отделах живота опоясывающего характера, диспептические расстройства, выраженную слабость.

При обследовании у лиц с ОП билиарной этиологии легкой степени тяжести, не нуждавшихся в операции, дыхательных и гемодинамических расстройств не было, при пальпации живота отмечались боли и напряжение в эпигастрии, у 13 человек (6 больных в группе, получавшей базисное лечение и 7 пациентов, дополнительно получавших полиоксидоний, эмоксипин и эссенциале Н) пальпировалось дно желчного пузыря. Симптомы перитонита у всех больных были отрицательные.

При ультразвуковом исследовании органов брюшной полости микрохолецистолитиаз отмечался у 21 пациента (10 больных, получавших базисное лечение и 11 пациентов, получавших иммуномодулирующую, антиоксидантную и мембранопротекторную терапию), крупные конкременты обнаружены у 7 пациентов (3 и 4 пациента в соответствующих группах). В 12 (по 6 больных в каждой группе) из 28 случаев выявлены признаки острого холецистита, у остальных - признаки хронического холецистита.

Признаки желчной гипертензии у обследуемых не определялись. Увеличение размеров поджелудочной железы по сравнению с нормой отмечалось в 1,2-1,3 раза у всех больных.

При фиброгастродуоденоскопии у 28 больных в двенадцатиперстной кишке были обнаружены следы желчи, что косвенно свидетельствовало о проходимости желчных протоков, а у 23 (10 в группе, лечившейся в соответствии с НКР, 13 - в группе, дополнительно получавшей иммуномодулятор, мембранопротектор и антиоксидант) - обнаружены явления папиллита и косвенные признаки панкреатита. В 8 случаях (по 4 пациента каждой группы) большой сосочек двенадцатиперстной кишки располагался в парапапиллярном дивертикуле.

Учитывая отсутствие осложнений желчнокаменной болезни, больным этой группы проводилось только медикаментозное лечение, а хирургические вмешательства были выполнены - в отсроченном порядке после купирования симптомов острого воспаления поджелудочной железы.

Летальных исходов не было. При поступлении в клинику у всех пациентов с ОП легкой степени тяжести билиарной этиологии обнаружено значительное повышение в плазме крови уровня провоспалительных цитокинов, противовоспалительного IL-4, кислородзависимой активности полиморфноядерных лейкоцитов в спонтанном и стимулированном НСТ-тесте, концентрации промежуточных и конечных продуктов ПОЛ, общей антиокислительной активности плазмы крови, снижение концентрации С3- и С4-компонентов комплемента, количества фагоцитирующих гранулоцитов и числа поглощенных ими частиц (снижение ФП, ФЧ), при нормальном уровне IL-10, нормальной активности ферментов антиоксидантной защиты (СОД и каталазы).

Стандартное медикаментозное лечение больных с билиарной этиологией ОП легкой степени тяжести корригировало содержание в плазме крови TNF, IL-6, IL-4, С4- компонента комплемента, не влияло на уровень IL-1P, IL-8, G-КСФ, С3-компонента комплемента, ОАА, повышало концентрацию IL-10, уровень продуктов перекисного окисления липидов.

В сравнении с исходными показателями и здоровыми донорами стандартное лечение снижало функциональную активность нейтрофилов периферической крови. Включение в терапию пациентов с легкой степенью тяжести ОП билиарной этиологии сочетания полиоксидония, эмоксипина и эссенциале Н по сравнению со стандартным лечением нормализовало концентрацию TNF, IL-6, IL-8, IL-4, параметры функциональной активности нейтрофилов периферической крови, содержание промежуточных и конечных продуктов ПОЛ, ОАА, корригировало содержание G-КСФ, уровень С4-компонента системы комплемента.

Все пациенты этой группы были выписаны из стационара в удовлетворительном состоянии. Купирование болевого синдрома на фоне консервативной инфузионной и спазмолитической терапии наблюдалось в течение суток с момента начала лечения, что позволило воздержаться от активной хирургической тактики у пациентов данной группы с легким ОБП.

Сроки лечения в стационаре у больных, получавших базисное лечение (в соответствии с национальными клиническими рекомендациями) составляли от 7 до 14 суток, что напрямую зависело от сроков купирования клинической симптоматики и инструментальных (данные УЗИ и КТ) признаков нормализации размеров поджелудочной железы, отсутствия развития осложнений.

Вывод. Комбинация ферровира, мексидола и фосфоглива при экспериментальном остром панкреатите легкой степени тяжести корригирует 13,3% и нормализует 80% исследованных лабораторных иммунных и оксидантных показателей, при средней степени тяжести соответственно - 50% и 18,7%, при тяжелой – приближает к значениям контроля.

Фармакологическая эффективность полиоксидония, эмоксипина и эссенциале Н при остром билиарном панкреатите легкой и средней степени тяжести позволяет ограничиться применением малоинвазивных хирургических методов лечения и выполнить оперативное лечение желчнокаменной болезни в отсроченном порядке, а при отсутствии позитивных эффектов указанной комбинации, являющихся показателем утяжеления течения заболевания, осуществлять ранний переход к активной тактике с применением малоинвазивных и традиционных хирургических методов лечения.

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ФОРМИРОВАНИЕ И РАЗВИТИЕ ПСИХОЛОГИЧЕСКОЙ КУЛЬТУРЫ ЗДОРОВЬЯ ПОДРОСТКОВ В СЕМЬЕ

Аннотация. Проблема психологического здоровья человека, живущего в нестабильном, изменяющемся мире, экстремальных социально-экологических условиях, выходит на первый план в конце прошлого - начале нового XXI века - века наук о человеке, среди них нет только на первый взгляд закрепляющее место принадлежит психологии. Сложность исследуемого предмета состоит в том, что термин «здоровье» в ментальности россиян однозначно ассоциируется с медициной, а его нарушение — с обязательным лечением у врача.

Ключевые слова: психическое здоровье, агрессивность, зависть, диссинхрония, психиатрии и психотерапии, самопознания и саморазвития, суицидальных, асоциальных, с различной психологической зависимостью).

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FORMATION AND DEVELOPMENT OF PSYCHOLOGICAL CULTURE OF HEALTH OF ADOLESCENTS IN THE FAMILY

Annotation. The problem of the psychological health of a person living in an unstable, changing world, extreme socio-ecological conditions, comes to the fore at the end of the past - the beginning of the new XXI century - the century of human sciences, among them there is only at first glance a fixing place belongs to psychology. The complexity of the subject under study lies in the fact that the term "health" in the mentality of Russians is unambiguously associated with medicine, and its violation - with mandatory treatment by a doctor.

Keywords: mental health, aggressiveness, envy, dyssynchrony, psychiatry and psychotherapy, self-knowledge and self-development, suicidal, asocial, with various psychological dependence).

Проблема психологического здоровья личности, живущей в нестабильном, изменяющемся мире, сложных, экстремальных социоэкологических условиях, выступает на первый план в конце прожитого – начале нового, XXI века – века наук о человеке, среди которых и не только, на первый взгляд, консолидирующее место принадлежит психологии. Трудность исследуемой тематики состоит в том, что сам термин «здоровье» в менталитете россиян однозначно связан с медициной, а его нарушение – с обязательным лечением у врача. Психологическое здоровье связывается обычно со специалистами в области психиатрии и психотерапии. Подростковый возраст - остро протекающий переход от детства к взрослости, в котором выпукло переплетаются противоречивые тенденции. С одной стороны, для этого сложного периода показательны негативные проявления, дисгармоничность в строении личности, свёртывание прежде установившейся системы интересов ребёнка, протестующий характер его поведения по отношению к взрослым, с другой стороны, подростковый возраст отличается и множеством положительных факторов: возрастает самостоятельность ребёнка, более разнообразными и содержательными становятся отношения с другими детьми и взрослыми, значительно расширяется сфера его деятельности и т. д. Главное данный период отличается выходом ребёнка на качественно новую социальную позицию, в которой формируется его сознательное отношение, к себе как члену общества.

К сожалению, пока далеко не все население нашей страны уделяют надлежащее внимание исследованию других форм нарушения социализации личности – возникновению неадекватных самооенок, уровней притязаний, заниженной самооценки. Отдельные люди испытывают трудности в различных коммуникациях, другие – самопознании и саморазвитии, у третьих – доминирует развитие деструктивных качеств личности (агрессии, зависти, диссинхронии и др.) и форм поведения (суицидальное, асоциальное, с различными психологическими зависимостями). Таких примеров можно привести множество. Но это все свойственно не больной, а нормальной личности и преодолеть возникающие трудности такого рода человеку может помочь не психиатр, а профессиональный психолог.

Внимание к вопросам здоровья в последние годы заметно возросло. Закономерно возросло и внимание к здоровью школьников. Появившееся в последние годы понятие здоровые сберегающие технологии предполагает консолидацию всех усилий школы, нацеленных на сохранение, формирование и укрепление здоровья учащихся.

Задача педагогов школы – полноценно подготовить подростка к самостоятельной жизни, создав все предпосылки для того, чтобы она сложилась счастливо. А без здоровья это недостижимо. Поэтому, обеспечивая охрану здоровья школьников, формируя у них самих культуру здоровья, школа закладывает фундамент благополучия будущих поколений.

Существует более 300 определений “здоровья”. Выделим основные группы, в которых здоровье определяется: как состояние полного физического, психического и социального благополучия, а не только отсутствие болезней или физических дефектов; как совокупность физических и духовных способностей (жизнеспособность), которыми располагает организм, личность; как целостное многомерное динамическое состояние, в процессе реализации генетического потенциала в условиях конкретной социальной и экономической среды, позволяющие человеку в различной степени.

Таким образом, понимание здоровья различно, но в каждом определении упоминается психологическое (духовное) здоровье личности в качестве важного звена в понимании здоровья. В качестве главных критериев психологического здоровья можно выделить следующие: позитивное самоощущение (позитивный основной эмоциональный фон настроения), позитивное восприятие окружающего мира; высокий уровень развития рефлексии; наличие стремления улучшать качество основных видов деятельности; успешное прохождение возрастных кризисов.

Актуальность межличностных отношений в семье и их влияние на формирование личности, поведения и психологического здоровья детей – подростков заключается в следующем: очень важный фактор эмоциональной уравновешенности и психологического здоровья ребенка – это стабильность семейной среды. Большое значение имеет «качество» семьи, её воспитательная способность. Семья, неспособная воспитывать, приводит к серьезным нарушениям в процессе социализации ребенка. Основное влияние на развитие личности человека имеет семья – родители и родственники. Дети, лишенные возможности непосредственно и постоянно участвовать в жизни малой группы, состоящей из родных и близких им людей, серьезно обеднены и обездолены судьбой. Существует определенная связь между чертами личности ребенка, взаимоотношениями в семье и поведением ребенка в обществе. М.Мид, изучая примитивные сообщества, сделала очень интересные наблюдения. В тех сообществах, где ребенок имеет негативный опыт, как правило, формируются отрицательные черты личности. В частности, стиль взаимодействия со взрослыми сводится к следующему: мать рано отлучает ребенка от груди, надолго уходит работать, общение с матерью происходит редко. Дальнейшее воспитание остается достаточно суровым: в основном, используются частые наказания, враждебность детей по отношению друг к другу не вызывает у взрослых осуждения. В результате, формируются такие качества как тревожность,

подозрительность, сильная агрессивность, эгоизм и жестокость. Эрон и др., проведя обширное обследование, выявили черты детей, пользовавшихся репутацией жестоких и озлобленных. Было отмечено, что такие дети, как правило, имеют склонность к агрессивности по отношению к своим детям (дети недолюбленные, заброшенные).

Наиболее подходящим является отношение к ребенку, когда родители принимают его таким, каков он есть: с его внешним видом, с его характером и умственными способностями. Они хорошо знают потребности ребенка. Они допускают его эмоциональную независимость. Своей позицией они обеспечивают детям чувство безопасности и уверенность в будущем, и как правило эти подростки психологически здоровы. Отклонения в психологическом здоровье младшего подростка свидетельствует чаще всего о серьезных нарушениях в жизни семьи. Возможно, что дети из этих семей, подражая своим родителям, неправильно воспринимают духовные и материальные ценности. Существует риск, что контролирующий стиль воспитания превратит ребенка в отверженного в среде сверстников, отстающего в школе и не позволит развить поведенческие умения до необходимого уровня. Дети из семей, в которых не обучают уступчивости, агрессивны и вспыльчивы. От них отворачиваются родители, приятели, да и у самого ребенка складывается весьма негативный образ «самого себя».

Психология здоровья в своем становлении продолжает намеченный гуманистической психологией принципиально иной путь развития психологической науки - путь к созданию новой науки "психологии с человеческим и человеческим лицом". Именно гуманистическая психология разрабатывает целостный подход к здоровью, в котором физическое и психологическое здоровье представляется связанным с высшими ценностями, целями и потребностями человека. Жизнеспособность психологии здоровья, возможно, определяется не столько анализом глубин человеческого поведения, сколько изучением высот, которых каждый индивидуум способен достичь. Важным показателем качества жизни являются индивидуальные переживания человека относительно социальной обстановки вокруг него, поэтому качество жизни выступает некоей глобальной системой, включающей в себя качество культуры, качество экологии, качество образования, качество социальной, экономической и политической организации общества, качество человека.

Влияние структуры семьи на формирование личности ребенка неразрывно связано с царящими в семье отношениями. Дисгармония семейных отношений дает ребенку образцы агрессивности, непостоянства, враждебности и асоциального поведения. Психологическое здоровье делает личность самодостаточной, у которой оптимально функционируют все психические структуры человека, необходимые для текущей жизнедеятельности.

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ПОЯВЛЕНИЕ НОВЫХ МОДЕЛЕЙ ПОТРЕБЛЕНИЯ НА СОВРЕМЕННОМ ЭТАПЕ РАЗВИТИЯ ЭЛЕКТРОННОЙ ТОРГОВЛИ

Аннотация: в данной статье раскрываются причины и характеристики электронной торговли. Отмечается, что технологическое развитие влияет на поведение современных потребителей. Рассматриваются потребности различных поколений X, Y, Z. Делается вывод, что между разными поколениями и информационными и коммуникационными технологиями существует очень сильная связь. Взаимодействие каждого поколения со СМИ и Интернетом влияет на стратегии и результаты электронной торговли.

Ключевые слова: информационные технологии, электронный бизнес, электронная торговля, цифровые потребители, пробующие потребители, потребители поколения X, Y, Z, миллениалы, онлайн-поколение, потребности.

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THE APPEARANCE OF NEW CONSUMPTION MODELS AT THE PRESENT STAGE OF E-TRADE DEVELOPMENT

Abstract: this article reveals the causes and characteristics of e-commerce. It is noted that technological development affects the behavior of modern consumers. The needs of different generations X, Y, Z are considered. It is concluded that there is a very strong connection between different generations and information and communication technologies. Each generation's interaction with the media and the Internet influences e-commerce strategies and outcomes.

Keywords: information technology, e-business, e-commerce, digital consumers, trying consumers, generation X, Y, Z consumers, millennials, online generation, needs.

В современном мире очень быстро развиваются информационные технологии, электронный бизнес в различных сферах Интернета, накапливается огромное количество информации и составляются базы знаний, на основе которых Интернет предлагает тысячи уникальных товаров и услуг. Экономическая, правовая, социальная, технологическая и

политическая среда развивающегося мира вынуждает традиционный бизнес трансформироваться в электронный с иным мышлением. Для электронной коммерции необходимо иметь: товар с услугой, свой сайт, услугу, способ оплаты, способ услуги, способ выполнения заказа, услугу, заявку, просьбу, претензию от клиента. Электронный бизнес требует меньше затрат, чем обычный, поэтому клиенты получают товары по более низким ценам.

Основными причинами, которые приводят к созданию систем электронного бизнеса, являются:

- Экономическое давление на рынках: сильная конкуренция, глобальная экономика, региональные соглашения о ценах, низкая стоимость рабочей силы в некоторых странах, часто происходят значительные изменения на рынках и др.;

- Социальные среды на макроуровне: характер рабочей силы, государственное регулирование, сокращение государственных субсидий, повышенная важность этических вопросов, повышенная социальная ответственность организаций, быстрые политические изменения);

- Технологическое давление: быстрый моральный спад в технологии, увеличение инноваций, появление все новых и новых технологий.

Внедрение и развитие электронной коммерции характеризуется:

- относительно низкой стоимостью первоначального строительства всей инфраструктуры;

- навыками в личной квалификации;

- изменениями в структуре управления организации;

- более низкими затратами на выполнение операций;

- стоимостью персонализации информации, которая достаточно мала;

- особо низкой стоимостью доставки сообщения (звонок на него бесплатный);

- выпуском расширений для очень узкой целевой аудитории;

- низкой стоимостью информационных потоков;

- низкой стоимостью увеличения объема предоставляемой информации;

- увеличением затрат на меры безопасности информации и текущих операций;

- увеличением возможностей для развития рынка и повышения конкурентоспособности;

- признаками усиления конкуренции.

Технологическое развитие влияет на поведение современных потребителей, которые значительную часть своей деятельности проводят в виртуальном пространстве, где они устанавливают контакты, обмениваются информацией и совершают покупки. Современные потребители, как потребители новой эры или цифровые потребители, регулярно делают покупки в электронных магазинах и открыты для мобильных решений. Потребители 21 века превратились в пробующих потребителей, которые

лично проверяют рыночное предложение, ищут новые варианты удовлетворения потребностей и при принятии решений полагаются на собственные или опыт других пользователей. Они независимы, подчеркивают свою индивидуальность и подлинность, участвуют в рыночных процессах и собирают, анализируют и отбирают информацию.

Современные потребители принимают во внимание этические соображения в своих действиях. Они замечают негативные последствия своего поведения и стараются их предотвратить. Они превращаются из гедонистического и эгоистичного потребителя в морально ответственного потребителя. Они отказываются от ненужных покупок и выбирают товары, которые не наносят вреда окружающей среде и не ограничивают возможности удовлетворения потребностей других потребителей. Они все больше осознают свое окружение, как социальное, так и естественное, благодаря адаптации принципов устойчивого развития. Они открыты для новых моделей и стилей потребления, посредством которых они выражают себя и свои отношения с окружающей реальностью.

Потребители поколения X – это потребители, родившиеся до конца 1980-х годов. В литературе отмечается, что это поколение также называют «поколением страха», потому что оно пережило экономические кризисы, ядерные войны и нехватку рабочих мест. Эти факторы могут объяснить скептические маркетинговые стимулы поколения X, что затрудняет манипулирование и убеждение потребителей в этом сегменте.

Поколение Y или миллениалов выросло вместе с Интернетом и новыми технологиями. В эпоху развития информации и роста социальных сетей повседневная жизнь этих пользователей стала неотделима от Интернета, и на их действия сильно влияет сетевая культура. Потребители поколения Y характеризуются сильной независимостью, персонализированными концепциями потребления, больше не подвержены влиянию иерархии страха и власти, они делятся и распространяют информацию о продуктах и новых брендах.

М. Шоу при исследовании факторов успеха электронной коммерции заметил, что различия и особенности поколений X и Y характерны для определенного поколения и могут быть связаны с решением потребителя купить продукт или услугу. На поведение потребителей поколения X на платформах электронной коммерции на окончательное решение влияет мнение, выраженное другими пользователями, а для людей поколения Y это не важно. Они доверяют своим решениям и не хотят зависеть от мнения других [1].

Поколение Y представляет значительный интерес для интернет-магазинов, т.к. оно хорошо разбирается в технологиях и этим сильно отличается от предыдущих поколений. Исследования показали, что по сравнению с предыдущими поколениями миллениалы демонстрируют другие ценности, характеристики и поведение [2].

Миллениалов также называют онлайн-поколением, они лучше разбираются в вопросах рынка и технологий, чем их предыдущие поколения, и способны обрабатывать информацию на веб-сайтах намного быстрее, и, как правило, больше вовлечены в онлайн-деятельность, включая онлайн-покупки. Следовательно, их реакция на онлайн-маркетинг и электронную коммерцию также сильно отличается от предыдущих поколений.

Миллениалы сильно отличаются от когорт других поколений еще и потому, что они демонстрируют более высокое чувство прав и склонность отвергать социальные нормы предыдущих поколений. Также известно, что они менее лояльны к каким-либо продуктам или услугам и быстро приспосабливаются к инновационным изменениям в технологиях, особенно к тем, которые связаны с их образом жизни. Кроме того, они очень хорошо связаны со своими друзьями и коллегами, и считают мнение друзей и коллег-потребителей более надежным, чем любые источники компании.

Социальные сети оказывают сильное влияние на жизнь миллениалов, поскольку они всегда предпочитают быть на связи со своими сверстниками, то есть, влияние группы сверстников, отраженное как субъективные нормы, является решающим фактором, который влияет на их поведение, вирусные реакции, включая лояльность. Следовательно, в отличие от предыдущих поколений, для миллениалов личные характеристики и социальное влияние могут иметь решающее влияние на их онлайн-лояльность. Таким образом, миллениалы формируют лояльные отношения с интернет-магазинами, разрабатывая новую модель электронной лояльности, которая включает косвенное влияние личных характеристик, таких как новаторство, предполагаемая совместимость и социальный фактор, например, влияние сверстников [3].

Поколение Z называют «цифровыми аборигенами», т.к. они умеют обращаться с интернетом и гаджетами с самого раннего детства. восприятию информации, нередко одновременно из нескольких источников. По мнению экспертов McKinsey, поколение Z можно назвать поколением «искателей правды». Они спокойно воспринимают различные точки зрения и верят в эффективность равноценного диалога для прагматичного поиска оптимальных взаимовыгодных решений. Этим они отличаются от сосредоточенных на себе представителей поколения Y.

Потребители поколения Z выросли в условиях экономического благополучия, отличаются повышенным идеализмом, конфронтационностью и меньшей готовностью воспринимать точки зрения, отличные от их собственных. Исходя из этих особенностей, социологи и маркетологи выделяют три особенности потребительского поведения поколения Z, призывая производителей обращать на них внимание:

1. потребление они воспринимают в большей степени как возможность доступа к товарам или услугам, а не как владение ими;

2. потребление для них является выражением их индивидуальной идентичности;

3. потребление для них должно соответствовать их этическим нормам, как «искателей правды» [4].

Именно потребности являются одним из определяющих факторов потребительского поведения поколения Z. На одном из первых мест в иерархии потребностей поколения Z многими авторами выделяется качественно новая потребность в получении информации, требование мгновенного доступа к информации. Оно в значительной степени ориентировано на удовлетворение социальных, познавательных и эстетических потребностей [5].

Еще одной особенностью поколения Z некоторые исследователи называют их повышенную инклюзивность. Они не делают больших различий между теми, с кем общаются онлайн и в реальности. Они могут легко переключаться между различными сообществами, делая это настолько мобильно, насколько это позволяют современные технологии. Все это позволяет им получать доступ к максимальному количеству информации для анализа, сопоставления и принятия потребительских решений [4].

Таким образом, между разными поколениями и информационными и коммуникационными технологиями существует очень сильная связь. Взаимодействие каждого поколения со СМИ и Интернетом влияет на стратегии и результаты электронной коммерции. Платформы электронной коммерции определенно должны использовать социальные сети, пытаясь охватить потребителя через телевидение, поскольку поколения X, Y и Z отдают предпочтение рекламе в социальных сетях, а не телевидению. Это заставляет компании, занятые в области электронной торговли, искать новые резервы конкурентоспособности, понимать, что происходит и как решать новые возникающие проблемы, и технологии играют ключевую роль в этом [6].

Характеристики новых пользователей в новую цифровую эпоху заставляют организации погрузиться в процесс цифровой трансформации, который адаптирует бизнес к новым социальным, деловым и технологическим реалиям. Впервые в истории люди на шаг опережают организации в использовании новых технологий [7].

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ТЕОРИИ ПОВЕДЕНИЯ ПОТРЕБЛЕНИЯ В ПРОЦЕССЕ УЧАСТИЯ В ЭЛЕКТРОННОЙ ТОРГОВЛЕ

Аннотация: статья посвящена анализу теорий поведения потребителей в процессе участия в электронной торговле. Авторы теорий рассматривают факторы, влияющие на использование потребителями торговых площадок электронной коммерции; поведение потребителей по отношению к новым технологиям; поведенческие аспекты различных поколений потребителей; концепции ценности для потребителя, электронной лояльности и др. Ключевые слова: электронная торговля, теория запланированного поведения, теория разумных действий, модель принятия технологий, теория поколений, электронная лояльность, ценность для потребителя, цифровая трансформация.

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THEORIES OF CONSUMPTION BEHAVIOR IN THE PROCESS OF PARTICIPATION IN E-TRADE

Abstract: the article is devoted to the analysis of theories of consumer behavior in the process of participation in electronic commerce. The authors of the theories consider the factors influencing the use of e-commerce marketplaces by consumers; consumer behavior towards new technologies; behavioral aspects of different generations of consumers; concepts of consumer value, e-loyalty, etc. Keywords: e-commerce, rational actions theory, smart action theory, technology adoption model, generational theory, e-loyalty, consumer value, digital transformation.

Одной из теорий, объясняющих поведение потребителей в процессе участия в электронной торговле, является теория запланированного поведения Айзена (1991), которая изучает факторы, влияющие на использование потребителями торговых площадок электронной коммерции: восприятие пользователями удобства и простота поиска продуктов и услуг. Некоторые пользователи рассматривают удовольствие и опыт от процесса торгов как еще одну важную мотивацию. Согласно данной теории ключевые факторы, такие как отношение, субъективная норма

(социальное влияние) и контроль, играют важную роль в поведении онлайн-транзакций [1].

Еще одной теорией является теория разумных действий (TRA). Теория объясняет факторы, которые побуждают человека совершить определенное действие, в том числе совершить покупку. При этом в рамках данной теории принято выделять факторы, стимулирующие определенные последствия, влияющие на поведение потребителей электронной коммерции: внутренние и внешние. Разница между обоими типами заключается в их происхождении. Внутренние исходят из сознания потребителей, например, из личных потребностей и мотивации. А внешние исходят из внешней среды. По мнению Л. Мусианто в контексте этого исследования внешние факторы могут быть конкретно отнесены к категории сообщений, которые доставляются розничными компаниями электронной коммерции для формирования восприятия потребителей и поощрения их к покупке товаров [2].

Шадкам М., Кавианпур С., Онорбахш С. и Ван Х. предлагают модель принятия технологий (ТАМ), которая объясняет поведение потребителей по отношению к новым технологиям, в данном случае технологии, которая облегчает онлайн-бизнес-транзакции. ТАМ пытается объяснить факторы, которые влияют на принятие отдельными людьми определенных технологий, в данном случае электронной коммерции, продукта технологического развития, который недавно был внедрен в торговлю. Согласно этой теории, есть три мотивации, которые побуждают людей принимать или не принимать новые технологии, а именно, воспринимаемая полезность, воспринимаемая простота использования и отношение к системе [3].

Кроме того, они выделяют шесть ключевых факторов модели успеха электронной торговли – качество системы, качество информации, использование системы, удовлетворенность пользователей, индивидуальное влияние, влияние на организацию, и раскрывают их взаимосвязь с информационными системами: качество системы и качество информации влияют на использование системы, что определяет удовлетворенность пользователей, активность и эффективность организации.

Модели ТАМ и TRA взаимосвязаны. Существует связь между уверенностью потребителей в полезности технологий и намерением использовать их. Из этого вытекают два основных фактора: воспринимаемая полезность и кажущаяся простота использования. Все это определяет использование той или иной технологии или системы.

Теория поколений была разработана Мангеймом (Mannheim, 1952) и развита многими другими исследователями (Eyerman & Turner, 1998; Howe & Strauss, 1997; Inglehart, 1997; Strauss & Howe, 1991). Согласно этой теории поколение - это когорта людей, которые родились в один и тот же период,

пережили и на них повлияли одни и те же важные жизненные события в период становления, таким образом приобрели коллективную память и сформировали личность сверстников с одинаковыми взглядами, ценностями и поведением на всю жизнь.

С другой стороны, как считают Анджелина Р. Дж., Хермаван А. и Суризо А. И. определяющие свойства поколения приписываются коллективной памяти, а не их возрасту. Коллективная память возникает в результате значительных политических, экономических, культурных и технологических событий или ресурсов окружающей среды, особенно тех, которых не хватало для каждого поколения. Однако общий опыт не сводится к созданию поколения [4].

В литературе недостаточно информации о поведении и выборе потребителей разного возраста (разных поколений) при использовании платформ электронной коммерции. Из-за возрастных изменений процессы принятия решений и привычки пожилых потребителей отличаются от привычек более молодых пользователей. Теория обработки информации объясняет, что пожилые потребители с меньшей вероятностью будут искать дополнительные данные о продукте или решать проблемы, основанные на новейших технологиях. Их покупка основана на простоте. Покупатели, у которых больше опыта онлайн-покупок, могут принимать решения, имея меньше информации.

Согласно другой точке зрения Гуццо Т., Ферри Ф. и Грифони П., зрелые потребители могут использовать более простой набор критериев при принятии решений о покупке, но в то же время меньше доверяют услугам электронной коммерции. Напротив, более молодые покупатели чувствуют себя проще и смело используют все варианты поиска, прежде чем принять решение сравнить аналогичные продукты на рынке. Разное время рождения естественным образом делит людей на отдельные социальные группы [5].

Поскольку все живые возрастные группы могут пережить одни и те же события, но не могут быть отнесены к одному поколению, следует выделить определяющее влияние раннего впечатления на формирование сходного сознания. Считается, что этой критической стадией развития является возраст от 14 до 24 лет. Таким образом, опыт формирующегося времени формирует основные ценности поколения, которые «не меняются с каждым годом или этапом жизни». Продолжительность поколения обычно составляет 18–22 года. Этот длительный период времени в поколении также способствует индивидуальным различиям внутри поколений, однако обобщения основных ценностей, отношения поколения действительно существуют и дают подсказки для поведения. Поэтому теория поколения широко обсуждалась в общественных и социальных сферах, горячие вопросы включали ценности, связанные с работой, ориентацию обучения и образование, голосование и т. Д. Исследования показали, что ценности

определяют поведение потребителей, а различия в поведении потребителей между поколениями интенсивно исследуются в сфере покупок.

К. Пурани, принимая во внимание существенные различия между поколениями, маркетологи могут сегментировать потребителей, предлагает прогнозировать их потребности и желания, разрабатывать новые продукты, разрабатывать и реализовывать маркетинговые стратегии. Именно поэтому в последние годы интерес к этой теме растет как на практике, так и в академической сфере в том числе в сфере электронной коммерции, который быстро развивается, является высококонкурентным сектором, характеризуется наличием множества электронных предприятий с множественными предложениями каналов [6].

В литературе, посвященной проблеме поведения потребителей в процессе их участия в электронной торговле, зачастую указывается, что людей, которых объединяет общий период рождения, а затем преобладающее историческое пространство, можно рассматривать как коллективную личность. Это понятие коллективной личности используется в маркетинге для обозначения разных поколений. Они изучаются с 1900 года с периодом 20 лет. Согласно Рамиресу-Корреа П. Э., Грандону Э. Э., и Арена-Гайтану Х. поколения делятся на: G1, Silent Generation, Baby Boom Generation, Поколение X, Поколение Y и Поколение Z с 2003 года [7].

По мнению Е. Отеро и других самой серьезной проблемой остается стоимость привлечения клиентов, которая, по оценкам, значительно выше, чем в традиционных контекстах [8]. Отсюда следует, что электронная лояльность становится наиболее важным фактором, определяющим прибыльность любого онлайн-бизнеса [9]. Выявление факторов, влияющих на электронную лояльность, представляет значительный интерес для интернет-магазинов, особенно для поколений, таких как миллениалы, которые хорошо разбираются в технологиях и сильно отличаются от своих предыдущих поколений.

Существующие исследования электронной лояльности часто сосредоточены исключительно на восприятии покупателями технических характеристик интернет-магазинов, которые влияют на лояльность, таких как качество и безопасность веб-сайтов, например, Чен, Дж.В., Йен, Д.К., Порнприфет, В., Виджайя, А.Е. [10] или ограничивают свое внимание такими факторами отношений, как доверие и удовлетворение, например, Лопес-Мигенс, М.Х., Васкес, Э.Г. [11]. По мнению Нусаира Б.А., Окумуса Ф., Кобаноглу К., сосредоточение внимания на электронной лояльности очень важно, как для теоретической, так и для онлайн-маркетинговой практики [12].

Как полагают Бриньолфссон, Э. и А. Макафи, в настоящее время клиенты, также известные как конечные потребители, имеют доступ к растущему числу поставщиков, решений и услуг, из которых можно выбирать, и барьеры на пути изменения постепенно уменьшаются. Клиенты

получают власть, и конкуренция становится все более жесткой, что, в свою очередь, стимулирует творчество и инновации как отличительные аспекты бизнеса. Это заставляет организации искать новые резервы конкурентоспособности, понимать, что происходит и как решать новые возникающие проблемы, и технологии играют ключевую роль в этом [13].

Характеристики новых пользователей в новую цифровую эпоху заставляют организации погрузиться в процесс цифровой трансформации, который адаптирует бизнес к новым социальным, деловым и технологическим реалиям, формируемым связанной жизнью цифрового возраст. Люди уже переняли цифровую культуру и ожидают взаимодействия с окружением, используя новые цифровые инструменты и решения, которые обеспечивают непосредственность, повсеместность и самообслуживание. Такие аспекты, как мобилизация клиентов, приобретают все большее значение как с точки зрения маркетинга, так и использования [14].

Некоторые организации уже начали адаптироваться. Эта трансформация ориентирована на основы взаимоотношений с клиентами и операций, хотя она затрагивает все сферы. В результате цифровое преобразование является защитным действием, а также создает возможности для новых бизнес-концепций, получения доходов и повышения эффективности. Компании, которые успешно проведут процесс трансформации, получают конкурентное преимущество на рынке [15].

Ценностная категория играет важную роль в процессе выбора покупателями на рынке. Большое количество товаров, доступных на рынке, означает, что клиенты чаще всего покупают те товары, ценность которых они считают самой высокой. Точно так же они выбирают места для покупок. Стоимость создается на разных этапах процесса покупки, в том числе при заключении сделок и использовании продуктов. Покупка продуктов, по субъективному мнению лучших клиентов, приравнивается к получению определенной (высокой) ценности. Стоимость создается при участии (взаимоотношениях) лица, предлагающего товар, и покупателя этого товара. Это эффект полученных выгод относительно общих затрат (т. е. цены и других затрат, связанных с покупкой продукта). Таким образом, ценность для потребителя - это отношение между субъективно воспринимаемыми выгодами и понесенными затратами [16].

Следует отметить, что субъективное определение ценности клиентом может вызвать трудности при их измерении, поскольку оно часто определяется неоднозначно, неточно и контекстно (т.е. на воспринимаемую ценность влияет, среди прочего, тип / тип клиент, его окружение, способ использования приобретенного продукта). На определение стоимости (и ее измерение) также могут влиять относительные ценности продукта по отношению к доступным заменителям и функция, которую приобретенный продукт должен выполнять (функциональная, эмоциональная,

экономическая ценность). Рассматривая определения и концепции ценности для потребителя, доступные в литературе по данной теме, можно сделать вывод, что они включают в большей или меньшей степени удовлетворение, которое клиенты получают в процессе покупки и использования продуктов.

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ИНИЦИАТИВА ЭЛЕКТРОННОЙ ВСЕМИРНОЙ ТОРГОВОЙ ПЛАТФОРМЫ КОМПАНИИ ALIBABA

Аннотация: статья раскрывает инициативу электронной всемирной торговой платформы eWTP китайской компании Алибаба. Отмечается, что Алибаба обеспечивает значительную часть торговли МСП не только в Китае, но и во многих странах мира. Расширение инициативы направлено на снижение барьеров для глобальной торговли для МСП и практически реализуется с помощью цифровых центров свободной торговли – хабов. Преимущества использования хабов eWTP — быстрое таможенное оформление, логистическая поддержка и минимальные тарифы.

Ключевые слова: электронная торговля, цифровизация, цифровая платформа, цифровая компания, цифровой центр, платформенный бизнес, экосистема, офлайн-магазины, мелкие и средние предприятия (МСП), электронная всемирная торговая платформа, хаб.

THE ELECTRONIC WORLD TRADE PLATFORM INITIATIVE OF ALIBABA'S COMPANY

Abstract: the article reveals the initiative of the electronic World Trade Platform eWTP of the Chinese company Alibaba. It is noted that Alibaba provides a significant part of the trade of SMEs not only in China, but also in many countries of the world. The expansion of the initiative is aimed at reducing barriers to global trade for SMEs and is practically implemented through Smart Digital Hubs. The advantages of using eWTP hubs are fast customs clearance, logistical support and minimal tariffs.

Keywords: e-commerce, digitalization, digital platform, digital company, digital center, platform business, ecosystem, offline stores, small and medium-sized enterprises (SMEs), electronic world trade platform, hub.

Alibaba Group считает себя технологической компанией, которая использует данные в сотрудничестве с партнерами для улучшения качества обслуживания потребителей. Alibaba получает выгоду не только от дополнительных доходов, но и от сбора информации.

Alibaba Group представляет собой платформенный бизнес, включающий B2B, B2C и B2B2C. То, как построены ее платформы, представляет собой идеальный круг: чем больше вкладывает компания, тем сильнее становится. Чем больше участников, тем лучше. Данные — это новое топливо, делающее экосистему все более эффективной и более ценной [1].

Alibaba не мыслит категориями онлайн или офлайн, в Китае она помогает офлайн-магазинам подключаться к сети. Alibaba Group использует подход, который может показаться чрезвычайно неэффективным, и делает его независимым от офлайн и онлайн. Хаб eWTP является частью того же подхода. Чтобы доставить посылку из одного места в другое и сделать ее доступной, требуется уровень масштаба. Итак, как Alibaba Group привлекает другие компании, такие как продавцы и поставщики логистических услуг? Она дает им платформу.

Платформы позволяют мелким и средним предприятиям (МСП) участвовать в мировой торговле, не инвестируя в собственные цепочки поставок. Alibaba обеспечивает значительную часть торговли МСП и перешла к финансированию этих МСП в Китае.

Платформы, которые облегчают взаимодействие и собирают данные, будут играть все более важную роль в будущем мировой торговли. По мере того, как эти платформы становятся больше и извлекают выгоду из сценариев «победитель получает все», можно увидеть, как контрольные точки над торговлей смещаются от политических стран к цифровым платформам, определяющим сдвиги нашего времени.

Одним из самых больших преимуществ бизнес-модели цифровой платформы является так называемый сетевой эффект, который возникает, когда продукт или услуга компании становятся более ценными по мере увеличения использования. А китайская Alibaba, крупнейший в стране провайдер электронной коммерции, который также активно занимается облачными вычислениями, розничной торговлей онлайн и оффлайн, финансовыми услугами и интеллектуальными логистическими услугами, является идеальным примером.

Alibaba объявила, что расширяет свою инициативу электронной всемирной торговой платформы (eWTP), которая направлена на снижение барьеров для глобальной торговли для малых и средних предприятий (МСП) в Европе. Как известно, около 98% европейских компаний относятся к малому и среднему бизнесу. eWTP был задуман Ма, в настоящее время исполнительным председателем Alibaba, еще в 2016 году как электронный Шелковый путь, который даст малым и средним предприятиям возможность продавать в любой точке мира. Он уже работает в Малайзии и Руанде. Преимущества использования хабов eWTP — быстрое таможенное оформление, логистическая поддержка и минимальные тарифы.

Что касается европейских стран, в рамках инициативы eWTP компания Cainiao Smart Logistics Network, принадлежащая Alibaba, подписала контракт с бельгийским аэропортом Льеж на аренду участка площадью 220 000 квадратных метров, на котором китайская компания построит интеллектуальный логистический центр. По оценкам Alibaba, проект потребует первоначальных инвестиций в размере 75 миллионов евро, а первый этап операций начался в 2021 году.

Умный центр Льежа позволит доставлять товары в любую точку мира в течение 72 часов, что является важным фактором успеха как для покупателей, так и для продавцов [2].

Большие перспективы существуют у Alibaba.com на рынке США. Так, по данным третьего исследования малого и среднего бизнеса в сегменте B2B, проведенного Alibaba.com, результаты опроса 2401 малого и среднего бизнеса США, занимающегося бизнесом B2B, показали: около половины (47 процентов) торговли B2B SMB в США в настоящее время осуществляется через электронную коммерцию, что составляет почти 12-процентный скачок за два года [3].

Цифровые компании сообщили о еще более высоком уровне оптимизма, чем их оффлайн-коллеги, чему способствовали более высокие показатели продаж, более крупные ожидаемые инвестиции и более широкий глобальный экспорт. Согласно отчету, оцифрованные предприятия малого и среднего бизнеса США превзошли предприятия, которые все еще работают в автономном режиме, с точки зрения продаж и поиска поставщиков:

1) 61 процент оцифрованных предприятий ожидает рост продаж по сравнению с 34 процентами тех, кто не в сети;

2) цифровые компании с большей вероятностью, чем нецифровые компании, будут инвестировать, в том числе, нанимать больше штатных сотрудников (48 процентов против 32 процентов) и увеличивать капитальные затраты (49 процентов против 33 процентов);

3) 39% оцифрованных предприятий ожидают роста экспорта по сравнению с 13% тех, кто полагается на офлайн-каналы;

4) 91 процент оцифрованных предприятий уверены в будущем своего бизнеса по сравнению с 80 процентами нецифровых предприятий [3].

Исследование важного и растущего сегмента экономики США показывает, что переход на цифровые технологии имеет решающее значение для успеха, поскольку оцифрованные предприятия намного превосходят по продажам, экспорту и инвестициям по сравнению с теми, кто все еще работает в автономном режиме с использованием аналоговых инструментов и процессов. Эти тенденции ускоряют успех малых и средних предприятий США, поскольку они используют огромные цифровые инструменты и инфраструктуру, доступные на Alibaba.com, чтобы упростить продажи и поставки по всему миру.

Быстрыми темпами развивается бизнес Alibaba в странах ЮВА. Например, Таиланд запустил свой первый цифровой центр свободной торговли в партнерстве с Alibaba, поскольку страна стремится модернизировать свои секторы логистики и электронной коммерции [4].

В 2016 году Alibaba и правительство Таиланда подписали письмо о намерениях сотрудничать в области электронной торговли. В то время Alibaba обязалась инвестировать 10 миллиардов батов (302,8 миллиона долларов США) в развитие хаба. Первоначально предполагалось, что он будет полностью введен в эксплуатацию к 2019 году, но его запуск был отложен, в том числе из-за пандемии COVID-19.

Хаб представляет собой зону свободной торговли в Восточном экономическом коридоре Таиланда, предназначенную для облегчения трансграничной электронной торговли между Таиландом и Китаем. Правительство Таиланда разработало хаб в партнерстве с китайским технологическим гигантом в рамках его Электронной всемирной торговой платформы (eWTP), инициативы по продвижению международной электронной коммерции.

В случае успеха цифровой центр свободной торговли позволит потребителям в Таиланде и Китае покупать товары на рынках друг друга более легко и быстро. Запуск цифрового центра свободной торговли является частью усилий Таиланда по позиционированию себя как одного из ключевых логистических центров Юго-Восточной Азии для торговли и электронной коммерции.

Цифровой центр свободной торговли, иногда называемый Smart Digital Hub, представляет собой зону площадью 40 000 квадратных метров, в которой действуют специальные правила для трансграничной торговли между Таиландом и Китаем. В центре расположены таможенные склады, на которых хранятся китайские товары для продажи в Таиланде, а также склады, на которых хранятся тайские товары для отправки китайским потребителям, которые покупают их через платформы Alibaba.

Хаб предлагает, как ускоренные таможенные процедуры, так и физическую близость к ускоренной торговле. На таможенном складе будет храниться пошлинный китайский товар в Таиланде. Планировщики спроектировали эти склады полностью автоматизированными.

В совокупности планировщики говорят, что количество времени, необходимое тайским потребителям для получения трансграничных заказов электронной коммерции из Китая, будет сокращено с 10 до трех дней. В случае успеха ускоренная доставка сделает китайские товары более привлекательными и доступными для тайских потребителей.

Цифровой центр свободной торговли начал работу 8 декабря 2022 года. Он привлек к себе дополнительное международное внимание после своего запуска, когда основатель Alibaba Джек Ма посетил страну в январе 2023 года, сделав редкое публичное выступление.

Alibaba запустила первый международный хаб в рамках инициативы EWTP в Малайзии в 2017 году с упором на развитие логистического хаба у международного аэропорта Куала-Лумпур. В Китае Alibaba также установила партнерские отношения eWTP в Ханчжоу, Иу, Хайнане и Гонконге.

Центр управляется в партнерстве между Управлением ЕЭС Таиланда, тайской таможней и Alibaba. ЕЭС представляет собой особую экономическую зону, состоящую из трех тайских провинций, находящихся в авангарде амбиций правительства Таиланда по экономическому развитию: Чонбури, Районг и Чаченгсао.

Цифровой центр свободной торговли принесет пользу китайским экспортерам в Таиланд благодаря принятию последней модели таможенного склада, поскольку китайские товары станут более доступными. В то же время тайские товары будут размещаться на платформах Alibaba и более эффективно поставляться в Китай, что расширит доступ к рынкам крупнейшей экономики Азии.

В долгосрочной перспективе самым большим преимуществом цифрового центра свободной торговли может быть его способность предложить таможенным органам и другим заинтересованным сторонам ценный опыт в оцифровке таможенных и логистических процессов. Такой результат может привести к тому, что системы торговли, логистики и электронной коммерции станут более конкурентоспособными и эффективными в ближайшие годы.

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СТРАТЕГИИ ЭЛЕКТРОННОЙ ТОРГОВЛИ КОМПАНИИ ALIBABA

Аннотация: в статье дан анализ стратегий компании Алибаба. Отмечается, что на выбор стратегии выхода на международный рынок в основном повлияли миссия компании, коммерческие предложения, ресурсы, емкость и рыночные условия. Выявлено, что стандартизация является частью бизнес-концепции Alibaba. Сделан вывод о том, что серьезное изменение стратегии помогло Alibaba создать впечатление о себе как о желанном бренде и привлечь множество клиентов.

Ключевые слова: электронная торговля, интернет-коммерция, онлайн торговая платформа, бизнес-концепция, бизнес-модель, миссия, стандартизированный подход, интернационализация, маркетинговая стратегия, стратегия сегментации рынка.

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ALIBABA'S E-COMMERCE STRATEGIES

Annotation: the article analyzes the strategies of the Alibaba company. It is noted that the choice of the strategy for entering the international market was mainly influenced by the mission of the company, commercial offers, resources, capacity and market conditions. It is revealed that standardization is part of Alibaba's business concept. It is concluded that a major change in strategy has helped Alibaba create an image of itself as a desirable brand and attract many customers.

Key words: e-commerce, internet commerce, online trading platform, business concept, business model, mission, standardized approach, internationalization, marketing strategy, market segmentation strategy.

На выбор стратегии выхода на международный рынок крупнейшей в мире онлайн B2B торговой платформы в основном повлияли миссия компании, коммерческие предложения, ресурсы, емкость и рыночные условия. Alibaba должна была предложить цены, которые были значительно ниже, чем у конкурентов. В начале своего пути Alibaba стремилась войти на рынки развивающихся стран, которые искали доступные технологии, где телекоммуникационная инфраструктура была неадекватной, а спрос был

подавлен из-за отсутствия платежеспособности. Таким образом, компанией была использована стратегия сегментации рынка, которая помогла ей выявить, оценить и нацелить потенциальных потребителей.

Чтобы описать маркетинговую стратегию Alibaba, необходимо начать с ее бизнес-концепции, сформулированной в деловой миссии: Alibaba предлагает широкий ассортимент хорошо продуманных, функциональных продуктов по ценам, настолько низким, что многие люди могут себе это позволить. Ключевые слова в бизнес-миссии касаются нескольких аспектов маркетинга, и можно увидеть, что из этого вытекает маркетинговая стратегия. Одна из центральных тем - предполагаемый стандартизированный подход компании, выражающийся в следовании «работать одинаково в каждой стране, в которой работает».

Основная причина в том, что это дает операционные преимущества и позволяет, как утверждается, сохранять цены низкими и привлекательными для как можно большего числа людей. Другая причина заключается в том, что они хотят создать одно и то же изображение везде. Следовательно, стандартизация является частью бизнес-концепции Alibaba. Согласно бизнес-миссии, целевой группой является «много людей», то есть все клиенты, независимо от их возраста, пола, социального положения или дохода. Это может быть достигнуто на внутреннем рынке, но не в других странах.

Основой маркетинговой стратегии являются товары, то есть ассортимент продукции и цены на товары. Они должны быть одинаковыми во всем мире. Это означает, что цена является относительной и сравнивается с рынком в каждой стране, что приводит к разным ценам на один и тот же продукт в разных странах.

Используемые модели различаются, и можно добавить дополнительную информацию, например, в странах или регионах, где ожидается слабое знакомство с концепцией, добавлена информация о процедурах покупок. Часть рекламы производится на месте, а часть производится на месте. Это соответствует разделу общей маркетинговой стратегии, в котором говорится, что, несмотря на использование стандартизированный подход к мировой торговле, компания может корректировать сообщения и предложения в соответствии с местными вкусами и местной конкуренцией. Вот почему компания считает, что ее сила в том, чтобы быть в состоянии адаптироваться к местным обычаям и культуре. Тем не менее, необходимо следовать центральным руководящим принципам, и в некоторых странах подчеркивается уникальность и новаторство Alibaba, связанные с местным контекстом.

Alibaba также придерживается ориентации на молодых клиентов. Основному клиенту компании около 30 лет. Ее целевую аудиторию в литературе называют «поколение образа жизни». Одной из характеристик этой целевой аудитории потребителей является то, что они считаются

импульсивными, легко влияющими, очень социальными и преданными ведущим зарубежным потребительским брендам. Этот сегмент населения включает около 30 миллионов человек.

Несмотря на различия в функционировании Alibaba в развитых и развивающихся странах, общими тенденциями функционирования мирового рынка интернет-коммерции, способствующими успешной деятельности компании на мировом рынке и повышению ее конкурентоспособности, являются:

- приобретение ноу-хау с новыми формами знаний;
- улучшение понимания рынка, клиентов и конкурентов;
- сокращение времени ожидания для новых продуктов и услуг;
- улучшение возможностей использования больших данных и аналитики;
- расширение сотрудничества в рамках бизнеса;
- модернизация организационной структуры;
- усиление внимания к отслеживанию и измерению производительности;
- внедрение более надежных процессов для распределения ресурсов, расходов.

Alibaba, как многонациональное предприятие, также расширяет свой бизнес как способ «интернационализации» для достижения цели выхода на различные зарубежные рынки и открытия большего количества розничных магазинов по всему миру. Процесс интернационализации для многонациональных предприятий не всегда мирный и всегда несет большой риск. Следовательно, разумная стратегия выхода на международный рынок очень важна для развития многонационального предприятия на внешнем рынке.

Чтобы попасть на местные рынки в разных странах, Alibaba вносит много изменений в свою бизнес-модель. Повышение цен на продукты Alibaba отпугнули многих чувствительных к цене потребителей. Осознав это, компания решила нацелиться на свою потребительскую группу молодых специалистов среднего класса, которые получают относительно более высокую зарплату, лучше образованы и лучше понимают западные культуры и стили дизайна. Это серьезное изменение стратегии помогло Alibaba создать впечатления о себе как о желанном бренде и привлечь множество клиентов.

Развитие взаимоотношений с клиентами является чрезвычайно важным для предприятия, поскольку от этого, непосредственно зависит прибыль компании. Каждый потребитель формирует свое отношение и лояльность к предприятию, в зависимости от того были ли его желание и надежду, с которыми он обратился к компании, выполнены, смогло предприятие услышать клиента.

Успех предприятия, повышение уровня прибыли и сбыта напрямую зависит от отношения потребителя к компании. Так, например, Alibaba работает на достаточно специфическом рынке, если компания неправильно поймет клиента или просто не уловит его предпочтений относительно потребностей, тогда потребитель просто не станет покупать в данной фирме. Он будет искать такие компании, где он найдет понимание.

Вот почему сегодня компания Alibaba представляет собой одну из крупнейших цифровых экосистем Китая, которая не только активно развивается в сегменте e-commerce на китайском рынке, но и активно расширяет свой бизнес за счет международной коммерции и новых перспективных направлений, таких как облачные вычисления и финтех.

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АНАЛИЗ СТРАТЕГИИ ИНТЕРНАЦИОНАЛИЗАЦИИ HAIER GROUP

Аннотация. В современную информационную эпоху экономики различных стран имеют тенденцию к интеграции, и многонациональные предприятия сталкиваются со все большим количеством проблем в международном развитии. В этом контексте правильный выбор стратегий особенно важен в процессе интернационализации предприятий. На примере Haier Group в статье в основном рассказывается об истории развития Haier и ее стратегии интернационализации, принятой при внешней экспансии.

Ключевые слова: стратегия интернационализации; Haier Group.

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ANALYSIS OF THE STRATEGY OF INTERNATIONALIZATION OF HAIER GROUP

Summary. In the modern information age, the economies of various countries tend to integrate, and multinational enterprises face an increasing number of problems in international development. In this context, the right choice of strategies is especially important in the process of internationalization of enterprises. Using the example of the Haier Group, the article mainly tells about the history of the development of Haier and its internationalization strategy adopted during external expansion.

Keywords: Internationalization Strategy; Haier Group.

Группа компаний Haier была основана в 1984 году, ее предшественником был завод холодильников в Циндао. В процессе развития Haier компания придает большое значение инновациям в продукции и созданию бренда, постоянно совершенствуя стратегию бренда компании, уделяя внимание качеству продукции и сервису, а также постоянно расширяя масштабы производства и эксплуатации. На протяжении многих лет Haier Group придерживалась своего собственного стратегического пути,

постоянно внедряла инновации и лидировала на внутреннем рынке; на этапе внешней экспансии Haier четко позиционировала свою продукцию на международном уровне, что определило направление развития предприятия¹²².

1. История развития интернационализации Haier

(1) Этап создания бренда

После создания Haier Group компания быстро вступила в стадию создания бренда. Внутренний рынок и отечественные предприятия стремятся только к количеству и прибыли и не знают о проблемах с качеством продукции. Рынок наводнен большим количеством товаров, но нет фирменных товаров в истинном смысле этого слова.

В этом контексте Haier внедрила стратегию "качество превыше прибыли", включая последующее уничтожение некачественной продукции руководителями Haier Group. Это не только стимул для сотрудников Haier, но и своего рода поддержание имиджа Haier перед внешним миром, так что потребители могут видеть решимость Haier производить высококачественную продукцию.

(2) Стадия расширения масштабов

С развитием экономики спрос на продукцию бытовой техники продолжает расти, и перспективы для внутреннего рынка очень хорошие. В настоящее время на наш рынок вышло большое количество иностранной продукции, и конкуренция отечественных компаний по производству бытовой техники становится все более жесткой. Многие производители начали внедрять малозатратные стратегии, чтобы конкурировать за рынок. В первые дни своего основания Haier находилась в невыгодном положении как с точки зрения конкурентоспособности, так и с точки зрения масштабов производства. Поэтому Haier решила расширить масштабы производства предприятия и повысить его конкурентоспособность. Компания Haier начала придерживаться стратегии расширения бренда, основанной на диверсифицированном управлении. С одной стороны, Haier в основном сокращает затраты на расширение за счет слияний и поглощений, холдингов и других методов; с другой стороны, при маркетинге новых продуктов она в полной мере использует принцип актуальности, чтобы завоевать расположение потребителей и повысить доверие потребителей к продуктам с помощью известных брендов и рыночного имиджа.

(3) Вторая предпринимательская стадия

Благодаря созданию бренда и расширению производства масштабы производства Haier Group продолжают расширяться. В настоящее время Haier испытывает давление со стороны организационной структуры и рынка. По мере вхождения Китая в мировую экономическую систему на

¹²² Ван Дань, Лю Цзинь. Стратегия компании и управление рисками. Пекин: Economic Science Press, 2013(4).

внутренний рынок хлынуло большое количество высококачественной иностранной продукции. Поэтому отечественные компании приняли недорогие стратегии повышения качества. В это время Haier внедрила стратегию "сервис важнее прибыли", которая направлена на повышение конкурентоспособности предприятий за счет предоставления услуг высокого уровня, чтобы завоевать внутренний рынок. Что касается цен, то Haier не стала придерживаться стратегии низких цен, а обратилась к изучению других рынков. Чжан Жуйминь обнаружил, что спрос на холодильники в сельской местности постоянно растет. Проанализировав характеристики и уровни местного потребления, он модифицировал холодильники, чтобы снизить цены на холодильники и выйти на сельский рынок, реализовав вторичное развитие предприятия.

(4) Этап стратегии интернационализации

Благодаря постоянному развитию компания Haier заняла лидирующие позиции на внутреннем рынке, поэтому она начала осваивать зарубежные рынки. Прежде всего, Haier позиционировала свою продукцию как эпохальную, международную и с выгодным соотношением цены и качества и начала идти по пути национализации внешней экспансии. С повышением уровня жизни люди начали обращать внимание на персонализированный потребительский опыт, поэтому Haier начала уделять внимание пользовательскому опыту продуктов, более гуманному производству и исследованиям и разработкам продуктов, чтобы продукты могли одновременно удовлетворять персонализированные потребности и функциональные потребности потребителей. С момента основания Haier ее продукция была хорошо принята в стране и за рубежом, и Haier Group также добилась блестящих достижений, занимая первое место в "Рейтинге самых ценных брендов Китая" на протяжении многих лет¹²³.

2. Анализ стратегии интернационализации Haier

(1) Стратегия "сначала сложно, потом легко"

На пути интернационализации внешней экспансии Haier Group ее цель состоит в том, чтобы стать международным брендом, но успех достижения цели включает в себя стратегию, принятую на протяжении всего процесса, в дополнение к рациональности, правильности и осуществимости цели. Как быстро занять зарубежные рынки и как правильно выбрать стратегию, подходящую для долгосрочного развития предприятия, - вот основные проблемы, с которыми сталкивается Haier при своей внешней экспансии. После проведения большого количества маркетинговых исследований и анализа было принято решение принять стратегию интернационализации "сначала сложно, а потом легко". Благодаря уникальным преимуществам предприятия, оно сначала откроет рынки

¹²³ Ван Дань, Лю Цзинь. Стратегия компании и управление рисками. Пекин: Economic Science Press, 2013(4).

развитых стран, а затем выйдет на рынки развивающихся стран. Первым рынком внешней экспансии Haier стал рынок Германии; после этого Haier начала выходить на рынок США и в 1999 году открыла завод в Южной Каролине. В 2002 году Haier Group приобрела здание банка Zhongcheng Greenwich в Нью-Йорке в качестве своей штаб-квартиры в Северной Америке.

(2) Стратегия локализации

Стратегия Haier "сначала сложно, потом легко" достигла замечательных результатов. После успешного открытия рынка Германии и выхода на рынок США компания столкнулась с серьезным вопросом, а именно, стоит ли рассматривать дифференциацию продуктов в разных странах и регионах. Проблема. В ответ на эту ситуацию Haier решила внедрить стратегию локализации для производства и продажи продукции, основанной на местных потребительских привычках, характеристиках, культуре, экономике и политических условиях. В то же время Haier также обратила внимание на важность сегментации рынка и сегментировала международный рынок в соответствии с различными рыночными правилами и экономическими условиями. Общий рынок развитых стран разделен на несколько небольших рынков с различными характеристиками, и на каждом небольшом рынке разрабатывается свой продукт или рыночная комбинация.

(3) Стратегия "Триединства"

Стратегия "Trinity" заключается в создании полной цепочки маркетинга, проектирования и производства продукции на местном уровне. В то время Haier впервые внедрила стратегию "тринити" в Соединенных Штатах, а отделы дизайна, маркетинга и производства были расположены в Лос-Анджелесе, Нью-Йорке и Южной Каролине. В 2001 году Haier приобрела завод по производству холодильников в Италии, что стало еще одним крупным достижением стратегии "Trinity" на европейском рынке.

Успех Haier свидетельствует о том, что внешняя экспансия компании основана на том, чтобы занять лидирующие позиции на внутреннем рынке, и создание и продвижение бренда не менее важны. Первоначально Haier сосредоточилась на продуктах и услугах, постоянно повышая свою конкурентоспособность на внутреннем рынке, и, наконец, заняла внутренний рынок, а затем начала выходить на зарубежные рынки. В то же время Haier стремится к созданию собственного бренда, а при выходе на зарубежные рынки в полной мере использует медиа-ресурсы для продвижения бренда и в конечном итоге становится хорошо известным зарубежным брендом.

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ИССЛЕДОВАНИЕ ПО СОЗДАНИЮ И ПРИМЕНЕНИЮ ЦЕНТРА СОВМЕСТНОГО ИСПОЛЬЗОВАНИЯ ФИНАНСОВЫХ РЕСУРСОВ ГРУППЫ HAIER

Аннотация. В связи с постоянными изменениями текущей социальной среды и быстрым развитием предпринимательских групп, для достижения эффективного управления капиталом и финансами группы, услуги финансовой поддержки материнских и дочерних компаний были включены в модель совместного использования финансовых услуг. Однако отечественные предпринимательские группы начали свою деятельность поздно и все еще находятся на начальной стадии разведки и разработки. Существуют различные проблемы, связанные с организационными изменениями, информационной поддержкой и кадровой трансформацией. На примере Haier Group в этой статье исследуется стратегия и успешный опыт создания и применения центра совместного использования финансовых ресурсов Haier Group, анализируется его ключевая роль и существующие проблемы, а также излагаются некоторые соображения по внедрению услуг совместного использования финансовых ресурсов предприятиями в нашей стране, а также обсуждается, как внедрять финансовые услуги. совместное использование услуг. Создайте центр обслуживания по совместному использованию финансовых ресурсов с использованием модели совместного использования финансовых ресурсов.

Ключевые слова: модель совместного финансового обслуживания; строительство центра совместного финансового обслуживания; Группа компаний Haier.

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RESEARCH ON THE CREATION AND APPLICATION OF THE CENTER FOR THE SHARING OF FINANCIAL RESOURCES OF THE HAIER GROUP

Summary. Due to the constant changes in the current social environment and the rapid development of entrepreneurial groups, in order to achieve effective management of the group's capital and finances, financial support services for parent and subsidiary companies were included in the financial services sharing model. However, domestic business groups started their activities late and are still at the initial stage of exploration and development. There are various problems associated with organizational changes, information support and personnel transformation. Using the example of Haier Group, this article examines the strategy and successful experience of creating and using the Haier Group financial resource sharing center, analyzes its key role and existing problems, and also outlines some considerations for the introduction of financial resource sharing services by enterprises in our country, as well as discusses how to implement financial services sharing services. Create a financial resource sharing service center using the financial resource sharing model.

Keywords: Joint financial service model; construction of a joint financial service center; Haier Group of Companies.

В настоящее время тенденция экономической глобализации становится все сильнее и сильнее. Как скорректировать модель финансового менеджмента, чтобы она соответствовала требованиям времени, стало темой исследования предпринимательских групп. Будучи инновационной моделью управления финансами, модель совместного предоставления финансовых услуг получила широкое распространение на крупных предприятиях Европы и Соединенных Штатов и доказала свои значительные преимущества. В настоящее время модель совместного предоставления финансовых услуг в нашей стране все еще находится на ранней стадии развития, и лишь несколько крупных предприятий опробовали ее. Кроме того, пилотные компании в той или иной степени столкнулись с рядом проблем в процессе подачи заявок. Решение проблемы развития модели совместного использования финансовых услуг является ключом к реализации стратегии совместного использования финансовых услуг и продвижению модели совместного использования финансовых услуг. Основываясь на модели сервиса совместного использования финансовых ресурсов в качестве объекта исследования, Haier Group провела исследование по созданию и применению центра совместного использования финансовых ресурсов, проанализировала проблемы модели сервиса совместного использования финансовых ресурсов в применении предприятиями в нашей стране и выдвинула несколько предложений, которые послужат справочным материалом и руководством для последующей финансовой деятельности предприятия. модель

управленческих услуг, создание и применение центра совместного использования финансовых ресурсов¹²⁴.

1. История создания совместного финансового предприятия Haier Group

В последние годы группа компаний Haier стремительно расширялась по всему миру. В условиях сложной и изменчивой среды и крупных филиалов крайне важно усилить контроль качества финансовой информации и эффективно снизить финансовые риски. Группе компаний Haier срочно необходимо провести реформу финансового управления. В конце 2005 года группа компаний Haier приступила к осуществлению глобальных стратегических преобразований, в 2007 году осуществила строительство центра совместного финансового обслуживания и полностью внедрила реинжиниринг информационных процессов. В рамках реформы модели финансового управления Haier Group Haier Group рассматривает совместное использование финансовых ресурсов в качестве отправной точки для финансовой реформы с целью получения высококачественной финансовой информации и улучшения возможностей контроля в штаб-квартире группы.

2. Процесс строительства Центра совместного использования финансовых ресурсов Haier Group

(1) Расположение общего сервисного центра

Вопрос о местоположении в основном включает в себя два аспекта: с одной стороны, факторы городской среды и человеческие ресурсы будут влиять на то, сможет ли центр финансового обмена выделить достаточное количество талантов, а инфраструктура определяет стоимость центра финансового обмена. С другой стороны, внутренние факторы, масштаб бизнеса, объем услуг, качество обслуживания и стоимость обслуживания определяют устойчивое развитие центра совместного использования финансовых ресурсов.

(2) Разработка организационной структуры общего сервисного центра

Чтобы оптимизировать финансовые учреждения и их персонал и усилить управление финансами, Haier Group провела организационную реструктуризацию, унифицировала финансовый учет для каждого филиала, а штаб-квартира провела оценку эффективности финансовых отделов каждого филиала. Согласно общему стратегическому плану предприятия, центр совместного финансового обслуживания Haier Group состоит из платформы бухгалтерского учета и платформы управления капиталом. Бухгалтерская платформа в основном отвечает за бухгалтерскую обработку бухгалтерских операций, в то время как платформа фонда в

¹²⁴ Ченг Чанг. Исследование по совместному использованию финансовых ресурсов и инновациям предпринимательских групп. Друзья бухгалтерии. 2019, (03), 90-94.

основном отвечает за финансирование, функционирование фонда и контроль финансовых рисков. Центр разделен на 12 функциональных центров на двух платформах. Каждый функциональный центр унифицирует бизнес-процессы и стандарты в соответствии с бизнес-эффективностью, распределением и обработкой каждой должности, чтобы гарантировать, что одни и те же операционные бизнес-вопросы основаны на стандартных процессах одной и той же организации, а также для достижения эффекта масштаба и синергии общих финансовых услуг.

(3) Реинжиниринг процессов общих центров обслуживания

Сервисы совместного использования финансовых ресурсов не только обеспечивают централизацию финансового учета, но и нуждаются в оптимизации бизнес-процессов. Управление процессами является ключевым фактором, влияющим на реализацию совместных финансовых услуг. Бизнес-процессы в каждом филиале Haier Group отличаются друг от друга, что затрудняет их унификацию. Группа компаний Haier исследует более комплексные бизнес-процессы, продвигает операционную систему финансового персонала своих дочерних компаний и повышает эффективность бизнес-процессов и контроля капитала. Благодаря непрерывным исследованиям группа компаний Haier создала единый операционный процесс и систему данных и добилась ведущего в стране комплексного обмена и интеграции информации. Служба совместного использования финансовых ресурсов Haier Group реализует сквозной замкнутый цикл. Благодаря реинжинирингу процессов логистика, денежные потоки и информационный поток распределяются в централизованном и унифицированном процессинговом центре для ведения бухгалтерского бизнеса. Сотрудничество между финансами и бизнесом значительно повысило качество и эффективность финансового менеджмента, эффективно контролировало финансовые риски группы и снизило финансовые издержки¹²⁵.

(4) Информационная поддержка общих сервисных центров

Совместные финансовые услуги основаны на эффективных информационных системах. Чтобы обеспечить более своевременную, точную, эффективную и полную обработку и передачу финансовой и деловой информации, Haier Group в 2005 году создала глобальную унифицированную платформу финансовой информационной системы - SAP/ECC, которая в основном включает в себя главную бухгалтерскую книгу, банк наличных, дебиторскую и кредиторскую задолженность, отчеты, финансовый анализ, учет товарно-материальных запасов и другие модули. В каждом модуле предусмотрено четкое разделение труда и

¹²⁵ Ченг Чанг. Исследование по совместному использованию финансовых ресурсов и инновациям предпринимательских групп. Друзья бухгалтерии. 2019, (03), 90-94.

взаимное сотрудничество. В то же время, благодаря эффективной обратной связи по соответствующей финансовой информации, финансовые процессы своевременно оптимизируются, ресурсы используются максимально эффективно, а предприятиям оказывается помощь в быстром развитии.

(5) Кадровая трансформация центров совместного обслуживания

В рамках финансовой трансформации группа компаний Haier внедрила беспроигрышную модель “один человек и только одна компания”, реализуя беспроигрышную ситуацию между сотрудниками и предприятием, так что каждый сотрудник становится независимым субъектом бизнеса, управляемым, ротлируемым и созданным самим собой. В настоящее время финансовый персонал Haier Group работает в трех направлениях трансформации: от стратегического финансирования к финансовому менеджменту, от совместного финансирования к финансовому учету и от корпоративных финансов к конвейерному учету. Группа компаний Haier постепенно сократила свой финансовый персонал с 1400 до 1040 человек, сократила штат бухгалтеров с 240 примерно до 1100 человек, а персонал финансового управления - с более чем 300 до более чем 800 человек. В настоящее время 80% функций финансового персонала были преобразованы из простых бухгалтеров в сторонников принятия решений и стратегических лидеров для продвижения бизнеса и содействия перераспределению человеческих ресурсов внутри группы.

3. Вдохновение для создания и применения Центра совместного использования финансовых ресурсов Haier Group

(1) Реформа организационной структуры

Создание центра совместного финансового обслуживания на самом деле является реформой. Необходимо провести углубленную реформу финансовой организационной структуры и создать систему организационных гарантий. Центр совместного использования финансовых ресурсов требует, чтобы финансовый отдел скорректировал организационную структуру. В то же время это также будет способствовать преобразованию персонала, позволит финансовому персоналу отчитываться за управление финансами и позволит управлению распределением финансовых средств непосредственно отражать добавленную стоимость и служить развитию предприятия.

(2) Реинжиниринг процесса

Суть общих служб заключается в совместном использовании процессов. Суть создания центра совместного использования финансовых ресурсов заключается в реинжиниринге финансовых процессов. Необходимо полностью изучить, глубоко понять текущую ситуацию, разобраться в существующих процессах, затем оптимизировать новые бизнес-процессы, а затем создать механизм управления процессами для дальнейшей оптимизации и преобразования, чтобы действительно достичь стабильности и эффективности.

(3) Уделяйте внимание обучению талантов и гарантируйте

Создание общих служб - это одновременно и возможность, и вызов. Изучая успешный опыт зарубежных компаний, мы можем прийти к выводу, что общие сервисы требуют поддержки единой технической системы; талант является одним из ключевых факторов успешного внедрения общих сервисов. Общие службы должны обеспечивать баланс между сокращением затрат и улучшением качества услуг. После того, как эти проблемы будут решены, строительство центра совместного финансового обслуживания вскоре завершится успешно. Несмотря на то, что за последние годы Huawei Group привлекла большое количество талантливых специалистов, качество финансового персонала неодинаково и требует определенного времени на обучение. Однако в рамках модели совместного использования финансовых ресурсов корпоративные финансы стали более сложными и специализированными, и подготовка талантливых специалистов приобретает особое значение.

(4) Внедрение услуг по совместному использованию финансовых ресурсов отсутствует

После внедрения службы совместного использования финансовых ресурсов большинство сотрудников будут думать, что совместное использование финансовых ресурсов - это работа только финансового персонала, и внедрение службы совместного использования финансовых ресурсов явно недостаточно. В настоящее время Huawei Group сформировала компьютерную систему управления финансами, основанную на компьютерных и других сетевых технологиях, но контроль затрат еще не внедрен. В то же время, из-за внедрения служб совместного использования финансовых ресурсов, первоначальный финансовый персонал каждого филиала сосредоточен в центре совместного использования финансовых ресурсов штаб-квартиры, а отсутствие осведомленности об управлении процессами и инициативы делает осведомленность финансового персонала об обслуживании еще более слабой. Для достижения этой цели в современных бизнес-процессах все еще существуют некоторые проблемы, которые необходимо постоянно совершенствовать. При выборе процесса в первую очередь учитывайте его универсальность. Процесс выбора общего концентратора необходимо скорректировать в соответствии с рабочими характеристиками группы и ее филиалов. Во-вторых, при выборе процесса мы должны учитывать, сможем ли мы получить поддержку передовых технологий. Выбранный процесс должен соответствовать конкретным целям и потребностям группы.

Группа компаний Huawei добилась отличных результатов во внедрении услуг совместного использования финансовых ресурсов, что стало хорошим ориентиром для китайских компаний. Благодаря анализу конструкции и применения центра совместного использования финансовых ресурсов Huawei Group можно увидеть, что услуги совместного использования финансовых

ресурсов являются эффективным методом управления финансами в процессе крупномасштабного развития корпоративных групп. По сравнению с зарубежными кейсами тенденция постепенного развития Haier Group больше подходит для развития китайских компаний. Успех Haier Group дал моей стране надежду на предоставление услуг по совместному финансированию. Как создать центр совместного финансового обслуживания - важный вопрос, стоящий перед многими предпринимательскими группами в нашей стране. Успех Haier, несомненно, указал нам путь.

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АНАЛИЗ СТРАТЕГИИ РАЗВИТИЯ ПРЕДПРИЯТИЯ

Аннотация. Траектория роста предприятия будет продолжать расширяться в зависимости от масштаба организации, бизнес-модель будет продолжать меняться, а рыночная среда будет продолжать меняться, в результате чего предприятие пройдет жизненный цикл отрасли, от периода предпринимательства до периода рецессии. Внешняя среда, корпоративная стратегия, корпоративная культура, организационная структура и другие аспекты деятельности предприятия на каждом этапе развития будут меняться. В этой статье на примере Huawei подробно проанализирован и представлен этап развития предприятия.

Ключевые слова: предприятие; стадия развития; организационная структура.

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ANALYSIS OF THE COMPANY'S DEVELOPMENT STRATEGY

Summary. Firm growth path is as an organization, business has been expanding mode transformation, market environment changing constantly, lead to enterprise through industry life cycle, from start-ups to the process of recession. Each stage of development of the external environment of enterprises, enterprise strategy, enterprise culture, organization structure and so on various aspects will be changed. Taking huawei as an example, detailed analysis was carried out on the stage of enterprise development and the introduction.

Keywords: Enterprise; Stage of development; organizational structure.

Huawei прошла через три этапа. Первый этап можно назвать предпринимательским. Период с момента ее основания в 1988 году до публикации “Основного закона Huawei” в 1998 году. На этом этапе в значительной степени отразился бизнес switch agency. Однако Жэнь Чжэнфэй все же подтвердил, что Huawei: "Станьте ведущим поставщиком

телекоммуникационного оборудования мирового класса". Второй этап в основном относится к предпринимательской стадии, но по сравнению с первым этапом предпринимательская стадия более зрелая и развивается более быстрыми темпами. Второй этап длится с 1998 по 2008 год. Второй этап длится 20 лет. Этот этап был длительным, и результаты очевидны. На данном этапе Huawei стала телекоммуникационным решением для клиентов, и в настоящее время Huawei стремится к долгосрочному выходу на международный рынок. Есть новая разработка. Развитие второго этапа на внутреннем рынке не так важно, как на первом этапе. Huawei надеется продолжить свое устойчивое развитие и идти дальше. Третий этап - с 2009 года по настоящее время, и, по оценкам, он продлится 10 лет. "Формирование общей мягкой силы" стало главной задачей этого этапа, медленно продвигаясь к миру и рациональности с уравновешенным отношением и спокойным умом. В этой статье мы рассмотрим Huawei в качестве примера из пяти аспектов изменений внешней среды, корпоративной стратегии, корпоративной культуры и логики руководства, сравним три ее этапа, проведем подробный анализ и суммируем различия на этапе развития Huawei и необходимость этого этапа развития¹²⁶.

1. Изменения во внешней среде

Внешняя среда предприятия может быть расширена за счет макросреды, производственной среды, конкурентной среды и рыночного спроса. В этой статье в основном анализируется макросреда. Факторы макросреды а (называемые вредителями) можно разделить на четыре категории: политические и правовые факторы (Political factors), экономические факторы (экономические факторы), социальные и культурные факторы (social factors), технические факторы (technical factors), сочетание английских букв этих четырех факторов - PEST, поэтому макроэкологический анализ также называется PEST-анализом. На первом этапе в основном анализируются экономические факторы, политические факторы и технические факторы.

С точки зрения экономических факторов, в 1990-х годах индустрия связи Китая развивалась быстрыми темпами. В то время рыночная доля телекоммуникационной отрасли в стране была еще очень мала, а сам рынок был очень незрелым. Следовательно, качество связи трудно гарантировать, и оно далеко от самого высокого уровня. потребности клиентов., А мобильные телефоны очень экономичны, с низкой производительностью, но высокими ценами. Число потребителей также очень невелико. Как правило, люди, которые пользуются мобильными телефонами, - это государственные учреждения и бизнесмены, а обычные люди в принципе не могут позволить себе ими пользоваться.

¹²⁶ Чжан Ци. Формирование корпоративной культуры является источником движущей силы, способствующей развитию предприятий [J]. Технология строительства, 2005, (Z1).

Судя по политическим факторам, индустрия цифровых коммутаторов с программным управлением в Китае добилась развития и прорывов, что способствует развитию отрасли связи в стране и вселяет большое доверие в отрасль связи. В стране всегда пропагандировался патриотизм и воспитывался патриотизм с раннего возраста, что способствует развитию отечественных мобильных телефонов.

С точки зрения технических факторов, фиксированная телефонная связь в Китае и мобильная связь в техническом цикле не сильно отличаются друг от друга, и совпадение двух рынков привело к росту развития китайской индустрии связи. Лидеры уделяют внимание технологическим исследованиям и разработкам, и лидирующие позиции в отрасли занимают некоторые транснациональные компании, такие как Ericsson, Nokia, Cisco, Motorola и другие транснациональные компании.

На втором этапе, со вступлением Китая в ВТО, Huawei также начала трансформироваться, присоединилась к международной команде, занялась экспортным бизнесом и внедрила международную стратегию. Таким образом, внешняя среда Huawei сильно изменилась по сравнению с первым этапом. Большие изменения. Поскольку компания только что вышла на международный рынок, это создаст большие проблемы для Huawei. Например, незнание международного рынка приведет к тому, что компании потеряют деньги; чрезмерные тарифы снизят корпоративную прибыль; а продукция некоторых конкурентов на международном рынке также будет препятствовать продажам продукции Huawei¹²⁷.

Ожидается, что третий этап, с 2009 года по настоящее время, продлится 10 лет. Задача этого этапа - "создать общую мягкую силу" и медленно приближаться к миру и рациональности с уравновешенным отношением и спокойным умом. Как Huawei, как крупному государственному предприятию, с развитием промышленности и глобализацией, следует продолжать развиваться? Судя по политическим факторам, прежде всего, государство всячески поддерживает развитие электронной промышленности и придает ей большое значение. Государство также имеет льготное налогообложение для частных предприятий. Во-вторых, центральные и местные органы власти придают большое значение развитию Huawei и заботятся о нем. Уважайте Huawei за то, что она путешествует по миру и выезжает за границу.

2. Корпоративная стратегия

На первом этапе, с технической точки зрения, стратегия Huawei основана на принципе "средняя школа как тело, западное обучение как использование", и технологии тесно связаны со стратегией. В 1996 году Huawei представила такие продукты, как интегрированная разработка

¹²⁷ Чжан Ци. Формирование корпоративной культуры является источником движущей силы, способствующей развитию предприятий [J]. Технология строительства, 2005, (Z1).

продуктов (IPD) и интегрированное управление цепочками поставок (ISC). Эти продукты способствуют быстрому развитию предприятий для достижения развития в стиле имитации. Как только продукты многонациональных компаний будут разработаны и произведены, Huawei последует их примеру, будет имитировать и осуществлять исследования и разработки в области производства. Перед лицом конкурентов на рынке Huawei реализовала деструктивную стратегию. Преодолейте эту жесткую конкуренцию и получите больше прибыли от соревнований. До прихода в телекоммуникационную отрасль стратегия Huawei состояла в том, чтобы сосредоточиться на стратегии и посвятить себя разработке коммутаторов с программным управлением C& C08. Если разработка продукта будет успешной, это позволит сократить отставание от отечественных конкурентов, так что компании в телекоммуникационной отрасли смогут развиваться стабильно и быстро. В процессе конкуренции Huawei с транснациональными компаниями конкурентной стратегией, принятой Huawei, является стратегия “сельского окружения городов”. Huawei придерживается этой стратегии, которая во многом связана с тем фактом, что председатель правления Жэнь Чжэнфэй - солдат. Жизненные привычки лидера и стиль ведения дел во многом будут влиять на его решения. Именно благодаря этому стилю был создан другой Huawei.

На втором этапе развитие предприятий перешло от стадии производителей телекоммуникационного оборудования к стадии поставщиков телекоммуникационных решений, и корпоративная стратегия также была трансформирована: от концепции стратегического выживания, основанной на конкуренции, к концепции стратегического развития, ориентированной на клиента. Huawei очень хорошо знает, какие продукты нужны клиентам, поэтому продукция, производимая Huawei, в большей степени соответствует развитию рынка. Huawei придерживается концепции “клиентоориентированности”, а клиент - это Бог. В соответствии с потребностями клиентов компания удовлетворяет их и производит продукты, адаптированные к местным условиям. Постепенно внедряйте комплексные преимущества трех основных направлений бизнеса - телекоммуникационных сетей, глобальных сервисов и терминалов, предоставляйте клиентам облачные продукты, продукты для управления и терминалы, а также разрабатывайте решения, помогающие операторам увеличивать доходы, повышать конкурентоспособность широкополосной связи и снижать общие затраты для достижения общего успеха в бизнесе.

На третьем этапе предприятие подтвердило будущий стратегический план предприятия, главным образом направленный на то, чтобы закрепиться в телекоммуникационной отрасли и достичь горизонтальной диверсификации в смежных отраслях (требование Интернета вещей состоит в том, чтобы превзойти численность населения и развивать коммуникации людей; требование облачных вычислений - превзойти конвейер и расширять

ценность сети; требование интеграции triple play состоит в том, чтобы превзойти отрасль и развивать интегрированные отрасли); горизонтальная диверсификация может быть достигнута путем слияний и поглощений. После слияний или поглощений интеграция между предприятиями весьма важна. Юяо корректирует организационную структуру и корпоративную культуру между предприятиями, а поглощения могут повысить конкурентоспособность предприятий и получить больше на рынке финансирования. Также можно использовать дополнительное финансирование, диверсификацию операционных рисков предприятий и использование избыточных средств, что может принести большие выгоды в налогообложении.

По мере того как предприятие продолжает развиваться, организационная структура также совершенствуется, адаптируясь к развитию жизненного цикла предприятия.

3. корпоративная культура

На первом этапе Huawei успешно внедрила полный набор профессиональных систем управления и процессов, что позволило Huawei быстро развиваться и продвигаться на конкурентном рынке. «Культура волка» была предложена президентом Жэнь Чжэнфэем в его ранние годы, и он всегда поддерживал и пропагандировал острый, воинственный, отчаянный и командный дух. На предприятии Жэнь Чжэнфэй всегда выступал за использование военизированного «железного кулака» для регулирования развития предприятия, что включает в себя сверхинтенсивность труда, строгую систему управления и жестокое внутреннее выживание наиболее приспособленных. Волчья культура Huawei воплощает в себе многие важные корпоративные характеристики, такие как «чуткое обоняние, неукротимый и мужественный дух соперничества и общий командный дух сотрудничества», что способствует развитию Huawei и поддерживает строгий порядок и высокую эффективность в этом процессе. Huawei требует, чтобы персонал сохранял высокую степень чувствительности к развитию рынка и потребностям клиентов, уделяя особое внимание рынку и заказчикам. Как только рынок меняется, компании должны идти в ногу с изменениями рынка и адаптироваться к ним. Иногда им следует заранее прогнозировать изменения рынка и принимать решения заранее. Упомянутый здесь персонал включает всех сотрудников в команде.

На втором этапе уровень компании Huawei очень очевиден, передача данных между верхним и нижним уровнями заблокирована, и коммуникации очень мало, поэтому компания может решать проблемы, которые возникают или будут возникать, только путем различных организационных корректировок и встреч. Руководство компании глубоко осознает, что препятствия на пути смены руководства вызваны определенными факторами корпоративной культуры, на которые Huawei в

прошлом полагалась для достижения успеха. В 2000 году руководством компании в это время была выдвинута знаменитая “серая теория”, то есть решение различных проблем на предприятии по умеренно гибкому и последовательному принципу. В начале 2002 года обучение руководителей высшего звена было закрыто. Эти менеджеры были руководителями уровня директора или выше. На закрытое обучение были приглашены ученые с философского факультета Пекинского университета и Китайской академии общественных наук для преподавания западных философских идей, таких как восточная культура, философская мысль, протестантская этика, и дух капитализма. С помощью лекций ученых мы надеемся улучшить видение руководства компании, чтобы их видение могло быть расширено, а их модели мышления могли быть по-новому культивированы, чтобы лидеры могли быть более адаптированы к развитию компании и стать уникальным корпоративным стилем лидерства. Руководство компании придает большее значение восточной мудрости, что очень важно, но для реализации интернационализации Huawei она должна основываться на “единстве даосизма и искусства” и “сочетании востока и запада”; Huawei должна превзойти саму себя и интегрировать корпоративную культуру в систему. Это лучший способ унаследовать корпоративную культуру. Стоит отметить, что этот процесс объединения корпоративной культуры и системы требует участия человека. Huawei использует множество эффективных методов для повышения профессионального уровня сотрудников, таких как система квалификаций и 5-уровневый двухканальный маршрут карьерного роста. В конце концов, можно успешно выстроить две линии в одном направлении, что является как установлением одного направления профессионализма сотрудников Huawei, так и изменением руководства.

На трех этапах корпоративная культура Huawei сформировала основные ценности: ценить клиентов, быть позитивным и оптимистичным, самокритичным, работать в команде, честным и заслуживающим доверия, а также трудолюбивым.

4. Логика лидера

Ранняя корпоративная культура и корпоративная стратегия Huawei были тесно связаны с основателем Жэнь Чжэнфэем. Стратегия сосредоточения в стратегии рыночной конкуренции связана с глубоким пониманием Жэнь Чжэнфэем идей Мао Цзэдуна и “сельского окружения городов”. Жэнь Чжэнфэй раньше был солдатом, и его военный опыт превратил Huawei в “волчью культуру” и милитаризованную культуру управления.

На втором этапе Жэнь Чжэнфэй посетил Соединенные Штаты. Когда дело дошло до Bell Labs и IBM, они осознали разрыв между “Восьмью дорогами Земли” и “регулярной армией”, то есть разрыв в управлении. Huawei пригласила консультантов IBM по менеджменту и использовала модель управления IBM. Культурное совершенствование, а

также дальнейшее личное понимание и практика философии Жэнь Чжэнфэем привели к написанию "Основного закона Huawei". Между ними существует большая взаимосвязь. Кроме того, существует корреляция между сильным чувством подавленности Жэнь Чжэнфэя и изменением стратегии.

На третьем этапе ранний опыт Жэнь Чжэнфэя был сосредоточен на таких основных ценностях, как уважение к клиентам, позитивность и оптимизм, самокритичность, командная работа, честность и надежность, а также трудолюбие. Жэнь Чжэнфэй родился в бедности и усердно учился. Он был солдатом. Поэтому важно знать, как усердно работать и быть открытым и предприимчивым. Эти ценности способствуют развитию предприятий и очень выгодны для них. Жэнь Чжэнфэй провел много исследований по философии и мысли Мао Цзэдуна. Знаю, как мобилизовать людей и объединить их. Умение самокритично относиться к себе и постепенно совершенствоваться помогло Huawei встать на путь устойчивого развития.

С течением времени предприятия также будут претерпевать поэтапные изменения, и это изменение необходимо для того, чтобы предприятия могли закрепиться на конкурентном рынке и получить конкурентное преимущество. Консервативные компании не могут добиться успеха в такой конкурентной среде. Успех Huawei объясняется тем, что она менялась вместе с изменениями в обществе и стала более адаптированной к потребностям общества.

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КОРПОРАТИВНАЯ СТРАТЕГИЯ HAIER

Аннотация. Haier Group является четвертым по величине производителем бытовой техники в мире и самым ценным брендом Китая. Столкнувшись с новыми условиями глобальной конкуренции, Haier продолжает внедрять инновации, чтобы создать свой собственный всемирно известный бренд. Успех Haier очевиден для всех. Наша команда прошла путь от стратегического анализа к стратегическому выбору и стратегической реализации и, наконец, провела краткую оценку стратегии и всесторонний анализ корпоративной стратегии Haier. И используйте теорию, чтобы соотнести ее с реальностью, понять бизнес-стратегию Haier для начинающих, стратегию диверсификации и расширения, стратегию “сначала сложно, а потом легко” и другие вопросы, а также понять очарование лидеров Haier и их основную конкурентоспособность. Благодаря анализу конкретных случаев мы овладели соответствующими теоретическими знаниями из учебников и в дальнейшем познакомились с Haier.

Ключевые слова: Haier; экологический анализ; основные возможности; стратегия.

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HAIER CORPORATE STRATEGY

Summary. Haier Group is the fourth largest manufacturer of household appliances in the world and China's most valuable brand. Faced with the new conditions of global competition, Haier continues to innovate to create its own world-famous brand. The success of Haier is obvious to everyone. Our team has gone from strategic analysis to strategic choice and strategic implementation, and finally conducted a brief strategy assessment and a comprehensive analysis of Haier's corporate strategy. And use theory to correlate it with reality, understand Haier's business strategy for beginners, diversification and expansion strategy, “difficult first, then easy” strategy and other issues, and also understand the

charm of Haier leaders and their core competitiveness. Thanks to the analysis of specific cases, we mastered the relevant theoretical knowledge from textbooks and later got acquainted with Haier.

Keywords: Haier, environmental analysis; key features; strategy.

1. Стратегический анализ – Анализ внешней среды и основных возможностей Haier.

Являясь открытой системой, каждое предприятие обменивается материалами и информацией внутри предприятия и между элементами внешней среды и ИТ. Обычно на деятельность предприятия влияет внутренняя и внешняя среда. Поэтому, прежде чем предприятие правильно сформулирует стратегические цели и стратегии для достижения этих целей, оно должно проанализировать внешнюю среду и внутренние условия предприятия, чтобы “познать себя и врага”. Нижеследующее начинается с анализа внешней среды Haier и анализа основной конкурентоспособности¹²⁸.

(1) Анализ внешней среды

Несмотря на то, что каждое предприятие в своей деловой деятельности находится в динамичном взаимодействии с внешней средой, каждое предприятие сталкивается со своими собственными уникальными внешними условиями. В этой статье используется модель PEST для анализа Haier следующим образом:

1. Политическая обстановка

Моя страна - социалистическая страна. Сейчас общество стабильно развивается, экономика развита. Можно сказать, что политическая ситуация стабильна. В течение периода одиннадцатой пятилетки моя страна придает большое значение развитию науки и техники. Поэтому все виды высокотехнологичной продукции, производимой предприятиями Haier, будут подпадать под действие преференциальной политики. Учитывая сложившуюся политическую обстановку, это очень выгодно для развития Haier.

2. Экономическая среда

В условиях стремительного развития экономики Китая в последние годы уровень жизни людей повысился, а также возрос спрос на товары высокого класса, такие как кондиционеры, стиральные машины, компьютеры, мобильные телефоны и т.д., компания Haier также развивалась. Однако в условиях глобальной экономической интеграции отечественные компании, такие как Haier, сталкиваются с усилением конкуренции со стороны иностранных компаний. В этих экономических условиях Haier должна принимать разумные решения, использовать преимущества собственного бренда, побеждать конкурентов и стремиться

¹²⁸ Ян Сихуай, Ван Цзян "Корпоративный стратегический менеджмент" Издательство высшего образования 2010.2

занять лидирующие позиции в конкурентной среде, где представлены сотни компаний. соревнуясь.

3. Техническая среда

С развитием экономики быстро развивались и технологии, такие как нефторирование холодильников, разработка литиевых батарей для мобильных телефонов, развитие информационных технологий и популяризация компьютеров. Сейчас технологии становятся все более развитыми, а Haier - компания со старым брендом. Таким образом, Haier может использовать свои собственные технические преимущества, чтобы противостоять вызовам конкурентов.

4. Социальная и культурная среда

За последние несколько десятилетий социальная среда Китая довольно сильно изменилась. Во-первых, это резкий рост численности населения. Нелегко решить проблему занятости такого большого числа людей, что привело к тому, что рабочая сила в Китае относительно дешевая по сравнению с зарубежными странами. Во-вторых, образ жизни людей кардинально изменился по сравнению с прежним. Когда они выходят на улицу, они пользуются автобусами и личными автомобилями, совершают телефонные звонки, стирают одежду, используют компьютеры для просмотра новостей и т.д. Изменения в образе жизни также дали Haier и другим компаниям возможности для развития. Третье - это изменение ценностей. По сравнению с предыдущими поколениями люди теперь охотнее тратят деньги на товары, которые делают жизнь более комфортной, и продукция Haier home appliance, естественно, будет продаваться лучше¹²⁹.

(2) Анализ основных возможностей предприятия

Для того чтобы предприятие могло лучше выживать и быть “предприятием-долгожителем”, оно также должно найти рычаг - основную способность, - который может воздействовать на рынок и выигрывать конкуренцию на основе общих способностей. Чжан Жуйминь понимает, что основной корпоративной способностью Zhonghaier является инновационная способность предприятия, которая очень эффективна в установленные сроки, но является чем-то таким, что оппоненты не могут скопировать и имитировать. Он сказал, что укоренение на рынке и всемерное повышение международной конкурентоспособности предприятий, в основе которых лежат инновации, является наиболее фундаментальной отправной точкой стратегии развития Haier. Основная конкурентоспособность Haier заключается главным образом в следующих трех аспектах:

1. Сервис, то есть предприятие знает, как наладить канал продаж, или понимает определенную клиентскую базу, или знакомо с определенным рыночным спросом. В последние годы многие продукты стали очень

¹²⁹ Ян Сихуай, Ван Цзян "Корпоративный стратегический менеджмент" Издательство высшего образования 2010.2

похожими, и их трудно отличить друг от друга. Основная причина, по которой потребители предпочитают один продукт другому, заключается в том, что первый может лучше удовлетворить потребности клиентов в некоторых аспектах: продуманном обслуживании, простоте использования продуктов и выполнении обещаний. Например, наиболее важным отличием Haier от других компаний, производящих бытовую технику, является обслуживание клиентов. Можно сказать, что основная конкурентоспособность Haier обусловлена комплексным обслуживанием клиентов, поддерживаемым полной системой управления взаимоотношениями с клиентами. Конечной целью активного внедрения Haier корпоративной информатизации является улучшение возможностей обслуживания клиентов.

2. Инновации ресурсы, составляющие конкурентоспособность предприятия, должны быть уникальными, неподражаемыми и не подлежащими обмену. Haier продолжает выпускать новые продукты, и постоянно появляются новые предложения и практики. Некоторые люди продолжают следовать, а некоторые подражают, но есть одна инновационная концепция Haier, другие не могут ей подражать. Постоянные инновации Haier поставили компанию в выгодное положение: “поскольку это бесспорно, мир не может с этим бороться”.

3. Интеграционная мощь Haier, полный набор моделей процедур продажи продукции Haier, признанных большинством потребителей, всесторонняя, трехмерная и многоуровневая международная сеть разработки высокотехнологичных продуктов и скорость разработки 1,3 новых продуктов в день; гарантия качества без дефектов система; метод управления “Nissan Nikko” и технологические операции, сосредоточенные на потоке информации о заказах и т.д., создали уникальную ценность для клиентов. Интеграция на самом деле является наложением различных преимуществ, а способность к интеграции заключается в координации всесторонних знаний о различных технологиях, производственных навыках, управлении и продажах.

Мы считаем, что среди трех вышеперечисленных ключевых компетенций инновации являются наиболее фундаментальной составляющей конкурентоспособности Haier. Сервис и возможности интеграции, по сути, являются результатом инноваций, и Haier создала дифференцированную конкурентоспособность, которая отличается от других компаний отрасли. Таким образом, основной конкурентоспособностью Haier является ее инновационная способность, которая затрудняет подражание конкурентам, особенно в области управленческого мышления.

Компания Haier прекрасно демонстрирует нормативный, систематический и всеобъемлющий процесс стратегического управления - от стратегического анализа, стратегического выбора до стратегического

внедрения. Компания Haier придерживается концепции “сначала набираем обороты, затем получаем прибыль” и твердо усвоила закон, который позволяет Haier продолжать развиваться. Благодаря экологически чистому производству, хорошему качеству и высококлассному сервису компания хорошо известна во всем мире и завоевала инициативу конкурировать на рынке и достигать своих стратегических целей. Haier создает эмоции с помощью инноваций, но не в продуктах, которые она продает, а в сердцах пользователей, которых она покупает. Исходя из принципа Haier “самоотверженно служить стране и стремиться к совершенству”, Zoneye видит, что, хотя лидирующие позиции Haier на рынке китайской бытовой техники бесспорны, в результате она не застаивается, а предъявляет более высокие требования и стремится быть лучше.

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АНАЛИЗ ОСНОВНЫХ КОНКУРЕНТОВ И ОЦЕНКА КОНКУРЕНТНОЙ ПОЗИЦИИ КОМПАНИИ ХИАОМИ

Аннотация: в данной статье речь идет в основном о сильных сторонах конкурентной позиции китайской компании Xiaomi на российском рынке. Названы основные конкуренты. Отмечается, что Xiaomi является сильным игроком на рынке, который быстро расширяет свою долю рынка. Делается вывод, что одной из сильных сторон компании Xiaomi на рынке является ее маркетинговая стратегия, а также высокое качество, инновационность ее продукции.

Ключевые слова: конкуренты, конкурентная позиция, рынок электроники, рынок мобильных устройств, бренд, маркетинговая стратегия, инновационность.

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ANALYSIS OF THE MAIN COMPETITORS AND ASSESSMENT OF THE COMPETITIVE POSITION OF XIAOMI COMPANY

Annotation: this article focuses mainly on the strengths of the competitive position of the Chinese company Xiaomi in the Russian market. The main competitors are named. It is noted that Xiaomi is a strong player in the market, which is rapidly expanding its market share. It is concluded that one of the strengths of Xiaomi in the market is its marketing strategy, as well as the high quality and innovativeness of its products.

Key words: competitors, competitive position, electronics market, mobile device market, brand, marketing strategy, innovation.

Основными конкурентами компании Xiaomi на рынке электроники являются:

1. Samsung – крупнейший производитель техники в мире, который также производит смартфоны и другие электронные устройства.

2. Apple – лидер в производстве смартфонов и других дорогих устройств, таких как ноутбуки и планшеты.

3. Huawei – китайский производитель смартфонов и других электронных устройств, таких как ноутбуки и планшеты.

4. Oppo – китайский производитель смартфонов, также имеющий другие электронные устройства в своем ассортименте.

Когда дело доходит до конкурентной позиции, Xiaomi является сильным игроком на рынке, который быстро расширяет свою долю рынка. Компания предлагает широкий спектр продуктов по доступным ценам, что делает ее очень привлекательной для потребителей. Однако, конкуренция на рынке продолжает усиливаться с ростом Huawei, Oppo и других китайских производителей.

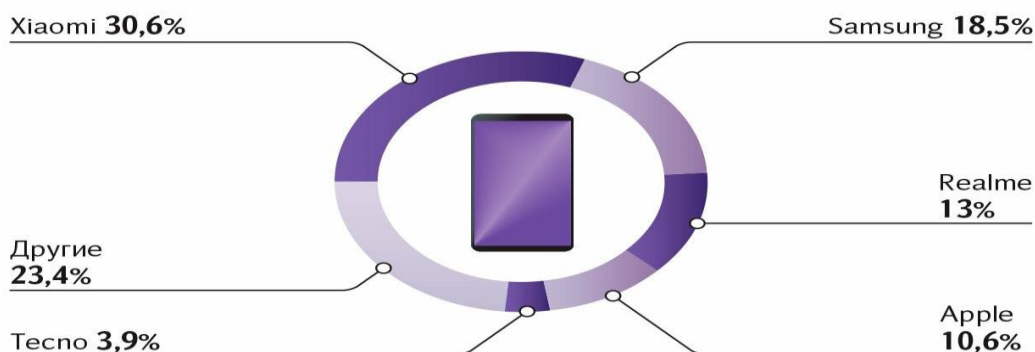
Xiaomi сосредоточена на увеличении доли рынка путем продвижения своих новых продуктов на глобальном уровне, таких как ноутбуки, умные часы и другие электронные устройства. Компания также продолжает инвестировать в исследования и разработки, чтобы разработать новые инновационные продукты и технологии. Но на фоне продолжающейся конкуренции, Xiaomi должна продолжать балансировать между сохранением своего узнаваемого бренда и увеличением своей конкурентоспособности.

Рынок мобильных телефонов в России является одним из крупнейших и динамично развивающихся в мире. В России есть много конкурирующих брендов мобильных телефонов, таких как Samsung, Apple, Xiaomi, Huawei, Honor, Nokia, LG, Sony, ASUS, Motorola и многие другие. Samsung и Apple являются лидерами на российском рынке мобильных телефонов. Xiaomi является одним из самых популярных брендов в молодежной аудитории благодаря своей демократичной ценовой политике и функциональности. Huawei и Honor также находятся в топ-листе популярных брендов в России, но после проблем с продажами, вызванными санкциями, их позиции ослабли.

Российские производители мобильных устройств, такие как Yota, Tele2, Explay, Prestigio, Fly и BQ тоже довольно популярны на рынке, но их доля не сравнима с долей больших мировых брендов. Российский рынок мобильных устройств быстро растет, но это также связано с ростом онлайн-продаж и использованием смартфонов как платежных средств. Также стоит отметить, что в России существует ряд локальных особенностей, связанных, например, с большой популярностью двух SIM-карт и важности удобства общения в мессенджерах. В целом, рынок мобильных телефонов в России очень конкурентен, и потребители имеют широкий выбор устройств различных брендов и ценовых категорий (см. рис.1).

Самые популярные смартфоны в РФ

(II квартал 2022 года, доля рынка в штуках)



Источник: МТС

Рисунок 1. Рынок мобильных смартфонов в России

Одной из сильных сторон компании Xiaomi на рынке является ее маркетинговая стратегия, которая включает в себя рекламные кампании и тесную работу с потребителями. Xiaomi взаимодействует со своими фанатами путем организации мероприятий и поощрения обратной связи, что способствует росту узнаваемости бренда и лояльности потребителей.

Компания также известна своими высококачественными продуктами и услугами по доступным ценам, что делает ее привлекательной для потребителей, особенно в развивающихся странах.

1. Качество продукции. Xiaomi производит продукты высокого качества по доступной цене, они известны своими инновационными и технологичными решениями.

2. Широкий ассортимент продуктов. Компания Xiaomi предлагает широкий ассортимент продуктов, включая смартфоны, планшеты, ноутбуки, умные часы, телевизоры, маршрутизаторы, домашние устройства, а также аксессуары.

3. Глобальная стратегия. Xiaomi успешно занимает позиции на мировом рынке электроники и бытовой техники, в том числе в Европе, Азии, США и других странах.

4. Инновационность. Xiaomi внедряет новые технологии и решения в свои продукты, постоянно улучшая их функциональность и производительность.

5. Надежность. Продукты Xiaomi отличаются высокой надежностью и долговечностью, что делает их популярными среди потребителей.

6. Доступность. Xiaomi предлагает продукты высокого качества по доступной цене, что делает их конкурентоспособными на рынке.

В целом, Xiaomi конкурирует на рынке успешно благодаря своим сильным сторонам, таким как доступность, инновационность и производительность. Однако, она также имеет конкурентов, которые также

имеют свои преимущества, такие как Apple с их экосистемой и Samsung с их совершенством в дизайне. Несмотря на сильную конкуренцию со стороны других брендов, Xiaomi занимает достаточно прочные позиции благодаря низкой цене своих продуктов, широкому ассортименту и инновационным решениям. Она активно развивается на рынке Азии и Индии, что позволяет ей занимать сильные позиции в этих регионах.

Однако, в конкуренции с Apple и Samsung, Xiaomi иногда сталкивается с проблемой переноса бренда. Бренды Apple и Samsung уже устоялись в сознании потребителей, что усложняет задачу Xiaomi в долгосрочной перспективе. Также Xiaomi сталкивается с конкуренцией на рынке гаджетов для дома и умного дома, когда производители домашней техники, такие как Philips и LG, участвуют в сильной конкуренции с Xiaomi.

В целом, положение Xiaomi на рынке электроники можно охарактеризовать как устойчивое, но конкуренция на мировом рынке достаточно сильна, что вынуждает компанию активно развиваться и искать новые рынки и сегменты.

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ОБЩАЯ ХАРАКТЕРИСТИКА ФАКТОРОВ КОНКУРЕНТНОЙ СРЕДЫ КОМПАНИИ ХИАОМИ

Аннотация: статья посвящена анализу факторов конкурентной среды китайской компании Хиаоми на российском рынке. Применен широко известный вид анализа – PESTEL, с помощью которого выделены политические риски, экономические факторы, социальные факторы, технологические факторы, экологические факторы и правовые факторы, характеризующие конкурентную среду компании.

Ключевые слова: PESTEL анализ, бренд, конкуренция, вызовы, бизнес-модель, ESG, политические риски, экономические факторы, социальные факторы, технологические факторы, экологические факторы, правовые факторы.

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GENERAL DESCRIPTION OF XIAOMI COMPETITIVE ENVIRONMENT FACTORS

Abstract: the article is devoted to the analysis of the factors of the competitive environment of the Chinese company Xiaomi in the Russian market. A well-known type of analysis was applied - PESTEL, with the help of which political risks, economic factors, social factors, technological factors, environmental factors and legal factors that characterize the competitive environment of the company are highlighted.

Key words: PESTEL analysis, brand, competition, challenges, business model, ESG, political risks, economic factors, social factors, technological factors, environmental factors, legal factors.

Конкурентная среда компании Хиаоми в данной статье будет проанализирована с помощью PESTEL-анализа.

Хиаоми является одним из наиболее популярных брендов мобильных телефонов на российском рынке. В 2020 году Хиаоми была вторым по популярности брендом в России с долей рынка смартфонов 19%, опережая таких конкурентов, как Huawei и Honor. Одной из главных причин популярности Хиаоми в России является их демократичная ценовая

политика, позволяющая представить качественные продукты по приемлемым ценам. Также к росту популярности компании в России привели инновационные технологии, которые Xiaomi активно внедряет в своих устройствах.

Несмотря на популярность, Xiaomi также сталкивается с конкуренцией на рынке мобильных телефонов в России. Конкуренция на рынке довольно высока, особенно со стороны таких брендов, как Samsung и Apple, которые остаются лидерами рынка мобильных устройств в России. Кроме того, на рынке доминируют также другие крупные игроки, такие как Huawei, Honor и Nokia. В целом, Xiaomi продолжает активно развиваться на российском рынке мобильных телефонов и занимает прочную позицию на нем благодаря своей демократичной ценовой политике, инновационным технологиям и высокому качеству ее продуктов.

Однако, несмотря на позитивные результаты, конкуренция на рынке электроники неуклонно растет, и Xiaomi могут столкнуться с новыми вызовами в ближайшем будущем. Вместе с тем компания продолжает внедрять новые технологии и инновации, чтобы оставаться конкурентоспособной на рынке. В целом, компании электроники сильно зависят от политической обстановки и должны быть готовы к изменениям в законодательстве и экономической политике, чтобы приспособливаться к ним и защищать свои интересы.

Компания Xiaomi, как и любая другая компания, может быть подвержена ряду политических рисков, которые могут повлиять на её бизнес. Наиболее заметными из них могут быть следующие:

1. Тарифы и торговые войны: Xiaomi является китайской компанией, и ее бизнес может быть подвержен воздействию торговых войн и введению тарифов на китайские товары. Это может привести к существенному снижению оборотов и прибыли компании.

2. Регулятивный контроль: Китай имеет жесткие правила и нормативные акты, которые могут ограничить деятельность Xiaomi. Кроме того, Xiaomi может столкнуться с регулятивным контролем в других странах, где она имеет деловую активность.

3. Зависимость от китайского правительства: Xiaomi может зависеть от контрактов и заказов, поступающих от китайского правительства. Если политическая ситуация в Китае изменится, такие контракты могут быть отменены или продлены, что может повлиять на финансовое состояние компании.

4. Изменение налоговых ставок: изменение налоговой ситуации может повлиять на доходность Xiaomi, т. к. она продает свои продукты в разных странах и может столкнуться с различными практиками налогообложения.

5. Конкуренция в отдельных рынках: в отдельных рынках Xiaomi может столкнуться с жесткой конкуренцией со стороны других китайских

или иностранных брендов, что может негативно повлиять на ее долю на рынке.

В целом, компания Xiaomi несет политические риски, как и любая другая компания, и должна быть готова к изменениям в законодательстве и экономической политике, чтобы приспособливаться к ним и защищать свои интересы.

Среди экономических факторов, которые могут оказать влияние на развитие компании Xiaomi, можно выделить следующие:

1. Повышение или снижение экономической активности в Китае и мире: Xiaomi является компанией со значительной экспозицией на китайском и мировом рынках. В условиях повышенной экономической активности и роста национальных экономик, у компании может быть больше возможностей для расширения бизнеса, а заниженная экономическая активность может снизить спрос на продукцию компании.

2. Изменение налоговой и таможенной политики: изменения в налоговой и таможенной политике государств, где Xiaomi имеет свои операции, могут негативно сказаться на ее финансовых показателях. Увеличение налоговых ставок и рост таможенных пошлин могут снизить прибыльность компании, в то время как снижение налоговой нагрузки или таможенных пошлин могут обеспечить ей преимущества перед конкурентами или улучшить финансовые показатели компании.

3. Изменение курсов валют: Xiaomi оперирует на мировом рынке и может подвергаться воздействию изменения курсов валют различных стран. В случае ухудшения курсов валют прибыльность Xiaomi в местных валютах может снижаться, а рост валютных курсов может обеспечивать ей дополнительную выручку и конкурентные преимущества.

4. Инфляция: инфляционные давления могут оказать влияние на экономическую активность компании Xiaomi, на ее доходы и расходы. Растущая инфляция может приводить к повышению затрат на производство, доставку, упаковку и хранение продукции, что снизит прибыльность компании.

5. Изменение цен на нефть: компания Xiaomi в значительной степени зависит от перевозок и поставок продукции по всему миру, и изменение цен на нефть может оказать воздействие на ее эксплуатационные расходы.

Общие политические и экономические факторы могут оказать существенное влияние на бизнес-модель и финансовое положение компании Xiaomi. Однако, компания готова к приему вызовов и постоянно совершенствует свою бизнес-модель, что позволяет ей успешно приспособливаться к новым условиям на рынке.

Социальные факторы, которые могут повлиять на развитие компании Xiaomi, могут включать в себя следующие аспекты:

1. Изменение потребительских предпочтений: потребители всегда имеют свои предпочтения и требования к технологическим продуктам.

Изменения в потребительском поведении могут повлиять на сбыт продукции и на конкурентоспособность компании. Xiaomi должна быть готова изменять свои продукты в соответствии с изменением потребительских предпочтений.

2. Развитие новых технологий: новые технологии могут иметь влияние на спрос на технологические продукты. Xiaomi должна следить за новыми технологиями и внедрять их в свои продукты для сохранения или увеличения конкурентоспособности.

3. Значимость вопросов безопасности и конфиденциальности: вопросы безопасности и конфиденциальности продуктов могут оказывать влияние на репутацию компании Xiaomi. Компания должна обеспечить надежность своих продуктов и защиту личной информации потребителей, что позволит сохранить имидж и привлечь больше потребителей.

4. Требования к устойчивости: устойчивость и социальная ответственность становятся все более важными для потребителей. Xiaomi должна следить за требованиями потребителей в области экологии и социальной ответственности, чтобы поддерживать свой имидж и привлекать больше потребителей.

5. Культурные различия: компания Xiaomi имеет деловую активность в разных странах и культурных средах, что может повлечь за собой различные трудности и риски. Компания должна понимать культурные особенности тех стран, где она работает, чтобы быть более конкурентоспособной и адаптироваться к местным потребительским предпочтениям.

В целях соблюдения требований потребителей и общественного мнения компания Xiaomi должна быть готова не только следить за социальными тенденциями, но и быстро реагировать на них, чтобы сохранить свою позицию на рынке.

Среди технологических факторов, которые могут оказать влияние на развитие компании Xiaomi, можно выделить следующие:

1. Развитие новых технологий: новые технологии, такие как искусственный интеллект, блокчейн, интернет вещей и многие другие, могут привнести в индустрию электроники новые возможности и способы взаимодействия между продуктами и пользователями. Xiaomi должна следить за новаторскими технологиями и интегрировать их в свои продукты, чтобы сохранять конкурентоспособность и увеличивать долю на рынке.

2. Скорость разработки и производства: индустрия электроники опережает свое время, и скорость разработки и производства также является важным фактором в успехе компании. Xiaomi должна работать над ускорением производства и внедрением технологий, которые позволят ей быстро выпускать новые продукты.

3. Качество продукции: качество продукции может негативно повлиять на репутацию компании. Xiaomi должна постоянно работать над повышением качества своих продуктов, используя передовые технологии и методы контроля качества.

4. Конкуренция со стороны других компаний: Xiaomi работает в сильно конкурентной среде, где конкурентам также доступны современные технологии. Компания должна постоянно следить за рынком и конкурентами, а также развивать свои технологии быстрее, чем конкуренты.

5. Учет экологических и социальных требований: правительства обращают все большее внимание на экологические и социальные вопросы. Xiaomi должна следовать этим новым правилам и требованиям для сохранения своего имиджа и защиты окружающей среды.

Xiaomi является компанией, основывающей свой успех на инновациях и новейших технологиях, которые используются в ее продуктах. Компания должна продолжать следить за новыми тенденциями и изменениями на рынке, чтобы удерживать свою позицию в индустрии электроники.

Экологические факторы — это одна из ключевых составляющих устойчивого развития бизнеса компании Xiaomi. Компания Xiaomi тесно работает в области экологии и уделяет большое внимание экологическим вопросам в своей бизнес-модели. Среди экологических факторов для развития компании Xiaomi можно выделить следующие:

1. Устойчивость и эффективность использования ресурсов. Компания Xiaomi стремится к устойчивому использованию ресурсов, включая энергию, воду, материалы и т. д. Например, компания использует солнечные панели для производства энергии в своих зданиях и промышленных парках. Кроме того, Xiaomi стремится к повышению эффективности использования ресурсов, например, внедрением технологий, которые уменьшают потребление энергии и материалов в производстве.

2. Уменьшение выбросов в атмосферу. Компания активно работает над снижением выбросов в атмосферу, связанных с производством и транспортировкой товаров. Xiaomi активно инвестирует в разработку грузовых дронов и электрических транспортных средств, которые помогают снизить выбросы в атмосферу.

3. Управление отходами. Компания Xiaomi сосредоточена на сборе и переработке отходов, чтобы максимально сократить влияние своих бизнес-операций на окружающую среду. Компания активно поддерживает программы переработки отходов, сокращает использование упаковки и уделяет большое внимание использованию экологически чистых материалов.

4. Энергоэффективные технологии. Xiaomi использует энергоэффективные технологии, что позволяет сокращать потребление энергии в производственных процессах. Также компания разрабатывает и

продвигает энергоэффективные продукты для потребителей, так что они могут принимать участие в борьбе с изменением климата.

5. Сотрудничество с экологическими организациями. Компания Xiaomi активно сотрудничает с экологическими организациями по всему миру, чтобы обеспечить более эффективное воздействие на окружающую среду. Xiaomi также инвестирует в научные исследования, чтобы принимать дальнейшие меры в борьбе с изменением климата и защите природы.

Правовые факторы имеют важное значение для развития компании Xiaomi. Некоторые из них включают:

1. Законодательство по защите прав интеллектуальной собственности. В своих операциях Xiaomi находится в постоянной опасности копирования и нарушения прав интеллектуальной собственности. Правовые меры, такие как патенты и лицензии, защищают их ноу-хау и интеллектуальную собственность, и могут помочь избежать копирования своей продукции.

2. Регулирование рекламы и маркетинга. Компания Xiaomi должна придерживаться законодательства, связанного с рекламой и маркетингом, таких как контроль за содержанием рекламы, защита прав потребителей и соблюдение норм рекламы.

3. Законодательство об экологической ответственности. Xiaomi должна придерживаться законодательства, связанного с экологической ответственностью, такого как обязательства по сбору и переработке отходов, а также ограничение использования вредных веществ.

4. Трудовое законодательство. Компания Xiaomi также должна придерживаться всех законодательных положений, связанных с трудовыми отношениями, таких как достойные условия труда, равный доступ к возможностям и защита прав работников.

5. Законодательство о защите потребителей. Xiaomi должна соблюдать законодательство, связанное с защитой прав потребителей, такие как защита от обмана, нести ответственность за некачественную продукцию и обязательства по гарантийному обслуживанию товаров.

По данным Forbes China, компания Xiaomi преодолела ограничения рынка мобильных телефонов и распространила свою экологическую цепочку на все сферы умных устройств. Например, экологическая цепочка "серии Mi" компании Xiaomi является открытой и разнообразной, включая носимое устройство Huami Technology и поставщика умного дома Qingmi Technology. В то же время Xiaomi также участвовала в инвестиционной схеме iQIYI и других потоках в предприятия и котируемые компании, в том числе в средства массовой информации. Освоив массивные пользовательские данные, Xiaomi расширила возможности экосистемы и продвинула имидж своего бренда до простого и модного образа жизни, основанного на науке и технике.

В 2020 году Xiaomi внедрила новую структуру управления ESG (экология и охрана окружающей среды, социальная ответственность и

управление), которая включает все уровни компании, начиная от Совета директоров и заканчивая группами реализации. Комитет по корпоративному управлению (CGC), действующий от имени Совета директоров, будет контролировать вопросы ESG. Работа будет координироваться рабочей группой ESG, состоящей из команды ESG и менеджеров каждого бизнес-подразделения. Xiaomi постоянно повышает эффективность работы по ESG, упрощая механизм и стандартизируя процессы. Отчеты об их работе будут представляться исполнительными менеджерами ESG перед CGC.

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РАЗРАБОТКА И ВЫБОР КОНКУРЕНТНОЙ СТРАТЕГИИ КОМПАНИИ XIAOMI

Аннотация: статья посвящена анализу текущей конкурентной стратегии китайской компании Xiaomi, отмечаются ее положительные моменты. Раскрываются особенности стратегии ESG, а также некоторые потенциальные стратегии, которые технологическая компания может использовать для продвижения своих инициатив ESG.

Ключевые слова: конкурентная стратегия, ESG, устойчивость, устойчивое развитие, инновации, бренд, экономическая эффективность, удовлетворенность сотрудников.

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DEVELOPMENT AND SELECTION OF COMPETITIVE STRATEGY FOR XIAOMI COMPANY

Abstract: the article is devoted to the analysis of the current competitive strategy of the Chinese company Xiaomi, its positive aspects are noted. The features of an ESG strategy are disclosed, as well as some potential strategies that a technology company can use to advance its ESG initiatives.

Keywords: competitive strategy, ESG, sustainability, sustainable development, innovation, brand, cost effectiveness, employee satisfaction.

Текущая конкурентная стратегия Xiaomi заключается в создании высококачественных продуктов по доступной цене, а также в использовании стратегии дифференциации для выделения на фоне конкурентов.

Компания активно внедряет инновационные технологии в свои продукты, такие как беспроводная зарядка, сканеры с огромным разрешением и распознавание лиц. Также Xiaomi активно изучает пожелания своих клиентов и добавляет то, что будет востребовано на рынке.

Кроме того, Xiaomi активно развивает собственную экосистему устройств, которая включает в себя не только смартфоны, но и другие гаджеты. Это позволяет компании дифференцироваться от конкурентов и предлагать более полное решение для потребителей.

Xiaomi также активно осваивает новые рынки и страны, включая США, Европу и другие регионы мира. Компания создает локальные подразделения для адаптации к местным условиям и требованиям, что позволяет ей укреплять свои позиции на мировом рынке.

В целом, конкурентная стратегия Xiaomi заключается в создании качественных продуктов, использовании инновационных технологий, развитии экосистемы устройств и активном освоении новых рынков. Все эти факторы позволяют компании удерживать свои позиции на рынке электроники и наращивать свою долю рынка, несмотря на сильную конкуренцию со стороны других производителей.

В тоже время исследования показывают, что большинство крупных компаний имеют программы ESG. В отчете, опубликованном в октябре 2022 года, консалтинговая компания KPMG сообщила, что, согласно ее исследованию, 96% из 250 крупнейших компаний мира по объему выручки публично отчитываются по вопросам ESG или устойчивого развития. Аналогичным образом, Governance & Accountability Institute Inc., консалтинговая компания в области ESG, в ноябре 2022 года сообщила, что в 2021 году 96% компаний из индекса S&P 500 и 81% компаний из индекса Russell 1000 опубликовали отчеты об устойчивом развитии.

Но многие усилия в области ESG не до конца сформированы, а некоторые компании еще не начали свою деятельность. В ходе опроса, проведенного в 2022 году подразделением TechTarget Enterprise Strategy Group среди ИТ-специалистов, принимающих решения о покупке технологий, только 30% из 400 респондентов заявили, что программа ESG в их организации является зрелой. Еще 41% заявили, что их компания частично внедрила инициативы ESG, а 29% сказали, что на данный момент ничего не внедрено.

Стратегия ESG (Environmental, Social, and Governance) — это отличный способ для технологической компании продемонстрировать свою приверженность устойчивому развитию и социальной ответственности. Ниже перечислены некоторые потенциальные стратегии, которые технологическая компания может использовать для продвижения своих инициатив ESG.

1. Внедрение политики управления ESG: установить политику управления, которая поддерживает передовую практику ESG в деятельности компании путем включения нескольких факторов ESG, включая изменение климата, многообразие и инклюзивность, а также права человека. Совет директоров и исполнительное руководство компании должны подавать пример своей приверженности политике ESG.

2. Включение критерии ESG в инвестиционные решения: в дополнение к преимуществам политики ESG внутри компании, включение критериев ESG в инвестиционные решения окажет значительное влияние на

имидж компании в области ESG. Это также обеспечит значительную финансовую экономию и выгоду для акционеров.

3. Разработка комплексной отчетности по ESG: разработка инициатив по отчетности в области ESG и отслеживание результатов деятельности компании в этих областях имеет решающее значение для поддержки прозрачности и подотчетности. Публикуйте все такие отчеты на веб-сайтах или платформах компании, чтобы предоставить заинтересованным сторонам полный обзор результатов деятельности компании в области ESG.

4. Включение целей ESG в стратегию компании: разработка долгосрочных целей в соответствии с инициативами ESG, согласовывая стратегии с ключевыми заинтересованными сторонами ESG, такими как регуляторы, клиенты, сотрудники, акционеры и другие партнеры.

5. Налаживание партнерских отношений с лидерами в области устойчивого развития: сотрудничество с другими лидерами в области устойчивого развития в технологической отрасли для продвижения инициатив ESG может улучшить имидж бренда компании и признание приверженности компании процессу ESG среди ее клиентов, сотрудников и других заинтересованных сторон.

Следуя этим стратегиям, технологическая компания может создать комплексную стратегию ESG, которая принесет пользу не только конечным результатам компании, но и ее клиентам, сотрудникам, акционерам и другим заинтересованным сторонам. Это позволяет компаниям улучшать свою репутацию, стимулировать инновации и укреплять доверие инвесторов и клиентов. Управление устойчивостью становится все более важным фактором в привлечении и удержании клиентов и обеспечении долгосрочной устойчивости компании.

В большинстве стран отчеты ESG являются добровольными, а не обязательными. Однако последние 2022 года в США, Канаде, Европейском союзе (ЕС), Великобритании, Сингапуре, Австралии и других регионах произошли изменения в законодательстве, объявления и предстоящие мандаты, которые устанавливают более строгие обязательства по раскрытию информации для многих типов или организаций - особенно для компаний, зарегистрированных на бирже, - в отношении измерения и отчетности о результатах их деятельности в области ESG. Например, в ЕС в период с 2024 по 2028 год большинство компаний с европейскими операциями должны будут публично раскрывать показатели ESG и устойчивого развития, чтобы соответствовать Директиве ЕС по корпоративной отчетности в области устойчивого развития (CSRD).

Более того, многие инвесторы и крупные компании, включая Walmart, Disney и Amazon, все чаще просят своих инвесторов, продавцов, поставщиков и партнеров заполнять обязательства, анкеты и раскрывать информацию об ESG и устойчивом развитии. Сотрудники, клиенты и

сообщества, скорее всего, также будут выступать за более масштабные и влиятельные обязательства брендов в области устойчивого развития.

ESG, или Environmental, Social, and Governance, стратегия предполагает учет факторов окружающей среды, социальной ответственности и хорошего управления при принятии решений. Эта стратегия считается конкурентной, потому что она помогает компаниям управлять рисками и повышать свою эффективность, в то время как они удовлетворяют требованиям социальной ответственности.

1. Устойчивость. Компании, придерживающиеся ESG-стратегии, предпочитают долгосрочные перспективы вместо краткосрочных прибылей. При этом компании, активно внедряющие эту стратегию, стали более устойчивыми на фоне экономических кризисов.

2. Инновации. ESG-стратегия побуждает компании проводить исследования и разработки, направленные на создание экологически чистых и устойчивых продуктов, процессов и систем.

3. Бренд. ESG-стратегия позволяет компаниям сохранять свой бренд и свою репутацию, что в свою очередь повышает лояльность клиентов и доверие к бренду.

4. Экономическая эффективность. ESG-стратегия позволяет компаниям снизить издержки на энергоносители, сырье и материалы, а также улучшить эффективность производства и управления.

5. Удовлетворенность сотрудников. ESG-стратегия помогает компаниям создавать условия для работников, что приводит к более высокой удовлетворенности работой, уменьшению текучести кадров и увеличению производительности.

Таким образом, ESG-стратегия считается конкурентной, потому что она помогает компаниям повышать свою эффективность, снижать риски и получать дополнительное преимущество на рынке. Наша рекомендация для компании Xiaomi состоит в более активном внедрении данной стратегии.

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ЗНАЧЕНИЕ И СУЩНОСТЬ ФИНАНСОВОЙ УСТОЙЧИВОСТИ КОМПАНИИ

Аннотация. Финансовая устойчивость компании – это способность организации удерживаться на рынке, сохранять свои финансовые показатели и справляться с экономическими трудностями в долгосрочной перспективе. Она характеризуется возможностью компании рассчитывать на устойчивую прибыльность, генерировать свободный денежный поток, обеспечивать своевременную выплату долгов и процентов по ним, а также иметь достаточную ликвидность для финансирования текущей деятельности и реализации стратегических планов.

Ключевые слова: структура капитала; финансовые показатели; ликвидность; репутация компании.

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SIGNIFICANCE AND ESSENCE OF COMPANY FINANCIAL STABILITY

Annotation. The financial stability of a company is the ability of an organization to stay in the market, maintain its financial performance and cope with economic difficulties in the long term. Financial stability is one of the key indicators by which the financial capabilities of the company and its potential for growth and development are assessed.

Keywords: capital structure; financial indicators; liquidity; reputation of the company.

Финансовая устойчивость компании является многокомпонентным понятием, включающим в себя несколько составляющих, которые в совокупности определяют способность компании справляться с

возможными финансовыми рисками и трудностями. Рассмотрим основные компоненты финансовой устойчивости компании.

Структура капитала. Одним из главных компонентов финансовой устойчивости компании является ее структура капитала. Это отношение между собственным и заемным капиталом компании. Стабильная структура капитала помогает компании более эффективно управлять своими финансами и обеспечивать устойчивость в условиях экономической неопределенности.

Финансовые показатели. Другой важный компонент финансовой устойчивости - это система финансовых показателей компании. Финансовые показатели включают в себя такие показатели, как общая прибыль, чистая прибыль, EBITDA, рентабельность активов и другие. Компания должна иметь стабильные и достаточно высокие показатели, чтобы гарантировать свою финансовую устойчивость и уверенность у инвесторов.

Управление кредитным риском. Этот компонент финансовой устойчивости компании касается управления кредитным риском и контроля над дебиторской задолженностью. Компания должна обеспечивать своевременные выплаты долгов и процентов по ним, а также иметь эффективную систему управления кредитным риском, чтобы минимизировать потенциальные убытки.

Ликвидность. Ликвидность - это способность компании конвертировать свои активы в наличные деньги, чтобы обеспечить текущие финансовые потребности. Для обеспечения финансовой устойчивости компания должна иметь достаточный уровень ликвидности и возможность быстро реагировать на изменения на рынке.

Управление операционными расходами. Для обеспечения финансовой устойчивости компании необходимо эффективно управлять операционными расходами. Это означает, что компания должна стремиться к снижению издержек и повышению эффективности производственных процессов. Управление операционными расходами может включать в себя автоматизацию производства, оптимизацию производственных цепочек, повышение эффективности использования ресурсов и сокращение затрат на административные функции.

Диверсификация портфеля продуктов и услуг. Компания, имеющая более широкий спектр продуктов и услуг, обладает большей степенью финансовой устойчивости. Диверсификация портфеля продуктов и услуг позволяет компании снизить зависимость от конкретных рынков и обеспечить более стабильные и предсказуемые финансовые результаты.

Разработка стратегии управления рисками. Компания должна иметь четкую стратегию управления рисками, чтобы минимизировать потенциальные убытки и риски для своей деятельности. В рамках этого компания может использовать такие методы, как страхование,

деривативные инструменты, оценку рисков, управление операционными рисками и др.

Финансовая устойчивость компании является комплексным понятием, которое зависит от множества факторов. Рассмотрим основные факторы, влияющие на финансовую устойчивость компании.

Рыночные условия. Рыночные условия могут существенно влиять на финансовую устойчивость компании. Например, экономический спад может привести к снижению спроса на продукты и услуги компании, что может снизить ее доходы и прибыльность. Рыночные факторы, такие как конкуренция, волатильность цен на рынке, изменения рыночных трендов и другие, также могут влиять на финансовую устойчивость компании.

Управление рисками. Эффективное управление рисками является ключевым фактором, который влияет на финансовую устойчивость компании. Компания должна иметь четкую стратегию управления рисками, чтобы минимизировать потенциальные убытки и риски для своей деятельности.

Финансовые показатели. Финансовые показатели, такие как прибыль, рентабельность, уровень долга, показатели ликвидности и другие, важны для оценки финансовой устойчивости компании. Эти показатели помогают инвесторам и кредиторам оценить риски и потенциал компании.

Структура капитала. Структура капитала компании, то есть соотношение между собственным и заемным капиталом, также влияет на ее финансовую устойчивость. Слишком высокий уровень долга может привести к финансовым проблемам и увеличению рисков, связанных с выплатой процентов и возвратом долга.

Управление операционными расходами. Управление операционными расходами является еще одним фактором, который влияет на финансовую устойчивость компании. Компания должна управлять своими расходами таким образом, чтобы снизить затраты на производство, маркетинг и другие операционные расходы, и тем самым увеличить свою прибыльность.

Кадровые ресурсы. Кадровые ресурсы также играют важную роль в финансовой устойчивости компании. Компания должна иметь высококвалифицированных специалистов и эффективную систему управления персоналом, чтобы обеспечить стабильность и продуктивность бизнеса.

Инвестиции в инновации и развитие. Инвестиции в инновации и развитие помогают компании обеспечить будущее развитие и рост, что в свою очередь способствует повышению ее финансовой устойчивости. Компании, которые инвестируют в исследования и разработки, а также в развитие новых продуктов и услуг, могут получить конкурентное преимущество и укрепить свои финансовые позиции.

Репутация компании. Репутация компании играет важную роль в ее финансовой устойчивости. Компании, имеющие хорошую репутацию и

добрую репутацию в обществе, могут иметь больше возможностей для привлечения капитала и укрепления своих позиций на рынке.

Выводы:

Выводом является то, что финансовая устойчивость компании является сложным и многокомпонентным понятием, которое зависит от множества факторов. Она определяется не только финансовыми показателями, но и управлением рисками, структурой капитала, управлением операционными расходами, развитием кадровых ресурсов, инвестициями в инновации и развитие, а также репутацией компании.

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ПРИЕМЫ И МЕТОДЫ ФИНАНСОВОГО АНАЛИЗА

Аннотация. Финансовый анализ – это процесс изучения финансовых данных компании для оценки ее финансового состояния и выявления тенденций в ее финансовой деятельности. Финансовый анализ позволяет менеджерам, инвесторам, кредиторам и другим заинтересованным лицам принимать решения на основе фактов и оценки рисков.

Ключевые слова: интервьюирование; вертикальный анализ; финансовые новости; статистические данные.

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TECHNIQUES AND METHODS OF FINANCIAL ANALYSIS

Annotation. Financial analysis is the process of studying the financial data of a company to assess its financial condition and identify trends in its financial activities. Financial analysis allows managers, investors, creditors and other stakeholders to make decisions based on facts and risk assessment.

Keywords: interviewing; vertical analysis; financial news; statistical data.

Анализ финансовой отчетности.

Анализ финансовой отчетности является важным компонентом финансового анализа, который помогает оценить финансовое состояние компании и ее перспективы. Финансовая отчетность представляет собой комплексный документ, который содержит информацию о финансовых результатах и положении компании.

Анализ финансовой отчетности включает в себя несколько этапов:

Ознакомление с финансовой отчетностью - на этом этапе необходимо ознакомиться с основными документами финансовой отчетности, такими как баланс, отчет о прибылях и убытках, отчет об изменении капитала и отчет о движении денежных средств.

Горизонтальный анализ – на этом этапе проводится сравнение финансовых результатов компании за несколько лет. Это позволяет выявить тенденции в изменении финансовых показателей компании и оценить ее перспективы.

Вертикальный анализ – на этом этапе проводится сравнение финансовых показателей компании в различные периоды времени. Это позволяет оценить изменения финансовых показателей и выявить причины этих изменений.

Коэффициентный анализ – на этом этапе рассчитываются различные коэффициенты, которые позволяют оценить финансовое состояние компании. Коэффициенты могут быть связаны с ликвидностью, рентабельностью, эффективностью использования активов и другими показателями.

Анализ относительных показателей – на этом этапе проводится сравнение финансовых показателей компании с показателями других компаний в отрасли или с отраслевыми средними значениями. Это позволяет оценить конкурентоспособность компании и ее позицию на рынке.

Интервьюирование.

Интервьюирование является одним из методов сбора финансовой информации, который широко применяется в финансовом анализе. Интервьюирование представляет собой процесс задания вопросов различным заинтересованным лицам, включая руководителей, бухгалтеров, финансовых аналитиков и других сотрудников компании.

Интервьюирование может предоставить ценную информацию, которая не может быть получена из других источников, таких как финансовые отчеты. Например, бухгалтер может дать более подробную информацию о конкретных транзакциях, которые могут влиять на финансовое состояние компании. Руководитель компании может предоставить информацию о новых стратегиях или направлениях развития, которые могут влиять на финансовые результаты компании в будущем.

Финансовые новости - это информация о финансовых событиях, которые публикуются в СМИ, таких как Financial Times, The Wall Street Journal и Bloomberg. Финансовые новости содержат информацию о происходящих изменениях в отрасли, событиях, которые могут повлиять на компанию, а также интервью с руководителями компаний и экспертами.

Статистические данные - это данные, которые публикуются государственными органами и другими организациями, такими как Министерство экономики и развития, Федеральная служба государственной статистики и Международный валютный фонд. Статистические данные содержат информацию о макроэкономических показателях, таких как уровень безработицы, инфляция и ВВП.

Финансовые отчеты других компаний - это финансовая информация, которую публикуют другие компании в отрасли или на рынке. Анализ финансовых отчетов других компаний может помочь оценить конкурентоспособность компании и ее позицию на рынке.

Выводы:

В целом, анализ финансовой отчетности является важным инструментом для финансового менеджмента компаний и помогает менеджменту принимать обоснованные решения на основе анализа финансовых данных.

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ОСНОВНЫЕ ПОКАЗАТЕЛИ И ТИПЫ ФИНАНСОВОЙ УСТОЙЧИВОСТИ КОМПАНИИ

Аннотация: финансовая устойчивость компании является одним из ключевых показателей ее успеха и выживаемости на рынке. Это понятие означает способность компании сохранять свои финансовые показатели на достаточно высоком уровне в течение длительного периода времени, даже в условиях экономической нестабильности или финансовых кризисов.

Ключевые слова: коэффициент быстрой ликвидности; абсолютной ликвидности; коэффициент чистой прибыли.

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MAIN INDICATORS AND TYPES OF FINANCIAL STABILITY OF THE COMPANY

Annotation. The financial stability of the company is one of the key indicators of its success and survival in the market. This concept means the ability of a company to maintain its financial performance at a sufficiently high level for a long period of time, even in conditions of economic instability or financial crises.

Keywords: quick liquidity ratio; absolute liquidity ratio; net profit ratio.

Показатели ликвидности являются одним из ключевых показателей финансовой устойчивости компании. Они отражают способность компании выполнить свои финансовые обязательства в срок и в полном объеме. Рассмотрим основные показатели ликвидности и их формулы.

Коэффициент текущей ликвидности (Current Ratio) - показывает, какое количество текущих активов у компании на каждый единицу текущих обязательств. Формула для расчета коэффициента текущей ликвидности:

$$\text{Current Ratio} = \text{Текущие активы} / \text{Текущие обязательства}$$

Чем выше значение коэффициента текущей ликвидности, тем более ликвидна компания и тем более готова она выполнить свои текущие обязательства.

Коэффициент быстрой ликвидности (Quick Ratio) - показывает, какое количество наиболее ликвидных активов (например, денежные средства и краткосрочные ценные бумаги) у компании на каждый единицу текущих обязательств. Формула для расчета коэффициента быстрой ликвидности:

$$\text{Quick Ratio} = (\text{Текущие активы} - \text{Запасы}) / \text{Текущие обязательства}$$

Чем выше значение коэффициента быстрой ликвидности, тем более готова компания выполнить свои текущие обязательства, за вычетом запасов.

Коэффициент абсолютной ликвидности (Absolute Liquidity Ratio) - показывает, какое количество наиболее ликвидных активов у компании на каждый единицу текущих обязательств, за вычетом запасов. Формула для расчета коэффициента абсолютной ликвидности:

$$\text{Absolute Liquidity Ratio} = \text{Наиболее ликвидные активы} / \text{Текущие обязательства}$$

Чем выше значение коэффициента абсолютной ликвидности, тем более готова компания выполнить свои текущие обязательства в экстренных ситуациях.

Важно отметить, что оптимальные значения показателей ликвидности могут отличаться в зависимости от отрасли и размера компании. Однако в целом, чем выше значения показателей ликвидности, тем более финансово устойчива и надежна компания.

Расчет показателей ликвидности позволяет оценить финансовое положение компании и ее готовность выполнить свои текущие обязательства в срок. Однако, для полной картины финансового состояния компании необходимо учитывать и другие показатели, такие как показатели рентабельности, платежеспособности и финансового здоровья.

Кроме того, необходимо учитывать, что высокие значения показателей ликвидности могут быть связаны с низкой эффективностью использования ресурсов компании, например, с низкой оборачиваемостью запасов. Поэтому, при оценке финансовой устойчивости компании, необходимо рассматривать не только показатели ликвидности, но и другие ключевые показатели.

Показатели рентабельности являются одними из наиболее важных показателей финансовой устойчивости и эффективности деятельности компании. Они отражают, какую прибыль компания генерирует на каждую

единицу продаж и как эффективно компания использует свои ресурсы. Рассмотрим основные показатели рентабельности и примеры их расчета.

Коэффициент чистой прибыли к выручке (Net Profit Margin) - показывает, какая часть выручки компании остается после вычета всех расходов и налогов. Этот показатель отражает эффективность управления компанией и ее способность генерировать прибыль на каждую единицу продаж. Формула для расчета коэффициента чистой прибыли к выручке:

Коэффициент рентабельности активов (Return on Assets) - показывает, какая прибыль генерируется компанией на каждую единицу ее активов. Этот показатель отражает эффективность использования активов компании и ее способность генерировать прибыль. Формула для расчета коэффициента рентабельности активов:

$$\text{Return on Assets} = \text{Чистая прибыль} / \text{Общие активы}$$

Коэффициент рентабельности собственного капитала (Return on Equity) - показывает, какая прибыль генерируется компанией на каждый доллар ее собственного капитала. Этот показатель отражает эффективность использования капитала компании и ее способность генерировать прибыль для своих акционеров. Формула для расчета коэффициента рентабельности собственного капитала:

$$\text{Return on Equity} = \text{Чистая прибыль} / \text{Собственный капитал}$$

Расчет показателей рентабельности позволяет оценить эффективность деятельности компании и ее способность генерировать прибыль. Однако, для полной картины финансового состояния компании необходимо учитывать и другие показатели, такие как показатели ликвидности, платежеспособности и финансового здоровья.

Кроме того, необходимо учитывать, что высокие значения показателей рентабельности могут быть связаны с высоким уровнем риска, например, связанного с высоким уровнем заемных обязательств. Поэтому, при оценке финансовой устойчивости компании, необходимо рассматривать не только показатели рентабельности, но и другие ключевые показатели.

Выводы:

Финансовая устойчивость компании зависит от множества факторов, таких как размер компании, ее индустриальная специфика, структура капитала, уровень доходов и расходов, эффективность управления финансами и многие другие. Однако, несмотря на различные факторы, существуют основные показатели, которые позволяют оценить финансовую устойчивость компании.

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ИНВЕСТИЦИОННЫЕ СТРАТЕГИИ БАНКОВ И ИХ ХАРАКТЕРНЫЕ ОСОБЕННОСТИ НА СОВРЕМЕННОМ ЭТАПЕ

Аннотация: в данной статье речь идет о роли инвестиционной деятельности банков и об их инвестиционных стратегиях. Выделяются 4 определения банковских инвестиционных стратегий, а также некоторые особенности деятельности инвестиционных подразделений банков. Дается краткий анализ использования банками моделей управления рисками в ходе реализации инвестиционных стратегий.

Ключевые слова: инвестиционная деятельность, инвестиционные стратегии, инвестиционные инструменты, инвестиционные рынки, модели управления рисками.

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INVESTMENT STRATEGIES OF BANKS AND THEIR CHARACTERISTIC FEATURES AT THE PRESENT STAGE

Abstract: in this article we are talking about the role of investment activities of banks and their investment strategies. There are 4 definitions of banking investment strategies, as well as some features of the activities of the investment divisions of banks. A brief analysis of the use of risk management models by banks in the course of implementing investment strategies is given.

Key words: investment activity, investment strategies, investment instruments, investment markets, risk management models.

Инвестиционная деятельность играет значительную роль не только в банковской деятельности, но и стимулирует увеличение инвестиционных ресурсов во все сектора экономики страны. Инвестиционные ресурсы, которые формируются в результате инвестиционной деятельности банка, выступают источником аккумулированных ресурсов в банковской системе, а привлечение временно свободных средств юридических и физических лиц и их размещения в банках в виде инвестиционных вложений позволяет превращать их в реальный капитал посредством осуществления кредитных, инвестиционных и других активных операций. Таким образом, обеспечивается потребность экономики в дополнительных ресурсах.

Выделим *следующие четыре определения* ¹³⁰ инвестиционных стратегий банка, от самого широкого до самого узкого.

- включает в себя всю деятельность, осуществляемую крупными фирмами Уолл-стрит – от международных эмиссионных сделок до розничных магазинов

- включает в себя всю деятельность на рынках капитала, т.е. корпоративные финансы, эмиссионные сделки, слияния и поглощения, бизнес-банкинг, управление активами, оптовые операции с ценными бумагами для институциональных инвесторов

- банковское дело, ограниченное определенными видами деятельности на рынке и капитала, он больше не включает, например, управление активами или финансирование рисков.

- традиционное и в то же время самое узкое определение ограничивается эмиссионными сделками, брокерскими или дилерскими сделками на вторичных рынках.

Банки торгуют инвестиционными инструментами (особенно ценными бумагами или производными инструментами) на инвестиционных рынках либо за свой счет, либо за счет третьего лица. Если банки торгуют инвестиционными инструментами от своего имени за свой счет, то они выступают в роли дилеров. Банки осуществляют сделки на инвестиционных рынках за свой счет по разным причинам, основными из которых являются исполнение клиентских распоряжений, спекуляция обменным курсом, арбитраж, собственные инвестиции, создание долей участия или выпуск гарантий. Банки связывают продавцов с покупателями инвестиционных инструментов, будучи готовыми покупать и продавать инвестиционные инструменты по опубликованной цене (маркетмейкинг).

Банки держат запасы определенных инвестиционных инструментов, а затем получают прибыль на основе спреда между ценой покупки и продажи. Размер спреда зависит от ликвидности рынка, рискованности инвестиционного инструмента, рыночной конкуренции, торговой инфраструктуры и прозрачности торговли. Таким образом, как маркет-мейкер банк подвергается относительно значительному рыночному риску. Готовность нести этот риск компенсируется курсовым спредом, доходом от собственного портфеля и надеждой на курсовой рост стоимости портфеля.

В последние годы банки все чаще стали участвовать в пакетных сделках, которые осуществляются конфиденциальным образом за пределами организованных вторичных инвестиционных рынков. Незаменимой функцией банков является спекуляция валютным курсом, основанная на учете определенных обстоятельств, воздействующих на рынки инвестиций, влияющих на динамику рыночных цен инвестиционных инструментов, которые банки используют в своих интересах. Цель

¹³⁰ Пользовательский сокращенный перевод

банковских операций не инвестировать, а купить или продать инвестиционные инструменты всего на несколько секунд, минут, часов или дней.

Мотивом совершения банками арбитражных операций является использование разницы цен на различных инвестиционных рынках. Такие сделки характеризуются разницей в цене, в одно и то же время и в разных местах. Возможности на инвестиционных рынках обычно существуют только в течение очень короткого времени. Банки также осуществляют собственные инвестиции на инвестиционных рынках, где они отказываются от определенной текущей стоимости средств с целью, чтобы будущая справедливая стоимость средств превышала их текущую справедливую стоимость. Изменение справедливой стоимости средств является вознаграждением банка за инвестиции.

В некоторых случаях деловая политика банков также может быть направлена на приобретение доли в капитале другой компании. Хотя способы приобретения очень разнообразны, одним из способов является постепенная покупка акций на вторичных инвестиционных рынках. Банки на инвестиционных рынках также осуществляют эмиссионные сделки гаранта, выступая в качестве эмиссионного посредника (гаранта), где они приобретают весь выпуск за свой счет и одновременно несут рыночный риск. Как гарант банк получает прибыль от разницы между курсом покупки и продажи определенного инвестиционного инструмента, а эмитент получает сумму выпуска вне зависимости от успешности размещения выпуска на рынке. Банк осуществляет сделки с инвестиционными инструментами от своего имени, но по поручению и за счет своих клиентов, в качестве брокера, получая при этом комиссионное вознаграждение за свою деятельность. Таким образом, он представляет собой чистого посредника между покупателями и продавцами, выступая в качестве их агента на инвестиционном рынке.

Брокер заинтересован в максимально возможном объеме сделок своих клиентов, а потому не сразу подвергается рыночному риску, так как не владеет запасами инвестиционных инструментов. Самый большой риск для банковского дома в позиции брокера — это не только снижение объема заключаемых при посредничестве инвестиционных сделок, но и потеря ключевых клиентов. В традиционном коммерческом банкинге преобладают кредитные и депозитные операции за собственный счет и риск, в то время как основным источником прибыли, естественно, является процентная маржа между операциями с активным процентом и пассивным процентом. Наоборот, в сфере инвестиционных операций банков основным источником прибыли является либо посредническая (брокерская) комиссия, либо разница между курсом покупки и продажи определенного инвестиционного инструмента.

Для банков характерно, что они осуществляют свой инвестиционный бизнес со значительно меньшим размером активов, чем в коммерческом банкинге. Инвестиционные подразделения банков также осуществляют значительную долю внебалансовых операций, так как значительную часть их операций составляют посреднические операции. Их прибыль не так сильно зависит от размера активов и их доходности, как это обычно бывает у коммерческих подразделений банков, а в основном определяется объемом брокерской деятельности и размером брокерских комиссий. Кредитному и процентному риску в первую очередь подвержены коммерческие подразделения банков. Напротив, основным источником рисков для инвестиционных подразделений банков является отсутствие клиентов и рыночный риск, возникающий в результате колебаний цен на инвестиционные инструменты.

Инвестиционные подразделения банков обычно имеют менее диверсифицированную деятельность, что обуславливает высокую волатильность их экономических результатов. Источники финансирования инвестиционные подразделения банков получают в основном за счет сделок РЕПО. Этот вид финансового бизнеса основан на продаже инвестиционных инструментов с обязательством их обратного выкупа, при этом полученные финансовые ресурсы используются для приобретения новых инвестиционных инструментов или предоставления кредитов клиентам. Наоборот, коммерческие подразделения банков обычно получают решающую часть финансовых ресурсов для предоставления кредитов за счет сбора первоначальных депозитов.

За последние два десятилетия перед крахом инвестиционного дома Lehman Brothers различия между классическими коммерческими банками и классическими инвестиционными банками начали стираться. Прежде всего банки, работающие по всему миру, начали относительно массово и быстро выходить на инвестиционные рынки. Основным мотивом для их экспансии на эти рынки, с точки зрения долгосрочной исторической перспективы, было повышение уровня доходности торгуемых инвестиционных инструментов, намного превышающее средний уровень. В то же время банкирские дома разработали новую банковскую дисциплину — так называемый современный риск-менеджмент — в связи с развитием математической финансовой экономики и информационных технологий.

Экстенсивное и, как правило, механическое использование моделей управления рисками утвердило менеджеров банковских домов в убеждении, что они могут экстенсивно инвестировать в рискованные инвестиционные инструменты на инвестиционных рынках с использованием значительного финансового рычага, поскольку они могут на основе так- называется современным подходом к управлению рисками (обычно основанным на простом подходе к оценке риска, сокращенно VaR), эффективно управлять рисками и не подвержены значительному рыночному риску.

В течение относительно долгого времени некоторые банки (например, американские, британские, голландские или исландские) успешно применяли эту бизнес-стратегию, ориентированную на риск, а некоторым менеджерам удавалось беспрецедентно повысить доходность капитала банковских домов, тем самым преобразование банковских акций из ранее консервативных акций в быстрорастущие акции («акции роста»). Однако мы считаем, что это не было успешным применением так называемого современного риск-менеджмента, а в основном было связано с необычайно длительным позитивным развитием на мировых инвестиционных рынках, практически с середины 1980-х до середины 2008 года.

После смены инвестиционных настроений, когда на мировых инвестиционных рынках вспыхнула инвестиционная паника после краха одного из крупнейших в мире инвестиционных банков Lehman Brothers, многие банки не смогли вовремя изменить свою агрессивную инвестиционную стратегию и попали в немалые неприятности. Некоторые банки были незаметно преобразованы из коммерческих банков, но все еще принимающих депозиты от не склонных к риску и отказывающихся от вложений вкладчиков («коммунальный банкинг»), в де-факто хедж-фонды со значительным эффектом заемных средств, оперирующие довольно рискованными инвестициями (к тому же, с невероятно низкое капитальное оборудование), чем коммерческое банковское дело. Даже название «казино-банкинг» использовалось для этого нового способа ведения бизнеса для коммерческих банков.

В истории банковского дела уже несколько раз подтверждалось, что коммерческие банки в периоды значительного инвестиционного оптимизма склонны массово и часто бесконтрольно расширять свою деятельность в сторону инвестиционного (часто спекулятивного) бизнеса за свой счет. Когда инвестиционный пузырь лопается, банки обычно несут огромные убытки, что вынуждает не только проводить масштабные программы спасения, вносить коренные изменения в используемые ими стратегии, но и вводить новое регулирование участия банков на инвестиционных рынках.

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**ОСНОВНЫЕ ПОКАЗАТЕЛИ ОЦЕНКИ ДЕЯТЕЛЬНОСТИ
КОММЕРЧЕСКИХ И ИНВЕСТИЦИОННЫХ БАНКОВ**

Аннотация: данная статья посвящена проблемам определения показателей оценки деятельности банка в РФ. Отмечается, что в литературе имеется много показателей оценки деятельности банка, однако синтетической меры оценки обслуживающей роли банков в экономике не существует. Такая мера должна учитывать, помимо бесспорной оценки банковского риска, многие критерии, касающиеся прямого участия банков в процессе финансирования экономики. Автором предлагаются 10 показателей, которые могут быть дополнены после консультаций с общественностью другими величинами, подчеркивающими экономический характер деятельности банков.

Ключевые слова: показатели оценки, финансирование экономики, банковские риски, социально ответственные банки, специализированные интернет-банки, инвестиционный банкинг, финансовая система, финансовый бизнес.

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student**Moscow Pedagogical State University***MAIN INDICATORS FOR ASSESSING THE ACTIVITIES OF
COMMERCIAL AND INVESTMENT BANKS**

Abstract: this article is dedicated to the problems of determining indicators for assessing the performance of a bank in RF. It is noted that in the literature there are many indicators for assessing the performance of a bank, but there is no synthetic measure for assessing the servicing role of banks in the economy. Such a measure should take into account, in addition to an indisputable assessment of banking risk, many criteria regarding the direct participation of banks in the process of financing the economy. The author proposes 10 indicators, which could be supplemented after consultations with the public with other values that emphasize the economic nature of banks' activities.

Keywords: assessment indicators, financing of the economy, banking risks, socially responsible banks, specialized Internet banks, investment banking, financial system, financial business.

Все банки, как поднадзорные учреждения общественного доверия, подлежат специальной оценке и контролю, как внешнему, так и внутреннему. В литературе имеется много показателей оценки деятельности банка, которые нельзя здесь упомянуть. Однако синтетической меры оценки обслуживающей роли банков в экономике не существует. Такая мера должна учитывать, помимо бесспорной оценки банковского риска, многие критерии, касающиеся прямого участия банков в процессе финансирования экономики. Например, следует учитывать, в частности, такие показатели, как:

1) отношение количества новых кредитных договоров, заключенных в данном году, к общему количеству поданных кредитных заявок для:

а) индивидуальных клиентов,

б) предприятий (в разбивке на микро, малые, средние и крупные предприятия, включая предприятия с полным капиталом и с иностранным капиталом),

в) единицы местного самоуправления;

2) отношение стоимости вновь предоставленных гарантий, поручительств, кредитов и займов в данном году к общей величине валовой дебиторской задолженности в отношении:

а) клиентов-физлиц,

б) предприятий (в разбивке на микро, малые, средние и крупные предприятия, в том числе предприятия с капиталом и с иностранным капиталом),

в) единицы местного самоуправления;

3) максимальная величина залога под дебиторскую задолженность по отношению к стоимости предоставленного в данном году кредита (краткосрочного, среднесрочного и долгосрочного) в отношении:

а) клиентов-физлиц,

б) предприятий (в разбивке на микро, малые, средние и крупные предприятия, в том числе предприятия с полным капиталом и с иностранным капиталом),

в) единицы местного самоуправления;

4) отношение количества договоров займа, расторгнутых (расторгнутых) в данном году банком до установленного в договоре срока, к количеству вновь заключенных договоров займа в отношении:

а) клиентов-физлиц,

б) предприятий (разделенных на микро-, малые, средние и крупные предприятия, включая предприятия с полным иностранным капиталом),

в) единицы местного самоуправления;

5) максимальное время ожидания кредитного решения в данном году (в днях) для:

а) индивидуальных клиентов,

б) предприятий (в разбивке на микро, малые, средние и крупные предприятия, в том числе предприятия с полным капиталом и с долевым участием иностранного капитала),

в) единицы местного самоуправления;

б) количество производств по взысканию долгов в данном году в отношении:

а) индивидуальных клиентов,

б) предприятий (в разбивке на микро, малые, средние и крупные предприятия, включая предприятия с полным капиталом и с иностранным капиталом),

в) единицы местного самоуправления;

7) доля максимальных сборов и комиссий в общей стоимости краткосрочного, среднесрочного и долгосрочного кредита в отношении:

а) клиентов-физлиц,

б) предприятий (в разбивке на микро-, малые, средние и крупные предприятия, в том числе предприятия с общим капиталом и с иностранным капиталом),

с) единицы местного самоуправления;

8) разница (в процентных пунктах) между наибольшей и наименьшей фактической стоимостью овердрафта в данном году, в том числе:

а) микропредприятия,

б) малые предприятия,

в) средние предприятия,

г) крупные предприятия (включая предприятия с долей иностранного капитала и предприятия только с отечественным капиталом),

д) индивидуальные клиенты,

е) единицы местного самоуправления;

9) разница между максимальной и минимальной процентной ставкой по овердрафту/депозитам ROR в отношении:

а) клиентов-физлиц,

б) предприятий (в разбивке на микро, малые, средние и крупные предприятия, в том числе предприятия с общим капиталом и с участием в иностранном капитале),

в) единицы местного самоуправления;

10) отношение самой низкой процентной ставки по долгосрочному инвестиционному кредиту, предоставленному в данном году предприятию, контролируемому иностранным капиталом, к самой низкой процентной ставке по долгосрочному инвестиционному кредиту, предоставленному предприятию только с капиталом (разбитое на микро, малые, средние и крупные предприятия).

Безусловно, указанные выше показатели могут (и даже должны) быть дополнены после консультаций с общественностью другими величинами, подчеркивающими экономический характер деятельности банков. Набор

таких индикаторов следует использовать для представления совокупного процентного результата в каждой из анализируемых категорий. После агрегирования полученный результат будет синтетической мерой оценки обслуживающей роли банка в экономике. Это позволило бы выделить (например, путем выдачи сертификата банка, обслуживающего экономику) лучшие, социально ответственные банки, служащие развитию экономики.

В течение следующих лет развитие инвестиционного банкинга достигнет новой парадигмы. По технологическим причинам затраты на предоставление услуг связи и финансовых и других услуг виртуальным способом будут сведены к минимуму, поэтому решающее значение будут иметь критерии качества и разнообразия услуг клиентам. С другой стороны, тенденция глобального сокращения издержек на основе технологий не означает, что ценовая конкуренция между финансовыми институтами исчезнет или ослабнет. Это проявится в распространении и интернационализации кредитных и других финансовых институтов, чтобы максимально использовать эффект масштаба.

Опыт развитых стран мира последних лет показал, что, несмотря на отличное прогнозируемое будущее, специализированные интернет-банки столкнулись с трудностями и заставили говорить о больших перспективах инвестиционного банкинга в составе универсального коммерческого банка. Не в одном случае выяснилось, что даже новые финансовые услуги, как правило, используются клиентами при выполнении некоторых банковских операций, предпочитая «живой» контакт. Также можно прогнозировать, что по мере того, как финансовый бизнес будет продолжать идти по пути внедрения электронных услуг, потребность в консультациях и информации будет возрастать. Дистанция между банком и корпоративными финансовыми службами должна сократиться, а их сотрудничество будет основываться на взаимном доверии.

Законодатели не должны поворачивать развитие финансовых институтов в ту или иную сторону, а должны создавать равные условия для функционирования как универсальных, так и специализированных финансовых институтов. Объективные процессы выветят жизнеспособность различных форм финансового бизнеса, их положительные и отрицательные стороны.

С развитием и расширением компьютеризации финансового бизнеса возможности национального регулирования финансовой системы будут все больше смываться, поскольку электронный бизнес, в принципе, не знает границ. В целях сохранения международной конкурентоспособности финансовой системы, действующей на территории страны, государству придется дерегулировать финансовый бизнес в части услуг, передав значительную часть компетенции межнациональным надзорным органам и сосредоточившись на установлении единых стандартов безопасности. Она не может препятствовать выражению объективных тенденций развития

денежно-кредитной и банковской системы, наоборот, создавая благоприятную правовую среду, должна помогать им быстрее находить свой путь. Другой стороной этой миссии является выявление и смягчение или нейтрализация побочных эффектов негативных технологических достижений.

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ПРОБЛЕМЫ АРАЛЬСКОГО МОРЯ И ВОДНЫЕ РЕСУРСЫ ЦЕНТРАЛЬНОЙ АЗИИ

Аннотация. Статья содержит историческую информацию об Аральском море, значении моря в регионе, причинах его высыхания, проблемах и мероприятиях, проводимых в настоящее время.

Ключевые слова: экологических катастроф, угроза, флоры и фауны, улов рыбы, восстановление, биоразнообразия, животный и растительный мир, насаждения, климат.

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PROBLEMS OF THE ARAL SEA AND WATER RESOURCES IN CENTRAL ASIA

Annotation. The article contains historical information about the Aral Sea, the significance of the sea in the region, the reasons for its drying up, the problems and activities carried out at the present time.

Key words: ecological disasters, threat, flora and fauna, fish catch, restoration, biodiversity, flora and fauna, plantings, climate.

Одной из крупнейших глобальных экологических катастроф в новейшей истории, которую переживают страны и население 62 млн человек в Центральной Азии, является трагедия Аральского моря, которая по своим экологическим, климатическим, социально-экономическим и гуманитарным угрозам устойчивому развитию региона, здоровью, генофонду и будущему проживающих в нем людей. Аральское море, некогда уникальное, красивое и одно из крупнейших бессточных водоемов мира, находится практически на грани полного исчезновения и обернулось невиданной катастрофой и непоправимым ущербом для жизни проживающего там населения, экосистема и биоразнообразия Аральского моря.

До 1960 года Аральское море имело площадь 68,9 тыс. км² с объемом воды 1083 куб. км, его длина составляла 426 км, ширина — 284 км, наибольшая глубина — 68 м. Приаралье было регионом с большим

разнообразием флоры и фауны, в бассейнах Аральского моря обитало 38 видов рыб и ряд редких видов животных, численность сайгаков достигала 1 млн голов, флористический состав насчитывал 638 видов высшие растения.

Кроме того, Аральское море сыграло важную роль в развитии экономики региона, его производственных отраслей, в обеспечении занятости населения, в формировании устойчивой социальной инфраструктуры. В прошлом море было одним из богатейших рыбных угодий в мире: ежегодный улов рыбы в водохранилищах Аральского моря составлял 30-35 тысяч тонн. Добычей, переработкой и транспортировкой рыбы и рыбопродуктов занимались более 80 % жителей побережья Аральского моря. Плодородные земли дельты Амударьи и Сырдарьи, а также высокопродуктивные пастбища обеспечили занятость более 100 тысяч человек в сфере животноводства, птицеводства, выращивания сельскохозяйственных культур.

Море также служило климаторегулирующим водоемом и смягчало резкие колебания погоды по всему региону, что благоприятно сказывалось на условиях жизни населения, сельскохозяйственном производстве и экологической обстановке. Вторгающиеся в регион воздушные массы в зимний период прогревались, а летом охлаждались над акваторией Аральского моря. В 1960-е годы проблемы Аральского моря возникли и приняли угрожающие масштабы в результате бездумного регулирования крупных трансграничных рек региона - Сырдарьи и Амударьи, которые в прошлом обеспечивали Аральское море 56 куб. км воды. ежегодно. Значительный рост населения, проживающего в этой местности, масштабы урбанизации и интенсивного освоения земель, строительство крупных гидротехнических и ирригационных сооружений на водотоках бассейна Аральского моря в прошлом, без учета экологических последствий, создали условия высыхания одного из красивейших водоемов планеты.

Прямым следствием высыхания моря стало резкое изменение климата, ощущавшееся не только в Средней Азии, но и в других регионах. Зона Аральского кризиса непосредственно охватывает территории Туркменистана, Казахстана и Узбекистана, а также косвенно – Таджикистана и Кыргызстана.

На оголенной части Аральского моря образовалась новая соляная пустыня площадью 5,5 млн га. Более 90 дней в году над ним бушуют пыльные бури, ежегодно разнося в атмосферу на тысячи километров свыше 100 миллионов тонн пыли и ядовитых солей.

Грозное воздействие Аральской катастрофы сегодня наблюдается во всем мире. По мнению международных экспертов, ядовитые соли Приаралья встречаются на побережье Антарктиды, на ледниках Гренландии, в лесах Норвегии и многих других частях земного шара. К большому сожалению, сегодня стало очевидно, что возрождение Аральского моря в его полноценном состоянии уже невозможно.

Важнейшей задачей современности является снижение разрушительного воздействия Аральского кризиса на окружающую среду и жизнедеятельность миллионов людей, проживающих в Приаралье.

С начала 1990-х годов все страны, переживающие разрушительные последствия Аральской катастрофы, с трибуны ООН и других международных и региональных организаций постоянно обращали внимание мировой общественности на аральскую проблему и ее тесную взаимосвязь с вопросами региональной и глобальной безопасности. На 48-й сессии Генеральной Ассамблеи ООН 28 сентября 1993 г. и на ее 50-й сессии 24 октября 1995 г. представители стран Центрально-Азиатского региона обратились к мировому сообществу с призывом помочь спасти Арал, обратив внимание ООН к тому, что без поддержки и помощи международных финансовых институтов и развитых стран и без ведущей роли ООН решить эту проблему невозможно.

В ходе Саммита ООН по устойчивому развитию в сентябре 2015 года в Нью-Йорке Правительство Узбекистана инициировало создание специального Трастового фонда для Аральского моря и зоны Приаралья под эгидой ООН, основной задачей которого будет координировать усилия и реализовывать целевые программы и проекты по следующим ключевым направлениям:

- охрана здоровья и сохранение генофонда населения, разработка эффективной системы стимулирования социально-экономического развития территории, прилегающей к Аралу, и создание необходимых достойных условий жизни людей, проживающих в этом регионе. ;

- сохранение экологического баланса Приаралья, принятие последовательных мер по борьбе с опустыниванием и осуществление рационального водопользования;

- восстановление биоразнообразия животного и растительного мира, сохранение уникальной флоры и фауны, которая в настоящее время находится на грани исчезновения;

- использование ограниченных водных ресурсов региона, особенно трансграничных водных путей - Амударьи и Сырдарьи, в интересах всех стран региона и в строгом соответствии с нормами международного права.

В целях реализации данной инициативы совместно с ООН разработана программа «Повышение устойчивости сообществ, пострадавших от катастрофы Аральского моря, через Многопартнерский фонд человеческой безопасности для Аральского моря». Официальный запуск данной программы состоялся в Ташкенте 10 февраля 2017 года. Огромные усилия направлены и на практическое решение этих задач на региональном уровне. Знаковым событием в этом отношении стало создание в январе 1993 года Международного фонда спасения Арала (МФСА), учредителями которого выступили Казахстан, Кыргызстан, Таджикистан, Туркменистан и Узбекистан.

Таким образом, за последние 55 лет площадь Арала сократилась практически втрое, уровень воды снизился на 29 метров, объем воды уменьшился в 15 раз, увеличилась засоленность, исчезла рыба.

Ветер поднимает песчаную пыль с засоленной территории высоко в атмосферу и переносит ее на большие расстояния.

В то же время средний показатель целого ряда заболеваний (органов дыхания, урологических и офтальмологических) почти в два раза превышает средние показатели по стране.

В данное время Узбекистан осуществляет беспрецедентные меры по высадке пустынно устойчивых растений на высохшем дне Арала. Работы не имеют аналогов в мире.

Ожидается, что насаждения смягчат климат, будут сдерживать движение пыли и песка, создадут микроклимат и обеспечат биоразнообразие.

Помимо этого Приаралье имеет статус зоны экологических инноваций и технологий. Главная цель — разрабатывать и внедрять экологически чистые технологии в этом регионе, чтобы максимально стабилизировать экосистемы.

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*Ўзбекистон халқаро ислом академияси Халқаро муносабатлар ва
ижтимоий фанлар кафедраси катта ўқитувчиси*

ТАЪЛИМ МУАССАСАЛАРИДА ИННОВАЦИОН ТАЪЛИМ ЖАРАЁНИНИ ТАШКИЛ МЕХАНИЗМАЛАРИ

Аннотация. Мақолада таълим муассасаларида инновацион таълим жараёнини ташкил этиши йўллари ҳақида сўз боради. Инновацион фаолиятнинг асосий функциялари келтирилган. Ўқув фанларини паст ўзлаштираётган ва уларини ўрганишни зерикарли деб ҳисоблаётган талабалар эътиборларини фан асосларини ўзлаштиришга жалб этиши ва уларда креатив фикрлаш ва ижодий фаолият натижаларини рағбатлантиришга хизмат қиладиган стратегия ва воситаларни тавсия этиши орқали аудиторияда улардан самарали фойдаланишлари учун имконият яратиши каби масалалар ёритилган.

Калит сўзлар: инновацион таълим, инновацион муҳит, инновацион фаолият, акмеология, креативлик.

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WAYS OF ORGANIZATION OF INNOVATIVE EDUCATIONAL PROCESS IN EDUCATIONAL INSTITUTIONS

Abstract. The article discusses ways to organize the innovative educational process in educational institutions. The main functions of innovative activity are given. Issues such as drawing students' attention to the basics of science and recommending strategies and tools to encourage them to think creatively and creatively, and to enable them to use them effectively in the classroom.

Keywords: innovative education, innovative environment, innovative activity, acmeology, creativity.

КИРИШ

Яқин ўтмишда “Инновацион таълим”, “Инновацион фаолият” ва “Инновацион жараёнлар” терминлари республикамизнинг педагогик адабиётларида жуда кам кузатилар эди. Инновацион таълим сўзининг замирида янгиликни ташкил қилиш, янгиликни ўзлаштириш, янгиликдан фойдаланиш, янгиликни намоён этиш каби комплекс фаолият ётади.

“Инновацион таълим” тушунчаси биринчи бор 1979 йилда “Рим клуби”да қўлланилган. Инновацион таълим жараёнида қўлланиладиган

технологиялар инновацион таълим технологиялари ёки таълим инновациялари деб номланади

АСОСИЙ ҚИСМ Таълим соҳасида инновацион жараён – бу таълим концепциясидаги, ўқув дастурларидаги, усул ва услублардаги, тарбия ва ўқитиш усулларидаги янгилик ва ўзгаришлардир. Таълим соҳасида инновацион жараёнлар сўзининг туб маъносида педагогиканинг иккита муҳим – ўрганиш, умумлаштириш ва илғор педагогик тажрибаларни оммалаштириш муаммоси ва педагогика фанлари ютуқларини амалиётга тадбиқ этиш муаммоси ётади. Шундай экан, инновациянинг предмети ва инновацион жараёнларнинг таркиби, механизми бир – бирига ўзаро боғлиқ бўлган жараёнлар жамланмаси таркибида бўлиши керак. Айнан, инновацион фаолият хизмат кўрсатиш бозорида олий таълим муассасалари ўртасидаги рақобатбардошликнинг асосини яратибгина қолмай, профессор – ўқитувчининг касб маҳоратининг ўсишини, ижодий изланишини, амалий жиҳатдан очиб беради. Шунинг учун ҳам, инновацион фаолият ўқитувчиларнинг илмий-услубий фаолияти ва талабаларнинг ўқув жараёнига ижодий фаолияти билан узлуксиз боғлиқ. Таълимдаги педагогнинг инновацион фаолияти тузилишини таҳлил қилишда турли хил ёндашувлар мавжуд. Масалан, А.Никольскаянинг фикрича, фаолиятни янгилаш 3 босқичда, яъни тайёргарлик, режалаштириш ва жорий этиш босқичларида амалга оширилади. «Инновацион фаолият» тушунчасини таҳлил қилар эканмиз: Г.А.Мкртчяннинг бу ҳақдаги фикри диққатга сазовар: – «Педагогик тажрибасинов фаолиятининг 3 та асосий шаклини ажратиш мумкин: хусусий тажриба, тажриба-синов иши, ўқитувчининг инновацион фаолияти. Педагогик фаолиятда инновациялар қанча кўп бўлса, ўқитувчи хусусий экспериментни шунча яхши тушунади». Инновацион фаолият бу амалиёт ва назариянинг муҳим қисми бўлиб, ижтимоий-маданий объект сифатларини яхшилашга қаратилган ижтимоий субъектларнинг ҳаракат тизими бўлиб, у маълум доирадаги муаммоларни ечиш қобилиятигина эмас, балки ҳар қандай вазиятдаги муаммоларни ечиш учун мотивацион тайёргарликка эга бўлишдир. Ўқитувчи инновацион фаолиятининг марказий масаласи ўқув жараёнини самарали ташкил этишдан иборат. Инновацион фаолият қуйидаги асосий функциялар билан изоҳланади:

- касбий фаолиятнинг онгли таҳлили;
- меъёрларга нисбатан танқидий ёндашув;
- касбий янгиликларга нисбатан шайлик;
- дунёга ижодий яратувчилик муносабатида бўлиш;
- ўз имкониятларини рўёбга чиқариш, ўз турмуш тарзи ва интилишларини касбий фаолиятида мужассам қилиш.

Таълим муассасасида педагогнинг инновацион фаолиятини ташкил этиш учун “Инновацион муҳит” шаклланган бўлиши керак, яъний педагогик жамода умуман таълим муассасида ижодий, самимий дўстона шароит, унда педагогўқитувчи ўзини

эркин хис қила олиши ва жамода ички интилиш моддиймаънавий қизиқиш юқори даражада бўлади. У муҳитда педагог-ўқитувчи ижодий фикр юритишга, интилишга йўналтирилади. Натижада инновацион жараёнгагиликни киритилиши ва шарт-шароитлари, тизимини янги шароитларга кўрсаткичларга муваффақиятли ўтишини таъминловчи ўзгаришлар содир бўлади [1-30]. Педагогнинг инновацион фаолиятининг ёндашуви турларига қисқача тўхталиб ўтамиз. Инновацион фаолият тузилмаси таҳлилида акмеологик ёндашув педагогнинг касбий маҳорати чўққиларига эришувида унинг шахси ривожланиш қонуниятларини очиши мконини беради. Замонавий педагогикада “креатив педагогика” тушунчаси қўлланила бошлаганига ҳали у қадар кўп вақт бўлмади. Бирок, ўқитиш жараёнига инновацион ҳамда ижодкорлик ёндашувларини қарор топтиришга бўлган эҳтиёж “Креативпедагогика”нинг педагогик туркум фанлар орасида мустақил предмет сифатида шаклланишини таъминлади. Ушбу предмет асосларини педагогика тарихи, умумий ва касбий педагогика ҳамда психология, хусусий фанларни ўқитиш методикаси, таълим технологияси ва касбий этика каби фанларнинг методологик ғоялари ташкил этади. “Креатив педагогика” қуйидаги икки ҳолатни қафолатлай олиши зарур: 1) педагог-ўқитувчилар томонидан ўқув фанларини паст ўзлаштираётган ва уларини ўрганишни зерикарли деб ҳисоблаётган талабалар эътиборларини фан асосларини ўзлаштиришга жалб этиш; 2) талабаларда креатив фикрлаш ва ижодий фаолият натижаларини рағбатлантиришга хизмат қиладиган стратегия ва воситаларни тавсия этиш орқали аудиторияда улардан самарали фойдаланишлари учун имконият яратиш. Ўқитувчининг ижодкорлиги эса у томонидан ташкил этиладиган касбий фаолиятни ташкил этишга ижодий (креатив) ёндашувида акс этади. Сўнгги йилларда ушбу ҳолат “педагогик креативлик” тушунчаси билан ифодаланмоқда “Креативлик” тушунчаси ўзида маданий хилма-хилликни акс эттиради. Ғарб кишилари учун креативлик, умуман олганда, янгилик саналади. Улар креативлик негизида ноанъанавийлик, қизиқувчанлик, тасаввур, ҳазил- мутойиба туйғуси ва эркинлик мавжуд бўлишига эътиборни қаратадилар, Шарқликлар эса, аксинча, креативликни эзгуликнинг қайта туғилиш жараёни, деб тушунадилар. Рефлексив инновацион амалиёт ўқитувчи ижодий имкониятларини ривожлантиришга қаратилиб, бунда педагогик фанда фақатгина янгилик яратиш қобилиятигина эмас, балки ўз-ўзига, ўз меҳнатига, болаларга, ҳар қандай муаммоли вазиятни ҳал этишга ва умуман ҳаётга ўзига ҳос ижодий муносабатда бўлиш тушунилади. Рефлексив инновацион амалиёт илгариги тажрибани долзарблаштириш уни қайта англаш бўлажак таълим муассасасининг янги муаммо ва муносабатларини аниқлаш учун имкон беради. Демак, педагог-ўқитувчи янги педагогик технологиялар, назариялар, концепцияларнинг муаллифи, ишлаб чиқарувчиси, тадқиқотчиси, фойдаланувчиси ва тарғиботчиси сифатида намоён бўлади.

В.А. Слостенин тадқиқотларида ўқитувчининг инновацион фаолиятига бўлган қобилиятларининг асосий хислатлари белгилаб берилган. Унга қуйидаги хислатлар таълуқли:

- Шахсининг ижодий-мотивацияга йўналганлиги. Бу- қизиқувчанлик, ижодий қизиқиш; ижодий ютуқларга интилиш; пешқадамликка интилиш; ўз камолотига интилиш ва бошқалар;

- Креативлик. Бу – ҳаёлот (фантастлик), фараз; қолиплардан холи бўлиш, таваккал қилиш, танқидий фикрлаш, баҳо бера олиш қобилияти, ўзича мушоҳада юритиш, рефлексия;

- Касбий фаолиятни баҳолаш. Бу-ижодий фаолият методологиясини эгаллаш қобилияти; педагогик тадқиқот методларини эгаллаш қобилияти; муаллифлик концепцияси фаолият технологиясини яратиш қобилияти, зиддиятни ижодий бартараф қилиш қобилияти; ижодий фаолиятда ҳамкорлик ва ўзаро ёрдам бериш қобилияти ва бошқалар;

- Ўқитувчининг индивидуал қобилияти. Бу- ижодий фаолият суръати; шахсининг ижодий фаолиятдаги иш қобилияти; қатъиятлик, ўзига ишонч; масъулиятлилик, ҳалоллик, ҳақиқатгўйлик, ўзини тута билиш ва бошқалар.

ХУЛОСА

Таълим олувчиларни креатив ёндашув асосида инновацион фаолиятга тайёрлаш, замонавий таълимда уларга тайёр билимларни бериш эмас, балки уларни билимларни мустақил ўзлаштиришга йўналтириш тобора муҳим аҳамият касб этади. Зеро, тайёр билимларни ўзлаштириш гарчи талабаларнинг борлиқни англашлари, ижтимоий муносабатлар мазмунини, у ёки бу кўринишдаги кишилиқ фаолияти моҳиятини тушунишларига ёрдам беради ва ижодий педагогик фаолият малакаларини самарали ривожлантириш имконини беради.

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ПЛАЗМАХИМИЧЕСКАЯ ТЕХНОЛОГИЯ ПОЛУЧЕНИЯ УЛЬТРОДИСПЕРСНЫХ ПОРОШКОВ ВОЛЬФРАМА ДЛЯ СОЗДАНИЯ КОМПОЗИЦИЙ

Аннотация. В статье сырье и его свойства, соответствие стандартам изготовления твердосплавного пальца. Согласно требованиям, шероховатость поверхности твердосплавных образцов, твердость которых должна быть определена, полируется путем нанесения алмазной пасты на войлочный материал, прикрепленный к плоской поверхности.

Ключевые слова: сплавы, металлы, материал, бор, вольфрам, количество, кобальт, дисперсия, роквелл, порошок, водород.

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PLASMACHEMICAL TECHNOLOGY FOR OBTAINING ULTRA-FINE TUNGSTEN POWDERS FOR CREATING COMPOSITIONS

Annotation. In the article, raw materials and their properties, compliance with standards for the preparation of a hard alloy finger. According to the requirements, the surface roughness of the hard alloy samples to be determined by applying diamond paste to the felt material attached to a flat surface is presented.

Keywords: alloys, metals, material, boron, tungsten, amount, cobalt, dispersed, rockwell, powder, hydrogen.

Объекты и методы исследования. Новый тип камеры плазмохимического реактора (рис.1) для водородного восстановления оксидов вольфрама и молибдена имеет отличительную особенность, подводимая энергия в зону химической реакции. Энергия вводится не только в виде плазменной струи, но и виде, нагретой до высокой температуры газовой среды, поступающей в зону реакции через пористую стенку, обогреваемую электрокалорифером.

Исходные данные:

Расход газовой смеси через плазматрон $G_{H_2} = 65 \text{ м}^3/\text{час} = 0,018 \text{ м}^3/\text{сек}$.

Расход водорода для транспортирования вольфрамового ангидрида
 $3 \text{ м}^3/\text{час} = 0,0008 \text{ м}^3/\text{сек}$,

Площадь входного сечения плазматрона $S_{\text{вх}} = 0.785 \times 0,034^2 = 0,00091$ м².

Расчет струйного течения в реакторе.

Скорость на выходном сечении плазматрона $U_o = \frac{G_{H2}}{S_B} = \frac{0.018}{0.00091} = 19.8$ м/сек (рис.2).

Толщина расширения внешней границы струйного пограничного слоя на расстоянии $X = 70$ мм.

$$b = C \times X = 0.27 \times 0,07 = 0,0189 \text{ м} = 18.9 \text{ мм}$$

где $C = 0,27$ коэффициент расширения струи в начальном участке.

$$\text{Угол расширения внешней границы струи } \omega = \arctg \frac{b}{x} = \arctg \frac{18.9}{70} = 15^\circ$$

Тогда внутренний диаметр молибденового цилиндра

$$\Phi_{\text{вн}} = 34 + 18.9 = 53 \text{ мм.}$$

Для проведения приближенных расчетов можно принять модель со следующими исходными данными:

- 1) мощность излучения $P = 10^{10} - 10^{15}$, Вт / м²;
- 2) теплопроводность $Q = 0,2 - 0,6$, Вт / (м К);
- 3) плотность вещества в реакторе $\rho_H = 1700 - 2000$, кг / м³;
- 4) длительность лазерного импульса $t = 0,5 - 4$, мс.

Производится расчет изменения скрытой теплоты испарения по зависимости:

$$L_s \approx \frac{P \cdot t}{\rho \cdot \sqrt{Q \cdot t}}, (1)$$

где P – мощность излучения, ρ – плотность вещества; Q – теплопроводность;

t – длительность лазерного импульса.

Полученные научные результаты и их анализ. По этой формуле произведен теплофизическую расчет плазмогенератора на скрытой теплоты в зависимости от мощности излучения, теплопроводности и плотности вещества, а также длительности плазменного импульса. На основании произведенных расчетов установлено: увеличение мощности излучения имеет существенное влияние на возрастание скрытой теплоты испарения в реакторе плазматрона и её изменение носит нелинейный характер; выявлено, что увеличение теплопроводности вещества приводит к медленному уменьшению скрытой теплоты испарения в реакторе плазматрона и носит нелинейный характер; доказано, что плотность вещества способствует более медленному уменьшению скрытой теплоты испарения в реакторе плазматрона и носит нелинейный характер; показано, что увеличение длительности плазменного импульса имеет несущественное влияние на возрастание скрытой теплоты испарения в реакторе плазматрона и носит нелинейный характер изменения; на основании произведенного

расчетов предложен новый тип плазмохимического реактора для плазменной установки «ПУВ–300».

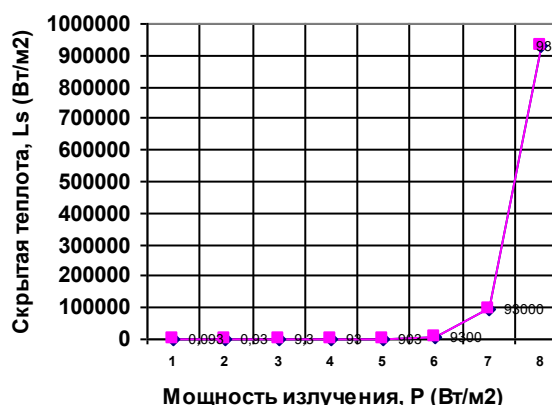


Рис.2. График расчетных значений скрытой теплоты в зависимости от мощности излучения

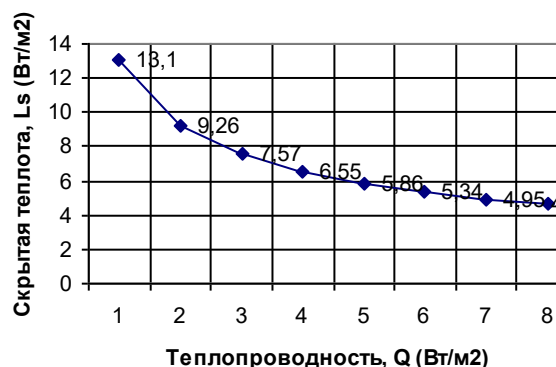


Рис.3. График расчетных значений скрытой теплоты в зависимости от теплопроводности

Результат проведенных теоретических и экспериментальных исследований являются разработка практических основ изготовления комплекта твердосплавных бандажей прокатных валков, а также при производстве следующих деталей: ролик вводной коробки клетки №25, ролик вводной коробки клетки №23 ОАО «Узметкомбинат»; матриц для синтеза сверхтвердых материалов; матриц для прессования неперетачиваемых твердосплавных пластин; матриц для протяжки молибденовой проволоки, фильеров штампов для холодной и горячей деформаций и других твердосплавных инструментов.

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ОСОБЕННОСТИ ИСПОЛЬЗОВАНИЯ CRM-СИСТЕМ КАК ИНСТРУМЕНТА УПРАВЛЕНИЯ ПЕРСОНАЛОМ В ОРГАНИЗАЦИИ

Аннотация. Отслеживание хозяйствующих субъектов страны посредством цифровизации является основополагающим для экономической системы любой страны. Эффективное управление основными процессами производственных предприятий, коммерческих организаций и даже субъектов малого бизнеса, имеющих прямой или косвенный контакт с контрагентами, обеспечивает широкое распространение CRM-систем в процессе цифровизации экономики. В статье возможность использования CRM-систем в деятельности различных типов организаций основывается не только на автоматизации отношений с контрагентами, но и как средстве управления сотрудниками, снижении рисков и угроз сотрудникам.

Ключевые слова: CRM-система, управление персоналом, бизнес-процессы, цифровые технологии, цифровизация, кадровая безопасность.

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FEATURES OF USING CRM-SYSTEMS AS A TOOL OF HR MANAGEMENT IN ORGANIZATION

Annotation. Monitoring the country's economic entities through digitization is fundamental for the economic system of any country. Effective management of the main processes of production enterprises, commercial organizations and even small business entities that have direct or indirect contact with counterparties provides widespread CRM systems in the process of digitalization of the economy. In the article, the possibility of using CRM systems in the activities of various types of organizations is based not only on automating relations with counterparties, but also as a means of managing employees, reducing employee risks and threats.

Key words: CRM system, personnel management, business processes, digital technologies, digitalization, personnel security.

Широкое распространение цифровых технологий во всех сферах общественной жизни создало новые вызовы и открыло новые возможности для экономики страны. В последние десять лет CRM-системы активно внедряются для ведения торговых и иных форм взаимодействия с контрагентами различных хозяйствующих субъектов. В первую очередь они позволяют систематизировать и автоматизировать работу с заказчиками и клиентами, а также организовать квалифицированную работу сотрудников и контроль за выполнением важных аспектов информационной безопасности. Грамотное управление бизнес-процессами предприятия увеличивает скорость внедрения CRM-систем и обеспечивает их безболезненную адаптацию, этот эффект достигается за счет синергии BPM и CRM-систем.

Невозможно организовать эффективное внедрение CRM-систем и оценить их преимущества. Применение технологического подхода к деятельности различных видов предприятий обеспечивает стабильную и непрерывную работу всех структурных подразделений хозяйствующего субъекта в условиях нестабильности и изменчивости внешней среды (в условиях коронавирусного кризиса) помимо тщательно спланированной реализации, эффективность управления персоналом, в частности, актуален и вопрос снижения рисков и угроз. Кадровая безопасность хозяйствующего субъекта. Глобальные изменения, происходящие в экономике и социальной сфере, требуют концентрации на эффективном взаимодействии руководителей и сотрудников, снижении уровня рисков кадровой безопасности и управлении текучестью кадров.

Внедрение CRM-систем, способных обеспечить оцифровку мотивации и контроля, двух важнейших направлений в управлении персоналом, поможет решить эти вопросы, повысит эффективность взаимодействия руководителей и сотрудников, что, в свою очередь, снизит угрозы для сотрудников и риски.

Исследования ученых всего мира подтверждают, что современные информационные технологии являются одним из основных факторов успешного развития отношений с контрагентами и осуществления управленческих функций; отсутствие необходимых цифровых инструментов является проблемой для многих компаний. Исследования, направленные на непосредственный анализ использования CRM-систем в управлении персоналом, доказывают эффективность таких сервисов в решении задач, связанных с персоналом.

Ряд исследований в области внедрения CRM-систем предполагает использование таких сервисов со встроенным искусственным интеллектом в целях развития компании, повышения качества услуг и обеспечения безопасности. Например, с внедрением умной системы распознавания лиц для персонализации информации о клиенте отеля. Такой подход повышает лояльность клиентов и усиливает меры безопасности. Оптимальные

решения для сегментов малого и микробизнеса на рынке CRM называют облачными технологиями. Они позволяют быстро решать существующие проблемы и дают сотрудникам возможность работать удаленно. С 2017 года такими услугами стали пользоваться представители среднего и крупного бизнеса, в том числе хозяйствующие субъекты финансовой отрасли. Комплексные решения, позволяющие автоматизировать не только внешние, но и внутренние вспомогательные процессы: документооборот, управление проектами, обмен данными между подразделениями и сотрудниками, все более востребованы в сегментах среднего и малого бизнеса.

Можно сделать вывод, что внедрение CRM-систем в деятельность организации обеспечивает систематизацию информации, необходимой для выполнения как управленческих, так и обычных «рабочих» функций. При этом CRM-система для руководителей бизнеса повышает эффективность и производительность всех отделов; осуществлять постоянный контроль за деятельностью руководителей; повышение качества взаимодействия менеджеров с поставщиками и потребителями; выявление дополнительных временных ресурсов для решения других задач. И, в конечном счете, все это позволяет организации своевременно обеспечить требуемый уровень конкурентоспособности в условиях цифровизации экономики. Правильное использование таких сервисов позволяет предприятиям решить ряд проблем, возникающих в управлении персоналом, поэтому перед их внедрением и развитием рекомендуется детально изучить бизнес-процессы организации и выявить проблемные зоны, требующие дополнительного управленческого контроля.

Широкого распространения цифровых технологий и их использования в процессе хозяйственной деятельности определили новые аспекты управления персоналом в рамках организации хозяйственной деятельности, в том числе актуальный вопрос обеспечения кадровой безопасности и снижения соответствующих рисков и угроз. Таким образом, многие из наиболее распространенных почасовых рисков можно уменьшить или даже исключить за счет внедрения CRM-систем. При выборе основных модулей внедряемых технологий компаниям рекомендуется руководствоваться принципами организации системы защиты человеческих ресурсов, наряду с другими направлениями, необходимыми для автоматизации.

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ДАВЛАТ-ХУСУСИЙ ШЕРИКЛИКДА ХУСУСИЙ ШЕРИК ВА КРЕДИТОРЛАРНИНГ МАНФААТЛАРИНИ ҲИМОЯ ҚИЛИШ МУАММОЛАРИ

Анотация: давлат-хусусий шерикликда хусусий шерик ва кредиторларнинг манфаатларини ҳимоя қилиш муаммолари тахлил қилинган.

Калит сўзлар: сукук музораба, сукук мушарака, сукук ижара, жамоат хавфсизлиги, давлат сектори.

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PROBLEMS OF PROTECTING THE INTERESTS OF PRIVATE PARTNERS AND CREDITORS IN PUBLIC-PRIVATE PARTNERSHIP

Anotation: problems of protecting the interests of private partners and creditors have been evacuated in public-private partnership.

Key words: silent museum, sukuk-musharaka, sukuk rental, public safety, public sector.

Замонавий дунё воқеликлари умумий мақбул ҳолатни ўзгартирадиган, фуқароларнинг ҳуқуқ ва эркинликларини сезиларли даражада чеклайдиган, мамлакатлар ва минтақалар даражасида тинчлик ва хавфсизликни бузадиган, ҳарбий можароларни келтириб чиқарадиган воқеалар билан тўлиб тошган. Ушбу салбий кўринишлар воқеаларнинг норма кечишига, давлат, жамият, корхона ва ташкилотларнинг нормал фаолиятига таъсир қилади. Фавқулодда вазиятлар ва ҳарбий можароларнинг оқибатларини бартараф этиш жараёнида давлат, албатта, хавфсизлик функцияларини биргаликда амалга ошириш, терроризм ва кибертерроризмга қарши курашиш, хавфсизлик ва гуманитар ёрдам кўрсатиш, мавжуд таҳдидларни бартараф этиш, муҳим инфратузилмани ҳимоя қилишнинг турли моделларида мужассамланиши мумкин бўлган хусусий бизнеснинг катта ёрдамни талаб қилади.

ДХШ моделлари лойиҳанинг турли босқичларини таъминлаш билан боғлиқ бўлган ҳаёт цикли қийматининг турмуш кечириш нархининг иқтисодий пасайишига эришиш; ижтимоий аҳамиятга эга инфратузилмани қуриш ва улардан фойдаланиш учун хусусий молия ва техник ресурслардан фойдаланиш; давлат сектори ресурсларини озод қилиш; бошқа ижтимоий

мақсадларда фойдаланиш; давлат органларига ўзларининг асосий функцияларини бажаришга имкон бериш; лойиҳани амалга ошириш жараёнида инновацион ечимлар ва замонавий технологияларни жорий этишга кўмаклашиш имконини беради¹³¹.

Давлат ва хусусий сектор ўртасидаги жамоат хавфсизлигига замонавий таҳдидларга қарши курашда, жаҳон амалиёти шуни кўрсатадики, давлат-хусусий шериклик кўринишидаги ҳамкорлик самарали бўлиши мумкин. Хавфсизлик чораларини кучайтиришнинг самарали воситаларини ишлаб чиқиш барча манфаатдор томонлар – давлат органлари, хусусий сектор ва фуқаролик жамиятининг биргаликдаги иштирокини ўз ичига олади. Давлат ва хусусий сектор хавфни баҳолашни амалга ошириши лозим, давлат жамоат хавфсизлигини таъминлаш учун энг яхши тажрибаларни тарқатиш орқали хусусий сектор имкониятларидан фойдаланади. Хусусий мулкдор хавфсизликни таъминлаш учун мавжуд ресурсларни самарали тақсимлаш бўйича тажриба ва технологияларни яратиш орқали давлат секторига террористик таҳдидлар, фавқулодда вазиятларга қарши курашда ёрдам беради¹³².

Таълим, соғлиқни сақлаш, давлат хизматларини кўрсатиш соҳасида хизматлар кўрсатишни ташкил этишга классик ёндашувлардан ташқари, жамоат хавфсизлиги соҳасида муайян давлат функцияларини топшириш йўналиши мавжуд.

Жамоат хавфсизлиги соҳасидаги айрим функцияларни нодавлат субъектларга топшириш ижтимоий мақбул хавфсизлик индексини сақлаб қолиш ва тегишли давлат органларининг эътиборини мавжуд таҳдидларни олдини олиш, аниқлаш ва бартараф этишнинг асосий йўналишларига қаратишда ва бюджет харажатларини сезиларли даражада тежашга ёрдам бериши кераклиги исботланган¹³³.

Хусусий сектор давлат хавфсизлик идоралари билан ҳамкорлик жараёнида эвакуация, транспорт, кибер ҳимоя ва бошқа масалалар бўйича ўз режаларини олдиндан мувофиқлаштириш имкониятига эга деб тахмин қилинади; давлат органларидан фавқулодда вазиятлардаги таҳдидлар ва тенденциялар тўғрисида маълумот олиш, ахборотни қайта ишлар ва сақлаш бўйича ҳамкорликни ривожлантириш; махфийликка ёндашувларни шакллантириш; давлатда хавфсизликни таъминлашнинг умумий ҳолатини яхшилаш.

¹³¹ Cruz C.O., Sarmiento J.M. Reforming traditional PPP models to cope with the challenges of smart cities. *Competition and Regulation in Network Industries*. 2017. № 18(1-2). P. 94-114.

¹³² Круглов В. В. Роль государственно-частного партнерства в сфере сохранности. *Инвестиции: практика и опыт*. 2018. № 12. С. 107–110; Круглов В. В. Государственно-частное партнерство в сфере кибербезопасности. *Ученые записки ТНУ имени В. И. Вернадского. Серия: Государственное управление*. 2018. Т. 29 (68), № 3. С. 57-61.

¹³³ Коляда Т.А. Перспективные сферы применения государственно-частного партнерства в Украине. *Молодой ученый*. 2016. № 12.1(40). С. 588–590.

Хавфсизлик маконининг элементларидан бири фавқулодда вазиятларда гуманитар ёрдам кўрсатиш масаласидир. Гуманитар логистика ҳалокатли ҳодиса пайтида жабрланувчини самарали таъминлашга қаратилган жараён сифатида тавсифланади. Гуманитар таъминот занжирларининг мураккаб хусусиятлари шундаки, ушбу жараёнлар ўта ноаниқлик ва вақт чекловлари шароитида режалаштирилиши ва амалга оширилиши керак. Фавқулодда вазиятларда давлат-хусусий шериклик доирасида критик товарлар, хизматларни тижорат таъминоти занжири инқирозли вазиятни минималлаштириш мақсадида давлат хизматлари ёки товарларни етказиб бериш занжирини тўлдиради. Хавфсизлик соҳасидаги ДХШнинг мақсади бюджет харажатлари ва корхона иштирокини чеклаш натижасида юзага келадиган салбий оқибатларнинг нархини камайтиришдир. Фавқулодда вазиятларда давлат-хусусий шерикликнинг асосий вазифаси инқирозни бошқаришни такомиллаштиришдан иборат.

Бинобарин, давлат ва хусусий мулкдорнинг хавфсизлик соҳасидаги ҳамкорлиги муҳим инфратузилмани ҳимоя қилиш, терроризм ва кибертерроризмга қарши курашиш, бир қатор гуманитар масалаларни ҳал этишга қаратилган давлат функцияларининг самарали бажарилишини таъминлашга имкон беради, бу эса аҳолининг фаровонлигини, мамлакатда жамоат хавфсизлиги, тинчлик ва барқарорликни сезиларли даражада оширади.

Жамоат хавфсизлигини таъминлаш бўйича фаолиятни ташкил этиш ва ҳуқуқий асосларини такомиллаштириш соҳадаги замонавий назарий ёндашувлар неолиберализмнинг айрим элементларига, янги давлат бошқарувига, ҳокимиятни амалга ошириш бўйича қарашларнинг пост-бюрократик ривожланишига асосланади. Иқтисодиётнинг давлат секторида менежментга бозор ёндашувлари, самарадорликни ошириш, мақсадларга эришиш давлат функциялари имкониятларини мустаҳкамлаш ва кенгайтиришни ўз ичига олади. Ижтимоий аҳамиятга эга вазифаларни бажаришга бўлган эҳтиёжнинг ортиши давлатни хусусий секторни давлат-хусусий шериклик (ДХШ) моделлари доирасида фаол ҳамкорликка жалб қилишга мажбур қилади.

Давлат-хусусий шериклик хусусий корхона ва давлат активлари ёки хизматларини тақдим этишни назарда тутадиган давлат муассасаси ўртасида узоқ муддатли шартнома сифатида қаралади, бу жараёнда шахс катта хавф ва бошқарув жавобгарлигини ўз зиммасига олади ва бу фойда унумдорлик билан боғлиқдир¹³⁴. Шериклик транспорт, энергетика, уй-жой коммунал хўжалиги ва бошқалар соҳасидаги лойиҳалар амалга ошириладиган инфратузилма лойиҳалари соҳасида алоҳида амалий реализацияни талаб қилади ва хусусий ресурсларни жалб қилиш орқали амалга оширилади. Шундай қилиб, ДХШ янги давлат бошқаруви

¹³⁴ TheWorldBank. What are Public-Private Partnerships? 2018. URL: <https://ppp.worldbank.org/public-private-partnership/overview/what-are-public-private-partnerships>.

парадигмасидаги назарий ишланмаларнинг ривожланиши натижасида юзага келган инфратузилма ва давлат хизматларини кўрсатишда муҳим институционал янгилик бўлди. Муваффақиятли ДХШ лойиҳаларида давлат ва хусусий сектор ўртасидаги хавфларни боғлайдиган вазифалар мақбул тарзда тақсимланади, бу аниқ вазифаларни бажаришда ўз афзалликларидан фойдаланиш ва мустаҳкамлаш натижасидир¹³⁵.

ДХШдан фойдаланиш тажрибаси дунёда жуда кенг тарқалган. Давлат-хусусий шериклик моделларига ёндашувлар иқтисодий давлат томонидан тартибга солиш тизимида хусусий шерикнинг ролини кучайтиришни ўз ичига олади. Ҳокимият органларининг ролини тушуниш уларни хусусий сектор тақдим этиши мумкин бўлган ресурслар (самарадорлик, молиявий ресурслар, технология ва бошқалар) ҳисобига кенгайтириш ва мустаҳкамлаш зарурлиги ҳақидаги фикрга олиб келади. Илмий адабиётларда нафақат иқтисодий маконда, балки ижтимоий ҳаётда ҳам ижтимоий аҳамиятга эга лойиҳаларни амалга оширишнинг ушбу усулининг асосий ўрнини белгилайдиган ДХШларни ҳар томонлама ўрганишга уринишлар қилинмоқда. Г.Ходжа ва К.Гревани тадқиқотида¹³⁶, ДХШни беш хил талқинда тушуниш мумкинлиги асослантирилган: лойиҳа, амалга ошириш усули, сиёсат, бошқарув воситаси, маданий нуқтаи назар. Тушуниш ва қўллашдаги фарқларга қарамай, Ғарб мамлакатларидаги ДХШлар кўплаб умумий хусусиятларга эга, жумладан неолиберализм таъсири, очиқ шаффоф институтлар, мураккаб стандартлаштирилган жараёнлар, узоқ муддатли шартномалар ва ўзаро манфаатларни олиш фалсафаси¹³⁷.

Аста-секин давлат-хусусий шериклик имкониятларидан электрон бошқарув, муҳим инфратузилмани муҳофаза қилиш, пенитенциар соҳа ва хавфсизлик соҳасидаги лойиҳаларни амалга оширишда фойдаланила бошланди¹³⁸.

Давлат томонидан тартибга солиш тизимидаги ҳуқуқий механизм тегишли иқтисодий муносабатларни, маъмурий жараёнларни ва тартибга солиш фаолиятидаги субъект ва объект таркибини давлат томонидан тартибга солиш усуллари, шакллари, воситалари, механизмларидан фойдаланиш мумкин бўлган ҳуқуқий чегараларни шакллантириш имкониятларини амалга оширади. Ҳуқуқий механизм субъектлар томонидан ваколатларни амалга ошириш ва тартибга солиш соҳасининг ўзига хос хусусиятлари орқали объектларга ўз таъсири доирасида

¹³⁵ Altug S., Firat M. C. Borrowing constraint and saving in Turkey. Central Bank Review. 2018. №18(1). P. 1-11.

¹³⁶ Hodge G. A., Greve C. On public-private partnership performance: A contemporary review. Public Works Management & Policy. 2016. №22(1). P.55-78.

¹³⁷ Brogaard L., Petersen O. H. Public-private partnerships (PPPs) in development policy: Exploring the concept and practice. Development Policy Review. 2018. URL: <https://doi.org/10.1111/dpr.12277>.

¹³⁸ Круглов В. В. Роль державно-приватного партнерства у сфері безпеки // Інвестиції: практика та досвід. 2018. № 12. С. 107-110.

фойдаланиладиган зарур воситаларнинг самарадорлигини таъминлайди. Ҳуқуқий муносабатларнинг зарур тўплами ҳокимиятнинг айрим субъектларига давлат сиёсатини амалга ошириш ва бошқарув функциялари, тартибга солиш фаолияти ва назорат чораларини ўз бошқарув тизимида амалга оширишга имкон беради.

Шу сабабли қонунчиликда ДХШда иштирок этаётган тадбиркор ҳуқуқларининг кафолатлари назарда тутилган. Аввало хусусий шерик тадбиркорлик фаолиятининг субъекти сифатида “Тадбиркорлик фаолиятининг эркинлигининг кафолатлари тўғрисида”ги қонунда белгиланган бир қатор кафолатларга эга бўлади.

Юридик адабиётларда ҳуқуқлар кафолатларига оид бир қатор фикрлар билдирилган. Жумладан, А.В.Лошкарёвнинг таъкидлашича, “ҳуқуқий кафолатлар – бу норматив-ҳуқуқий қоидаларда ифодаланган ва амалга оширилиши бошқа норматив-ҳуқуқий қоидани реализация қилиш имкониятини таъминлаши мумкин бўлган ёки таъминлайдиган ҳуқуқий воситалардир. Ҳуқуқий кафолатлар ҳуқуқий тартибга солиш тизими тартибга солиш (регулятив), муҳофаза қилиш ва таъминлаш функцияларини бажаради”¹³⁹.

А.В.Хорев “ҳуқуқ ва эркинликлар кафолати кенг маънода юридик воситалар бўлиб, улар орқали ушбу эркинликлар ва ҳуқуқларни амалга ошириш таъминланади, юридик кафолатлар ҳуқуқ ва эркинликларни амалга ошириш мақсадида барча ҳуқуқий таъминлаш воситаларини ифодалайди, деб эътироф этади”¹⁴⁰.

Г.О.Вергасовнинг фикрича, “хусусий мулкка нисбатан юридик кафолатларни фуқаролик жамияти томонидан тақдим этиладиган кафолатлар ва давлат томонидан берилладиган кафолатларга ажратиш мумкин. Бунда фуқаролик жамияти томонидан ажратилладиган кафолатлар сифатида мулкдор томонидан хусусий мулкни ўзининг эрки асосланган ҳаракатлар билан яратиш, қўлга киритиш ва муҳофаза қилишга бўлган ҳуқуқлари эътироф этилса, давлат томонидан тақдим этиладиган юридик кафолатларга хусусий мулкка нисбатан бўладиган турли ҳуқуққа хилоф тажовузлардан ҳимояни ва ушбу соҳадаги низоли вазиятларни ҳал қилиш ва ҳуқуқбузарликлар учун юридик жавобгарликни амалга ошириш учун судга мурожаат қилишни таъминловчи норматив база ва ташкилий-ҳуқуқий асослар киради”¹⁴¹.

Д.Чиниевнинг таъкидлашича кафолатлар “амалга оширишга оид нормаларни мустаҳкамланганлиги; мулк ҳуқуқини тўқинликсиз амалга

¹³⁹ Лошкарёв А.В. *Правовые гарантии: теоретические проблемы определения понятия и классификации: автореф. дис. ... канд. юрид. наук. – Краснодар: 2009. – 9 с.*

¹⁴⁰ Хорев А.В. Юридические гарантии права на жизнь // Электронный научный журнал «Наука. Общество. Государство» 2018. Т. 6, № 2 (22) <http://esj.pnzgu.ru> ISSN 2307-9525 (Online)

¹⁴¹ Вергасов Г.О. Юридические гарантии обеспечения права частной собственности в процессе формирования гражданского общества в современной России: теоретико-правовой аспект: автореф. дис. ... докт. юрид. наук. – М.: 2004. – 11 с.

ошириш бўйича давлат органларининг мажбуриятни назарда тутилганлиги; ҳимояга оид махсус қоидаларни белгиланганлиги; юридик жавобгарликнинг ўрнатилганлигида намоён бўлади”¹⁴².

Н.А.Ашурованинг фикрича “тадбиркорлик субъектлари мулк ҳуқуқининг кафолатлари сифатида қонунчиликда белгиланган мулкка эга бўлиш, унга нисбатан ҳуқуқларни амалга ошириш, муҳофаза қилиш ва ҳимояга қилишга нисбатан белгиланган ҳуқуқи чоралар, воситалар ва механизмлардан иборат бўлган тизим эътироф этилади”¹⁴³.

Бизнингча ҳуқуқлар учун белгиланган кафолатлар субъектнинг ўз ҳуқуқини эркин амалга оширилиши таъминловчи, унинг мавжудлигини муҳофаза қилувчи ҳамда лозим даражада намоён бўлишига шароит яратувчи қоидалар, талаблар ва чоралар тушунилади. “Тадбиркорлик фаолияти эркинлигининг кафолатлари тўғрисида”ги Қонунида белгиланган тадбиркорлик фаолияти субъектлари ҳуқуқларининг қуйидаги кафолатларини бевосита ДХШ муносабатларидаги хусусий шерик ҳуқуқларига ҳам тааллуқли деб ҳисоблаш мумкин:

“- тадбиркорлик фаолияти эркинлигининг конституциявий кафолатлари;

- тадбиркорлик субъектларининг қонун ҳужжатларида ман этилмаган ҳар қандай фаолиятни амалга ошириш эркинлиги кафолатлари;

- тадбиркорлик субъектларининг ўз товарлари (ишлари, хизматлари) ва даромадларини (фойдасини) тасарруф этиш эркинлиги кафолатлари;

- пул маблағларини тасарруф этиш кафолатлари;

- тадбиркорлик фаолияти субъектларининг мулк ҳуқуқи ва бошқа ашёвий ҳуқуқлари кафолатлари;

- тадбиркорлик субъектларининг кредит ресурсларидан фойдаланиш кафолатлари;

- тадбиркорлик субъектларининг ахборотдан фойдаланиш кафолатлари;

- тадбиркорлик фаолияти субъектлари мол-мулки национализация, мусодара ва реквизиция қилинмаслигининг кафолатлари;

- фирма номидан, товар белгисидан (хизмат кўрсатиш белгисидан) фойдаланиш кафолатлари;

- тадбиркорлик фаолиятига аралашмаслик кафолатлари”¹⁴⁴.

Шу билан бирга, “Давлат-хусусий шериклик тўғрисида”ги қонуннинг 34-моддасида хусусий шерик ҳуқуқларининг асосий кафолати сифатида қонунчиликдаги ўзгартириш киритилганда компенсация олиши лозимлиги

¹⁴²Чиниев Д.А. Мулк ҳуқуқини амалга ошириш ва ҳимоя қилишнинг фуқаролик-ҳуқуқий жиҳатлари: юрид. фан. докт. дис. ... автореф. – Тошкент: 2019. – 62 б.

¹⁴³ Ашурова Н.А. Тадбиркорлик субъектлари мулкй асосларининг ҳуқуқий режими: дис. ... канд. юрид. наук. – Тошкент: 2021. – Б. 52-53.

¹⁴⁴ Мадумаров Т.Т. Тадбиркорлик фаолияти субъектлари ҳуқуқларининг кафолатлари. – Андижон: 2014. – 21-22 б.

назарда тутилган. Бундай чора ДХШга оид қонунчиликдаги ўзгартиришлар хусусий шерикнинг харажатлари кўпайишига ҳамда унинг реал даромадлари сезиларли камайишига олиб келган ҳолларда қўлланилади. Бу ҳолатда хусусий шерик ДХШ битимидаги ўзгартириш киритиш талаб қилиши мумкин. Бироқ бу ҳолатда ҳам қонунчилик хусусий шерик бундай талабларини ДХШ тўғрисидаги битимда назарда тутилганда қўллай олишини белгилайди.

Агар давлат-хусусий шериклик тўғрисидаги битим тузилган санада амалда бўлган Ўзбекистон Республикаси қонунчилигининг ўзгартирилиши тўғридан-тўғри хусусий шерикнинг давлат-хусусий шериклик лойиҳаси доирасидаги харажатлари ошишига ёки унинг даромадлари камайишига олиб келса, хусусий шерик, амалга оширилаётган лойиҳадан келиб чиққан ҳолда, давлат-хусусий шериклик объектидан эркин фойдаланиш учун тўлов ва (ёки) фойдаланганлик учун тўлов компенсацияловчи тарзда оширилишини, шунингдек давлат шеригидан бир марталик компенсация тўловини ва (ёки) давлат-хусусий шериклик тўғрисидаги битимга тегишли ўзгартиш ва (ёки) қўшимчалар киритилишини, агар бу давлат-хусусий шериклик тўғрисидаги битимда назарда тутилган бўлса, талаб қилишга ҳақли.

ДХШ соҳасини ҳуқуқий тартибга солишини такомиллаштиришга қаратилган қуйидаги таклифларни илгари суриш мумкин:

- инвесторларни ҳимоя қилиш ва унинг иқтисодий фаолияти нуқтаи назаридан инвесторлар учун валюта кафолатлари тўғрисида "Давлат-хусусий шериклик тўғрисида" ги қонунига ўзгартиришлар;

- солиқ қонунчилигига роялти тўлаш учун иқтисодий асосланган имтиёзлар, асбоб-ускуналар ёки хом ашёни олиб киришда божхона тўловларини камайтириш ва ДХШ лойиҳасининг дастлабки босқичида даромад солиғидан озод қилиш тўғрисида ўзгартиришлар киритиш;

- "Давлат-хусусий шериклик тўғрисида" ги қонунига ДХШ лойиҳалари доирасида хусусий шерикга кўрсатиладиган давлат томонидан амалга ошириладиган қўллаб-қувватлаш чораларининг тўлиқ рўйхати; давлат органлари ва ўзини ўзи бошқариш органларининг вазифалари ва функциялари доирасида мавжуд бўлган объектларга нисбатан давлат шеригининг хусусий шерик олдидаги узоқ муддатли мажбуриятлари; жорий ва/ёки келгуси бюджет даврларида тўловларни амалга ошириш;

- иқтисодий ва ижтимоий фаолиятнинг турли соҳаларида давлат ва хусусий сектор ўртасидаги шерикликнинг ўрни ва ролини ҳамда замонавий бошқарув ёндашувлари ва стратегик қарашларини ҳисобга олган ҳолда "Давлат-хусусий шериклик тўғрисида" ги қонундаги "давлат-хусусий шериклик" таърифини кенгайтириш.

Иқтисодий муносабатларни тартибга солиш, давлат ҳокимияти ва хусусий сектор ўртасидаги самарали ҳамкорлик механизмларини шакллантириш билан боғлиқ муаммоларни ҳал қилишнинг истиқболли

йўналиши реинжинирингдан фойдаланган ҳолда давлат бошқаруви жараёнларини лойиҳалашга муҳандислик ёндашувини қўллашдир.

Шундай қилиб, М. Хаммер ва Д. Чампи реинжинирингни бизнес жараёнларини тубдан қайта кўриб чиқиш ва тубдан қайта қуриш деб ҳисоблашади, унинг мақсади ҳозирги шароитда жуда муҳим бўлган ишлаш мезонларида муҳим ютуқларни олишдир (нарх, сифат, хизматлар, тезлик¹⁴⁵ реинжиниринг методологияси бизнес жараёнларини тубдан қайта кўриб чиқишга асосланган. принциплар, усуллар ва батафсил процедураларни ишлаб чиқиш ҳисобланади¹⁴⁶.

Бизнес-жараёнларнинг реинжиниринги бошқарувнинг ташкилий тузилмасини ўзгартириш ва ахборот технологияларидан фойдаланиш орқали мижозларга йўналтирилган муассасага ўтишга асосланган. Давлат-хусусий шерикликнинг шартномавий тартиботи жараён ёндашуви сифатида бизнес-жараёнлар тармоғини ажратиш ва қуришни талаб қилади.

Амалий ёндашувларга кўра, бизнес жараёнлари ва воситаларини ишлаб чиқиш учун бир қатор методологиялар мавжуд, масалан: IDEF0 (Integration Denifition for Function Modeling) - таркибий таҳлил ва SADT дизайннинг методологик асосида ишлаб чиқилган; IDEF3 (Work Flow Modeling) – иш оқимларининг услубий тавсифи¹⁴⁷.

Давлат зарур функцияларни бошқариш ваколатига эга бўлган ижро этувчи ҳокимият органларига топшириш ёки ихтисослашган ваколатли органни яратиш орқали ДХШ ривожланишини тартибга солади. Яратилган ихтисослашган орган иқтисодиётнинг аксарият тармоқларига таъсир кўрсатиши мумкин ёки ҳар бир соҳа ўз ваколатли органига эга бўлиши мумкин.

ДХШ бўйича муҳим бўлган кафолатлардан бири ДХШ лойиҳасини амалга ошириш учун очилган банк ҳисобварағи ва у бўйича маблағларни сарфлаш мақсадларини белгилаш ҳисобланади. Бироқ қонунчиликда бу борада муайян қоидалар назарда тутилмаган. Мазкур бўшлиқни бартараф этиш мақсадида “Давлат-хусусий шериклик тўғрисида”ги қонунни “Банк ҳисобварағи номли” 35¹-модда билан тўлдириши ва уни қуйидаги мазмунда белгилаш лозим:

35¹-модда. Банк ҳисобварағи

Давлат-хусусий шерикликни амалга ошириш учун хусусий шерик – давлат-хусусий шериклик доирасида тузилган шартноманинг тарафи қонунчиликда белгиланган тартибда банк ҳисобварағлари очишга ҳақли ва

¹⁴⁵ Хаммер М. Реинжиниринг корпорации: манифест революции в бизнесе / пер. с англ. Ю.Е.Корнилович. – Москва: Манн, Иванов и Фербер, 2007. – 35-39 с.

¹⁴⁶ Череп А. В., Потоп К. Л., Ткаченко О. В. Реинжиниринг философия управления предприятием пищевой промышленности: монография. Киев: Кондор, 2009. 368 с.

¹⁴⁷ Левов А. А. Морозова Л. С. Обзор методологий моделирования бизнес-процессов предоставления государственных услуг в области кадастрового учета и регистрации объектов недвижимости. URL: sun.tsu.ru/mminfo/000063105/346/image/346-119.pdf. (дата звернения: 22.02.2019).

бу ҳисобварақдан фақат давлат-хусусий шериклик лойиҳасида доирасида тузилган шартномалар билан боғлиқ фаолиятда фойдаланиши мумкин.

Давлат-хусусий шериклик доирасида тузилган шартнома бўйича хусусий шерик томонидан очилган банк ҳисобварағидан пул маблағларини ундириш ушбу шартномани бажариш мақсадлари учун низосиё тартибда амалга оширилиши мумкин эмас.

Юридик адабиётларда ДХШ лойиҳаларига ислом ҳуқуқида амал қиладиган сукукни қўллаш самарали бўлишини таклиф этадилар. Хусусан, Н.Ш.Шавкатовнинг ёзишича “таркибий жиҳатдан сукукларни давлат-хусусий шериклик механизмларига хусусий сектор маблағларини жалб этиш воситаси сифатида қараш мумкин”¹⁴⁸. “Сукук – (“сакк”нинг кўплиги, араб тилидан акт, ҳужжат, чек) инвестицион фаолият ёки унинг активига нисбатан эгалик ҳуқуқидаги улушини кўрсатувчи шариат тамойилларига асосланган эмиссиявий қимматли қоғоз бўлиб, турига кўра фойда ва зарарга шерикчиликни ифодалайди, қайтарилиши (тўланиши, сўндирилиши) ва фойда даражаси лойиҳа хатарига асосланади”¹⁴⁹.

2020 йил 12 октябрда муҳокамага қўйилган «Ислом молиялаштириш тамойиллари асосида қимматли қоғозларни жорий этиш чора-тадбирлари тўғрисида»ги Президент қарори лойиҳасида ҳамда “Сукук қимматли қоғозлари – ислом молиялаштириш тамойилларига асосан чиқарилган, мол-мулкка эгалик қилиш ҳуқуқи ва мулк ҳамда мулкый ҳуқуқдан фойдаланиш ва (ёки) улардан фойдаланишдан олинадиган даромадлар, ушбу қимматли қоғозлар молиялаштирилиши мақсадида чиқарилган маълум лойиҳалар хизматлари ёки мол-мулкка бўлган бўлинмас ҳуқуқни тасдиқловчи эмиссиявий қимматли қоғозлар” эканлиги белгиланган¹⁵⁰.

“Сукукни муомалага чиқариш билан ихтисослашган юридик шахслар ёки траст компаниялар (SPV) томонидан амалга оширилади. Ушбу компаниялар сукук сертификатлари эгаларидан олинган маблағларни эмиссия ҳужжатларига мувофиқ инвестиция қиладилар ва облигациялар эгалари олдида жавобгардирлар. Эмиссия ҳужжатларида белгиланган вақт тугагандан сўнг, олинган даромадга мувофиқ, ихтисослашган компаниялар фойдани облигация эгаларига ўтказадилар, яъни, инвесторлар ва эмитентлар ўртасида молиявий оқимларни қайта тақсимлаш амалга оширилади. Ислом суверен облигацияларининг муддати тугагандан сўнг, эмитентлар номинал қийматни инвесторларга тўлайдилар”¹⁵¹.

Бир қатор мутахассислар сукукнинг моҳиятида асосий эътибор муайян соҳага инвестицияни жалб қилиш ётишини, молиявий жиҳатдан бу

¹⁴⁸ Шавкатов Н.Ш. Махсус лойиҳалаштириш компанияси (SPV) асосида давлат-хусусий шерикликни ташкил этиш масалалари // ИҚТИСОД ВА МОЛИЯ / ЭКОНОМИКА И ФИНАНСЫ 2021, 8(144).

¹⁴⁹ Аббасов С. Сукук ўзи нима? “Сукук” тушунчасига таъриф // <https://islommoliyasi.uz/uz/1027/>

¹⁵⁰ Сукук қимматли қоғозлари: президент қарори тайёрланди // <https://sputniknews.uz/20201013/Sukuk-qimmatli-qogozlari-prezident-qarori-tayorlandi-15171790.html>

¹⁵¹ Пашков Р.В. Сукук как финансирование по принципам шариата // <https://web.telegram.org/z/#-750820088>

ликвидлиги юқори бўлиб барча иштирокчилар учун энг мақбул сармоя киритиш йўли эканлиги, исломий банклар фаолияти учун ҳам мақбул ҳуқуқий механизм эканлигини таъкидлашади¹⁵². Бошқа мутахассислар эса сукукни инвестиция қимматли қоғозларнинг ислом ҳуқуқиға мослаштирилган кўриниши сифатида тавсифлашади¹⁵³.

Сукук молиявий восита сифатида инфратузилма лойиҳаларини модернизация қилишга, масалан, автомобил йўллари, денгиз портлари, аэропортлар қурилишини молиялаштиришга сармоя киритиш учун ишлатилади. Давлат сукук механизми орқали хусусий сектор билан шериклик қилади: Саудия Арабистони ва Йорданияда исломий облигациялар халқаро терминаллар ва аэропорт қурилишига, Малайзияда аэропорт лойиҳаларида, денгиз портлари ва йўлларда хусусий инвестицияларни жалб қилиш учун ишлатилган¹⁵⁴.

Доҳадаги Namad тиббиёт шаҳар тиббиёт марказининг қурилиши катта сармояларни талаб қилди ва Qatar ҳукумати 2003 йилда Qatar Goba Sukuk облигацияларини чиқарди, бу эса ресурсларни жалб қилиш ва давлат лойиҳасини амалга оширишга имкон берди. Облигацияларни чиқариш учун фақат облигациялар чиқариш ва ресурсларни жалб қилиш билан шуғулланадиган SPV махсус мақсадли компанияси очилди.

SPV компанияси ер участкасига эгалик ҳуқуқини сотиб олди, уни Namad Medical City номига рўйхатдан ўтказди. Кейин ижара механизми асосида 2010 йил октябр ойида тўланадиган 700 млн доллар миқдорида ишонч сертификатлари (TCs) берилди ва ер участкаси ишончли бошқарувга ўтказилди. Ишонч сертификатларининг рентабеллиги (TCs) London банклараро LIBOR ставкалари ва йиллик сузувчи ставка шаклида 0,45% асосида ташкил этилган.

Қоидага кўра, сукукнинг бир қатор шартномавий турлари амал қилади. Хусусан, мутахассисларнинг ёзишларича сукукнинг қуйидаги кўринишлари мавжуд:

- 1) Сукук музораба
- 2) Сукук мушарака
- 3) Сукук ижара

“Музораба шартномасида ўз пулларини бераётган шахс – раббул мол ёки соҳибул мол (пул эгаси), пулларни олиб меҳнат қилувчи иккинчи томон – музориб ёки омил (ишчи), меҳнат, саъй-ҳаракат натижасида кўрилган фойда эса рибх деб аталади”¹⁵⁵.

¹⁵² Usmani, Muhammad Taqi. “Sukuk and their contemporary applications. (2007)” Translated from the original Arabic by Sheikh Yusuf Talal DeLorenzo, AAOIFI Shari’a Council meeting, Saudi Arabia. p2.

¹⁵³ Warde, Ibrahim, 2011, Islamic finance bankruptcy, financial distress and debt restructuring: A short report, (Harvard Law School, Cambridge). p3.

¹⁵⁴ Пашков Р.В. Сукук как финансирование по принципам шариата // <https://web.telegram.org/z/#-750820088>

¹⁵⁵ Исхаков С.А. Ислам фуқаролик ҳуқуқи асослари: Ўқув қўлланмаси. – Т.: Ўзбекистон Республикаси ИИВ Академияси, 2005. – 90 б.

Музораба ҳақидаги нормалар МДҲ давлатларидан Қирғизистон Фуқаролик кодексидаги ўз ифодасини топганлигини кўриш мумкин. Ушбу кодекснинг 34¹-боби “Ислом принципларига мувофиқ бўлган битимлар ва шартномалар” деб номланади. Мазкур бобнинг 738¹-моддасига кўра “Музораба шартномаси бўйича бир тараф (инвестор) бошқа тараф (музориб – жисмоний ёки юридик шахс- пул маблағлари олувчи)га тарафлар томонидан келишилган мақсадларга келгусида инвестиция киритиш учун ёки музорибнинг хоҳишига кўра фойда олиш мақсадида пул маблағларини тақдим этади, олинган фойда музораба шартномасининг шартларига мувофиқ тарафлар ўртасида тенг тақсимланади”.

Шерик-мушорака шартномаси – икки ёки ундан ортиқ тарафлар ўртасидаги ҳамкорлик тўғрисидаги шартнома бўлиб, у орқали ҳар бир шерик муайян суммадаги пулни ёки барча шерикларнинг розилиги билан моддий активларни ширкатга қўшади, бу эса ҳар бир шерикка компания активларидан шерик шартномасига мувофиқ фойдани тақсимлаш шarti асосида ишларни юритиши ҳуқуқини беради, зарарлар эса шерикнинг компаниянинг умумий жамғармисига қўшган улушига мувофиқ ҳар бир шерикнинг зиммасига юкланади.

ДХШни, хусусан, жамоат хавфсизлиги соҳасидаги ДХШни музораба асосида ташкил этиш SPV махсус мақсадли компания билан тегишли маблағлар асосида йўлларга кузатув камераларини ўрнатиш, жиноятчиларни аниқлаш мосламалари ва сунъий интеллект технологияларини жорий этишга маблағларни жалб этишда яққол кўзга ташланади. Шу сабабли миллий қонунчилигимизда ҳам ислом молиясига асосланган сукук ва унинг шаклларини жорий этиш мақсадга мувофиқ бўларди.

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ОСНОВЫ ПРЕПОДАВАНИЯ ИСТОРИИ ЮВЕЛИРНОГО ИСКУССТВА ПО ПРЕДМЕТУ “НАРОДНОЕ МАСТЕРСТВО”

Аннотация. В данной статье рассказывается об истории, развитии и появлении ювелирного искусства у разных народов. Также были проанализированы способы передачи ювелирного искусства подрастающему поколению.

Ключевые слова: Ювелирные изделия, украшения, полированные камни, ювелирное дело, промышленность.

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FUNDAMENTALS OF TEACHING THE HISTORY OF JEWELRY ART ON THE SUBJECT “FOLK SKILLS”

Annotation. This article tells about the history, development and emergence of jewelry art among different peoples. The ways of passing on jewelry art to the younger generation were also analyzed.

Key words: Jewelry, adornments, polished stones, jewelry, industry.

Народный промысел – одно из направлений, которое развивалось и разветвлялось с древних времен. Область ремесел является многопрофильной областью, включающей в себя ювелирное искусство, шляпное дело, вышивку, живопись и многие другие области. Для развития этой области мастера-ремесленники и владельцы области имеют отличные навыки. Они много работают. Изучать и обучать народным ремеслам, создавать новшества в этой области, открывать новые направления, издавать новые, оставлять подрастающему поколению нужные пособия, создавать старинные и старинные произведения со всех сторон, чтобы сохранить находки, чтобы создавать инновации в сфере, необходимо создавать шаблоны из старых образцов и продвигать их как инновации. Эта профессия, развивавшаяся с древних времен, имела свои особенности во времена наших предков, но сегодня, с ходом времени и науки, первоначальный облик народных промыслов видоизменялся и видоизменялся в соответствии с требованиями новой раз мы сможем

увидеть, что он был изменен и обновлен. Но допустимо создать более изящную и красивую модель, гармонируя с новым временем, не теряя при этом старины.

Старые ювелиры говорили: «Даже если в мире останется только одна женщина, ювелиры найдут работу во всем мире». Поэтому роль таких украшений, как духи, упа, которые являются самыми необходимыми для всех женщин в обществе, несравнима. С давних времен одной из самых любимых вещей наших женщин были украшения. В старину в зависимости от вида, формы, отделки и драгоценных камней украшений зависел изящный вкус женщины, к какому племени или клану она принадлежала, благонадежность полов, богаты они или бедны. Известны, глядя на украшения, которые они носили. От самых пожилых женщин до самых маленьких девочек изысканные украшения искусно изготавливаются мастерами-ювелирами. В эти времена украшения и украшения изготавливались из цветных камней с медными, железными, серебряными оборками, зубами и когтями зверей и птиц, бусами. Первоначальное значение слова «ювелирные изделия» — область художественного мастерства; профессия изготовления украшений (ювелирных изделий) из цветных металлов, таких как золото, серебро, медь, олово. В свое время города Хива, Бухара, Самарканд, Кукан считались крупнейшими центрами ювелирного искусства 19 века. Узбекские украшения имеют очень древнюю историю. Он был основан во времена первобытнообщинного строя. Из археологических находок известно, что ювелирное искусство было очень древним ремеслом [1]. С 1 века до н.э. по 5 век н.э. развитие ювелирного искусства можно проследить по красивым скульптурам и настенным украшениям древних замков. Из изображений на стенах крепости Тупрок в Хорезме известно, что женщины тех времен носили в ушах изящные серьги. Развитие узбекского ювелирного искусства тесно связано с политической и этнической историей народов Азии и Востока с историей соседних стран. Мил.ав. Ювелирные изделия, принадлежащие династии Ахменидов, правившей в I-III вв., в амударьинской сокровищнице подтверждают наше вышеизложенное мнение. Золотые наручные кольца с изображением животного и бирюзовыми глазами считаются высококвалифицированными работами [2].

Мы можем видеть, насколько искусны ювелиры, по образцам изящных украшений, которые они изготовили. Ювелирное искусство является неотъемлемой частью истории узбекской национальной художественной культуры. Изделия ювелиров отражают стилистические особенности искусства той эпохи, в которой они жили. Ювелирное дело — это профессия и отрасль, которая совершенствовалась и развивалась со времен первобытной общинной системы. Профессия ювелира веками передавалась от наших прадедов, а сейчас достигла высокого уровня и отшлифовалась как ремесло, охватывающее всю историю человечества.

Сегодня спрос на ювелирные изделия увеличился, соответственно увеличился и спрос на ювелиров. Благодаря высокому мастерству ювелиров каждая вещь, появившаяся на свет, превратилась в искусственно обработанный предмет макияжа. Большие бирюзовые кольца для глаз на высоких фланцах, выполненные ювелирами, вызвали особый интерес у людей. По словам Абу Райхана Беруни, бирюза была камнем, который олицетворял качество победы, счастья, праздника, удачи, процветания. Даже сейчас ювелирные кольца, выполненные в этом стиле, вызывают особый интерес и восхищение у тех, кто ценит элегантность[3]. Образцы современного искусства ювелиров также ценят наши жены и дочери. Элегантные украшения, созданные нашими ювелирами, имеют свою ценность в каждом народе. Например, среди мусульман высоко ценились украшения с бирюзой, жемчугом, изумрудом и другими камнями. Они являются не только украшением для людей, но и положительно влияют на здоровье: жемчуг укрепляет организм человека, прогоняет тоску и тревогу в сердце, повышает зрение, предохраняет от секса, устраняет неприятный запах изо рта. во рту. Мастерство ювелиров заключается в искусном изготовлении драгоценных камней с узорами и размещении их в различных украшениях. Кроме того, ювелиры шлифуют и шлифуют камни, изучают характеристики каждого камня и делают изящные украшения. В свое время ювелиры изготавливали разные виды украшений в зависимости от национальности. Отсюда и стало известно, что украшения стран Востока или стран Европы отличались друг от друга, кроме того, у народов различались и драгоценные камни. В древности специальные ювелиры изготавливали перстни-печатки из камней рубинового цвета с выгравированным на них именем владельца, и сегодня рубиновые кольца для глаз и украшения изготавливаются искусными ювелирами. В 19 и 20 веках украшения изготавливались из золота, серебра, латуни, меди, драгоценных камней и стекла. К началу 20 века, когда золото использовалось в основном для золочения, дальнейшее развитие получило изготовление ювелирных изделий из самого золота [4].

После обретения Узбекистаном независимости ювелирное искусство возродилось. Стало возможным использовать материалы из драгоценных металлов. В настоящее время существуют различные отрасли ювелирной промышленности, и мастера, которые творят, в основном по 2 направлениям: местные ювелиры, они создают ювелирные изделия в традиционном и современном стиле, восстанавливая забытые традиции. Это обусловило дальнейшее развитие ювелирного искусства в свое время, изучение ювелирных традиций, развитие и открытие новых направлений. Ювелирная промышленность Узбекистана также развивается и превращается в крупные промышленные зоны. Это приведет к развитию нашей отрасли наряду с ювелирной.

Ювелирная промышленность — отрасль промышленности, изготавливающая изделия и украшения из редких металлов и драгоценных камней, а также из других металлов с помощью высокой художественной обработки. Драгоценные и цветные металлы (платина, золото, серебро и др.), их сплавы, драгоценные и полудрагоценные камни (бирюза, фионит, алмаз, агат, изумруд, рубин), натуральные камни, пластик, кость, эмаль, стекло, так далее. используется. Для ювелиров основными рабочими инструментами являются различные металлы, драгоценные камни, инструменты, необходимые для полировки, отделочные материалы, а нежное сердце ювелира является причиной рождения изящного ювелирного изделия. Словом, украшения, являющиеся плодом высокого мастерства ювелиров и изящного сердца, определяют материальное и духовное богатство Узбекистана и его положение среди стран. Отсюда видно, что не будет преувеличением сказать, что народные промыслы, вообще ремесленная профессия обогатят не только нашу страну, но и мастеров-ремесленников. Поэтому необходимо учиться ремеслу и развивать сферу.

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АНАЛИЗОСЕННИХ И ВЕСЕННИХ ИССЛЕДОВАНИЙ ОРНИТОФАУНЫ ОЗЕРА ДАУТКУЛЬ

Аннотация. В статье приведены данные результатов анализа осенних и весенних исследований орнитофауны озера Дауткуль. В весенне-осенних исследованиях, проведенных на озере Дауткуль, зафиксированы распространения 84 видов птиц относящиеся к 28 семействам, 10 отрядам.

Ключевые слова: метод, озеро, экологическая группа, динамика, приток, гнездование.

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ANALYSIS OF AUTUMN AND SPRING STUDIES OF ANITOFAUNA OF LAKE DAUTKUL

Annotation. The article presents the results of the analysis of autumn and spring studies of the avifauna of Lake Dautkul. In the spring-autumn studies carried out on Lake Dautkul, the distribution of 84 bird species belonging to 28 families, 10 orders was recorded.

Key words: method, lake, ecological group, dynamics, inflow, nesting.

Научные работы проводились в полевых условиях в весенний, летний и осенний сезоны с 2021 по 2022 г. на озере Дауткуль и его притоках (рис. 3.1.1). Учет птиц озера Дауткуль проводились по методике Ю.А.Исакова, Г. А. Новикова и Е. В. Рогачева. Были изучены различные население птиц в различных экологических группах и их поведение (оседлые, пугливые, зимующие и летающие). При исследовании сезонной динамики птиц использованы методы Н. Г. Челинцева, П.Ф.Рокицкого.

В ходе наших весенне-осенних исследований, проведенных на озере Дауткуль, зафиксированы распространения 84 видов птиц относящиеся к 28 семействам, 10 отрядам. В ходе весенних наблюдений было идентифицировано 9023 особи 76 видов сов, из которых 6185 наблюдались в период перелета, а 2838 – в период гнездования (табл. 4.1.1).

Среди наблюдаемых в этом районе перелетных птиц встречаются 17 видов птиц (22,4 %), а оседлых 11 видов (14,5 %).

Таблица

Список птиц, наблюдаемых на озере Дауткуль (2021 г., весна-осень)

№	Отряд, семейство, вид	Численность индивидов	
		весна	осень
Отряд Podicipediformes			
Семейство Podicipedidae			
1.	<i>Podiceps cristatus</i>	4	7
2.	<i>Podiceps grisegena</i>	3	17
Отряд Pelecaniformes			
Семейство Pelecanidae			
3.	<i>Pelecanus onocrotalus</i>	2	39
Семейство Phalacrocoracidae			
4.	<i>Phalacrocorax carbo</i>	54	118
5.	<i>Phalacrocorax pygmaeus</i>	67	46
Отряд Ciconiiformes			
Семейство Ardeidae			
6.	<i>Botaurus stellaris</i>	1	-
7.	<i>Ixobrychus minutus</i>	2	-
8.	<i>Nycticorax nycticorax</i>	135	5
9.	<i>Egretta alba</i>	31	2
10.	<i>Egretta garzetta</i>	13	7
11.	<i>Ardea cinerea</i>	7	11
12.	<i>Ardea purpurea</i>	13	5
Семейство Thresklornithidae			
13.	<i>Platalea leucorodia</i>	4	1
14.	<i>Plegadis falcinellus</i>	104	1
Отряд Anseriformes			
Семейство Anatidae			
15.	<i>Cygnus olor</i>	18	65
16.	<i>Anser anser</i>	6	56
17.	<i>Anser erythropus</i>	6	1
18.	<i>Tadorna ferruginea</i>	3	102

19.	<i>Tadorna tadorna</i>	12	80
20.	<i>Anas platyrhynchos</i>	208	67
21.	<i>Anas crecca</i>	280	135
22.	<i>Anas strepera</i>	6	165
23.	<i>Netta rufina</i>	1511	2100
24.	<i>Aythya ferina</i>	803	964
25.	<i>Aythya nyroca</i>	3	55
Отряд Falconiformes			
Семейство Accipitridae			
26.	<i>Circus aeruginosus</i>	10	9
27.	<i>Accipiter badius</i>	1	-
Отряд Gruiformes			
Семейство Gruidae			
28.	<i>Grus grus</i>	-	130
Семейство Rallidae			
29.	<i>Rallus aguaticus</i>	1	-
30.	<i>Gallinula chloropus</i>	2	-
31.	<i>Fulica atra</i>	2112	1640
Отряд Charadriiformes			
Семейство Burhinidae			
32.	<i>Burhinus oedicnemus</i>	2	-
Семейство Charadriidae			
33.	<i>Charadrius alexandrines</i>	16	3
34.	<i>Charadrius dubius</i>	7	1
Семейство Recurvirostridae			
35.	<i>Vanellochettusia leucura</i>	42	7
36.	<i>Arenaria interpres</i>	16	1
37.	<i>Himantopus himantopus</i>	10	1
Семейство Haematopodidae			
38.	<i>Haematopus ostralegus</i>	2	-
Семейство Scolopacidae			
39.	<i>Tringa ochropus</i>	1764	3
40.	<i>Tringa glareola</i>	1	-
41.	<i>Tringa totanus</i>	4	5
42.	<i>Tringa stagnatilis</i>	40	1
43.	<i>Tringa nebularia</i>	-	3
44.	<i>Phalaropus lobatus</i>	22	2
45.	<i>Calidris minuta</i>	10	-
46.	<i>Philomachus pugnax</i>	45	1
47.	<i>Calidris temminckii</i>	8	-
48.	<i>Calidris ferruginea</i>	40	18
49.	<i>Calidris alpine</i>	56	16
50.	<i>Calidris alba</i>	17	9
51.	<i>Limosa lapponica</i>	2	-
52.	<i>Limosa limosa</i>	26	7
53.	<i>Numenius arquata</i>	1	-
Семейство Glareolidae			
54.	<i>Glareola pratincola</i>	2	-

Семейство Laridae			
55.	<i>Larus cachinnans</i>	18	1
56.	<i>Larus ridibundus</i>	21	2
57.	<i>Larus genei</i>	9	1
58.	<i>Larus minutus</i>	-	2
59.	<i>Hydroprogne caspia</i>	59	31
60.	<i>Chlidonias leucopterus</i>	97	7
61.	<i>Chlidonias niger</i>	17	-
62.	<i>Sterna hirundo</i>	318	1
63.	<i>Sterna albifrons</i>	199	3
Отряд Cuculiformes			
Семейство Cuculidae			
64.	<i>Cuculus canorus</i>	5	3
Отряд Coraciiformes			
Семейство Meropidae			
65.	<i>Merops persicus</i>	301	24
Отряд Passeriformes			
Семейство Hirundidae			
66.	<i>Hirundo rustica</i>	27	118
67.	<i>Riparia riparia</i>	112	5
Семейство s Motacillidae			
68.	<i>Motacilla flava</i>	1	16
69.	<i>Motacilla alba</i>	1	77
Семейство Sturnidae			
70.	<i>Sturnus vulgaris</i>	-	55
71.	<i>Acridotheres tristis</i>	2	-
Семейство Corvidae			
72.	<i>Corvus corone</i>	102	20
73.	<i>Corvus cornix</i>	-	23
Семейство Sylviidae			
74.	<i>Acrocephalus scirpaceus</i>	4	-
75.	<i>Acrocephalus stentoreus</i>	11	2
76.	<i>Hippolais rama</i>	3	3
Семейство Turdidae			
77.	<i>Oenanthe isabellina</i>	3	1
78.	<i>Luscinia svecica</i>	-	23
79.	<i>Phoenicurus ochruros</i>	1	30
Семейство Paradoxornithidae			
80.	<i>Panurus biarmicus</i>	145	264
Семейство Paradidae			
81.	<i>Remiz macronyx</i>	-	3
Семейство Passeridae			
82.	<i>Passer indicus</i>	5	1
Семейство Emberizidae			
83.	<i>Emberiza schoeniclus</i>	7	1
84.	<i>Emberiza bruniceps</i>	-	4
Всего		9023	6627

Озеро Дауткуль имеет большое значение в период гнездования для 48 видов (63,1%) птиц. Среди них орлан - белохвост, малый журавль, белый лебедь, колпица обыкновенная, которые занесены в Красную книгу Узбекистана.

В озере наблюдалось большое количество групп птиц. За одни сутки (12.05.2021) отловлено 208 диких уток, 1511 Красноносых нырков и 803 красноголовых нырков, 280 чирков свистунков и 2112 лысух.

В результате изучения осенней орнитофауны озера Дауткуль зарегистрировано 68 видов птиц, 40 из которых относятся к водоплавающим и околоводным. Наибольшее количество отловлено красноносых нырков – 2100, лысух – 1640, красноголовых нырков – 964, чирков свистунков – 135, больших бакланов 118 особей (05.11.2021).

Из 68 видов, включенных в список, 4 вида птиц учтены с малой численностью, а 2 вида - малый баклан и белоглазый нырок включены в Красную книгу МСОП, а 2 вида - белый лебедь и орлан - белохвост занесены в Красную книгу Республики Узбекистан.

В результате осенних осмотров в оз. Дауткуль зарегистрированы 6627 птиц. Установлено, что 30 видов относятся к гнездящимся птицам (44,1%), 12 видов относятся к оседлым птицам (17,6%) и 26 видов относятся к перелетным птицам (38,2%).

В районе исследования встречаются не менее 2 видов, принадлежащих к отряду Podicipediformes, 3 вида, принадлежащих к отряду Pelecaniformes, 9 видов, принадлежащих к отряду Ciconiiformes, 11 видов, принадлежащих к отряду Anseriformes, 2 вида, принадлежащих к отряду Falzoniiformes, 4 вида относящиеся к отряду Charadriiformes, 32 вида, относящиеся к отряду Cuculiformes, 1 вид относящиеся к отряду Coraciiformes, 19 видов, относящихся к отряду Passeriformes.

По результатам исследований установлено, что в озере Дауткуль распространены 84 видов птиц относящихся к 10 отрядам, 28 семействам

Всего было отмечено 33 вида, принадлежащих к отряду Podicipediformes, Pelecaniformes, Falzoniiformes, Tsutsuliformes, Tsoraciiformes, и 51 вид, относящийся к отряду Charadriiformes и Passeriformes, которые оказались наиболее распространенным.

Определены места гнездования 48 видов весной и 30 видов осенью. В исследуемом районе 22,3 % гусей используют озеро во время весенней миграции и 38,2 % во время осенней миграции. Весной оседлые виды увеличились на 14,5%, а осенью на 17,6% в этом районе. Таким образом, озеро Дауткуль имеет благоприятные условия для миграции и гнездового периода птиц, а это, в свою очередь, имеет большое значение для биоразнообразия исследуемого региона.

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ЯНГИ ЎЗБЕКИСТОНДА ОЗИҚ-ОВҚАТ ХАВФСИЗЛИГИНИ ТАЪМИНЛАШДА ХОРИЖИЙ МАМЛАКАТЛАР ТАЖРИБАСИ

Аннотация. Ушбу мақолада янги Ўзбекистонда озиқ-овқат хавфсизлигини таъминлаш борасидаги айрим хорижий давлатларнинг тажрибаси ўрганиб чиқилган ҳамда ушбу тажрибаларни Ўзбекистонда қўллаш бўйича зарур таклиф ва тавсиялар бериб ўтилган.

Калит сўзлар: қишлоқ хўжалиги, иқтисодий хавфсизлик, озиқ-овқат хавфсизлиги, озиқ-овқат ёрдами дастури, эко-корхона, таннарх, худуд, иқлим, соф маҳсулот.

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EXPERIENCE OF FOREIGN COUNTRIES IN ENSURING FOOD SECURITY IN THE NEW UZBEKISTAN

Abstract. In this article, the experience of some foreign countries in ensuring food safety in the new Uzbekistan is studied and the necessary proposals and recommendations are given for the application of this experience in Uzbekistan.

Key words: agriculture, economic security, food security, food aid program, eco-enterprise, cost, territory, climate, net product.

Ҳозирги вақтда иқлимнинг кескин ўзгариши оқибатида юзага келаётган табиий офатлар, замирида ерларни суғориш учун сув танқислиги (қурғоқчилик) каби ҳолатларнинг юз бериши натижасида озиқ-овқат маҳсулотлари етиштиришни қийинлаштирамоқда.

Натижада дунё озиқ-овқат бозорларида нарх-навонинг ошиши кузатилмоқда. Шу билан бир қаторда, дунё ҳамжамиятида 2008 йилда бошланиб, ҳамон давом этаётган жаҳон молиявий-иқтисодий инқирози мазкур муаммонинг кескин тус олишига сабаб бўлиб келмоқда. Бу эса ўз ўрнида иқтисодиётнинг пасийиши билан бирга аҳолининг озиқ-овқат маҳсулотларига бўлган танқислигининг ортишига олиб келади. Фикримизнинг яққол далилини қуйидаги маълумотларда кўришимиз мумкин. Дунёнинг 54 мамлакатада оилаларнинг моддий аҳоли даражасининг пасайиши кузатилгани, 20 дан ортиқ давлат аҳолисининг асосий қисми очликдан азият чекаётганлиги, 12 та мамлакатда аҳолининг

ўртача умр кўриш даражаси қисқаргани, дунё аҳолисининг 840 миллиондан ортиғи очликдан азият чекаётганлиги бунинг яққол исботидир [1]. Юқоридаги ҳолатлардан келиб чиққан ҳолда барча мамалакатларда озиқ-овқат хавфсизлигини таъминлаш масалаларига катта аҳамият берилади.

Мустақилликка эришганимиздан сўнг илк йиллардан бошлаб озиқ-овқат хавфсизлиги муаммолари Ўзбекистон Республикасининг ижтимоий-иқтисодий сиёсатида етакчи ўринларда туради. Ҳозирги кунда аҳолининг турмуш фаровонлиги ва сифатини янада яхшилаш, шу билан бир қаторда аҳолини озиқ-овқат маҳсулотлари билан тўлиқ таъминлаш масалалари озиқ-овқат хавфсизлигини таъминлаш муаммоси билан боғлиқ. Бу борада давлатимиз раҳбари Шавкат Мирзиёев «Қишлоқ хўжалигидаги ислохотлардан кўзланган мақсад – нафақат иқтисодий фойда кўриш балки, озиқ-овқат хавфсизлигини таъминлаш, халқ фаровонлигини яхшилашдан иборатдир. Буни ҳеч қачон унутмаслигимиз лозим. Вазирлар Маҳкамаси икки ой муддатда «2019-2024 йилларда мамлакатда озиқ-овқат хавфсизлигини таъминлаш миллий Дастури»ни қабул қилиши керак»[2], деган фикрлари бежизга эмас. Шу боисдан, Юртимизда озиқ-овқат хавфсизлигини таъминлаш дастурини амалга ошириш, хавфсизликни таъминлашда ривожланган мамлакатларнинг бу борадаги тажрибаларини ўрганиш ҳамда улардан мамлакатимизнинг ўзига хос хусусиятларини хусусиятларидан келиб чиққан ҳолда фойдаланиш зарурати ушбу тадқиқот мавзусининг долзарблигини белгилаб беради. Тадқиқотнинг мақсади хорижий мамлакатларнинг озиқ-овқат хавфсизлигини таъминлашга оид тажрибаларини ўрганган ҳолда уларни Ўзбекистонда қўллашга доир бўлган илмий асосланган таклиф ва тавсияларни ишлаб чиқиш ҳамда жорий қилиш. Тадқиқот методлари. Тадқиқот жараёнида назарий илмий малакаларни жамлаш, таҳлил ва синтез, статистик таҳлил, солиштириш, ҳолисона баҳолаш методларидан фойдаланиш кўзда тутилган. Тадқиқотнинг асосий натижалари қуйидагилардан иборат:

озиқ-овқат маҳсулотларини ишлаб чиқариш ва хавфсизлигини таъминлаш борасидаги Канада, Европа Иттифоқи, АҚШ, Япония каби ривожланган хорижий мамлакатларда бажарилган тадбирлар ҳамда бу борада эришилган натижалар таққослама жиҳатдан таҳлил қилинган, шунингдек уларнинг илғор тажрибаларидан Ўзбекистонда фойдаланиш бўйича муаллифнинг таклифлари ишлаб чиқилган;

озиқ-овқат хавфсизлигини таъминлаш борасида катта муваффақиятга эришган Хитой Халқ Республикаси тажрибаси ўрганилиб, уни Ўзбекистонда жориш қилиш ва фойдаланиш бўйича таклифлар келтирилган. Ўзбекистонда озиқ-овқат хавфсизлигини таъминлашда муваффақиятга эришган ривожланган мамлакатлар тажрибасини ўрганиш ва улардан Ўзбекистонда фойдаланиш муҳим аҳамият касб этади. Бу борада айниқса Америка Қўшма Штатлари (АҚШ) нинг озиқ-овқат хавфсизлигини таъминлаш бўйича тажрибаси ва механизми эътиборга сазовардир.

АҚШнинг 2019 йилда қишлоқ хўжалигининг ялпи ички маҳсулоти 21,439 миллиард долларни, ЯИМдаги улуш эса 2,1%ни ташкил этган. Бинобарин, мамлакат иқтисодиётида банд бўлган 161 миллион кишидан атиги 2,01 миллион нафаригина (умумий банд бўлган аҳолининг 0,8%) қишлоқ хўжалигида банддир [3]. АҚШда озиқ-овқат хавфсизлигини таъминлашда қишлоқ хўжалигини ривожтиришни қўллаб-қувватлаш учун катта миқдорда трансфертлар ажратилади. Jason & Partners Consulting томонидан олиб борилган таҳлилларига назар ташласак, қишлоқ хўжалигини қўллаб-қувватлашга учун йўналтирилган маблағларнинг ҳажми кейинги йилларда 2001 йилга қараганда озгина камайганига қарамасдан, 2015 йилга келиб ўсиш тенденциясига қайтадан эга бўлди. Масалан Россияга нисбатан АҚШ ва ЕИ (Европа Иттифоқи) қишлоқ хўжалигига йўналтирилаётган инвестициялар ҳажми 6-8 баробардан кўп. Ривожланган қуйидаги мамлакатларнинг қишлоқ хўжалиги ер майдонлари умумий ҳудуди Хитойда 54,81%ини, Германияда 47,91%ини, Ҳиндистонда 60,64%ини, АҚШда 44,32%ини ташкил этгани ҳолда Россияда 13,24%ни ташкил этади. 2015 йилда 2001 йилга нисбатан қишлоқ хўжалиги ер майдонлари Россияда 0,16%га, АҚШда 2,16%га ва Ҳиндистонда 0,38%га қисқарди [1]. Малакатимизда эса ушбу кўрсаткич 59,1%ни ташкил этади. Аммо суғориладиган қишлоқ хўжалиги ерлари мамлакат умумий ҳудудининг 8,3%ини, умумий қишлоқ хўжалиги ер майдонларининг 14,6%ини ташкил этади. 2017 йилда 1991 йилга нисбатан қишлоқ хўжалиги умумий ер майдонлари 10%га, суғориладиган ер майдонлари эса 3%га қисқарди [2]. Қишлоқ хўжалиги ер майдонларининг қисқариб бориши озиқ-овқат хавфсизлигини таъминлаш масаласини долзарб бўлишига сабаб бўлди. Шу муносабат билан АҚШда «Озиқ-овқат хавфсизлиги тўғрисида»ги Қонун қабул қилинган. Унга кўра иқтисодиётнинг стратегик муҳим тармоғи деб қишлоқ хўжалиги белгиланди.

Кейинги вақтларда АҚШда қишлоқ хўжалигида йирик ишлаб чиқаришни ривожлантириш давлат томонидан қўллаб-қувватлашга катта эътибор берилмоқда. Оилавий фермер хўжаликларини субсидиялаш, жамиятда ижтимоий барқарорликни сақлаш назарда тутилган. Бунинг натижасида 201 гектар йирик мол фермалари, йирик ўсимчилик фермер хўжаликлариники эса 201 гектарга яқинини ташкил этмоқда. Умумий қишлоқ хўжалиги ташкилотларининг атиги 8%ини ташкил этувчи йирик хўжаликлари ҳисобига қишлоқ хўжалиги маҳсулотлари ишлаб чиқаришнинг 65%и тўғри келмоқда [3]. АҚШда қишлоқ хўжалигининг экспортга йўналтирилган, бунда қишлоқ хўжалиги маҳсулотлари ишлаб чиқарувчиларини субсидиялаштириш тадбирлари ҳамда қишлоқ хўжалиги маҳсулотларини экспорт қилишни амалга оширилмоқда. АҚШ ички ишлаб чиқариш ҳисобига нафақат озиқ-овқатга бўлган эҳтиёжини қоплаш, балки дунёда уни экспорт қилишда етакчиликни қўлга киритган. АҚШда озиқ-овқат хавфсизлигини таъминлаш мақсадида соғлом ҳаёт тарзи дастурлари

ва оқилонга рационал овқатланиш ҳамда кам таъминланган аҳолини, болалар, нафақахўрларни озиқ-овқатлар билан таъминлашга қаратилган ижтимоий дастурлар амалга оширилади. Мамлакатда ҳар йили 37-42 миллиард доллар маблағ аҳолига озиқ-овқат ёрдами дастурларини амалга ошириш учун йўналтирилади (1-жадвал).

1-жадвал. АҚШда озиқ-овқат дастурлари.

дастур	тавсифи	шаклланиш принциплари
Кўшимча озиқ-овқат ёрдами дастури	Барча федерал озиқ-овқат дастурлари умумий бюджетининг 72%и, 68,3 миллиард доллар йўналтирилади	Озиқ-овқат ёрдами пластик карталари номли дебетларига маблағ йўллаш. Тўловларни автоматик ҳисобга олишнинг ихтисослашган тизими
Текин ва имтиёзли мактаб нонушталари, тушликлари дастури	13,7 миллиард долл., 43 миллион болалар камраб олинган	Молиялаштириш мактаб нонушта ва тушликларига озиқ-овқатлар хариди учун тўғридан-тўғри пулли субсидиялар бериш орқали амалга оширилади
Ҳомиладор ва 5 ёшгача болалари бор бўлган аёллар учун кўшимча овқатланиш дастурлари	6,7 миллиард доллар, 9 миллион болалар камраб олинган	Молиялаштириш федерал грантлар шаклида амалга оширилади

Олимларнинг таъкидлашича “озиқ-овқат ёрдами дастурлари жаҳон молиявий-иқтисодий инқирози шароитида катта аҳамият касб этшган. 2009 йил март ойида озиқ-овқат талонларидан 33,1 миллион киши фойдаланди. Бу 2009 йил февраль ойига нисбатан 600 минг кишига кўпроқдир. Июнь ойи бошларига келиб ҳар тўққизинчи америкалик озиқ-овқат талонлари асосида маҳсулот олишга эришди. Ўртача бир ойда ҳар бир озиқ-овқат талонлари дастури иштирокчисига 114 доллар тўғри келди. АҚШ Конгресси томонидан дастурларни молиялаштириш учун 2009 йилда 54 миллиард, 2010 йилда 60 миллиард доллар” маблағ ажратилган [2].

Канаданинг озиқ-овқат хавфсизлигини таъминлаш бўйича тажрибаси ҳам алоҳида эътибор касб этади. Статистик маълумотларга таянадиган бўлсак “2016 йилдаги дунё мамлакатларининг озиқ-овқат хавфсизлиги рейтингида Канада 7-ўринни” эгаллаган. 1998 йилда эса «Канаданинг озиқ-овқат хавфсизлиги борасидаги ҳаракатлар режаси» ишлаб чиқилиб, ҳозирги кунгача ундан фойдаланиб келинмоқда. Ишлаб чиқилган ушбу режа озиқ-овқат таъминотининг ўсиши аҳоли турмуш даражасини яхшилашнинг муҳим омили, деган ғояга асосланган. Режага мувофиқ жаҳон ҳамжамиятининг фаолиятида давлат ва жамоат ташкилотлари (идоралари) нинг озиқ-овқат хавфсизлигини таъминлаш учун иштирок этишининг аниқ чора-тадбирлари белгилаб берилган [3]. Канадада озиқ-овқат хавфсизлигини таъминлашнинг долзарблиги қуйидагича изоҳланади. Канада аҳолисининг 10%и (3 миллиондан ортиқ киши) паст даражада

даромад олади. Шунингдек, 6 ёшгача боласи бўлган ҳар ўнинчи оилалар етарли даражада озиқ-овқат билан таъминланмаган. Оилалар сонининг 8% га яқини (800 мингта оила) озиқ-овқат хавфсизлиги даражасидан паст даражада яшайди. Аҳолининг 2/3 қисми вазн бўйича муаммоларга эга.

Мамлакатнинг катта қисми узоқ, бориш қийин бўлган ҳудудларда истиқомат қилишади ҳамда соғлом ва қиммат бўлмаган озиқ-овқат маҳсулотларини олиш имконияти уларда мавжуд эмас [4]. Шу муносабат билан Канада давлат сиёсатининг устувор йўналишларидан бири мамлакатнинг Арктика ва шимолидаги ҳудудларидаги аҳолини озиқ-овқат маҳсулотлари билан таъминлашни қўллаб-қувватлашдан иборат. Манбаларга кўра 2007 йилда ҳукумат «Канаданинг шимолий стратегияси» номли беш йиллик Дастур қабул қилиб амалга оширган. Дастурга кўра узоқда жойлашган аҳоли озиқ-овқат буюртмалари учун давлат субсидиялари берилган.

Ушбу имтиёздан мамлакатнинг Шимолий-ғарбий, Юкон, Нунавит вилоятлари ҳамда мамлакатнинг шимолий қисмидаги аҳоли пунктларида яшовчилар фойдаланади [5]. Канадада ойига 900 доллардан кам даромад олувчи кишиларни ижтимоий ҳимоя қилиш мақсадида солиқлардан озод қилинган [6]. Бу эса ўз навбатида уларни озиқ-овқат билан таъминланишларига катта имконият яратилади. Таъкидлаш жоизки Канада гуманитар ва халқаро ёрдамнинг фаол иштирокчиси ҳисобланиб, гуманитар ёрдам пакети федерал бюджетдан бериладиган ёрдамни режалаштириш дастаги ҳисобланади. Канаданинг ривожланаётган ва камбағал мамлакатларга юбораётган халқаро ёрдамнинг ҳажми ҳозирги даврда йилига 5 миллиард долларни ташкил этади [1].

Европа Иттифоқидаги мамлакатлар аграр сиёсатининг бош мақсади ички озиқ-овқат хавфсизлигини таъминлаш ҳисобланади. Бу стратегия ўтган асрларда бошланган. 1950-йиллардан 1970-йилларгача бўлган даврда қишлоқ хўжалиги ишлаб чиқарувчиларига техника харид қилиш, қурилиш ва қайта жиҳозлаш мақсадида Ғарбий Европа мамлакатларига тўғридан-тўғри субсидиялаш амалга оширилган. Бунинг натижасида озиқ-овқат билан тўлиқ таъминланишга эришилган. Ҳозирда аграр сиёсат хавфсизлик тизимини такомиллаштириш ҳамда келгусида вужудга келиши мумкин бўлган муаммоларни бартараф этишга йўналтирилгандир. Европа Иттифоқининг кўпгина мамлакатларида, шу жумладан, унинг етакчиларидан бири бўлган Германияда озиқ-овқат қонунчилигига доир 200 дан ортиқ қарорлар ва қонунларни ўз ичига олади. Уларнинг ҳаммаси юқорида келтирилган мақсадларга эришишга йўналтирилгандир. Таъкидлаш жоизки, Европа Иттифоқи мамлакатларида экологик тоза маҳсулотлар ишлаб чиқаришга катта аҳамият берилмоқда. Шунинг учун экологик тоза маҳсулотлар ишлаб чиқарувчи эко-корхоналар сони йилдан-йилга ошиб бормоқда. Жумладан, Германияда 1995-2014 йилларда эко-

корхоналар сони 6,6 мингтадан 23 мингтага, уларнинг экин майдонлари ҳажми 310 минг гектардан 1 миллион гектарга ўсган [3].

Озиқ-овқат хавфсизлигини таъминлаш борасида экстремал вазиятларда (ҳосил олинмаган, бошқа мамлакатлардан озиқ-овқат маҳсулотлари етказиб берилиши тўхтаб қолган ва ҳ.к.), озиқ-овқат захираларини вужудга келтириш, озиқ-овқат билан ўз-ўзини таъминлаш даражасини ошириш, хўжаликларни мустаҳкамлаш йўли билан маҳсулотлар таннархини пасайтириш, қишлоқ хўжалиги маҳсулотлари нархларини ўрта ва узоқ муддатли истиқболда Ғарбий, Европа мамлакатлари даражасигача пасайтириш мақсадга мувофиқ ҳисобланади. Маҳсулотларнинг таннархи ҳар йили ўртача 10%дан ошиб боради. Суғориладиган экин майдонларининг ошиб бориши, иқлим ўзгаришлари ва айрим ҳудудларда қурғоқчиликларнинг содир бўлиши суғориш долзарблигини келтириб чиқаради. Бунга монанд ҳудудларда сувни тежаш бўйича махсус дастурлар амалга оширилиши мақсадга мувофиқ ҳисобланади.

Хулоса ва таклифлар Ўзбекистон Республикаси ҳудудида қишлоқ хўжалиги озиқ-овқат маҳсулотларини ишлаб чиқариш ҳажмларини янада кўпайтириш ва ўсиш суръатларини такомиллаштириш, юксак ишлаб чиқариш самарадорлигига эришишда хорижий мамлакатларнинг қуйидаги тажрибаларини жорий этиш мақсадга мувофиқдир:

АҚШнинг қишлоқ хўжалиги йирик ишлаб чиқаришни, оилавий фермер хўжаликларини ривожлантириш учун субсидиялаш тажрибасидан мамлакатимизда агросаноат корпорацияларини ташкил этиш, кўп тармоқли фермер ва деҳқон хўжаликлари, томорқа ер эгаларини давлат томонидан қўллаб-қувватлашни, қишлоқ хўжалиги кластерлари жорий қилиш лозим; – АҚШда озиқ-овқат хавфсизлигини таъминлаш мақсадида ижтимоий кам таъминланган қатламни озиқ-овқат маҳсулотлари билан таъминлашда ижтимоий дастурлар ҳамда соғлом ҳаёт тарзи ва оқилона рационал овқатланиш дастурлари тажрибасидан фойдаланиш, юртимизда ҳам шу каби ижтимоий дастурлар тузиш мақсадга мувофиқдир. Айниқса, янги туғилган чақалоқларни 3 ёшга етгунларига қадар сут маҳсулотлари билан бепул таъминлаш тадбирларини тиклаш мақсадга мувофиқдир;

Канаданинг мамлакатнинг Арктика ва шимолида ҳудудларида истиқомат қилувчи аҳолини озиқ-овқат билан таъминлаш учун республикамизнинг узоқ, бориш қийин бўлган ҳудудларидаги аҳолини озиқ-овқат билан барқарор таъминлашда қўллаш мумкин;

Германияда анъанавий ишлаб чиқариш усулидан органик усулга ўтиш даврида экокорхоналарга махсус мукофот (субсидия) бериш тажрибасини Ўзбекистонда жорий этиш, эко-корхоналар ташкил этиш лозим;

АҚШнинг «Озиқ-овқат хавфсизлиги тўғрисида»ги қонуни ва уларни амалга ошириш тажрибасидан Ўзбекистон Республикасининг «Озиқ-овқат

хавфсизлиги тўғрисида»ги қонунини ишлаб чиқишда фойдаланиш мақсадга мувофиқдир.

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ИҚТИСОДИЁТНИ МОДЕРНИЗАЦИЯЛАШ ШАРОИТИДА МОЛИЯВИЙҲИСОБОТНИ ТАЙЁРЛАШ АСОСЛАРИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Мақолада молиявий ҳисоботларни тайёрлашда хориж андозаларидан фойдаланиши, ҳамда шу асосда ахборот фойдаланувчиларга шафоф маълумотлар бериш тартиблари очиб берилган.

Калит сўзлар: Иқтисодиётни модернизациялаш, молиявий ҳисоб, рақамли иқтисодиёт, молиявий ҳисобот, бухгалтерия ҳисоби.

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IMPROVING THE FUNDAMENTALS OF PREPARATION OF FINANCIAL STATEMENTS IN THE MODERNIZATION OF THE ECONOMY

Abstract. The article describes the use of foreign standards in the preparation of financial reports, as well as the procedures for providing transparent information to information users.

Keywords: Economic modernization, financial accounting, digital economy, financial reporting, accounting.

Иқтисодиётни модернизациялаш шароитида молиявий ҳисоб ахборотларидан фойдаланувчилар тўлиқ, ишончли молиявий маълумотлар билан ўз вақтида таъминланиши керак. Шу мақсаддан келиб чиққан ҳолда, молиявий ҳисоб фойдаланувчилари, корхонанинг келгусида қандай истиқболларга эгалиги, ўз молиявий ресурсларини унга сарфлашга арзиши ҳамда корхонанинг кредиторлари билан ўз вақтида ҳисоб-китоб қила олиши, инвестор қўйган маблағлар бўйича фоиз ёки дивидендларни тўлаш имкониятига эгалигини аниқлашга ҳаракат қиладилар.

Бугунги кунда иқтисодиётимизга бозор элементлари ва халқаро тажрибаларнинг тадбиқ этилиб борилиши, барча хўжалик тармоқларини модернизациялаш негзида, уларни ахборот таъминотининг асоси бўлган молиявий ҳисоб ва ҳисоботларни тузиш ва тақдим этишни концептуал асосларини такомиллаштириш зарурияти юзага келди.

Миллий иқтисодиётимизнинг хусусиятларини ҳисобга олган ҳолда халқаро амалиётда қўлланилаётган ҳисоб тизимига ўтиш зарурати пайдо бўлди. Бошқача қилиб айтганда, рақамли иқтисодиётга ўтиш бухгалтерия

ҳисобининг халқаро андозалар билан интеграциялашувини талаб этади. Шунинг учун фойдаланувчиларга ошкор қилиниши лозим бўлган молиявий маълумотларнинг ҳажми, мазмуни ва шаклига, шунингдек бухгалтерия ҳисоботининг аудитига нисбатан ягона минимал талабларни қўйиш давр талабидир.

Андозаларнинг қўлланилишини таъминлайдиган, уларни ҳаёт талабларига мослаштирадиган бутун бир тизимни яратиш зарур. Шунинг учун бухгалтерия ҳисоби ва ҳисоботи ислохоти рақамли иқтисодиётига ўтишнинг муҳим элементи эканлигига диққатни қаратган ҳолда, корхоналарнинг бухгалтерия ҳисоботи шаклланишининг қоида ва ёндашувларини мувофиқлаштириш, ташкил қилиш ва чоп этиш мулкдорлар ва сармоядорлар манфаатларини ҳимоя қилиш учун муҳим аҳамиятга эга эканлигини таъкидлаш ўринлидир.

Молиявий ҳисобот фойдаланувчилар учун мослаштирилган ҳолда содда ва тушунарли шаклда бўлиши керак. Иқтисодий адабиётларда ҳисоб тизимини тартибга солиш учун хорижий давлатлар ҳисоб андозаларидан фойдаланиш зарурлиги тез-тез тилга олинди турибди. Бундай фикрлар бизнинг минтақавий хусусиятларимиз учун унчалик тўғри келмайди, чунки бизнинг Республикамизда бухгалтерия ҳисобининг маълум тизими таркиб топган. Хорижий давлатларда ҳар бир мамлакат ўзининг миллий андозаларидан фойдаланади. Бу андозалар мамлакат миллий иқтисодиётига хос бўлган хусусиятларни ўзида акс эттиради, чунки содир этилаётган молиявий-ҳўжалик муомалалари турли давлатларда турлича талқин қилинади.

Барча давлатларда ҳисоб юритишнинг умумий тамойилларига амал қилинади. Республикамизда қабул қилинган «Бухгалтерия ҳисоби тўғрисида»ги қонун ва бошқа меъёрий ҳужжатлар, жумладан миллий андозалар, ушбу тамойиллар асосида ишлаб чиқилган. Ҳозирги кунгача бухгалтерия ҳисобининг миллий андозаларини ишлаб чиқиш ва жорий этиш бўйича катта ишлар амалга оширилди. Келгусида янги миллий андозаларни ишлаб чиқишда объектив воқелик асосида, миллий хусусиятларни ҳисобга олган ҳолда иш олиб борилса, яхши натижаларга эришилади, деб ўйлаймиз.

Жумладан, молиявий ҳисоб муаммолари бўйича ўтказган изланишларимиз, аниқроғи, республикамиз аудиторлик фирмалари қатор аудиторлик хулосалари, ҳамда қўшма корхоналарда бухгалтерия ҳисобини ташкил қилиш билан танишиб чиқиш асосида, молиявий ҳисобни юритиш ва молиявий ҳисоботни тайёрлаш бўйича қуйидаги йўналишларда муаммолар мавжуд эканлигини эътироф этмокчимиз:

- Чет эл сармояси жалб қлинган корхоналарда баланснинг маҳаллий бухгалтер ва хорижий бухгалтерлар томонидан икки хил тартибда тузилиши ва уларнинг аксарият ҳолларда бир-бирига мос тушмаслиги;

- Шунга мос равишда махсулот ишлаб чиқриш таннархига киритиладиган харажатлар таркиби ва молиявий натижаларнинг

шаклланиш тартиби соҳасида Республикамиз сармоядорлари ҳамда чет эллик ҳамкорлар ўртасида фарқларнинг мавжудлиги;

● Асосий воситалар амортизациясини ҳисоблаш тартиби турличалиги натижасида махсулот таннархининг кескин ўзгариши;

● Молиявий назоратни ташкил этиш самарадорлигининг пастлиги ва хоказо.

Бир қарашда, юқоридаги муаммоларни хал қилиш учун мамлакатимизда барча ҳуқуқий асослар ишлаб чиқилгандек, уларга амал қилинса кифоя, деган фикр туғилади. Ҳақиқатан, янги Низом юқорида айтилган биринчи ва иккинчи муаммоларни, миллий андозалар эса учинчи ва тўртинчи муаммоларни хал қилиш учун асос бўлиб хизмат қилиши мумкин, лекин қўшма корхоналар амалиёти шуни кўрсатмоқдаки, бу корхоналардаги молиявий ҳисоб муаммолари асосан икки ҳамкор томон молиявий ҳисоб ва ҳисобот тамойилларининг турлича эканлигидан келиб чиқмоқда. Демак, мавжуд Низом ва йўриқномаларга янада аниқлик киритиш, керак бўлса, ўзгартириш зарур деб ўйлаймиз. Масалан, баланс моддаларига, молиявий ҳисоботни тузишнинг асл йўриқномаларига шундай ўзгартиришлар киритиш керакки, токи улар жалб қилинган сармоядорларнинг ортишига хизмат қилсин. Бу шуни англатадики, бугунги кунда корхонанинг ҳисоб сиёсати деган масалага алоҳида эътибор бериш керак. Ҳисоб сиёсати эса молиявий ҳисобнинг ўзагидир.

Бухгалтерия ҳисобида жамиятдаги барча ўзгаришлар акс этади, ҳамда бу ўзгаришларни иқтисодиётга тадбиқ этиш бухгалтерия ҳисоби орқали амалга оширилади, деган фикр билан ёндашилиб, молиявий ҳисоботни тайёрлаш ва тақдим этишнинг концептуал асосларини услубий ва амалий жиҳатдан такомиллаштириш бўйича ўтказилган изланишларимиз натижасида, юқоридаги муаммоларни ечимини топишда қуйидаги таклифларимизни келтириб ўтамиз:

1) Молиявий ҳисобда халқаро андозаларининг объектив равишдаги афзаллик томонлари кўрсатиб ўтилиши лозим;

2) Иқтисодий мантиқ аниқлигига жиддий эътибор қаратиш;

3) Ҳисобга олиш соҳасида замонавий жаҳон амалиётида тўпланган энг қимматли тажрибалар умумлаштирилиши;

4) Молиявий ҳисоботнинг холислигига, хўжалик юритувчи субъект томонидан миллий андоза асосида мустақил ишлаб чиқиладиган ҳисоб юритиш сиёсатини танлаш ва қўллаш.

Жаҳон тажрибаси шуни кўрсатадики, иқтисодиётни модернизациялаш шароитида бухгалтерия ҳисобини марказдан тартибга солиш, унинг асосий қоидаларини ва тамойилларини ишлаб чиқиш, ҳар бир хўжалик субъекти ўзининг бошқарув ва ташкилий-технологик хусусиятларидан келиб чиқиб, уларни аниқлаштириши зарур бўлади. Иқтисодиётни модернизациялаш шароитида бухгалтерия ҳисобининг давлат томонидан марказлаштирилган ҳолда тартибга солинишининг

асосий мақсади, бозордаги барча иштирокчиларнинг манфаатларини бирдек ҳимоя қилиш ва кафолатлаш, шунингдек, ҳисоб ва аудит соҳасида фаолият кўрсатаётган профессионал бухгалтерлар ва аудиторлар манфаатини ҳимоя қилиш ҳамда кафолатлаш ҳисобланади. Бухгалтерия ҳисобини тартибга солиш ва ахборот таъминотининг асоси бўлган молиявий ҳисоб ва ҳисоботларни тузиш ва тақдим этишни концептуал асосларини такомиллаштириш - инвесторлар, кредиторлар, мол етказиб берувчилар ва бошқа бухгалтерия ҳисоби маълумотларидан фойдаланувчилар учун муҳим аҳамият касб этади.

Таъкидламоқчи бўлганимиз, замонавий молиявий ҳисоботлар тузиш ва уларни тақдим этишнинг концептуал асосларини услубий жиҳатдан янгилаш, молиявий ҳисоб тизимида ҳам ўзига яраша муаммолар мавжуд эканлигидан далолатдир. Бундан ташқари, мавжуд молиявий ҳисоб ва ҳисобот тизимини янада такомиллаштириш, нафақат инвестицион муҳит ва инвесторлар учун, балки хўжалик юритувчи субъектларнинг ўзлари учун ҳам энг асосий кафолатлардан биридир.

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ҚЎШМА КОРХОНАЛАРДА БУХГАЛТЕРИЯ ҲИСОБОТИНИНГ ХАЛҚАРО СТАНДАРТЛАРИДАН ФОЙДАЛАНИШ ТИЗИМИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Мақолада қўшма корхоналарнинг бухгалтерия ҳисобини юритишда бухгалтерия ҳисобининг халқаро стандартларидан фойдаланиши ва ўз молиявий ҳисобитларини ҳам шу стандартлар асосида тузиш зарурати асослаб берилган.

Калит сўзлар: қўшма корхоналар, бухгалтерия ҳисоби, халқаро стандартлар, молиявий ҳисобитлар, иқтисодётни модернизациялаш.

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IMPROVING THE SYSTEM OF USING INTERNATIONAL STANDARDS OF ACCOUNTING IN JOINT VENTURES

Abstract. The article justifies the need for joint ventures to use international accounting standards in accounting and to draw up their financial accounts based on these standards.

Key words: joint ventures, accounting, international standards, financial accounts, economic modernization.

Ўзбекистон Республикаси ўз мустақилликка эришган кундан бошлаб барча соҳаларда ўзгаришлар жараёни рўй берди. Мамлакатда қисқа вақт мобайнида бозор муносабатларининг қарор топиши ва ривожланиши учун объектив ижтимоий-иқтисодий, ҳуқуқий ва сиёсий шарт-шароитлар яратилди. Иқтисодётни модернизациялаш шароитида республикамиз иқтисодиётини тубдан ривожлантиришнинг асосий омилларидан бири, бу фаолият юритаётган қўшма ва хорижий корхоналарини ривожлантириш ҳамда рақобат муҳити шароитида қўшма корхоналарда бухгалтерия ҳисобининг халқаро стандартларидан фойдаланиш механизмини такомиллаштиришдан иборат. Шунингдек, барча турдаги хўжалик юритувчи субъектларининг миллий ҳисоб тизимини тўғри юритишлари ва қўшма корхоналарда ҳам қўлланилаётган миллий ҳамда халқаро бухгалтерия стандартларидан фойдаланиш тизимини такомиллаштириш бугунги куннинг долзарб масалаларидан бирига айланди.

Республикамизда бухгалтерия ҳисоби ва аудит соҳасини халқаро 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 халқаро 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 республикамизда молиявий ҳисоботларни халқаро стандартларини жорий этилишига, шунинг асносида мамлакатимизга катта миқдордаги хорижий инвестицияларни кириб келишига имкон беради.

Қўшма корхоналарни мамлакат иқтисодиёти учун аҳамиятли томони шундаки, улар томонидан маҳсулот ишлаб чиқариш ва хизмат кўрсатиш салоҳияти йилдан-йилга ортиб бормоқда.

Ривожланган давлатларнинг илғор тажрибасини ўзида мужассамлаштирган ҳолда қўшма корхоналарда миллий андозаларга асосланган тарзда бухгалтерия ҳисобининг халқаро стандартларини миллий стандартларига яқинлаштириш орқали корхоналарни янада юқори поғонага олиб чиқади. Ҳозирда бутун дунёда ишлаб чиқариш ҳажми пасайиб турган бир пайтда Ўзбекистонда бунинг акси бўлаяпти.

Бу жараёнда эса ҳукуватимиз томонидан амалга оширилаётган ишларнинг самараси деб биламиз. Албатта шундай жараёнда бухгалтерия ҳисоби стандартларининг аҳамияти миллий ва қўшма корхоналаримиз учун ҳам ўз ўрнига эга. Чунки, бухгалтерия ҳисоботи ҳар бир хўжалик юритувчи субъектлар шунингдек, қўшма корхоналарнинг ҳам кўзгуси ҳисобланади. Инвесторлар, кредиторлар ва ундан ахборот сифатида фойдаланувчилар учун асосий манба - бухгалтерия ҳисоботидир. Шу сабабли мамлакат ривожидан бухгалтерия ҳисоботининг таъсири бор бўлган омил сифатида қарашимиз мумкин. Чунки, мамлакатлар иқтисодиётининг пасайиши ўрганилганда бухгалтерия ҳисоботларида учраган ноаниқликлар ва уларнинг аудиторлар томонидан ўз вақтида қайд этилмаганлиги деб ҳам кўрсатилаяпти.

Шу сабабли ҳозир халқаро бухгалтерия ҳисоботи ва унда фойдаланиладиган ҳисоб стандартларига тегишли ўзгартиришлар киритилмоқда. Чунки, бугунда қўйилаётган асосий мақсад ҳисоботда фойдаланувчилар учун керак бўлган барча маълумотлар ўз аксини топиши тақазо этилмоқда. Ўзбекистонда ҳам қўшма корхоналар фаолиятида бухгалтерия ҳисоби халқаро стандартлари талабларига тўлиқ жавоб бера оладиган ва айнан халқаро стандартлар талабларига мос келадиган миллий ҳисоб тизимимизни шакллантириш борасида амалга оширилаётган ишларнинг яна бир босқичи деб ҳисоблаш мумкин.

Бугунги кунда қўшма корхоналар фаолиятида бухгалтерия ҳисобининг энг долзарб муаммоларидан бири бу халқаро стандартларни қўллаш ва ундан тўғри фойдаланишни ташкил этишдир. Бизнинг ҳисоб

тизимимиз ҳам халқаро стандартлардан деярли фарқ қилмайди. Шу билан бирга иқтисодийтимизнинг ўзига хос хусусиятларини ҳам ҳисобга олган ҳолда янада такомиллаштириш, жаҳон стандартларига мувофиқ бухгалтерия ҳисоб стандартларига яқинлаштириш орқали корхоналаримизнинг рақобатбардошлигини таъминлашга эришишимиз мумкин.

Жаҳонда қўшма корхоналар, шунингдек бошқа хўжалик юритувчи субъектлар томонидан молиявий ҳисоботнинг (IAS 1), молиявий инструментлар таҳлили ва ҳисоботи (IAS 32, 39, IFRS 7), инвестицион мулк (IAS 40), активларнинг қадрсизланиши (IAS 36), ўзгарувчан иқтисодий шароитида специфик хавфларнинг ҳисоботи ва баҳоланишининг муаммолари, каби стандартларни қўллаш тизимини такомиллаштириш мақсадга мувофиқдир.

Шундай қилиб хулоса қилиш мумкинки, бугунки кунда бухгалтерия ҳисоби жамият билан ушбу жамият аъзолари ўртасидаги муносабатларни мувофиқлаштириб боровчи тизим бўлиб жамиятнинг ривожланиш даражаси, унинг талабларига қараб ўзгариб боради ва такомиллашади.

Тадқиқот натижаларига асосланиб қуйидаги таклиф ва тавсияларни берамиз:

6. Бухгалтерия ҳисоби, унинг шакли ва юритилиш усуллари ижтимоий –иқтисодий ривожланиш талабларига асосан ўзгариб боради ва такомиллашади.

7. Бухгалтерия ҳисоби такомиллашишининг муҳим йўналиши- бу ҳисоб ва ҳисобот шакллари, юритилиш усуллари халқаро талабларга (андозаларга) мослаштириш.

8. Миллий иқтисодий тармоқларини инновацион ривожлантириш вазифаларидан келиб чиқиб бухгалтерия ҳисоби объектларини илмий жиҳатдан асослаш ва тан олиш.

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БОШҚАРУВИ ТИЗИМИДА ХАРАЖАТЛАР ҲИСОБИНИНГ ЗАРУРАТИ

Аннотация. Мақолада рақамли иқтисодиёт ривожланаётган бир пайтда харажатлар ҳисоби ва маҳсулотлар таннархи – илмий асосланган бошқарув қарорларини тадқиқ этиши ва қабул қилишда муҳим ахборот базаси эканли очиб берилган.

Калит сўзлар: рақамли иқтисодиёт, бошқарув қарорлари, молиявий ҳисоб, Ишлаб чиқариш харажатлари, ахборот тизими.

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THE NEED FOR COST ACCOUNTING IN A MANAGEMENT SYSTEM

Abstract. The article reveals that cost accounting and product costing is an important information base for researching and making science-based management decisions at a time when the digital economy is developing.

Key words: digital economy, management decisions, financial accounting, Production costs, information system.

Мамлакат иқтисодиётининг бозор муносабатларига ўтиши самарали хўжалик юритишни, ахборот технологиялари, барча янги ва тараққийпарвар ютуқларни фаол ва изчил татбиқ этишни талаб қилади. Бундай шароитларда бухгалтерия ҳисобининг роли беқиёс даражада ортиб боради, чунки нафақат қилинган харажатларни олинган даромадлар билан қиёслаш, балки ташкилотлар ва корхоналарнинг ишлаб чиқариш, тижорат ва молиявий фаолиятига қўйилган ҳар бир сўмдан самарали фойдаланиши бўйича мукамал ҳисоб олиб боришни тақозо этади.

Хўжалик фаолиятининг ахборот таъминоти – бу хўжаликни муқобил бошқарув қарорларини қабул қилиш учун зарур бўлган ахборотлар тизимидир. Бунда самарали қарорларни қабул қилиш имконини таъминлайдиган ахборот тизимини ташкил этиш хўжалик фаолиятидаги муҳим вазифалардан бири бўлиб ҳисобланади. Шу билан бирга бухгалтерия ҳисоби корхонани шунчаки ахборот билан таъминлаб қолмай, балки бошқаришни самарали ташкил этиш имкониятини берадиган ахборотлар тизими билан таъминлаши зарур.

Ҳозирги шароитда олинган ахборот олий сифатли ва самарадор, ҳам ички, ҳам ташқи фойдаланувчилар талабини қондирадиган бўлиши лозим.

Бу шуни англатадики, бухгалтерия ахбороти кўрсаткичларнинг энг кам миқдоридан иборат бўлиши, аммо бошқарув иерархиясининг турли даражаларидаги унинг фойдаланувчиларидан энг кўп миқдорини қондириши лозим. Тақдим этиладиган ахборот зарур, муҳим ва мақсадга мувофиқ бўлиши, ортиқча кўрсаткичларни истисно этиши керак. Бундан ташқари, бухгалтерия ахбороти энг кам миқдорда меҳнат ва вақт сарф қилган ҳолда шакллантирилиши лозим.

Дастлабки маълумотларнинг катта ҳажми менежерларга уни тўлиқ англашга, таҳлил қилишга ва ўзларининг ишларида ишлатишга ҳалақит беради. Менежерлар ўзларининг вазифаларини бажариш учун қисқа кўринишда ва бошқа гуруҳлаштирилган ахборотларни ишлатиш керак.

Бозор иқтисодиёти ривожланаётган бир пайтда харажатлар ҳисоби ва маҳсулотлар таннархи – илмий асосланган бошқарув қарорларини тадқиқ этиш ва қабул қилишда муҳим ахборот базаси бўлиб ҳисобланади.

Харажатларни тезкор бошқариш учун уларнинг ҳисобини харажат элементлари ва моддалари бўйича ҳисоб объектлари кесимида аниқ олиб бориш ва маҳсулот таннархини оператив аниқлаш, уни бозор баҳолари билан солиштириш ва молиявий натижаларни қисқа вақт оралиғида аниқлаш муҳимдир.

Шуни қайд қилиш лозимки, бухгалтерия ахборот тизимининг натижасида ҳисоботлар қуйидаги гуруҳлар учун тузилади:

- 1) бухгалтерия ахборотидан ташқи фойдаланувчилар учун;
- 2) даврий режалаштириш ва назорат мақсадлари учун;
- 3) ностандарт вазиятлар вужудга келганда муқобил қарорлар қабул қилиш ва корхона сиёсатини танлаш учун.

Молиявий ҳисоб ташқи фойдаланувчиларга хабар қилинадиган ахборотларни қамраб олади. Шу ўринда корхона таркибига кирмайдиган ташқи фойдаланувчиларни бевосита ва билвосита молиявий қизиқишга эга фойдаланувчиларга бўлиш мумкин.

Бошқарув жараёнининг ахборот таъминоти бухгалтерия, статистика ҳисоботлари, тезкор маълумотлар, турли норасмий маълумотларни ўз ичига олади. Корхонага нисбатан ахборот маълумотлари оқими ташқи ва ички омилларга боғлиқ. Корхонада ахборот муҳити ва бошқарув қарорларини тузиш ҳамда қабул қилишдаги кичик тизимларнинг ўзаро боғлиқлигини қуйидаги схемада кўришимиз мумкин.

Корхона раҳбарияти томонидан муқобил бошқарув қарорларини қабул қилишда ва ахборотларни шаклланишида ишлаб чиқариш харажатлари тўғрисидаги ахборотларни ўзида мужассамлаштирган ҳолда бухгалтерия ҳисоби қуйидаги тамойиллар асосида амал қилади:

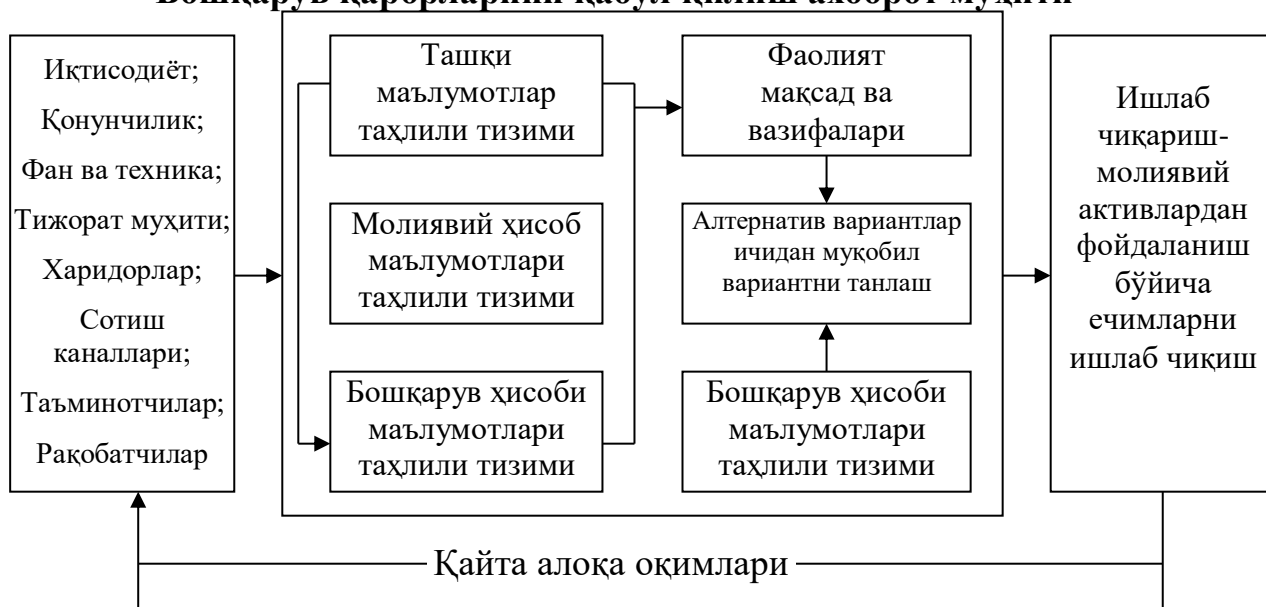
- Бошқарув қарорларини қабул қилиш учун маълумотларни олдиндан билиш тамойили. Бунда келгуси давр харажатлари ва даромадларини баҳолаш муҳим аҳамият касб этади.

- Қабул қилинган қарорларнинг маъсулиятлилиги тамойили. Агарда хўжалик фаолиятида маъсулият бўлмаса, жавобгарлик марказлари бўйича ишлаб чиқариш харажатлари ҳисобини юритишдан маъно мантик бўлмайди.

- Тўлалик тамойили. Ишлаб чиқариш харажатлари бухгалтерия ҳисоби дастлабки ҳужжатларисиз ва иккиёқлама ёзув тамойилисиз юритилган ҳолатларда ҳам у авваламбор молиявий ҳисоб ва ҳисоботлар кўрсаткичлари маълумотлари билан мос ҳолда бўлиши керак.

- Тушунарлилиқ тамойили. Аналитик жадваллар, графиклар кўринишидаги маълумотлар фойдаланувчилар учун тушунарли ва қўлай бўлиши керак.

Бошқарув қарорларини қабул қилиш ахборот муҳити



Ғ.Н.Санаев фикрича юқорида кўрсатилган тамойилларни инкор этмаган ҳолда, уларни **аҳамиятлилиқ** (ҳисобот ўзида фойдаланувчи учун аҳамиятли бўлган маълумотларни акс эттириши, ортиқча маълумотлардан холис бўлиши лозим) ва **таққослаш** (ҳисобот маълумотларидан жавобгарлик марказларида фойдаланиш имконияти бўлиши керак, ҳисобот маълумотлари режа, бюджет ва смета кўрсаткичлари билан таққослаш имкониятини бериш керак) тамойиллари билан тўлдириш мумкин.

Ишлаб чиқариш харажатлари бухгалтерия ҳисобини юритиш учун бошқарув ҳисоби элементларидан фойдаланишда молиявий ва бошқарув ҳисобларининг ўзаро таъсирини ўрганиш муҳим аҳамият касб этади.

Бошқарув ва молиявий ҳисоб ўртасида кўп умумийлик мавжуд, уларнинг иккаласи ҳам корхона ҳисоб тизими ахборотларидан фойдаланади. Корхона ҳисоб тизимининг бўлимларидан бири харажатлар ва даромадлар ҳисоби бўлиб, у молиявий ҳисобда ҳам бошқарув ҳисобида ҳам қўлланилади. Бундан ташқари иккала ҳисобнинг ахборотлари муқобил бошқарув қарорларини қабул қилишда фойдаланилади.

Ишлаб чиқариш харажатлари бухгалтерия ҳисобининг аниқ амалий вазифаларига қуйидагиларни киритиш мумкин:

- хўжалик фаолиятида таваккалчилик кўп учрайдиган жойларни аниқлаш;

- хўжаликда баҳо сиёсатини аниқлаш;

- ассортимент сиёсатини шакллантириш ва маҳсулотларнинг даромадсиз турларини аниқлаш;

- қўшимча харажатлар самарадорлигини баҳолаш ва капитал қўйилмаларнинг мувофиқлиги.

Ушбу вазифалар бошқарув қарорларини қабул қилиш учун ахборотларни шакллантириш ва таҳлил қилиш доирасини қамраб ололмайди. Ишчиларни рағбатлантириш шартлари ҳисобга олинмайди, буларсиз эса корхона жавобгарлик марказлари бўйича самарали ҳисоб тизимини туза олмайди, уларнинг фаолиятини назорат ва баҳолай олмайди, ўз вақтида меъёрлардан оғишишларни аниқлай олмайди. Ушбу мақсадларда ишлаб чиқариш харажатлари бухгалтерия ҳисоби вазифаларини қуйидагича тўлдириш мумкин:

- самарали бошқарув қарорларини қабул қилишда фойдаланувчилар учун зарур ахборотларнинг “кириши” ва “чиқишини” талқин қилиш;

- ишчиларнинг меҳнатини рағбатлантириш шароитларини яратиш;

- натижаларни назорат қилиш ва баҳолаш.

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КОНСОЛИДИРОВАННАЯ ФИНАНСОВАЯ ОТЧЕТНОСТЬ - ОТЧЕТНОСТЬ ГРУППЫ КОМПАНИЙ

Аннотация. Статья основана на необходимости составления сводного отчета предприятий и порядках его составления, а также важности информации для пользователей.

Ключевые слова: консолидированной отчетност, финансовой отчетност, дочерние компании, МСФО.

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CONSOLIDATED FINANCIAL STATEMENTS - STATEMENTS OF THE GROUP OF COMPANIES

Annotation. The article is based on the need to compile a summary report of enterprises and the procedures for its compilation, as well as the importance of information for users.

Key words: consolidated reporting, financial reporting, subsidiaries, IFRS.

Составление консолидированной отчетности группы компаний регулируется следующими Стандартами:

IAS 27 "Консолидированная и отдельная финансовая отчетность";

IAS 28 "Инвестиции в ассоциированные компании";

IAS 31 "Инвестиции в совместные предприятия";

IAS 38 "Нематериальные активы";

IAS 39 "Финансовые инструменты - признание и оценка";

IFRS 3 "Объединение бизнеса";

IFRS 5 "Необоротные активы, предназначенные для продажи, и прекращенные операции".

В отчетность, составленную с применением перечисленных Стандартов, попадают одни и те же показатели, однако форма их представления различается в зависимости от наличия или отсутствия контроля и существенного влияния.

Контроль - способность управлять операционной и финансовой деятельностью дочерней компанией со стороны материнской компании с целью получения выгод.

Существенное влияние – это воздействие, но не контроль над указанной деятельностью.

Объединение бизнеса и отражение его в учете и финансовой отчетности производится с применением метода покупки. Данный метод всегда применяется для включения дочерних компаний в консолидированную отчетность. Целью составления консолидированной отчетности при этом является представление финансового состояния и результатов деятельности материнской компании и всех дочерних компаний в едином комплекте отчетности, поэтому консолидированной отчетностью называется отчетность материнской и всех дочерних компаний, представленная как отчетность единой компании.

Каждая материнская компания должна представлять консолидированную финансовую отчетность, в которую входят все контролируемые ею компании. Если материнская компания - промежуточная материнская компания, т.е. является дочерней по отношению другой материнской компании и миноритарные акционеры не требуют составления консолидированной отчетности промежуточной материнской компанией, то такая отчетность не составляется. Миноритарные акционеры (или доля меньшинства) - это акционеры в дочерних компаниях, которые не входят в группу материнской компании.

Финансовая отчетность материнской и дочерних компаний объединяется построчно путем сложения аналогичных статей активов, обязательств, капитала, доходов и расходов. Для того чтобы консолидированная финансовая отчетность представляла финансовую информацию о группе как о единой компании, необходимо произвести следующие действия:

балансовая стоимость инвестиций материнской компании в каждую дочернюю компанию и акционерный (уставный) капитал дочерних компаний исключаются;

выделяется доля меньшинства в балансе и отчете о прибылях и убытках;

удаляются остатки по взаиморасчетам и другим внутригрупповым операциям;

удаляются нереализованные прибыли по внутригрупповым операциям;

исчисляются отложенные налоги.

Отражение в консолидированной финансовой отчетности инвестиций в дочернюю компанию осуществляется с даты приобретения дочерней компании, т.е. с момента фактического получения контроля над приобретенной компанией и до момента продажи или закрытия дочерней компании (или потери контроля над дочерней компанией). При утрате контроля над дочерней компанией инвестиции в нее учитываются в соответствии с IAS 39 начиная с даты, когда она перестает соответствовать

определению дочерней компании, но не становится ассоциированной компанией в соответствии с IAS 28. При покупке дочерней компании в балансе отражаются идентифицируемые чистые активы дочерней компании, а также положительный или отрицательный гудвилл.

Заметим, что гудвилл определяется на дату приобретения, а доля меньшинства - на каждую отчетную дату. Стоимость инвестиций в индивидуальном балансе материнской компании замещается при консолидации на то, что эти инвестиции реально собой представляют - чистые активы и гудвилл. При расчете гудвилла (разница уплаченного вознаграждения и стоимости доли чистых активов приобретенной компании) в уплаченное вознаграждение включаются также и прочие расходы, непосредственно связанные с этим приобретением.

Прочие расходы, непосредственно связанные с этим приобретением компании, включают оплату услуг юристов по обслуживанию сделки по приобретению или услуг финансовых брокеров по покупке акций приобретенной дочерней компании. Положительный гудвилл отражается в качестве актива и в дальнейшем тестируется на обесценения на каждую отчетную дату в соответствии с МСФО 36 "Обесценение активов". Отрицательный гудвилл (ситуация, когда "купили дешевле, чем это стоит") признается в качестве прибыли в отчетном периоде.

Если дочерняя компания находится в другой стране, то требуется пересчитать отчетность дочерней компании в валюту, которая используется материнской компанией в качестве функциональной. При трансляции обычно используются: для баланса - исторические обменные курсы, для отчета о прибылях и убытках - средневзвешенные курсы или курс каждой операции (если компьютерная система позволяет вести мультивалютный учет).

Если дочерние компании пользуются другой учетной политикой, то необходимо обеспечить переход на учетную политику материнской компании. Если это нецелесообразно, то в предконсолидационных корректировках производится адаптация отчетности дочерней компании под принципы учетной политики материнской компании.

Компании специального назначения (подробнее см. SIC 12 "Консолидация - компании специального назначения") могут контролироваться материнскими компаниям, но иногда в связи со спецификой бизнеса или налогообложения не принадлежат ни прямо, ни косвенно материнской компании.

В этой ситуации необходимо пользоваться исключительно словесным описанием контроля, который представлен в МСФО: владение более 50% акций, имеющих право голоса; фактический контроль более 50% акций, имеющих право голоса; возможность определять состав совета директоров; возможность определять финансовую и хозяйственную политику инвестируемой компании на основании законодательного акта или

соглашения; право представлять большинство голосов на собраниях совета директоров или аналогичного органа управления.

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ПОВЫШЕНИЕ ПРОДУКТИВНОСТИ КАРТОФЕЛЯ С ЭЛЕКТРОТЕХНОЛОГИЧЕСКИМ ОБРАБОТКАМИ

Аннотация: В статье представлена разработка экологически чистого электротехнологического метода борьбы с болезнями и вредителями сельскохозяйственной культуры картофеля и повышения продуктивности и урожайности урожая картофеля. По результатам исследований установлено, что 15-20-минутное воздействие ультрафиолетовых и электромагнитных лучей положительно сказалось на продуктивности посевов картофеля, а увеличение продолжительности облучения отрицательно сказалось на продуктивности приживающихся сортов картофеля.

Ключевые слова: растения, картофель, адаптация, биоэкология, семена, селекция, электротехнология, УФО, облучения, продукция, электровоздействие, излучения, биосфера.

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INCREASING THE PRODUCTIVITY OF POTATOES WITH ELECTROTECHNOLOGICAL TREATMENTS

Abstract. The article presents the development of an environmentally friendly electrotechnological method for combating diseases and pests of potato crops and increasing the productivity and yield of potato crops. According to the results of the research, it was found that a 15-20-minute exposure to ultraviolet and electromagnetic rays had a positive effect on the productivity of potato crops, and an increase in the duration of exposure had a negative effect on the productivity of acclimatized potato varieties.

Key words: plants, potatoes, adaptation, bioecology, seeds, breeding, electrotechnology, UV radiation, exposure, products, environmental impact, radiation, biosphere.

Известно, что существует два основных пути повышения урожайности сельскохозяйственных культур и объемов качественной продукции: повышение урожайности традиционных растений под действием комбинированных факторов, и адаптация к различным экологически безопасным электротехнологическим приемам. Для отбора перспективных растений и их селекции, прежде всего, необходимо изучить их биоэкологические и физиологические особенности и разработать на научной основе электротехнологию их возделывания.

В последнее время обработка семян с помощью электровоздействия перед посевом рассматривается как один из наиболее эффективных способов достижения этой цели.

В последнее время в связи с происходящими изменениями в экологической обстановке, возобновились исследования, направленные на выяснение механизмов повреждающего действия ультрафиолетового (УФ) света, являющегося важным компонентом солнечной облучения. Этакое рода изменениям следует в первую очередь отнести повышение уровня загрязненности окружающей среды, увеличивающее вероятность протекания фото сенсibilизированных деструктивных реакций в клетках, и рост интенсивности биологически наиболее активных УФ лучей солнца в биосфере вследствие частичного разрушения озонового слоя атмосферы [1, 2,3,4,5,6].

Однако до сих пор, несмотря на обширные фото химические и фотобиологические работы и огромное количество экспериментальной данных, остаются невыясненными механизмы биологического действия ультрафиолетовой облучения (УФО) на живые организмы и, в частности, особенностей действия различных областей (*a*, *b* и *c* диапазонов) УФО на высшие растения. Это связано не только с большой сложностью самого механизма первичного действия УФ света, но и со специфичностью тех многообразных отношений, которые возникают на различных уровнях организации растительной клетки при воздействии на нее светом.

В связи с этим знание природы естественной чувствительности к УФО и механизмов ее регуляции у различных сельскохозяйственных культур приобретает большое теоретическое и практическое значение.

Влияние повышенных уровней УФО можно исследовать с помощью системы ламп и фильтров, моделирующих солнечное излучение в определенной области УФ спектра, что позволяет контролировать условия опыта и дозировать интенсивность излучения.

№	Варианты	Полученные картошки					
		Большие		средний		маленький	
		<i>шт</i>	<i>вес, кг</i>	<i>шт</i>	<i>вес, кг</i>	<i>шт</i>	<i>вес, кг</i>
1	Контроль	-	-	10	0.20	22	0.20
2	УФО диапазон А <i>t=5 минут</i> <i>P=30 Вт</i>	8	0.318	4	0.070		0.068
3	УФО диапазон А+В (2x254+300 нм) <i>t=10 минут</i> <i>P₁=30 +30Вт</i>	7	0.575	12	0.196	6	0.056

На протяжении 10 последних лет в литературе можно найти сведения, рассматривающие действие УФО в определенных дозах как инициатора, триггера защитных свойств растительного организма. Эти вопросы представляют большой научный интерес. Все более возрастает использование искусственного УФ облучения как метода повышения урожайности,

стимулирующего воздействия на рост и развитие различных сельскохозяйственных культур. Исследования многих авторов показали большие преимущества растений, выросших из семян после УФ облучения. Так, например, зерновые культуры отличаются большей скоростью роста и развития, физиологической лабильностью, повышенной зерновой продуктивностью и большой устойчивостью к неблагоприятным внешним условиям [5].

В связи с актуальностью изучения механизмов действия УФ излучения на с.-х. культуры была поставлена задача, установить физиологические эффекты действия УФО на рост, развитие и продуктивность картофеля в искусственных контролируемых условиях. В исследовании использовали картофеля среднеранних сортов «Сантэ», «Латона», «Пикассо» – голландской селекции. Семена картофеля перед посевом обрабатывали ультрафиолетовыми лучами, низкочастотным электромагнитным излучением и их комбинированным воздействием в течение разных периодов времени.

Вовремя исследование использовались трех вариантах, первый вариант контроль никакой необработанной картошки. 2-вариант облученный вариант картошки с УФО диапазон А с расстоянием 15 см время обработки 5 минут, а вторых вариантах время облучения будет 10

минут. 3-вариант облученный вариант картошки с УФО диапазон А+В с расстоянием 15 см время обработки 10 минут, а вторых вариантах время облучения будет 10 минут.

Результаты исследование по электротехнологическим обработками

В вариантах 20 семена картофеля облучали УФО - ультрафиолетовыми лучами в течение разных сроков (5, 10 минут) и высаживали в один и тот же день.

Согласно полученным результатам, при отдельном воздействии на семена обоих сортов ультрафиолетовым светом (УФО) перед посевом было отмечено, что урожайность обоих сортов значительно увеличилась, а их совместное воздействие - УФО был лучшим результатом, чем индивидуальное воздействие, было отмечено, что он показал.

Однако отмечено, что увеличение продолжительности облучения отрицательно сказывается на продуктивности сортов картофеля.

Вариант 2 показал наибольшую эффективность в вариантах, облученных разной продолжительностью ультрафиолетовых лучей перед посевом семян картофеля, но видно, что по результатам вариант 2 очень небольшое процентное отличие от варианта 3.

В опытах использовали агротехнологические приемы возделывания картофеля, исходя из существующих рекомендаций для этой культуры [6].

Ширина ряда 70 см, глубина 4-5 см, расстояние между семян 70x25 см. Опыты проводили в двухкратной повторности. Площадь земельного участка, отведенного под опыт, составляет 30 м². Полевая подготовка и опыты, сбор проб и фенологические наблюдения проводились по общепринятым методикам.

Среди вариантов опыта наиболее высокий результат был получен на варианте 3, семена которого перед посевом обрабатывали под воздействием ультрафиолета излучения в течение 10 минут (УФО диапазон А и В). Вследствие исследование определены значительно повышение урожайность сортов картофеля.

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АДАПТИВНАЯ ФИЗИЧЕСКАЯ КУЛЬТУРА ДЛЯ ДЕТЕЙ ИНВАЛИДОВ

Аннотация. В статье рассматриваются особенности адаптивной физической культуры для детей инвалидов. Адаптивная физическая культура (АФК) является важнейшим компонентом всей системы реабилитации детей — инвалидов и детей с ограниченными возможностями здоровья, всех ее видов и форм.

Ключевые слова: упражнения, физическая культура, адаптация, реабилитация, здоровья.

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ADAPTIVE PHYSICAL CULTURE FOR DISABLED CHILDREN

Annotation. The article discusses the features of adaptive physical education for children with disabilities. Adaptive physical culture (APC) is the most important component of the entire system of rehabilitation of children with disabilities and children with disabilities, of all its types and forms.

Key words: exercises, physical culture, adaptation, rehabilitation, health.

В настоящее время проблема инвалидности среди детей во всем мире носит крайне острый характер. Адаптивная физическая культура — это одна

из форм общей физической культуры, которая включает в себя комплекс спортивно-оздоровительных мероприятий и упражнений, ориентированных на работу по реабилитации и адаптации детей с инвалидностями. Основной целью адаптивной физической культуры выступает укрепление здоровья, коррекция и дальнейшее развитие двигательной и коммуникативной деятельности у детей-инвалидов, а также оказание помощи в их самореализации и социализации [5].

Адаптивная физическая культура является подсистемой физической культуры, а также важнейшей сферой социальной деятельности, ориентированной, в первую очередь, на удовлетворение потребностей детей с ограниченными возможностями в двигательной активности, реабилитации, укреплении и поддержании здоровья, внутреннего личностного развития и роста, самореализации физических и морально-нравственных сил для того, чтобы улучшить качественный уровень жизни, социализации для интеграции в современное общество [2].

Адаптивная физическая культура (АФК) является важнейшим компонентом всей системы реабилитации детей — инвалидов и детей с ограниченными возможностями здоровья, всех ее видов и форм. Она составляет фундамент, основу социально — трудовой, социально — бытовой, социально — психологической и социально — педагогической реабилитации [4].

Еще в XIX веке стали известны работы немецкого ученого Линдемана, который впервые подчеркнул разницу между лечебной физической культурой и реабилитационным спортом, что стало основой направления адаптивная физическая культура [1].

Занятия адаптивной физической культурой для детей – инвалидов особенно важны, так как они способствуют снятию эмоционального напряжения, развивают имитационные способности, навыки произвольной организации движений, помогают не только физически развить ребенка, но также и развивают коммуникативные навыки, навыки взаимодействия в коллективе [1].

Совокупность методов проведения адаптивной физической культуры значительно отличается, что связано с аномальным психофизиологическим развитием ребенка. Для построения процесса физического развития детей с ограниченными возможностями здоровья необходимо быть осведомленным о состоянии здоровья ребенка, его физических, психических и личностных индивидуальных особенностях. Средствами адаптивной физической культуры являются физические упражнения, природные и гигиенические факторы [3].

Основными навыками, на который направлен метод адаптивной физической культурой нижеследующие:

- формирование основных движений в ходьбе, беге, плавании, метании, прыжках, лазании, упражнениях с предметами и др.;

- развитие координационных способностей;
- развитие физической подготовленности;
- развитие профилактики соматических нарушений:
- формирование и коррекция осанки.
- развитие познавательной деятельности и социально-коммуникативных навыков;
- формирование умений играть в командные спортивные игры, например, как: футбол, баскетбол, волейбол настольный теннис, бадминтон и т.д.

Форма организации занятий: индивидуально или в группе, очно и онлайн. В адаптивном физическом воспитании детей-инвалидов и лиц с нарушениями здоровья выделяют две группы упражнений: общеподготовительные (общеразвивающие упражнения, используемые в малых формах физического воспитания: зарядка, физкультминутки и т.д.) и специальные (ходьба, бег, плавание и т.д.). Одним из эффективнейших средств физического воспитания является использование в коррекционных целях тренажеров комплексного и локального воздействия [3].

Таким образом, использования адаптивной физической культуры улучшает здоровья и психофизиологическое состояние детей с ограниченными возможностями, а также, приобщает детей к необходимым им физическим упражнениям и способностью управлять своим психофизиологическим состоянием.

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ИСПОЛЬЗОВАНИЕ СОВРЕМЕННЫХ ИНФОРМАЦИОННЫХ ТЕХНОЛОГИЙ В СФЕРЕ УПРАВЛЕНИЯ ПЕРСОНАЛОМ

Аннотация. Статья посвящена вопросам использования информационных технологий в современных условиях в сфере управления персоналом. Рассмотрены виды информационных технологий, тесно связанные с управлением персоналом. Приведена статистика форм организации труда работников. Уделено внимание распространённым автоматизированным системам подбора персонала в Республике Беларусь.

Ключевые слова: информационные технологии, управление, интеллектуальные системы, персонал, программное обеспечение.

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USE OF MODERN INFORMATION TECHNOLOGIES IN THE FIELD OF HR MANAGEMENT

Abstract. The article is devoted to the use of information technologies in modern conditions in the field of personnel management. The types of information technologies closely related to personnel management are considered. The statistics of the forms of organization of work of workers is given. Attention is paid to the widespread automated recruitment systems in the Republic of Belarus.

Key words: information technologies, management, intellectual systems, personnel, software.

Развитие информационных технологий тесно связано с усилением интенсивности информационных потоков в связи с расширением процессов глобализации мировой экономики и формированием информационного пространства. Управленческая деятельность требует информационного обеспечения, так как обработка информации для принятия управленческих решений и выработка контрольных мероприятий занимает слишком много времени.

В последние годы большое внимание уделяется принятию многочисленных кадровых решений в области управления персоналом в различных организациях. Разработка и принятие таких решений тесно связаны с обработкой информации. Чем эффективнее будет использование кадровой информации, тем более объективные решения будут приниматься руководителями по различным кадровым вопросам.

Информационные системы управления персоналом представляют собой набор определенных технологий и программного обеспечения, позволяющих совершенствовать и автоматизировать бизнес-процессы в таких областях, как документооборот, табели учета рабочего времени, управление персоналом, начисление заработной платы и расчет [1, с. 101].

Информационные технологии считаются технологиями, призванными упростить деятельность бизнеса, т.е. конечных пользователей. Все информационные технологии, тесно связанные с персоналом, можно разделить на три группы:

- интернет – технологии;
- технико – аппаратное обеспечение;
- специализированное программное обеспечение.

Интернет-технологии включают программное обеспечение, всевозможные веб-сайты, электронную почту, программы обмена мгновенными сообщениями. В настоящее время интернет-технологии наиболее укреплены в информационной сфере. Техничко-аппаратное обеспечение включает в себя все физические части компьютера, телефонная связь и т.д. Специализированное программное обеспечение включает в себя информационные и правовые системы, отдельные программы авторизации и ERP-системы, используемые специалистами по управлению персоналом.

В последние годы получили распространение новые формы организации труда работников, в частности формы дистанционной работы. С каждым годом количество удаленных работников растет во всем мире. По данным Всемирной организации труда в Японии и США их доля составляет уже почти 40 %. Основными преимуществами организации удаленной работы являются: снижение затрат на аренду офисов, оборудование рабочих мест, оплату электроэнергии и т.д.

В настоящее время одним из основных направлений в управлении персоналом является совершенствование технологии управления персоналом на основе использования современных информационных технологий, таких как облачные технологии.

Объединение людей, процессов и технологий создает конкурентное преимущество. Управление персоналом с помощью облачных решений дает организации следующие преимущества:

- совершенно новый уровень доступности, обеспечивающий большую мобильность персонала;

- интеллектуальный механизм принятия решений на основе аналитики и данных, а также создание автоматизированных ИТ-моделей, решающих задачи без участия человека;
- гибкость и постоянное обновление функций системы;
- более рациональное расходование средств и эффективность использования персонала;
- создание стратегически ориентированной HR-службы, способствующей росту прибыли.

Интеллектуальные HR-системы собирают и обрабатывают большие объемы данных и дают компаниям возможность создавать полностью автоматизированные интеллектуальные HR-процессы. Интеллектуальные системы самостоятельно анализируют информацию и принимают решения без вмешательства человека. Они способны полностью заменить HR-специалистов в кадровых процессах. В результате работа выполняется быстрее, а у сотрудников остается время для решения стратегических и творческих задач. Ведущие компании уже внедряют элементы таких систем, запуская отдельные интеллектуальные процессы.

В будущем интеллектуальные HR-системы смогут решать еще более сложные задачи за счет непрерывного дальнейшего развития. Одним из самых больших кадровых рисков является неожиданное увольнение ценного сотрудника. Интеллектуальные системы смогут своевременно это предсказать, анализируя общение сотрудников и оценивая резкие изменения в поведении на работе.

Сегодня многие белорусские организации автоматизируют базовые функции управления персоналом, такие как кадровое делопроизводство, учет рабочего времени и начисление заработной платы, с помощью таких программных продуктов, как: «БОССКадровик», «1С: Зарплата и кадры», «Галактика HCM» и «Парус».

К 2025 году около 60 % средних и крупных компаний мира будут инвестировать в HCM-комплексы (Human Capital Management) и HRM-системы (HR Management) для управления персоналом и административных функций, по прогнозам исследовательской и консалтинговой компании Gartner, специализирующейся на рынках информационных технологий. При этом 20-30 % требований, связанных с HCM, будут удовлетворяться с помощью специализированных решений, возможности которых ограничены отдельными функциями [2].

Наибольшее распространение получили автоматизированные системы подбора персонала. Сегодня в Беларуси многие компании работают над созданием площадок, которые позволят им наладить внутреннюю и внешнюю коммуникацию. Например, МТБанк создал корпоративный портал и мобильное приложение на базе платформы образовательного портала (WebTutor), что позволило повысить осведомленность сотрудников о событиях и мероприятиях, происходящих в

банке и повысить вовлеченность в саморазвитие и самообразование персонала на 30 %.

Успешное внедрение новых информационных технологий в управление персоналом во многом определяется квалификацией специалистов в этой области, а также вовлеченностью сотрудников организации в использование социальных сетей. Использование комплексной кадровой базы позволяет осуществлять подбор персонала исходя из специфики предстоящей работы, исходя из объективных профессиональных и социально-психологических характеристик персонала. В современном мире информационные технологии помогают оптимизировать и ускорить рабочий процесс HR-специалистов на каждом этапе работы с персоналом. Поэтому современным организациям необходимы информационные технологии, соответствующие современным тенденциям, и высококвалифицированные сотрудники, умеющие грамотно и профессионально работать с этими информационными технологиями.

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СОВРЕМЕННЫЕ МЕТОДЫ ЭНДОСКОПИЧЕСКИХ ОПЕРАЦИЙ ПРИ ХРОНИЧЕСКИХ СИНУСИТАХ

Резюме. Около 2 миллионов греков каждый год страдают, по крайней мере, от одной инфекции придаточных пазух носа (острый синусит). Многие в течение года переносят несколько эпизодов заболевания, прибегая к применению антибиотиков. Лечение каждого случая инфекции длится до 3-4 недель, и так несколько раз за год.

Наряду с аллергией, инфекции придаточных пазух носа влияют на социальную жизнь людей, мешая их работе и обучению.

Особенно часто инфекции придаточных пазух носа случаются при снижении иммунитета, особенно весной, когда присоединяются аллергические симптомы, дополнительно ослабляющие организм. Сегодня появились новые и более эффективные медико-хирургические методы лечения обострений хронического синусита.

Ключевые слова: хронический риносинусит, эндоскопическая операция, отдаленные результаты.

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MODERN METHODS OF ENDOSCOPIC SURGERY FOR CHRONIC SINUSITIS

Resume. About 2 million Greeks suffer from at least one infection of the paranasal sinuses (acute sinusitis) every year. Many people suffer several episodes of the disease during the year, resorting to the use of antibiotics. Treatment of each case of infection lasts up to 3-4 weeks, and so several times a year.

Along with allergies, infections of the paranasal sinuses affect people's social life, interfering with their work and learning.

Especially often infections of the paranasal sinuses occur with a decrease in immunity, especially in the spring, when allergic symptoms join, further weakening the body. Today, new and more effective medical and surgical methods for the treatment of exacerbations of chronic sinusitis have appeared.

Keywords: chronic rhinosinusitis, endoscopic surgery, long-term results.

Актуальность. Термин «минимально инвазивный» относится к операции с незначительными травмами с целью быстрого выздоровления после процедуры. Хирург использует эндоскоп, чтобы добраться до проблемной области через ноздри. С помощью специальных хирургических инструментов расширяются узкие места, удаляется воспаленная слизистая оболочка или образования, такие как полипы носа [3].

Таким образом, должна быть восстановлена достаточная вентиляция и эффективный дренаж секрета в пазухах, чтобы слизистая оболочка могла заживать [3,4]. В то же время искривленная носовая перегородка может быть также скорректирована эндоскопически.

Воспалительные заболевания придаточных пазух носа по-прежнему занимают одну из лидирующих позиций в структуре патологии ЛОР-органов, что обусловлено высоким уровнем заболеваемости и частым рецидивированием синуситов с переходом воспаления в хроническую форму. Это не может не сказываться на увеличении количества пациентов, требующих хирургического лечения [2].

Среди многочисленных причин развития и рецидивирования хронического воспаления в околоносовых пазухах нарушение архитектоники полости носа наиболее значимо, поскольку приводит к дисбалансу вентиляционной и дренажной функций околоносовых пазух [1].

В отсутствие положительной динамики на фоне консервативной терапии обычно прибегают к хирургическому вмешательству. Операция по Колдуэллу – Люку, предложенная в 1887 г., долгое время считалась золотым стандартом хирургического лечения хронического верхнечелюстного синусита. Однако в последние годы ринохирурги отдают предпочтение функциональной эндоскопической ринохирургии [5], в том числе малоинвазивным методам хирургического лечения, к которым относится баллонная синусопластика.

Принципиальным отличием баллонной синусопластики является полное сохранение архитектоники полости носа, а именно структур остиомеатального комплекса, что не нарушает аэродинамику полости носа в послеоперационном периоде и способствует восстановлению функции мукоцилиарного транспорта [6].

Цель исследования. Провести комплексную оценку эффективности эндоскопических операций на околоносовых пазухах при хронических риносинуситах в отдаленном послеоперационном периоде.

Материалы и методы исследования. Мы обследовали 76 пациентов, страдающих хроническим риносинуситом, с целью выполнения поставленной перед нами задачи и с целью комплексной оценки

эффективности эндоскопических операций в отдаленном периоде после операции.

Результаты исследования. Современные объективные методы исследования: эндоскопия полости носа, компьютерная томография околоносовых пазух, оценка функций полости носа с использованием передней активной риноманометрии, полимерных окрашенных пленок, дополненные методом оценки качества жизни пациентов в сумме дают возможность достоверно оценить отдаленные результаты лечения.

Основными критериями эффективности хирургического лечения пациентов с хроническим гнойным верхнечелюстным синуситом служили эндоскопическая картина полости носа, оценка данных компьютерной томографии (КТ) околоносовых пазух, определение транспортной функции мерцательного эпителия.

Критерии комплексной оценки:

«неудовлетворительно»: рецидив заболевания, наличие нежелательных результатов хирургического лечения (отек, гематома мягких тканей лица и/или нарушение чувствительности), отсутствие положительной динамики по результатам КТ, увеличение сроков реабилитации после хирургического вмешательства;

«удовлетворительно»: наличие нежелательных результатов хирургического вмешательства, улучшение показателей КТ, увеличение сроков реабилитации после хирургического вмешательства;

«хорошо»: отсутствие нежелательных результатов хирургического лечения, рецидива заболевания, значительная положительная динамика по данным КТ, сокращение длительности пребывания пациента в стационаре (сокращение реабилитации).

Критерии эндоскопической оценки:

«неудовлетворительно»: синехии в полости носа, стеноз соустья и/или рубцовая деформация верхнечелюстной пазухи;

«удовлетворительно»: наличие реактивных послеоперационных изменений, сохранение «открытого» естественного соустья верхнечелюстной пазухи, приближение показателей транспортной функции к нормальным значениям либо первая степень нарушения мукоцилиарного клиренса;

«хорошо»: отсутствие реактивных послеоперационных изменений, функционирующее соустье верхнечелюстной пазухи, нормализация показателей мукоцилиарного транспорта.

Хороший результат зафиксирован у 92,5% пациентов основной группы, у 60% пациентов первой группы сравнения и 73,3% пациентов второй группы сравнения. Удовлетворительный результат показали 7,5% пациентов основной группы, 26,7 и 16,7% пациентов первой и второй групп сравнения соответственно. Неудовлетворительный

результат получен в обеих группах сравнения – 13,3% в первой и 10% во второй (табл. 1).

При эндоскопической оценке (табл. 2) хороший результат отмечался у 87,5% пациентов основной группы, 60% пациентов первой группы сравнения и 70% второй группы сравнения. Удовлетворительный результат получен у 7,5% пациентов основной группы, 23,3 и 20% больных первой и второй групп сравнения соответственно. Неудовлетворительный результат зафиксирован у 5% пациентов основной группы, 16,7 и 10% больных первой и второй групп сравнения соответственно.

Таким образом, хороший и удовлетворительный результаты преобладали в основной группе пациентов. Процент неудовлетворительных результатов в основной группе также был меньше (5%), чем в первой и второй группах сравнения (16,7 и 10% соответственно).

Детальный анализ показал, что неудовлетворительные результаты в основной группе были связаны со значительным стенозом естественного соустья верхнечелюстной пазухи у одного пациента и сужением естественного соустья до 0,3 см с признаками вялотекущего воспалительного процесса, но в отсутствие явной клинической симптоматики и жалоб – у другого.

У пациентов первой и второй групп сравнения также были диагностированы неудовлетворительные результаты в отдаленном послеоперационном периоде в пяти (16,7%) и трех (10%) случаях соответственно. Такие результаты обусловлены рубцовыми изменениями в области среднего носового хода (между медиальной стенкой носа и средней носовой раковиной, между средней носовой раковиной и перегородкой носа) и большими размерами естественного соустья (до 1 см).

Показатели транспортной функции в основной группе в отдаленном послеоперационном периоде были достоверно ниже, чем в группах сравнения, что свидетельствовало о восстановлении мерцательного эпителия, а, следовательно, более высоком функциональном результате после баллонной синусопластики.

На основании использованного комплекса обследования показано, что эндоскопическая функциональная риносинусохирургия позволяет получить хорошие и удовлетворительные отдаленные результаты в 89,8% у больных полипозным риносинуситом и в 97,7% случаев у больных хроническим гнойным риносинуситом.

Неудовлетворительные результаты при лечении больных хроническим риносинуситом (6,8% больных) обусловлены рядом факторов, в частности: наличием сопутствующих общих заболеваний (бронхиальная астма); недооценкой имеющихся изменений внутриносовых структур (искривление носовой перегородки, гипертрофия носовых раковин);

недостаточным лечением в послеоперационном периоде при динамическом наблюдении за больным.

У больных хроническим риносинуситом основными представителями микрофлоры были стафилококки (60,9%). Наличие патогенной микрофлоры требует соответствующей антибактериальной терапии в послеоперационном периоде.

Интегральный показатель качества жизни у больных после эндоскопической операции (125,7) выше, чем до оперативного вмешательства (116,4), но не достигает уровня показателей здоровых лиц (140,4).

Вывод. Проведенная работа позволила научно обосновать целесообразность применения риноманометрического, эндоскопического, функционального методов исследования, а также метода компьютерной томографии в обследовании больных хроническим риносинуситом в отдаленном послеоперационном периоде.

Разработанный комплекс обследования позволил усовершенствовать тактику ведения больных в отдаленном послеоперационном периоде, что способствует профилактике рецидивирования заболевания и улучшению качества жизни пациента.

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СОЦИАЛЬНАЯ НЕОБХОДИМОСТЬ БОРЬБЫ С КОРРУПЦИЕЙ

Аннотация. В данной статье акцентируется внимание на социальной необходимости борьбы с коррупцией.

Ключевые слова: коррупция, социальная необходимость, социальный риск, справедливость, верховенство закона.

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THE SOCIAL NEED TO FIGHT CORRUPTION

Annotation. This article focuses on the social need to fight corruption.

Key words: corruption, social necessity, social risk, justice, rule of law.

В современной экономической науке принято отмечать множественность причин коррупции, выделяя экономические, институциональные и социально-культурные факторы. Экономические причины коррупции – это, прежде всего, низкие заработные платы государственных служащих, а также их высокие полномочия влиять на деятельность фирм и граждан. Коррупция расцветает всюду, где у чиновников есть широкие полномочия распоряжаться какими-либо дефицитными благами. Особенно это заметно в развивающихся и в переходных странах, но проявляется и в развитых странах. Например, в США отмечено много проявлений коррупции при реализации программы льготного предоставления жилья нуждающимся семьям.

Институциональными причинами коррупции считаются высокий уровень закрытости в работе государственных ведомств, громоздкая система отчетности, отсутствие прозрачности в системе законотворчества, слабая кадровая политика государства, допускающая распространение синекур и возможности продвижения по службе вне зависимости от действительных результатов работы служащих. Социально-культурными причинами коррупции являются деморализация общества, недостаточная информированность и организованность граждан, общественная пассивность в отношении своеволия «власть имущих». В тех странах, где действуют все три группы факторов (это, прежде всего, развивающиеся и постсоциалистические страны), коррупция наиболее высока. Напротив, в странах западноевропейской цивилизации эти факторы выражены гораздо слабее, поэтому и коррупция там более умеренная. Причины высокой коррупции Большинство специалистов сходятся на том, что основной

причиной высокой коррупции является несовершенство политических институтов, которые обеспечивают внутренние и внешние механизмы сдерживания. Помимо этого, есть основания полагать, что некоторые объективные обстоятельства вносят существенный вклад. Незнание или непонимание законов населением, что позволяет должностным лицам произвольно препятствовать осуществлению бюрократических процедур или завышать надлежащие выплаты. Нестабильная политическая ситуация в стране. Отсутствие сформированных механизмов взаимодействия институтов власти. Зависимость стандартов и принципов, лежащих в основе работы бюрократического аппарата, от политики правящей элиты. Профессиональная некомпетентность бюрократии.

Кумовство и политическое покровительство, которые приводят к формированию тайных соглашений, ослабляющих механизмы контроля над коррупцией. Отсутствие единства в системе исполнительной власти, т. е., регулирование одной и той же деятельности различными инстанциями. Низкий уровень участия граждан в контроле над государством. Гипотезы о причинах высокой коррупции. Рассматриваются и другие предположения в отношении обстоятельств, которые возможно являются причинами высокой коррупции: низкий уровень заработной платы в государственном секторе по сравнению с частным сектором; государственное регулирование экономики; зависимость граждан от чиновников, монополия государства на определённые услуги; оторванность бюрократической элиты от народа; экономическая нестабильность, инфляция; этническая неоднородность населения; низкий уровень экономического развития (ВВП на душу населения); религиозная традиция; культура страны в целом. На сегодняшний день не существует единого мнения касательно подтверждения данных гипотез. Так, повышение заработной платы в государственном секторе по сравнению с частным сектором не приводит к немедленному снижению коррупции. С другой стороны, это способствует постепенному повышению уровня квалификации бюрократии и в долгосрочной перспективе имеет позитивный эффект. В странах с наиболее низким уровнем коррупции зарплата чиновников в 3—7 раз превышает заработки в производственном секторе. ⁹ Одним из наиболее спорных вопросов является роль государственного регулирования рынков и государства как монополиста. Сторонники свободного рынка указывают, что уменьшение роли государства и рост конкуренции способствуют снижению коррупции, поскольку тем самым снижается объём необходимых дискреционных властных полномочий и сокращаются возможности добиться преимущественного положения на рынке посредством протекционного регулирования, а, следовательно, возможности для поиска ренты. Действительно, для всех стран с низкой коррупцией характерна относительно свободная экономика. Наоборот, плановая экономика, характеризующаяся монопольной властью чиновников и поддерживающая

цены на уровне ниже рыночных, порождает стимулы для взяточничества как средства получения дефицитных товаров и услуг. Существует также ряд возражений данному аргументу. Во-первых, частный сектор не всегда в состоянии предложить удовлетворительное решение проблем, и в таких случаях большинство людей считает оправданным вмешательство государства. Это, в свою очередь, создаёт предпосылки для недобросовестного надзора и сбора государственной ренты. Таким образом, полное избавление от коррупции оказывается невозможным даже в открытой экономике. Во-вторых, процесс экономической либерализации осуществляется правительством, и поэтому по своей сути также является активным вмешательством в экономику (которое вдобавок может сопровождаться созданием источников коррупционного обогащения на приватизации). Поэтому на практике начальный период либерализации нередко характеризуется противоположным эффектом — всплеском коррупции. В-третьих, исследования показывают отсутствие зависимости уровня коррупции при либерально-демократической политической системе от того, придерживается ли руководство страны неолиберальной или социалдемократической идеологии. Более того, во многих странах с низкой коррупцией относительно большие налоги и государственные расходы (Канада, Нидерланды, скандинавские страны, Финляндия).

Коррупция в сфере государственного управления имеет место потому, что существует возможность государственного служащего (чиновника) распоряжаться государственными ресурсами и принимать решения не в интересах государства и общества, а исходя из своих личных корыстных побуждений. В зависимости от иерархического положения государственных служащих коррупция может подразделяться на верхушечную и низовую. Первая охватывает политиков, высшее и среднее чиновничество и сопряжена с принятием решений, имеющих высокую цену (формулы законов, госзаказы, изменение форм собственности и т.п.). Вторая распространена на среднем и низшем уровнях и связана с постоянным, рутинным взаимодействием чиновников и граждан (штрафы, регистрации и т.п.). Часто обе заинтересованные в коррупционной сделке стороны принадлежат к одной государственной организации. Например, когда чиновник дает взятку своему начальнику за то, что последний покрывает коррупционные действия взяткодателя – это также коррупция, которую обычно называют “вертикальной”. Она, как правило, выступает в качестве моста между верхушечной и низовой коррупцией. Это особо опасно, поскольку свидетельствует о переходе коррупции из стадии разрозненных актов в стадию укореняющихся организованных форм.

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СОВРЕМЕННЫЕ МЕТОДЫ КОММЕРЦИАЛИЗАЦИИ ОХОТХОЗЯЙСТВЕННОЙ ДЕЯТЕЛЬНОСТИ

Аннотация. Данная статья содержит обзор правовых документов, регулирующих охоту и использование животного мира в Казахстане. Охотничьи хозяйства представляют собой ключевую систему охраны и использования охотничьих ресурсов, с активным участием инспекций и охотничьих организаций. Государственные расходы в этой области сокращены за счет децентрализации управления и привлечения частных инвестиций. Международные организации и местные ассоциации также играют важную роль в охране окружающей среды и сохранении биоразнообразия.

Ключевые слова: Казахстан, правовые документы, охота, животный мир, Закон о защите, воспроизводстве и использовании животного мира, Правила охоты, охотничьи хозяйства, охрана, воспроизводство, рациональное использование, инспекции, государственно-частное партнерство, международные организации, сохранение биоразнообразия.

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MODERN METHODS OF COMMERCIALIZATION OF HUNTING ACTIVITIES

Abstract: This article contains an overview of the legal documents regulating hunting and the use of wildlife in Kazakhstan. Hunting farms represent a key system of protection and use of hunting resources, with the active participation of inspections and hunting organizations. Government spending in this area has been reduced by decentralizing governance and attracting private investment. International organizations and local associations also play an important role in environmental protection and biodiversity conservation.

Keywords: Kazakhstan, legal documents, hunting, wildlife, Law on Protection, Reproduction and Use of Wildlife, Hunting rules, hunting farms, protection, reproduction, rational use, inspections, public-private partnership, international organizations, conservation of biodiversity.

В Казахстане существует ряд правовых документов, которые регулируют охоту и использование животного мира. В число этих документов входят:

1. Закон Республики Казахстан "О защите, воспроизводстве и использовании животного мира" (№ 593-ІІ от 9 июля 2004 года). Данный закон периодически обновляется каждые три года.

2. Правила охоты на территории Республики Казахстан (№ 21458 от 31 декабря 2004 года, с последними обновлениями от 2 июля 2012 года). В 2004 году, с согласия Закона о защите, воспроизводстве и использовании животного мира, началась разработка инициативы о системе охотничьих хозяйств во всех областях. За период с 2004 по 2006 годы было принято в общей сложности 36 правил для поддержания и регулирования системы охотничьих хозяйств.

В настоящее время в Казахстане функционирует около 700 охотничьих хозяйств (ОХ), занимающих 44% площади всей страны. Основной целью деятельности охотничьего хозяйства является охрана, воспроизводство и рациональное использование охотничьих ресурсов, а также обеспечение граждан возможностью культурного и здорового отдыха на природе и удовлетворение их эстетических потребностей. Охотничьи хозяйства подотчетны областным территориальным инспекциям (ОТИ), которые, в свою очередь, подчиняются Комитету лесного хозяйства и охотничьего хозяйства Министерства природных ресурсов и экологии Республики Казахстан (КЛХЖМ).

Получая право на ведение охотничьего хозяйства, охотничья организация обязуется проводить широкий спектр мероприятий по охране и воспроизводству животного мира. Соблюдение этих обязательств постоянно контролируется инспекцией. Кроме того, владельцы охотничьих хозяйств имеют исключительное право выдавать охотничьи билеты и предоставлять услуги охотникам на основе ежегодных квот, устанавливаемых КЛХЖМ и утверждаемых Правительством. КЛХЖМ также активно вовлекает общественные организации в охрану животного мира, развивая государственно-частное партнерство с Ассоциацией общественных объединений и субъектов охотничьих хозяйств "Кансонар".

Система охотничьих хозяйств в Казахстане является инновационной в отношении децентрализации управления животным миром и сокращения государственных расходов в этой сфере. Территориальные инспекции регулярно предоставляют отчеты КЛХЖМ, включающие списки всех охотничьих хозяйств, расходы, отчеты о проведенных охранных и мониторинговых работах по животному миру, а также доходы от продажи охотничьих путевок и продукции животного мира (жира, пушнины и таксидермии).

Кроме того, международные организации, такие как Всемирный банк и Глобальный экологический фонд, активно сотрудничают в области охраны окружающей среды. В стране также действуют местные ассоциации и фонды по сохранению биоразнообразия. Казахская ассоциация сохранения биоразнообразия, основанная в 2004 году, активно занимается устойчивым сохранением животного мира. В 2007 году был создан Фонд сохранения биоразнообразия Казахстана.

Однако расходы охотничьих хозяйств превышают доходы. В 2014 году расходы на проведение охранных и учетных работ значительно превысили доходы в шесть раз. Недостаточная рентабельность системы охотничьих хозяйств является одной из основных проблем, с которой сталкиваются в настоящее время. Большинство охотничьих хозяйств сейчас поддерживаются не за счет доходов от охоты, а благодаря другим источникам, таким как членские взносы (в случае охотничьих хозяйств, управляемых Областными союзами охотников или частными клубами) или доходы от других видов бизнеса (в случае частных владельцев или торговых обществ).

Государственно-частное партнерство представляет собой инновационный метод разделения рисков и привлечения инвестиций из частного сектора. В контексте системы охотничьих хозяйств это позволило значительно сократить затраты государства и обеспечить новые источники доходов от налоговых платежей за охотничьи квоты. Однако существует риск того, что владельцы охотничьих хозяйств со временем сократят инвестиции в особо важные мероприятия, такие как мониторинг и охрана животного мира.

Для предотвращения этого необходимо принимать меры, способствующие повышению экономической привлекательности для охотничьих хозяйств. Государство может рассмотреть возможность направления средств, полученных от платежей и штрафов, собираемых через охранную деятельность инспекторов охотничьих хозяйств, обратно в бюджет охотничьих хозяйств в качестве стимула для поддержания борьбы с незаконной охотой. Также возможно внесение законодательных изменений, чтобы предоставить охотничьим хозяйствам возможность арендовать землю и развивать фермерские охотничьи хозяйства, что способствовало бы увеличению доходов.

С момента обретения независимости Казахстан активно сотрудничает с международными организациями. В стране действуют организации, такие как Программа Развития ООН. За последние 9 лет Программа Развития ООН реализовала 8 проектов по сохранению и мониторингу биологического разнообразия, адаптации к изменению климата и другим направлениям. В настоящее время имеются 6 активных проектов, включая проекты по биоразнообразию, экономическим механизмам оценки, повышению устойчивости охраняемых территорий и агробiorазнообразию. Общая сумма выделенных средств на реализацию проектов составила 4 414 789 тыс. тенге с 2005 года.

Казахстан стал членом Международного банка реконструкции и развития (МБРР) в 1992 году. За это время МБРР предоставил Казахстану 21 заем на общую сумму 1 819 000 тыс. долларов США, из которых уже израсходовано 1 171 000 тыс. долларов США. Группа Всемирного банка является одним из крупнейших источников внешнего финансирования в Казахстане.

Поддерживая финансово и технически проекты, направленные на сохранение и восстановление природы, а также улучшение жизни местного населения, Программа малых грантов/ГЭФ демонстрирует, что местное население может удовлетворять свои потребности, не нанося ущерба окружающей среде. Национальная стратегия Программы малых грантов Глобального экологического фонда является основным регулирующим документом в Казахстане, определяющим правила и процедуры работы программы.

За период с 2005 по 2014 годы, в рамках программы малых грантов Глобального экологического фонда (ГЭФ), было финансировано 26 проектов на общую сумму 479 535 тыс. тенге. Эти проекты включали инициативы по сохранению и устойчивому развитию животного мира, водных ресурсов, рыбного хозяйства, а также по продвижению экологического туризма на территориях особо охраняемых природных территорий (ООПТ).

В Ассоциацию сохранения биоразнообразия Казахстана (АСБК) входят 5 неправительственных организаций (НПО): Союз охраны птиц

Казахстана, Общество любителей птиц "Ремез", Общественный центр охраны дикой природы "Арлан", "Родник" и "Наурузум". Деятельность АСБК заключается в сохранении разнообразия животного мира на основе научных исследований, развитии партнерств с национальными и международными организациями, государственными и негосударственными организациями, а также местными инициативами. Она также способствует подготовке кадров в области природоохранной деятельности.

Фонд сохранения биоразнообразия Казахстана создан с целью финансирования проектов, направленных на сохранение биологического разнообразия страны и устойчивое природопользование путем предоставления грантовой поддержки физическим и юридическим лицам.

ФСБК получило инвестиции от компаний, таких как АО "Казахмыс", фонд "ENRC Комек" и АО "Эйр Астана", которые спонсировали грантовые проекты на территориях Коргалжынского и Каркаралинского ООПТ. Эти проекты включали авиаучет птиц, мероприятия по предотвращению замора рыб, восстановление плотин, создание детского лагеря, разработку видео- и полиграфического материала, проведение семинаров и фестивалей.

Кроме того, фонд выступил посредником в реализации проекта Всемирного банка по сохранению лесов и увеличению лесистости территории республики. В рамках этого проекта с 2009 по 2012 годы было выделено 344 428 тыс. тенге на реализацию 44 грантовых проектов, включающих разработку и внедрение инновационных подходов и технологий по выращиванию лесных культур, создание питомников с эффективными технологиями, создание биотехнической лаборатории, посадку лесных культур на территориях заповедника Аксу-Жабагалы и Балхашского района, развитие экологического туризма на территориях ООПТ, а также строительство зданий и сооружений на территориях ООПТ.

На территории республики обитает 835 видов позвоночных животных, в том числе - млекопитающие - 178 видов, птицы - 489 (396 из них гнездятся в Казахстане, прочие прилетают только на зимовку или улетают весной и осенью), рептилии - 49, амфибии - 12, рыбы - 104 и круглоротые - 3.

Объектами охоты являются 34 вида млекопитающих и 59 видов птиц.

Таблица 1. Сводная информация по численности сайгака и редких и исчезающих видов животных Динамика численности сайгаков по популяциям за 2016-2019 годы, тыс. особей.

Популяция	Численность сайгаков, тыс. голов			
	2016	2017	2018	2019
Бетпакдалинская	36,2	51,7	76,4	111,5
Устюртская	1,9	2,7	3,7	5,9
Уральская	70,2	98,2	135,0	217,0

Всего	108,3	152,6	215,1	334,4
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Таблица 2. Динамика численности редких и находящихся под угрозой исчезновения видов диких копытных животных за 2016-2019 годы, особей

№п\п	Численность, особей	2016	2017	2018	2019
1	Тугайный олень	716	825	856	878
2	Джейран	13218	13727	14055	14 391
3	Кулан	3807	3984	4103	4197
4	Архар	15979	16802	17065	17 954

Приведенные данные свидетельствуют о положительной динамике и значительному приросту поголовья, что дает надежду на дополнительные поступления в государственный бюджет доходов от использования животного мира.

Современные методы коммерциализации охотхозяйственной деятельности включают различные подходы и стратегии, направленные на привлечение клиентов и максимизацию прибыли. Вот несколько из них:

1. Организация платных охотничьих туров: Одним из основных способов коммерциализации охотхозяйственной деятельности является предоставление платных охотничьих туров. Это позволяет организаторам охоты предлагать услуги охоты на определенных территориях, обеспечивать размещение и питание охотников, предоставлять гидов и другие услуги. Туры могут быть специализированными (например, охота на определенные виды животных) или охватывать разнообразные возможности охоты.

2. Продажа лицензий на охоту: Во многих странах существует система выдачи лицензий на охоту, которые позволяют охотникам законно охотиться на определенные виды животных в определенных сезонах. Охотничьи хозяйства могут коммерциализировать свою деятельность, продавая лицензии на охоту, которые дают право на охоту на их территории. Лицензии могут быть ограничены по количеству и стоимости в зависимости от редкости и востребованности охотничьих видов.

3. Развитие охотничьего туризма: Развитие охотничьего туризма предполагает привлечение охотников из других регионов или стран. Охотничьи хозяйства могут активно продвигать свои услуги на международном уровне, принимать гостей из-за рубежа и предоставлять им полный спектр охотничьих услуг. Это может включать организацию транспорта, аренду оружия и сопутствующего снаряжения, переводчиков и т. д.

4. Разнообразие охотничьих услуг и пакетов: Для привлечения большего количества клиентов охотничьи хозяйства могут предлагать разнообразные услуги и пакеты. Например, это могут быть пакеты для

начинающих охотников, семейные пакеты или пакеты корпоративного отдыха. Также охотничьи хозяйства могут предоставлять дополнительные услуги, такие как рыбная ловля, пешие прогулки, экскурсии и т. д., чтобы расширить спектр предлагаемых возможностей для клиентов.

5. Реклама и маркетинг: Важным аспектом коммерциализации охотничьей деятельности является эффективная реклама и маркетинг. Охотничьи хозяйства могут использовать различные каналы коммуникации, такие как Интернет, социальные сети, специализированные журналы, участие в выставках и семинарах, чтобы достигнуть потенциальных клиентов. Важно создать узнаваемый бренд и акцентировать внимание на преимуществах и уникальных особенностях предлагаемого опыта охоты.

Эти методы помогают охотничьим хозяйствам привлечь клиентов, развивать свой бизнес и эффективно коммерциализировать охотничью деятельность. Однако важно учитывать и контролировать устойчивость и этичность охоты, соблюдать законы и нормы, связанные с охраной природы и биоразнообразия.

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**ЛИНИЯ СИМЛАРИНИ АЖРАТИШ ОРҚАЛИ ЭЛЕКТР
ТАРМОҚЛАРИНИ ОПТИМАЛЛАШ ВА ЭНЕРГИЯ
САМАРАДОРЛИГИНИ ОШИРИШ**

Аннотация. Мақолада линия симларини ажратиш орқали электр тармоқлари иш режимини оптималлаш усуллари таҳлил қилинган. Шу билан бирга электр тармоқларида линия симларини ажратилганда линиянинг узатувчанлик хусусияти неча фоизга ошиши ва энергия исрофи қанчага камайиши ҳамда бу билан қанча маблағ тежаллиши ҳисоблаб берилган.

Калит сўзлар: Қувват исрофи, энергия самарадорлиги, оптималлаштириш, электр тармоқлари, қувват оқими, линиянинг ўтказувчанлик хусусияти, фаза симларини ажратиш.

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**OPTIMIZATION AND IMPROVEMENT OF ENERGY EFFICIENCY IN
ELECTRIC NETWORKS DUE TO SPLITTING THE PHASES OF LINE
WIRES**

Annotation. The article analyzes methods for optimizing the operation of electrical networks by splitting the phases of linear wires. At the same time, it was calculated how much the transfer properties of the line increase and how much energy losses decrease, and how much money is saved when splitting the phases of linear wires in electrical networks.

Key words: Power loss, energy efficiency, optimization, electrical networks, power flow, line transfer properties, phase splitting of linear wires.

Электроэнергетика тизимини модернизация қилиш, энергия истеъмолини камайтириш ва энергия тежашнинг самарали тизимини жорий этиш чораларини амалга ошириш, иктисодиётимизнинг рақобатдошлигини янада кучайтириш, аҳоли фаровонлигини юксалтириш кўп жиҳатдан бизнинг мавжуд ресурслардан, биринчи навбатда, электр ва энергия ресурсларидан қанчалик тежамли фойдалана олишимизга боғлиқдир.

Ҳар бир давлат ўз олдига қўйган мақсадларига эришиш учун ўзига хос ва ўзига мос ислохотларни амалга оширади. Бу ўринда мамлакатимизда электр энергетика соҳасида олиб борилаётган ислохотлар жамият ҳаётида долзарб аҳамиятга эга. Бинобарин, Ўзбекистон Республикаси энергетикасини ислоҳ қилишнинг асосий мақсадлари иктисодиётнинг барқарор фаолияти ва ривожланишини таъминлаш, электр энергиясини ҳосил қилиш ва унинг тежамкорлигини ошириш, истеъмолчиларга сифатли ва узлуксиз электр энергияси етказиб беришдир.

Йирик ишлаб-чиқариш ва илмий-техник салоҳиятга эга бўлган мамлакатимиз энергетикаси бутун халқ хўжалиги комплексининг ривожланишига салмоқли таъсир кўрсатиб келмоқда. Ялпи электрлаштириш ватанимиз шаҳарлари ва вилоятларининг ишлаб чиқариши ва инфратузилмасини ривожлантиришга, халқ хўжалигининг барча тармоқларини индустриал юксалтиришга имкон берди.

Электр тармоқ объектларини лойихалаш ва эксплуатация қилиш жуда катта маблағ эвазига амалга оширилади. Шунинг учун ҳам бу маблағларни сарфланганда ундан албатта етарлича фойда ҳам кўзда тутилади.

Электр энергетика тизимларини лойихалашда ҳар бир кичик параметрларни ҳам ҳисобга олиш керак, чунки бу тизим жуда узоқ вақт ишлатишга мўлжалланган бўлади. Агар хато қилинган бўлса, уни тузатиш учун иш жараёнида яна маълум бир маблағ сарф қилишга тўғри келади.

Масалан, маълум бир тармоқнинг истиқболдаги юкламаси одатда аниқ бўлмайди. Бунда юкламани ҳисоблашда учта кўрсаткич (энг катта, энг кичик ва ўртача) учун электр тармоқ параметрлари ҳисобланади ва бундан энг мақбули танлаб олинади. Ҳар қандай ҳолда ҳам ЭТ параметрларини оптималлашда маълум бир оптималлаш мезони бўлиши керак.

Одатда умумий оптималлаш мезони сифатида битта кўрсаткич эмас, балки бир неча кўрсаткичларни эътиборга олиш керак бўлади. Масалан, мезон кўрсаткичи сифатида капитал сарфлар (харажатлар), электр энергия исрофи, электр таъминотининг узлуксизлик даражаси, атроф-муҳитга таъсир даражаси ва бошқа омиллар бўлиши мумкин.

Одатда кўп кўрсаткичли мезонлар бўйича электр энергетика тизимларини оптималлаш жуда мураккаб бўлганлиги сабабли бунда маълум бир электр энергетика тизимлари (ЭЭТ)нинг кўрсаткичи асосий мезон сифатида олинади ва шу бўйича ЭЭТ оптималлаштирилади, қолган кўрсаткичлар эса маълум бир чеклов кўрсаткичлари сифатида олинади.

Электр энергия тизимларини эксплуатация қилиш давридаги оптималлаш масалалари лойиҳалашдагидан анчагина фарқ қилади, бунда электр энергия тизимини энг яхши иш режими қўшимча капитал харажатларсиз амалга ошириш кўзда тутилади. Шунинг учун оптималлашнинг умумий мезон кўрсаткичи сифатида йиллик сарф-харажатлар олинади. Агар йиллик сарф-харажатларни асосий қисмини электр энергияни исрофлари ташкил этишини ҳисобга олсак, иқтисодий мезон кўрсаткичларидан бошқа мезон кўрсаткичларига ўтиш мумкин. Маълум бир вақт оралиғидаги электр таъминотини иш режимини оптималлашда, асосий мезон кўрсаткичи сифатида электр энергия исрофи олинади.

$$\Delta W = \sum_{i=1}^n \Delta W_i \rightarrow \min$$

Бу ерда ΔW_i - кўрилаётган вақт оралиғи учун i -чи элементдаги электр энергия исрофи.

n -тармоқдаги элементлар сони.

Электр энергия тизимларини эксплуатация даврида оптималлашнинг қуйидаги қўшимча капитал харажатлар талаб қилмайдиган йўлларини келтириш мумкин:

— Очиқ тарқатиш тармоқларидаги ишчи кучланишни ошириш.

— Юқори кучланишли электр тармоқларидаги кучланишни оптималлаш.

— Электр тармоқларилардаги кучланиш ва реактив қувватни оптималлаш.

— Ёпиқ контур ҳосил қилувчи электр тармоқлари (35 кВ ва ундан юқори)нинг узилиш жойини оптималлаш.

— Подстанциядаги трансформаторларни иш режимини оптималлаш.

— Бир хил параметрдаги, тармоқнинг параллел элементларини юкламасини тенглаш (бир хиллаштириш)

— Уч фазали тармоқдаги ҳар бир фаза юкламасини тенглаш.

— Электр тармоқлари элементларини таъмирлаш жараёни вақтини қисқартириш.

Яна шуни таъкидлаш мумкинки, эксплуатация вақтидаги оптималлаш йўллари қўшимча капитал харажатлар талаб этмайди, шунинг учун ундан амалда максимал фойдаланишни йўлга қўйиш керак.

Кучланиши **220 кВ**, узунлиги **L=300 км** бўлган **АС600/72** маркали ЭУЛ ни **АС300/48** маркали икки симли линияга алмаштирилгандаги линиянинг солиштирма параметрларини ва ўтказувчанлик хусусиятини ўзгаришини аниқлаймиз. Бунда линиялар орасидаги масофа **D=7,0 метр**, ажратилган фаза симлари орасидаги масофа **a_{ўр}=40 см=400 мм**

Биринчи бўлиб, фаза симлари ажратилмаган АС600/72 маркали ва фаза симлари ажратилган АС300/48 маркали икки симли ЭУЛ нинг

солиштира параметрларини ва ўтказувчанлик хусусиятини аниқлаймиз, сўнгра бу параметрларни бир-бири билан солиштирамиз.

Фаза симлари ажратилмаган линия симлари орасидаги ўртача геометрик масофани аниқлаймиз:

$$D_{\text{ўр}} = 1,26 \cdot D = 1,26 \cdot 7,0 = 8,82 \text{ метр}$$

Маълумотномалардан АС600/72 маркали симнинг ташқи диаметрини ва солиштира параметрларини аниқлаймиз:

$$d_{\text{сим}} = 2r_{\text{сим}} = 33,1 \text{ мм}; R_0 = 0,055 \text{ Ом/км}; X_0 = 0,4 \text{ Ом/км}; b_0 = 2,8 \cdot 10^{-6} \text{ Ом/км}$$

Ушбу фаза симлари ажратилмаган линиянинг солиштира параметрларини ҳисоб-китоблар орқали аниқлаймиз:

Солиштира актив қаршилик:

$$R_0(1) = 1,05 \frac{\rho}{F} = 1,05 \frac{30}{600} = 0,052 \text{ Ом/км};$$

Линиянинг актив қаршилиги:

$$R_L(1) = R_0 \cdot L = 0,052 \cdot 300 = 156 \text{ Ом}$$

Солиштира индуктив қаршилик:

$$X_0(1) = 0,144 \cdot \lg\left(\frac{D_{\text{ўр}}}{r_{\text{сим}}}\right) + 0,016 = 0,144 \cdot \lg\left(\frac{8,82 \cdot 10^3}{16,55}\right) + 0,016 = 0,409 \text{ Ом/км}$$

Линиянинг индуктив қаршилиги:

$$X_L(1) = X_0 \cdot L = 0,409 \cdot 300 = 122,7 \text{ Ом}$$

Солиштира сифим қаршилик:

$$b_0(1) = \frac{7,58}{\lg\left(\frac{D_{\text{ўр}}}{r_{\text{сим}}}\right)} \cdot 10^{-6} = \frac{7,58}{\lg\left(\frac{8,82 \cdot 10^3}{16,55}\right)} \cdot 10^{-6} = 2,78 \cdot 10^{-6} \text{ См/км}$$

Фаза симлари ажратилмаган линиянинг солиштира тўла қаршилигини аниқлаймиз:

$$Z_0(1) = \sqrt{R_0^2 + X_0^2} = \sqrt{0,052^2 + 0,409^2} = 0,412 \text{ Ом/км}$$

Линиянинг тўла қаршилиги:

$$Z_L(1) = \sqrt{R_L^2 + X_L^2} = \sqrt{156^2 + 122,7^2} = 198,5 \text{ Ом}$$

Фаза симлари ажратилмаган линиянинг тўлқин қаршилигини аниқлаймиз:

$$Z_T(1) = \sqrt{X_0/b_0} = \sqrt{0,409/2,78 \cdot 10^{-6}} = 384 \text{ Ом}$$

Фаза симлари ажратилмаган линиянинг чегаравий қувватини аниқлаймиз:

$$P_{\text{хис}}(1) = \frac{U_{\text{ном}}^2}{Z_T} = \frac{220^2}{384} = 126 \text{ МВт}$$

Фаза симлари иккига ажратилган линия (АС300/48 маркали икки симли ЭУЛ)нинг солиштира параметрларини ҳисоб-китоблар орқали аниқлаймиз:

Солиштира актив қаршилик:

$$R_0(2) = 1,05 \frac{\rho}{2F} = 1,05 \frac{30}{2 \cdot 300} = 0,052 \text{ Ом/км}$$

Линиянинг актив қаршилиги:

$$R_{\text{Л}}(2) = R_0 \cdot L = 0,052 \cdot 300 = 156 \text{ Ом}$$

Симнинг эквивалент радиусини ҳисоблаймиз:

$$r_{\text{эқв}} = \sqrt[n]{r_{\text{сим}} \cdot a_{\text{ўр}}^{n-1}} = \sqrt[2]{12,1 \cdot 400} = 69,6 \text{ мм}; \text{ бу ерда } n=2 \text{ -ажратилган симлар}$$

солиштирма

Солиштирма индуктив қаршилик:

$$X_0(2) = 0,144 \cdot \lg\left(\frac{D_{\text{ўр}}}{r_{\text{эқв}}}\right) + \frac{0,016}{n} = 0,144 \cdot \lg\left(\frac{8,82 \cdot 10^3}{69,6}\right) + \frac{0,016}{2} = 0,311 \text{ Ом/км}$$

Линиянинг индуктив қаршилиги:

$$X_{\text{Л}}(2) = X_0 \cdot L = 0,311 \cdot 300 = 93,3 \text{ Ом}$$

Фаза симлари иккига ажратилган линиянинг солиштирма тўла қаршилигини аниқлаймиз:

$$Z_0(2) = \sqrt{R_0^2 + X_0^2} = \sqrt{0,052^2 + 0,311^2} = 0,315 \text{ Ом/км}$$

Линиянинг тўла қаршилиги:

$$Z_{\text{Л}}(2) = \sqrt{R_{\text{Л}}^2 + X_{\text{Л}}^2} = \sqrt{156^2 + 93,3^2} = 181,8 \text{ Ом}$$

Солиштирма сифим ўтказувчанлик:

$$b_0(2) = \frac{7,58}{\lg\left(\frac{D_{\text{ўр}}}{r_{\text{эқв}}}\right)} \cdot 10^{-6} = \frac{7,58}{\lg\left(\frac{8,82 \cdot 10^3}{69,6}\right)} \cdot 10^{-6} = 3,60 \cdot 10^{-6} \text{ См/км}$$

Фаза симлари иккига ажратилган линиянинг тўлқин қаршилигини аниқлаймиз:

$$Z_T(2) = \sqrt{X_0 / b_0} = \sqrt{0,311 / 3,60 \cdot 10^{-6}} = 294 \text{ Ом}$$

Фаза симлари иккига ажратилган линиянинг чегаравий қувватини аниқлаймиз:

$$P_{\text{хис}}(2) = \frac{U_{\text{НОМ}}^2}{Z_T} = \frac{220^2}{294} = 165 \text{ МВт}$$

Фаза симлари ажратилмаган АС600/72 маркали ва фаза симлари ажратилган АС300/48 маркали икки симли ЭУЛ нинг солиштирма параметрларини ва ўтказувчанлик хусусиятларини бир-бири билан солиштирамиз.

Солиштирма индуктив қаршилик бўйича:

$$\delta(X_0) = \frac{X_0(2)}{X_0(1)} \cdot 100\% = \frac{0,311}{0,409} \cdot 100\% = 76,0\%$$

Бундан фаза симлари ажратилмаган линияга нисбатан фаза симлари ажратилган икки симли ЭУЛ нинг солиштирма индуктив қаршилиги 24% кам эканлигини кўриш мумкин.

Солиштирма сифим ўтказувчанлик бўйича:

$$\delta(b_0) = \frac{b_0(2)}{b_0(1)} \cdot 100\% = \frac{3,60 \cdot 10^{-6}}{2,78 \cdot 10^{-6}} \cdot 100\% = 129,5\%$$

Бундан фаза симлари ажратилмаган линияга нисбатан фаза симлари ажратилган икки симли ЭУЛ нинг солиштирма сиғим ўтказувчанлиги 29,5% кўп эканлигини кўриш мумкин.

Солиштирма тўла қаршилиқ бўйича:

$$\delta(Z_0) = \frac{Z_0(2)}{Z_0(1)} \cdot 100\% = \frac{0,315}{0,412} \cdot 100\% = 76,4\%$$

Бунда фаза симлари ажратилмаган линияга нисбатан фаза симлари ажратилган икки симли ЭУЛ нинг солиштирма тўла қаршилиги 23,6% га камайди.

Чегаравий қувват бўйича:

$$\delta(P_x) = \frac{P_x(2)}{P_x(1)} \cdot 100\% = \frac{165}{126} \cdot 100\% = 131\%$$

Бунда фаза симлари ажратилмаган линияга нисбатан фаза симлари ажратилган икки симли ЭУЛ нинг ўтказувчанлик хусусияти 31% га ошади.

Юқоридаги бўлимлардаги ҳисоблаш натижаларидан фойдаланиб, фаза симлари ажратилмаган АС600/72 маркали ва фаза симлари ажратилган АС300/48 маркали икки симли ЭУЛ нинг солиштирма параметрларини ва ўтказувчанлик хусусиятларини бир-бири билан солиштирамиз:

Агар ЭУЛ орқали ўзатилаётган қувват ўрта ҳисобда 100 МВт бўлса, фаза симлари ажратилмаган АС600/72 маркали ва фаза симлари ажратилган АС300/48 маркали икки симли линиялардаги қувват исрофлари қуйидагича аниқланади:

$$\Delta P(1) = \frac{P^2 \cdot R}{U^2 \cdot \cos^2 \varphi_1} = \frac{100^2 \cdot 156}{220^2 \cdot 0,90^2} = 4,97 \text{ МВт};$$

$$\Delta P(2) = \Delta P \cdot \frac{70\%}{100\%} = 4,97 \cdot \frac{70\%}{100\%} = 3,47 \text{ МВт};$$

Фаза симлари ажратилмаган ЭУЛ учун йиллик электр энергия исрофи ҳисоблаймиз:

$$\Delta W(1) = \Delta P(1) \cdot T = 4,97 \cdot 8760 = 4353,7 \text{ МВт} \cdot \text{соат};$$

Фаза симлари иккига ажратилган ЭУЛ учун йиллик электр энергия исрофи ҳисоблаймиз:

$$\Delta W(2) = \Delta P(2) \cdot T = 3,47 \cdot 8760 = 3039,7 \text{ МВт} \cdot \text{соат};$$

Йиллик электр энергия исрофи камайишини ҳисоблаймиз:

$$\delta W_{\text{йил}} = \Delta W(1) - \Delta W(2) = 4353,7 - 3039,7 = 1314 \text{ МВт} \cdot \text{соат}.$$

Йиллик электр энергия исрофини камайитириш ҳисобига олинандиган фойдани ҳисоблаймиз:

$$D_{\text{йил}} = \delta W_{\text{йил}} \cdot \beta = 1314 \cdot 295 = 387 \text{ 630 минг сўм};$$

Бу ерда $\beta = 295$ сўм/кВт·соат - 1 кВт·соат электр энергия нархи.

Ҳисоблаш натижаларини таҳлил қилганимизда маълум бўлдики кучланиши **220 кВ**, узунлиги **L=300 км** бўлган **АС600/72** маркали ЭУЛ ни

АС300/48 маркали икки симли линияга алмаштирилгандаги ЭУЛ нинг ўтказувчанлик хусусияти 31% га ошади ҳамда электр энергия исрофи 1314 МВт·соатга камаяди, бу эса йиллик дароматни 387 миллион 630 минг сўмга ошишига олиб келади.

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ЭЛЕКТР ТАРМОҚЛАРИДА ҚУВВАТНИ ОПТИМАЛ ТАҚСИМЛАШ ОРҚАЛИ ЭНЕРГИЯ САМАРАДОРЛИГИНИ ОШИРИШ

Аннотация. Мақолада электр тармоқларида қувватни оптимал тақсимлаш орқали энергия самарадорлигини ошириш усуллари таҳлил қилинган. Шу билан бирга электр тармоқларида қувват оптимал тақсимланганда энергия исрофи қанчага камайиши ва бу билан қанча маблағ тежалиши ҳисоблаб берилган.

Калит сўзлар: Қувват исрофи, исрофсиз линиялар, оптималлаштириш, электр тармоқлари, қувват оқими, узатиш (ўтказувчанлик) хусусияти, оптимал ажралиш нуқтаси.

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INCREASING ENERGY EFFICIENCY THROUGH OPTIMAL DISTRIBUTION OF POWER IN ELECTRICAL NETWORKS

Abstract. The article analyzes methods of increasing energy efficiency through optimal distribution of power in electrical networks. At the same time, it has been calculated how much energy waste can be reduced and how much money can be saved in the case of optimal distribution of power in electric networks.

Key words: Power dissipation, waste-free lines, optimization, electrical networks, power flow, transmission (conductivity) characteristic, optimal separation point.

Электр тармоқларини оптималлашда асосий омил сифатида линиянинг ўтказувчанлик (ўтказиш) хусусияти олинади ва одатда худди шу омил (линиянинг ўтказувчанлик хусусияти) оптималлашнинг асосий мезон

кўрсаткичи ҳисобланади. Қолган барча омиллар қўшимча мезон кўрсаткичлари ҳисобланади.

Линиянинг ўтказувчанлик (ўтказиш) хусусияти дейилганда электр станциясидан узатилган қувватни қанчалик ўтказиши назарда тутилади.

Линиянинг бирламчи параметрлари (актив қаршилиги- r_0 ва ўтказувчанлиги- g_0) реактив қаршилиги- X_0 ва ўтказувчанлиги- B_0 га нисбатан жуда кичик бўлган линиялар *идеал (исрофсиз) линиялар* деб аталади.

Идеал (исрофсиз) ЭУЛ учун узатилаётган қувват чегараси қуйидаги ифода билан аниқланади:

$$P_{\text{чегара}} = \frac{E \cdot U}{X_{\Sigma}}$$

Бу ерда: E -генераторнинг ЭЮК;

U -шиналардаги кучланиш;

$X_{\Sigma} = X_{\text{ген}} + X_{\text{тр}} + X_{\text{л}}$ -реактив қаршилиқлар йиғиндиси;

$X_{\text{ген}}$ –генераторнинг реактив қаршилиги;

$X_{\text{тр}}$ –линия бошидаги ва охиридаги трансформаторларнинг реактив қаршилиги;

$X_{\text{л}}$ -линиянинг реактив қаршилиги.

ЭУЛ нинг узатиш (ўтказувчанлик) хусусиятини ошириш йўлларида бири, бу линиянинг тўлқин қаршилиги ва тўлқин узунлиги деб аталувчи параметрларини ўзгартиришдир.

$$Z_T = \sqrt{\frac{X_0}{B_0}} = \sqrt{\frac{L_0}{C_0}} \text{ -Линиянинг тўлқин қаршилиги;}$$

$$\lambda = \alpha_0 \cdot \ell = \ell \sqrt{X_0 \cdot B_0} = \ell \cdot \omega \sqrt{L_0 \cdot B_0} \text{ -Линиянинг тўлқин узунлиги.}$$

Бу ерда α_0 -линиянинг сўниш коэффиценти.

Олиб борилган изланишлар шуни кўрсатдики, линия параметрларини компенсация қилишнинг энг мақбул йўлларида бири, бу тўлқин қаршилигини компенсация қилишдир, бу билан линиянинг ўтказувчанлик хусусияти оширилади. Буни амалга оширишда нисбатан жуда содда усул, яъни фазаларни ажратиш (хар бир фаза симини бир неча толаларга ажратиш) усулидан фойдаланилади. Бунда линиянинг индуктивлиги камайди, шу билан бирга линиянинг сифими ортади, бу эса линиянинг тўлқин қаршилигини камайишига олиб келади.

Тарқатиш электр тармоқларининг самарали ишлаши янги тармоқларни лойихалашдаги ва ишлаб турган тармоқларни такомиллаштиришдаги вазифаларни қанчалик тўғри бажарилишига боғлиқ бўлади. Тарқатиш электр тармоқларини лойихалаш жараёнида оптималлаш маълум бир комплекс вазифаларни ўз ичига олади, бунда оптималлаш мезон кўрсаткичи сифатида бир неча параметрлар назарда тутилади, жумладан ўтказиш хусусияти, кучланиш сифати, электр таъминоти узулуксизлиги, капитал харажатлар, электр энергия исрофи ва бошқалар.

Электр тармоғини лойихалашдаги асосий параметрлардан бири бу номинал кучланишдир. Юқори кучланиши қўллаш бу линиянинг ўтказиш хусусиятини оширашига олиб келади. Агар ҳисобий юклама ўзгармай қолса, у холда қувват ва энергия исрофи камаяди. Агар 10 кВ кучланиш ўрнига 20 кВ кучланиш қўлланилса, қувват исрофи 4 марта камаяди.

Албатта, кучланишни ошириш капитал сарф харажатларни ошишига олиб келади, айниқса бу подстанциянинг электр қурилма ва жихозларига сарфланадиган харажатларни ошишига олиб келади. Захирани таъминлаш ва эксплуатация қилиш шартларига мувофиқ маълум бир жуғрофий худудда ва битта тарқатиш тармоғида бир неча номинал кучланишга эга бўлиш мумкин эмас, шунинг учун одатда номинал кучланишни оптималлаш бундай жойларда олиб борилмайди. Бу вазифани маълум изланиш ва ҳисоб-китоблар ўтказилгандан кейин шу худуд учун оптимал кучланиш тизимини ишлаб чиқилади ва лойихаланади.

Оптимал кучланишни аниқлаш масаласини хал қилишда ўз-ўзидан иккинчи масала, яъни 35-110 кВ подстанцияга уланган электр тармоғини самарали таъсир доирасини аниқлаш масаласи ҳам қўшилади. Бу масалани хал қилишда тарқатиш тармоғидаги тарқатиш қурилмалари ва трансформатор подстанциялар сонини аниқлаш зарур бўлади. Бу маълум бир изланиш ва ҳисоб-китоблар олиб боришни талаб этади.

Оптималлашнинг бошқа мезон кўрсаткичи, бу компенсация қурилмаси қувватини мтқдори ҳисобланади. КҚ ни ўрнатиш тармоқнинг иш режимини яхшиланишига олиб келади, нафақат исрофни камайтиради, балки кучланиш сифатини ва линиянинг ўтказиш хусусиятини оширади.

Кучланиши 1000 В гача бўлган электр тармоқларидаги асосий вазифалардан бири бу фаза юкламаларини тенглаштириш ҳисобланади. Бунга одатда бундай электр тармоқларида бир фазали электр энергич истеъмолчилари кўп бўлганлиги сабаб бўлади. Бундай электр тармоқлари учун куйидаги тенгсизликни ёзиш мумкин бўлади:

$$I_A^2 + I_B^2 + I_C^2 > 3I_{\text{ўр}}^2$$

Бу ерда: I_A , I_B , I_C -мос фазалардаги линия токлари;

$$I_{\text{ўр}} = \frac{I_A + I_B + I_C}{3} \text{ -фазалардаги ўртача ток.}$$

Фазаларда бир хил юклама бўлгандаги қувват ва энергия исрофи юклама хар хил бўлгандаги қувват ва энергия исрофидан кам бўлади. Фаза юкламаларини тенглаштириш вазифасини лойихалаш жараёнида маълум бир қисмини, бир хил истеъмолчиларни фазаларга тенг тақсимлаш йўли билан амалга ошириш мумкин. Лекин сутка давомида хар бир фазадаги юкламаларни ўзгариб туриши носимметрикликнинг асосий сабабчиси бўлганлиги сабабли, фаза юкламаларини тенглаштириш вазифасини тўла амалга ошириш мумкин бўлмай қолади.

Электр тармоқларини модернизация ва реконструкция қилиш жараёнида оптималлашнинг бошқа йўллари ҳам мавжуд, масалан, тарқатиш

тармоқларидаги трансформатор қувватларини тартибга солиш, манан эскирган трансформаторларни янгиси билан алмаштириш ва бошқалар.

Йиллар ўтиши билан трансформаторнинг асл қуввати лойихаланган қувватдан ортиб кетиши мумкин, бунда техник шартлар талабига асосан ўта юкламада ишлаётган трансформаторларни катта қувватли трансформаторлар билан алмаштириш зарур бўлади. Бунда салт ишлаш режимидаги қувват исрофи кўпаяди, юкламали қувват исрофи эса камайди. Демак тарқатиш электр тармоқларининг иш режимини оптималлашда ушбу омилларни ҳисобга олиш зарур бўлади.

Қуввати 20 МВА бўлган электр тармоғини (Расм-1.а) оптимал ажралиш (узилиш) нуқтасини аниқлаймиз. Энг катта юкламаларда тармоқ тугунларидаги қувват МВ·А ларда, тугунлар орасидаги линиянинг қаршиликлари Ом ларда берилган бўлиб, кучланиш $U_1=U_2=35$ кВ га тенг. Оптималлашни мезон кўрсаткичи сифатида энг кичик йиғинди қувват исрофини оламиз.

Фақат актив қаршиликка эга электр тармоқларида энг самарали қувватларни тақсимланиши, бу тармоқдаги оқим тақсимланиши (ток тақсимланиши) билан мос келади. Ҳар қандай электр тармоғи учун умумий ҳолда қуйидаги контур тенгламаларини тузиш мумкин:

$$\sum_{ij=1}^n I_{ij} \cdot R_{ij} = 0 \text{ ёки } \sum_{ij=1}^n S_{ij} \cdot R_{ij} = 0$$

Бу ерда S_{ij} ва R_{ij} тармоқнинг ij -қисмидаги қувват оқими ва қаршилиги.

Ҳар бир тугундаги тўла қаршиликларни модулини (эффektiv кийматини) ҳисоблаймиз:

$$S_3 = 6 + j4 \quad S_3 = 7,2 \text{ МВА}$$

$$S_4 = 5 + j3 \quad S_4 = 5,8 \text{ МВА}$$

$$S_5 = 3 + j2 \quad S_5 = 3,6 \text{ МВА}$$

Юқоридаги тенгламани тармоқнинг 1-3 қисми учун тузамиз:

$$S_{13} \cdot 2,5 + (S_{13} - 7,2) \cdot 4,5 + (S_{13} - 7,2 - 5,8) \cdot 1,5 + (S_{13} - 7,2 - 5,8 - 3,6) \cdot 6,2 = 0$$

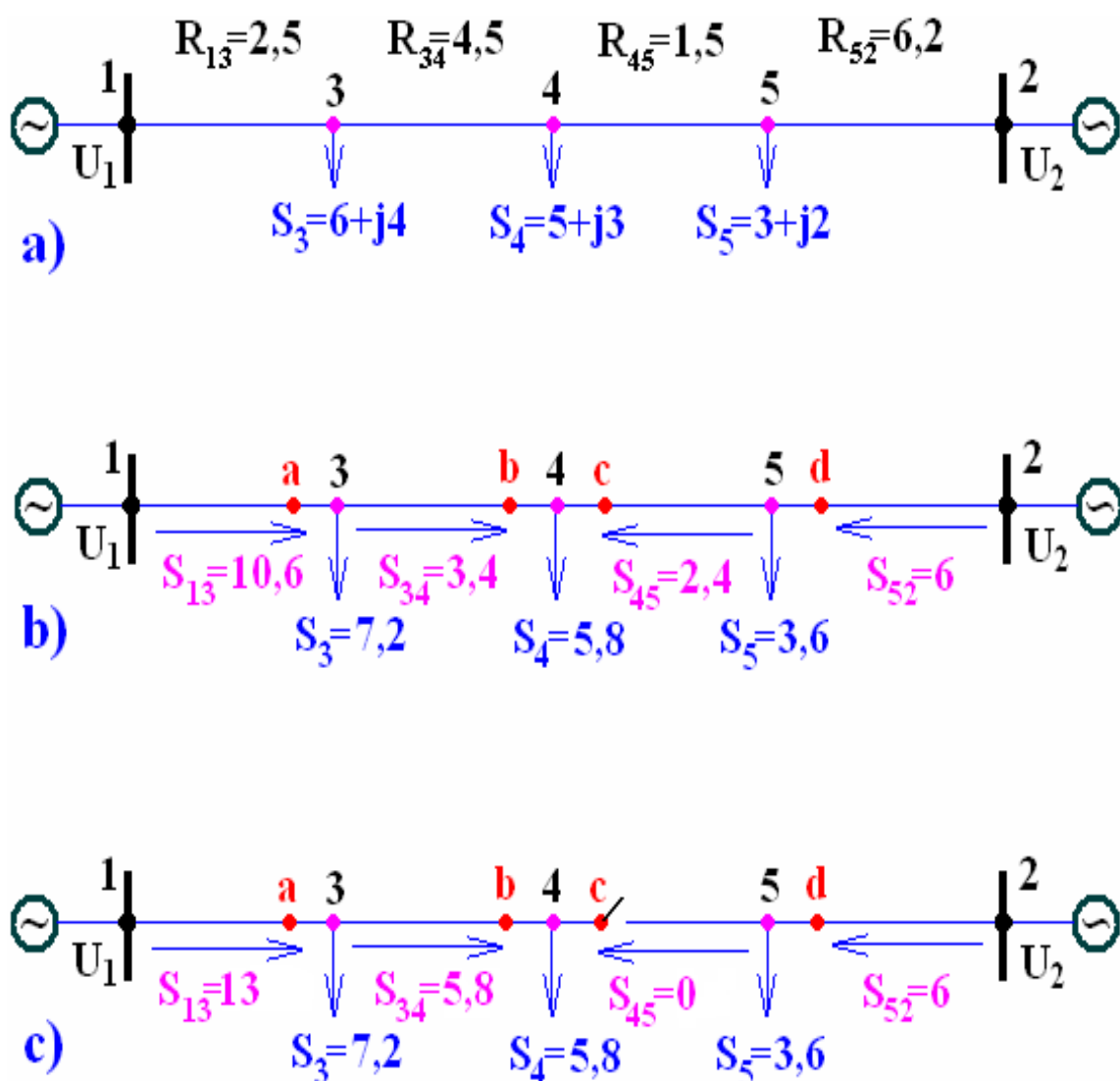
бундан $S_{13} = 10,6$ МВА га тенглиги келиб чиқади.

Кирхгофнинг биринчи қонунига асосан занжирнинг бошқа қисмларидаги қувват оқимларини ҳам ҳисоблаймиз:

$$S_{34} = S_{13} - S_3 = 10,6 - 7,2 = 3,4 \text{ МВА}$$

$$S_{45} = S_{34} - S_4 = 3,4 - 5,8 = -2,4 \text{ МВА}$$

$$S_{52} = S_{45} - S_5 = -2,4 - 3,6 = -6,0 \text{ МВА}$$



Расм-1. Икки томонлама таъминланган электр тармоқ схемаси

- a) ЭТ нинг бошлангич схемаси;
- b) ЭТ нинг қувватлари оптимал тақсимланган схемаси;
- c) ЭТ нинг оптимал узиллиш нуқтаси.

Қувватлар оқимидаги манфий ишоралар қувват оқимининг (ток оқимининг) йўналиши қарама-қарши эканлигидан далолат беради, яъни электр тармоғининг 4-5 ва 5-2 қисмларидаги истеъмолчилар 2-манбадан таъминланаётганлини билдиради. (Расм-1.b).

Берилган электр тармоғининг (Расм-1.b) барча нукталиридан бирида (a, б, с, д) ажратиш мумкин бўлади, ажратиш нуқтаси қаерлигидан қатъий назар барча тугунлар (3,4 ва 5) биринчи нуктадан ёки иккинчи нуктадан таъминланади.

Энг кичик йиғинди қувват исрофини мезон кўрсаткичи сифатида қаралганда 4-нукта энг оптимал ажратиш нуқтаси ҳисобланади, лекин бу

нуқта икки тамондан таъминланган. Шунинг учун ушбу нуқтага йўналган қувват оқими қайси томонда камроқ бўлса, худди шу жойда (Расм-1.с) тармоқни ажратиш мақсадга мувофиқ бўлади ва бунда қувватлар тақсимланиши оптимал тақсимланишга жуда яқин бўлади.

Электр тармоғида “С” нуқта ажратиш нуқтаси бўлганда йиғинди қувват исрофини қуйидагича ҳисоблаймиз:

$$\Delta P_c = \sum_{ij=1}^n \frac{S_{ij}^2}{U^2} \cdot R_{ij} = \frac{1}{35^2} (13^2 \cdot 2,5 + 5,8^2 \cdot 4,5 + 3,6^2 \cdot 6,2) = 0,53 \text{ МВт}$$

Электр тармоғида “С” нуқта энг оптимал ажратиш нуқтаси эканлигини текшириб қўрамиз, бунинг учун тармоқнинг бошқа нуқталарини ажратиш нуқтаси деб қаралгандаги қувват исрофини ҳисоблаймиз ва уларни бир-бири билан таққослаймиз.

Ажратиш нуқтаси “b” бўлганда (Расм-1.а) йиғинди қувват исрофини қуйидагича ҳисоблаймиз:

$$\Delta P_b = \sum_{ij=1}^n \frac{S_{ij}^2}{U^2} \cdot R_{ij} = \frac{1}{35^2} (7,2^2 \cdot 2,5 + 5,8^2 \cdot 1,5 + 9,4^2 \cdot 6,2) = 0,59 \text{ МВт}$$

Ажратиш нуқтаси “a” бўлганда (Расм-2.5.b) йиғинди қувват исрофини қуйидагича ҳисоблаймиз:

$$\Delta P_a = \sum_{ij=1}^n \frac{S_{ij}^2}{U^2} \cdot R_{ij} = \frac{1}{35^2} (7,2^2 \cdot 4,5 + 13^2 \cdot 1,5 + 16,6^2 \cdot 6,2) = 1,79 \text{ МВт}$$

Ажратиш нуқтаси “d” бўлганда (Расм-2.5.с) йиғинди қувват исрофини қуйидагича ҳисоблаймиз:

$$\Delta P_d = \sum_{ij=1}^n \frac{S_{ij}^2}{U^2} \cdot R_{ij} = \frac{1}{35^2} (16,6^2 \cdot 2,5 + 9,4^2 \cdot 4,5 + 3,6^2 \cdot 1,5) = 0,9 \text{ МВт}$$

Олиб борилган ҳисоб-китоблардан шу нарса маълум бўладики, ажратиш нуқтаси сифатида “a”, “b” ёки “d” нуқта олинганда қувват исрофи “с” нуқтадагига нисбатан катта чикди, демак ушбу тармоқдаги оптимал узилиш нуқтаси “с” нуқта ҳисобланади.

Бизга маълумки ҳар қандай электр тармоғидаги юклама йил давомида бирхил бўлмайди, шунинг учун электр тармоғининг энг оптимал узилиш нуқтасини аниқлашда йиллик юклама графигини ҳам эътиборга олиш керак бўлади. Агар йиллик юклама графигида электр тармоғидаги энг катта узатиладиган қувват вақти 1000 соат, қолган 7760 соат эса энг катта қувватни 80% ни ташкил этса, оптимал ажратиш нуқтаси “с” нуқта бўлмаслиги мумкин.

Юклама графигини 7760 соат вақти учун ҳар бир тугундаги қувватларни аниқлаймиз:

$$S_3 = 7,2 \cdot 0,8 = 5,8 \text{ МВА}$$

$$S_4 = 5,8 \cdot 0,8 = 4,6 \text{ МВА}$$

$$S_5 = 3,6 \cdot 0,8 = 2,9 \text{ МВА}$$

Тармоқнинг 1-3 қисми қувват оқимини аниқлаймиз:

$S_{13} \cdot 2,5 + (S_{13} - 5,8) \cdot 4,5 + (S_{13} - 5,8 - 4,6) \cdot 1,5 + (S_{13} - 5,8 - 4,6 - 2,9) \cdot 6,2 = 0$
 бундан $S_{13} = 7,1$ МВА га тенглиги келиб чиқади.

Юклама максимал бўлмаганда ажратиш нуқтаси “С” ва “b” бўлган холлар учун актив қувват исрофини аниқлаймиз:

$$\Delta P_{c2} = \sum_{ij=1}^n \frac{S_{ij}^2}{U^2} \cdot R_{ij} = \frac{1}{35^2} (8,7^2 \cdot 2,5 + 2,9^2 \cdot 4,5 + 1,8^2 \cdot 6,2) = 0,2 \text{ МВт}$$

$$\Delta P_{b2} = \sum_{ij=1}^n \frac{S_{ij}^2}{U^2} \cdot R_{ij} = \frac{1}{35^2} (5,8^2 \cdot 2,5 + 2,9^2 \cdot 1,5 + 4,7^2 \cdot 6,2) = 0,19 \text{ МВт}$$

Йил давомида хар хил юклама бўлишини ҳисобга олган холда, ажратиш нуқтаси “b” ва “С” бўлгандаги йиллик электр энергия исрофини ҳисоблаймиз:

$$\Delta W_b = \Delta P_b \cdot 1000 + \Delta P_{b2} \cdot 7760 = 0,59 \cdot 1000 + 0,19 \cdot 7760 = 1764,4 \text{ МВт} \cdot \text{соат};$$

$$\Delta W_c = \Delta P_c \cdot 1000 + \Delta P_{c2} \cdot 7760 = 0,53 \cdot 1000 + 0,20 \cdot 7760 = 2082 \text{ МВт} \cdot \text{соат}$$

Бундан кўришиб турибдики тармоқнинг оптимал ажратиш нуқтаси “С” нуқта эмас балки, “b” нуқта экан, чунки йиллик электр энергия исрофи ажратиш нуқтаси “С” нуқта бўлганда катта чиқди.

Биз ҳеч қандай капитал сарф харажатларсиз, икки томонлама таъминланган электр тармоғида қувватни оптимал тақсимлаш билан, яъни электр тармоғидаги электр энергия исрофини камайтириш билан иқтисодий самарадорликни оширишга эришиш мумкинлигини аниқладик.

Йил давомида хар хил юклама бўлишини ҳисобга олган холда, ажратиш нуқтаси “b” ва “С” бўлгандаги йиллик электр энергия исрофини юқорида ҳисобладик.

Йиллик электр энергия исрофи камайишини ҳисоблаймиз:

$$\delta W_{\text{йил}} = \Delta W_c - \Delta W_b = 2082 - 1764,4 = 317,6 \text{ МВт} \cdot \text{соат}.$$

Йиллик электр энергия исрофини камайитириш ҳисобига олинган фойдани ҳисоблаймиз:

$$D_{\text{йил}} = \delta W_{\text{йил}} \cdot \beta = 317,6 \cdot 295 = 93 \text{ 692 минг сўм};$$

Бу ерда $\beta = 295$ сўм/кВт·соат -1 кВт·соат электр энергия нархи.

Ҳисоблаш натижаларини таҳлил қилганимизда маълум бўлдики икки томонлама таъминланган электр тармоғидаги юкларни оптимал тақсимлаганимизда электр энергия исрофи 317,6 МВт·соатга камаяди, бу эса йиллик дароматни 93 миллион 692 минг сўмга ошишига олиб келади.

Ўрганилаётган умумий қуввати 20 МВА бўлган электр тармоғида йил давомида хар хил юклама бўлишини ҳисобга олган холда, ажратиш нуқтаси “b” ва “С” бўлгандаги, яъни қувват оптимал тақсимланган ва оптимал тақсимланмагандаги йиллик электр энергия исрофлари ҳисобланиб, ўзаро таққосланди ва қуйидаги хулосаларга келинди:

– олиб борилган ҳисоб-китоблардан шу нарса маълум бўладики, ажратиш нуқтаси сифатида “a”, “b” ёки “d” нуқта олинганда қувват исрофи

“с” нуқтадагига нисбатан катта чикди, демак ушбу тармоқдаги оптимал узилиш нуқтаси “с” нуқта ҳисобланади.

– ҳар қандай электр тармоғидаги юклама йил давомида бирхил бўлмайди, шунинг учун электр тармоғининг энг оптимал узилиш нуқтасини аниқлашда йиллик юклама графигини ҳам эътиборга олиш керак бўлади. Агар йиллик юклама графигида электр тармоғидаги энг катта узатиладиган қувват вақти қувватнинг кичик қийматлари узатиладиган вақтга нисбатан кичик бўлса, оптимал ажратиш нуқтаси “с” нуқта бўлмаслиги мумкин.

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ВАЖНОСТЬ ТЕРАПЕВТИЧЕСКИХ КОНТАКТНЫХ ЛИНЗ ПРИ ЯЗВАХ РОГОВИЦЫ

Резюме. Лечение пациентов с воспалительной патологией глаз является одной из актуальных проблем офтальмологии. Литературные данные показывают, что среди этой группы заболеваний патология роговицы - около 48...55% всех заболеваний органов зрения. В 70% случаев поражения роговицы возникают при ране и часто носят торпидный характер. Заболевания роговицы также занимают большую долю (до 10...30%) в этиологии слепоты: ежегодно до 1,5 миллионов человек в мире получают монокулярную слепоту из-за ран и травм роговицы.

В данной статье представлен большой арсенал новейших препаратов при лечении раневых процессов роговицы, применение физиотерапевтических, микрохирургических методов, широкое применение различных кератопонтов, в частности, важность биопоэза высушенной донорской роговицы на силикагеле, неправильное систематическое применение специальной антибактериальной и противовирусной терапии приводит к развитию дисбактериоза, аллергических реакций, хронических форм воспаления и другая информация.

Ключевые слова: роговица, лечение, воспаление, заболевание, физиотерапия.

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THE IMPORTANCE OF THERAPEUTIC CONTACT LENSES FOR CORNEAL ULCERS

Resume. Treatment of patients with inflammatory eye pathology is one of the urgent problems of ophthalmology. Literature data show that among this group of diseases, corneal pathology accounts for about 48...55% of all diseases of the visual organs. In 70% of cases, corneal lesions occur with a wound and are often torpid in nature. Corneal diseases also occupy a large share (up to 10...30%) in the etiology of blindness: annually up to 1.5 million people in the world receive monocular blindness due to corneal wounds and injuries.

This article presents a large arsenal of new drugs in the treatment of corneal wound processes, the use of physiotherapy, microsurgical methods, the

widespread use of various keratopoints, in particular, the importance of biopoiesis of dried donor cornea on silica gel, improper systematic use of special antibacterial and antiviral therapy leads to the development of dysbiosis, allergic reactions, chronic forms of inflammation and other information.

Keywords: cornea, treatment, inflammation, disease, physiotherapy.

Введение. Воспалительные заболевания глаз являются одной из наиболее актуальных проблем современной офтальмологии [5]. Согласно эпидемиологическим данным, в мире с ними связано около 40,2% амбулаторных обращений и до 50% госпитализаций в год. В 80% случаев они служат причиной временной нетрудоспособности, а в 10% случаев приводят к стойкой потере зрительных функций [3].

Среди общего числа воспалительных поражений глаз конъюнктивиты составляют 66,7%, кератиты – 4,2% [1]. Бактериальная инфекция остается одной из главных причин их развития. В этиологии инфекционных кератитов необходимо выделить ряд экзогенных факторов, среди которых первое место занимает ношение контактных линз [4].

По данным литературы, вероятность инфекционного поражения роговицы у лиц, применяющих контактные линзы, составляет 0,21% в год. При этом у тех, кто оставляет линзы на ночь, этот показатель в 10–15 раз выше [2].

Среди других предрасполагающих факторов риска бактериальных кератитов можно отметить повреждение роговицы, включая эпителиопатию вследствие нарушения режима ношения линз, синдром «сухого глаза», часто проявляющийся при контактной коррекции зрения, снижение корнеальной чувствительности, нерациональное применение местных лекарственных средств [6]. Комплекс этих этиологических причин в большинстве случаев способствует развитию инфекционной патологии роговицы.

Цель исследования. Изучение язвенных поражений роговицы с определением методов лечения для повышения эффективности реабилитации пациентов.

Материал и методы исследования. Методы диагностики язв роговицы включают в себя: осмотр, биомикроскопию, пробу с окрашиванием флюоресцином, измерение ВГД пальпаторно, ОКТ переднего отрезка, фоторегистрацию в динамике, для изучения вовлечения в процесс глубоких структур - УЗИ, ЭФИ.

При исследовании роговицы учитывают характер и размер эпителиального дефекта, стромальное поражение, изъязвление, инфильтрация и отек, глубина, размер, интенсивность, характер инфильтрированного края, отек окружающих тканей, степень истончения, васкуляризация, отек эндотелия, преципитаты.

Результаты исследования. Все пациенты регулярно пользовались мягкими контактными линзами от 3 месяцев до 10 лет, применяя химический способ их дезинфекции. 15 человек предпочитали традиционные линзы, а 4 человека – линзы плановой замены. При опросе пациентов установлено, что большинство из них периодически нарушали рекомендованный режим или установленные правила пользования линзами.

Всем пациентам в ходе лечения корнеальной эрозии, а также в комплексной терапии кератитов на завершающей стадии заболевания для стимуляции репаративных процессов в роговице назначался корнерегель – глазной гель, активным компонентом которого является декспантенол в сочетании с полиакриловой кислотой, эдетатом натрия и цетримидом в качестве консерванта. Корнерегель применяли от 3 до 5 раз в сутки в зависимости от выраженности клинических проявлений. В 4 случаях корнерегель использовали в комбинации с другими кератопластическими средствами (баларпан, витасик).

Использование препарата сопровождалось положительными результатами. В течение первых 2–3 суток наблюдалась эпителизация точечных корнеальных дефектов. Сроки регенерации более выраженных по площади и глубине повреждений увеличивались до 7 суток. При этом восстановление прозрачности роговицы отмечалось у всех пациентов с эрозией роговицы. У 1 пациента с диагнозом «кератит» наблюдалось легкое помутнение роговицы в виде облачка, а у 1 пациента с наличием язвенного дефекта – помутнение в виде пятна. Грубые помутнения не выявлялись. В ходе терапии корнерегелем побочных эффектов не было.

Положительный эффект отмечался при назначении корнерегеля на ночь для профилактики эпителиопатии у пациентов с контактной коррекцией зрения, особенно у тех, кто применяет линзы в продленном режиме ношения. Однако, учитывая возможность быстрого накопления отложений на поверхности линз за счет высокой вязкости препарата, при наличии изменений в эпителиальном слое роговицы и угрозе ее травматизации корнерегель следует назначать короткими курсами по 3–5 дней в перерывах между ношением линз.

В терапии инфекционных осложнений у пациентов с контактной коррекцией зрения применялись глазные капли флоксал, 1 мл которых содержит 3,0 мг офлоксацина, 0,025 мг бензалкония хлорида и натрия хлорид. Основной компонент препарата – офлоксацин относится к монофторированным фторхинолонам, обладает широким спектром антибактериальной активности. Его бактерицидное действие связано с ингибированием фермента ДНК–гиразы в бактериальных клетках, что препятствует репликации и транскрипции ДНК.

Пациентам с явлениями острого конъюнктивита флоксал назначали от 4 до 6 раз в сутки в течение 14 дней. У всех пациентов в ходе лечения наблюдалась положительная динамика с последующим выздоровлением.

У больных с хроническим вялотекущим конъюнктивитом применение флоксала в том же режиме привело к значительному снижению выраженности клинических проявлений. Однако повторное бактериологическое исследование содержимого конъюнктивальной полости через 2 недели после монотерапии флоксалом выявило наличие возбудителя, что потребовало проведения повторного курса лечения флоксалом в сочетании с глазными каплями тобрекс 4–6 раз в день. При этом был достигнут стойкий положительный результат.

В случаях тяжелого воспалительного процесса у пациентов с бактериальным кератитом и язвенным поражением роговицы применялась комплексная терапия. Местная инстилляционная терапия флоксала 6 раз в день сочеталась с форсированным применением тобрекса, парабульбарными инъекциями гентамицина, системным применением препаратов фторхинолонового ряда, а также десенсибилизирующей и витаминотерапией.

Вывод. Таким образом, учитывая широкий арсенал реабилитационных мероприятий при лечении язвенных поражений роговицы и в связи с тем, что этот процесс в 5% случаев завершается перфорацией, а иногда и удалением глаза, необходима разработка дифференцированной тактики лечения и, особенно хирургических методов с учетом данных клинико-диагностических исследований. В связи с этим, в настоящее время, проводится работа по целевой программе ВОЗ «Зрение 2020 «Ликвидация устранимой слепоты, вследствие роговичной и воспалительной патологии»», где будут отображены все аспекты данной проблемы.

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ОРГАНИЗАЦИЯ И ПРОВЕДЕНИЕ ПРАКТИЧЕСКОГО ПРОФЕССИОНАЛЬНОГО ОБРАЗОВАТЕЛЬНОГО ПРОЦЕССА

Аннотация. В данной статье рассматриваются формы организации и проведения процесса практического профессионального образования в профессиональных учебных заведениях, при этом особенности каждой формы выделены отдельно.

Ключевые слова и фразы: практическое обучение, профессиональное образование, учебная мастерская, студент, преподаватель, лаборатория.

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ORGANIZATION AND CONDUCT OF PRACTICAL VOCATIONAL EDUCATION PROCESS

Abstract. This article discusses the forms of organizing and conducting the process of practical vocational education in vocational schools, with the features of each form highlighted separately.

Key words and phrases: practical training, vocational education, training workshop, student, teacher, laboratory.

Амалий касбий таълим жараёни таълимнинг турли методларидан фойдаланилган ҳолда турли хил жойларда ташкил қилинади. Яъни уларнинг қуйидаги шакллари мавжуд:

- Амалий таълимни ўқув муассасасининг ўқув устахоналарида ташкил қилиш;
- Амалий касбий таълимни лабораторияларда ташкил қилиш;
- Амалий касбий таълимни полигон шароитларида ташкил қилиш;
- Амалий касбий таълимни тренажерларда ташкил қилиш;
- Амалий касбий таълимни ўқув цехларида ташкил қилиш;

- Амалий касбий таълимни таянч корхоналар цехларида ташкил қилиш;

- Амалий касбий таълим ажратилган ишчи жойларида ташкил қилиш;

- Амалий касбий таълимни ишлаб чиқариш шароитида ташкил қилиш.

1. Амалий касбий таълимни ўқув устахоналарида ташкил этиш.

Бунда ҳар бир ўқув муассасасида ҳар битта касб бўйича ўқув устахоналари ташкил этилган бўлади. Бу ўқув устахоналари жиҳозланган бўлиб, унинг асосий вазифаси ўқувчиларнинг техника ва технология асосларини ўрганишга, унумли меҳнатни ташкил қилиш ва умуммеҳнат, касбий кўникма ва малакалар асосларини ўзлаштиришга асос яратади. Ўқув устахоналари ўз навбатида ўқув устахоналари ва ишлаб чиқариш устахоналарига бўлинади. Ўқув устахоналарида асосан машқлар орқали умуммеҳнат ва касбий малака ҳамда кўникмалар шакллантирилади. Бунда унумли меҳнат амалга оширилмайди, яъни ўқувчилар унумли меҳнатда қатнашишмайди.

Ишлаб чиқариш устахоналари ишлаб чиқариш шароитига мослаштирилган бўлиб, бу ерда ўқувчилар ишлаб чиқариш таълими дастури асосида кўникма ва малакаларга эга бўлиш билан бирга унумли меҳнат билан шуғулланиладилар.

Ўқувчиларга ўқув устахоналари ва ишлаб чиқаришнинг ўқув устахоналарида ишлаб чиқариш таълими бериш жараёнини ташкил этишнинг асосий шакли дарсдир.

Амалий касбий таълим дарсининг тузилиши учта элементни: кириш йўриғи, ўқувчиларнинг машки (мустақил иши), уларга амалиёт ўқитувчисининг жорий йўриқнома бериши ва яқунловчи йўриқномани ўз ичига олади.

2. Амалий касбий таълимни лабораторияларда ташкил қилиш. Баъзи касблар бўйича амалий касбий таълим дастурларида лаборатория ишларини бажариш кўзда тутилади. Лаборатория ишларини ўтказишда ўқувчиларда назарий билимлар мустаҳкамланиб, ўрганиш жараёнида ҳисоблаш ишлари бўйича кўникма ва малакалар шаклланади.

Ўқув лабораторияларида ўқув тадқиқот ишлари ҳам амалга оширилиши мумкин бўлиб, улар махсус ускуналар, асбоблар, ҳаракатланувчан моделлар, макетлар, машина ва механизмлар билан жиҳозланган бўлиб, лабораторияларда ўқув фаолияти кичик гуруҳ шаклида ташкил қилинади.

3. Амалий касбий таълимни полигон шароитида ташкил қилиш. Кўп ҳолларда ўқув шароитида ўқувчиларда кўникма ва малакаларни шакллантириш учун ишлаб чиқаришнинг аниқ шароит воситасини ташкил этиб бўлмайди. Шунинг учун ҳам касбий кўникма ва малакаларни шакллантиришни амалга ошириш бўйича конструкциялар, катта ўлчамли қурилмалар, машина ва механизмлар билан жиҳозланган майдонлар ташкил

қилинади. Бу майдончалар полигон деб аталади. Полигонларга: автотранспорт воситалари жойлашган, ўқув қурилма майдони, хилма-хил қурилма, машина ва механизмлар, кранлар ҳаракати учун очик майдонлар, геологик ва геодезик ишларни амалга ошириш учун ўқув далалари ва бошқалар киради.

Шундай қилиб, полигонларда ўқувчиларнинг ишлаб чиқариш шароитига мос келган ҳолда кўникма ва малакаларини шакллантириш муаммолари ҳал қилинади.

4. Амалий касбий таълимни тренажёрларда ташкил қилиш. Тренажёрлар ишлаб чиқариш воситасини аниқ тасвирловчи ва назорат-ахборот қурилмасидир. Тренажёрлар ёрдамида ўқувчиларни ишлаб чиқариш шароитига тайёрлаш ва касби бўйича малакага эга бўлиши таъминланади. Яъни, тренажёрларда кўп марталаб машқлар қилиниб, кўникма ва малакалар шакллантирилади, сўнгра ишлаб чиқариш шароитига, яъни ҳақиқий қурилма ва мосламаларга ўтилади.

5. Ўқув цехларида амалий касбий таълимни ташкил қилиш. Бу янги ташкилий шакл бўлиб, бунда ишлаб чиқариш объекти ишлаб чиқариш шароитига аниқ мослаштирилган, яъни кейинчалик ишлаши мумкин бўлган муҳит яратилган. Бу ерда реал маҳсулотларни чиқариш технологияси асосида жиҳозлар жойлаштирилган бўлади ва реал цех шароитини ташкил қилади ва ўқувчилар маҳсулот ишлаб чиқаради. Ҳозирги вақтда, саноат йўналишидаги, маиший хизмат, савдо-сотиқ ва бошқа йўналишларда кўп ўқув цехлари мавжуд.

6. Амалий касбий таълимни таянч корхоналарда ташкил этиш. Бунда асосан ўз билимларини чуқурлаштириш, касбий малака ва кўникмаларни талаб даражасига кўтариш, илғор ишлаб чиқариш тажрибаларини ўрганиш, мустақил ишлашга ва ишлаб чиқариш амалиётини ўтказишга тайёрлаш амалга оширилади.

7. Штат иш жойларида амалий касбий таълимни амалга ошириш. Бунда асосан ишлаб чиқариш-битирув амалиётлари амалга оширилади. Чунки корхоналар амалиётга келган ўқувчилардан ўзларига раҳбарлар тайинлашади, бу эса ўқувчилар малакаларини оширишда жуда муҳимдир.

8. Амалий касбий таълим (ўқув амалиёти, ишлаб чиқариш амалиёти, диплом амалиёти) ни ишлаб чиқариш шароитида амалга ошириш. Ўқувчилар ишлаб чиқариш шароитида таълим олаётганларда ўқув жараёнларини ташкил этишнинг шакллари қуйидагилардан иборат бўлади:

- малакали мутахассислар раҳбарлигида таълим олиши;
- ўқувчиларнинг малакали ишчиларга яқка тартибда бириктириб қўйилиши.

Ишлаб чиқариш жараёнининг барча асосий таркибий қисмлари, яъни мақсади, мазмуни, ўқувчиларнинг ўқув фаолияти (таълим бериш шакллари ва методлари), таълим воситалари ўзаро чамбарчас боғлангандир. Ўқувчиларнинг ўқув фаолияти ҳамда амалий касбий таълим

ўқитувчисининг ўқитиш фаолияти ўзаро чамбарчас боғланган бўлиб, биргаликда кечади.

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КОРПОРАТИВНАЯ КУЛЬТУРА КАК ФАКТОР ПОВЫШЕНИЯ ЭФФЕКТИВНОСТИ УПРАВЛЕНИЯ ОРГАНИЗАЦИЕЙ

Аннотация: в статье авторы делают вывод о том, что эффективность реагирования организации, как на внутренние взаимодействия, так и на давление со стороны окружающего мира напрямую зависит от корпоративной культуры в организации.

Ключевые слова: конкуренция, корпоративная культура, управление, коллектив, ценностно-нормативная культура, социально-психологическая культура, культура внутренних коммуникаций, культура внешней идентификации, событийная культура.

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CORPORATE CULTURE AS A FACTOR INCREASING THE EFFICIENCY OF ORGANIZATION MANAGEMENT

Abstract: in the article, the authors conclude that the effectiveness of the organization's response to both internal interactions and pressure from the outside world directly depends on the corporate culture in the organization.

Key words: competition, corporate culture, management, team, value-normative culture, social-psychological culture, culture of internal communications, culture of external identification, event culture.

В современных условиях рыночной экономики перед руководством любой компании всегда возникает проблема повышения эффективности ее управления. Данная проблема является актуальной как для российских, так и для зарубежных компаний. Высокая эффективность управления

предприятием, во-первых, зависит от правильного подхода к управлению персоналом, созданию корпоративного духа сотрудников и, во-вторых, в основе корпоративной культуры руководители компании должны закладывать идеи и ценности компании. Тем самым высокая эффективность управления предприятием сможет обеспечить конкурентные преимущества, а значит благополучие и финансовый успех компании. В последние годы корпоративную культуру стали признавать основным показателем, который необходим для правильного понимания управления на предприятии. Корпоративная культура является важным фактором успешного функционирования любой организации. Эффективному и быстрому решению поставленных задач может способствовать только сплоченный стремящийся к единой цели коллектив, а не команда, которая не чувствует поддержки и не может получить от коллег помощи в сложный момент.

Глобализация, развитие информационных и коммуникационных технологий и увеличение разновидностей продукции и услуг согласно спросу потребителей являются движущими силами в нынешней экономике. От конкурентоспособности организации зависит превосходство ее экономических показателей в сравнении с конкурирующими организациями. При этом уже всем известно, что имитация стратегий других компаний не является единственным путем конкурентоспособности, т. к. стратегия должна основываться на определённых уникальных ценностях самой организации [1].

В настоящее время, в период острой конкуренции все больше становится ясно, что основным фактором успешного функционирования и процветания любой организации, и ее уникальной ценностью является корпоративная культура организации. Организация работы и условий труда должны способствовать тому, чтобы личные интересы работников совпадали с целями самой организации и создавались самые ценные, редкие, неповторимые и незаменимые возможности организации. Формирование корпоративной культуры, если этим не заниматься на системной основе, складывается стихийно разными людьми и группами, которые являются носителями разных культур и моделей поведения. Руководители, осознающие свою первостепенную роль в становлении корпоративной культуры, могут и должны мобилизовать, сориентировать сотрудников на достижение общих целей. Исследования корпоративной культуры в настоящее время приобрели большую популярность среди многих ученых различных отраслей науки, подходы некоторых из них будут рассмотрены и проанализированы в данной статье. Х. Шварц, С. Девис рассматривали культуру организации как комплекс убеждений и ожиданий, разделяемых членами организации, которые формируют нормы, в значительной степени определяющие поведение в организации отдельных личностей и групп [2, с. 33]. В современной литературе можно встретить множество взглядов, как на определение, так и на структуру корпоративной

культуры, некоторые из которых мы анализируем ниже. Т. Баландина рассматривает структуру корпоративной культуры и выделяет в ней следующие блоки: философия фирмы, ценностно-нормативная культура, социально-психологическая культура, культура внутренних коммуникаций, культура внешней идентификации, событийная культура. Такой подход определяет основой корпоративной культуры философию организации, выделяя такие элементы корпоративной культуры как миссия, ценности и принципы работы [3, с. 77]. Миссия — социальное предназначение организации, которую знают и разделяют ее работники. Ценности — на основании приоритетных ценностей рассматриваются и оцениваются все действия сотрудников и все принимаемые решения. Принципы работы — принципы взаимоотношений с пользователями (потребителями производимых товаров и оказываемых услуг), с другими учреждениями (партнерами, потенциальными спонсорами) и с представителями СМИ.

Анализ разных точек зрения показал, что не все подходы учитывают то, что изменения в окружающей среде, подсознательно влияющие на людей, кроме вклада самих работников, должны на постоянной основе адаптироваться к корпоративной культуре, тем самым балансируя внутренние движущие силы с внешними изменениями, чем просто планировать работу по типу сверху вниз. Проанализировав подходы разных исследователей, целесообразно отметить важность взгляда американского исследователя Э. Шейна, который не только отметил, но еще рассмотрел в основе становления корпоративной культуры скрытые внешние факторы (окружающий мир, время, пространство), подсознательно влияющие на поведение сотрудников. и ценности людей, которые уже делятся на сознательном уровне (заданы ценности, социальные нормы), и только потом — внешние проявления корпоративной культуры как архитектура и технологии, планирование и оформление [4].

Таким образом, можно сделать вывод, что эффективность реагирования организации, как на внутренние взаимодействия, так и на давление со стороны окружающего мира напрямую зависит от корпоративной культуры в организации. Есть разные точки зрения и определения видов корпоративной культуры, каждый из которых может принести фуррор в зависимости от требований наружной среды и стратегической ориентации самой организации. Например, корпоративная культура представляет особую стратегическую ценность для организаций в сфере услуг с большой трудоемкостью и прямой работой с внешними клиентами, требующими качественных аспектов рабочей силы. Помимо сферы деятельности организации, также важны личность руководителя и этап развития организации, определяющих вид корпоративной культуры.

С помощью корпоративной культуры повышается эффективность обмена опытом, знаниями и навыками. Грамотное построение корпоративной культуры может улучшить управление компанией, повлиять

на отношения сотрудников с потребителем услуг, может поспособствовать проявлению инициативы персонала, а также повышению нематериальной мотивации. Корпоративная культура определяет стратегию компании, а также критерии эффективности в достижении намеченных целей.

По мнению Т.А. Иванычевой, наиболее эффективный прием воздействия менеджмента на формирование организационной культуры посредством внимания к ценностям организации - создание доброжелательной социально-психологической атмосферы, основанной на толерантности к инакомыслию и различиям работников (социокультурным, гендерным, физическим и др.), способствующей утверждению общечеловеческих ценностей, успешной деятельности организаций в современных условиях. [2].

В современных социокультурных условиях в практике бизнеса на современном этапе развития общества применяется гибкий подход к структурным основам организации, следовательно, культурный базис, т.е. организационная культура, на взгляд автора, приобретает первостепенное значение по следующим причинам: во-первых, является неформальной основой существования и эффективного функционирования организации; во-вторых, служит эффективным инструментом проведения реструктуризации компании и изменений, диктуемых обстоятельствами, складывающимися как в экономике, отрасли, так на самом предприятии. [3, С. 221]

На наш взгляд, корпоративная культура как фактор повышения эффективности управления предприятием играет значительную роль. Корпоративная культура - это система ценностей как материальных, так и духовных, так же это проявления, которые присущи только данной компании. Именно корпоративная культура позволяет отличать одну организацию от другой, создает атмосферу полной уникальности для членов организации, способствует приверженности целям организации, и, характеризуется системой определенных связей, взаимодействий и отношений внутри компании, проявляется через систему определенных установок и ожиданий, которые разделяются сотрудниками организации, и служит контролирующим механизмом.

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ПОЧТА АЛОҚАСИ ХИЗМАТЛАРИНИНГ САВДОНИ РИВОЖЛАНТИРИШДАГИ ЎРНИ ВА АҲАМИЯТИ

Аннотация. Ушбу мақолада почта хизматларининг бугунги аҳоли ҳаёт даражасида муҳим бир омил сифатида қаралиши ва савдо хизматларининг ривожлантиришида почта хизматларни ўрни ва ундаги муоммолар мавжудлиги баён қилинган.

Калитли сўзлар: рақамли савдо, чакана савдо, почта алоқаси, почта хизматлари, курьерлик хизматлари, универсалхизматлар, почта жўнатмалари, ёзма хат-хабарлар.

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THE ROLE AND SIGNIFICANCE OF POSTAL COMMUNICATION SERVICES IN TRADE DEVELOPMENT

Abstract. In this article, postal services are considered as an important factor in the standard of living of today's population, and the role of postal services in the development of trade services and the existence of problems in it are described.

Keywords: digital trade, retail trade, postal communication, postal services, courier services, universal services, postal shipments, written letters.

Республикаимиз иқтисодиётини жадал ва мутаносиб ривожлантиришда, аҳоли ҳаёт даражаси ва сифатини изчил оширишда барча тармоқ ва соҳаларнинг ўрни беқиёсдир. Бу бевосита савдога ҳам дахлдордир.

Савдо талаб ва таклиф асосида ишлаб чиқариш ва истеъмол мувозанатини белгиловчи, уларни ўзаро боғлиқ ҳолда ривожини таъминловчи воситадир. Савдосиз ишлаб чиқариш ва такрор ишлаб чиқаришни, уни доимий ўсишини таъминлаб бўлмайди. Савдо одамлар ва

корхоналарнинг истеъмол товарларига, шунингдек меҳнат предметлари ва воситаларига ҳамда уларни етказиб беришга доир хизматларга бўлган талабларини қондиради. Демак, савдо, бир томондан, истеъмолчилар ҳисобланган жисмоний ва юридик шахсларнинг товар-моддий бойликларга, иккинчи томондан эса, хизматларга бўлган талабларини қондиради.

Савдо фаолияти ва турларини олиб боришда хизмат кўрсатишнинг турли бошқа тармоқ ва соҳалари ҳам муҳим рол ўйнайди. Бу, чунончи, почта алоқаси хизматларига ҳам тегишлидир.

Почта алоқаси хизматларининг савдони раванқ топтиришдаги ўрни бевосита уларнинг мазмун ва моҳиятида, ушбу хизматларни кўрсатувчи субъектлар бажараётган функция ва вазифаларда ёрқин намоён бўлади.

Республикамизнинг «Почта алоқаси тўғрисида»ги қонунига (31.08.2000 йил, N 118-II) мувофиқ **почта алоқаси хизматлари** деганда почта алоқаси оператори ёки провайдерининг почта ва курьерлик хизматлари кўрсатиш бўйича фаолияти тушунилади.

Почта алоқаси оператори – бу мулк ҳуқуқи ёки бошқа ашёвий ҳуқуқлар асосида почта алоқаси тармоғига эгалик қилувчи ва фаолиятнинг асосий тури сифатида почта алоқаси хизматлари кўрсатиш ҳуқуқига эга бўлган юридик шахс. Бизнинг республикамизда почта алоқаси бош оператори бўлиб «Ўзбекистон почтаси» акциядорлик жамияти ҳисобланади.

Почта алоқаси провайдери – бу фойдаланувчиларга почта алоқаси операторларининг тармоғи орқали почта, курьерлик хизматлари кўрсатувчи юридик шахс.

Почта алоқаси хизматларининг моҳияти “Почта алоқаси тўғрисида қонун”да келтирилган қуйидагича таърифларда янада ҳам ёрқинроқ намоён бўлади:

почта алоқаси - почта, курьерлик жўнатмалари ва пул маблағларининг почта ўтказмаларини жўнатиш ва етказиб беришни (топширишни) таъминловчи техника ва транспорт воситаларининг ягона ишлаб чиқариш-технология мажмуидан иборат алоқа тури;

курьерлик хизматлари - почта алоқаси оператори ёки провайдерининг курьерлик жўнатмаларини жўнатиш ва етказиб бериш (топшириш) бўйича фаолияти;

қиймати эълон қилинган жўнатмалар - жўнатилаётганда жойланма қиймати фойдаланувчи томонидан эълон қилинган почта ва курьерлик жўнатмалари.

почта жўнатмалари - манзили кўрсатилган ёзма хат-хабарлар, посылкалар ва тегишли ўровдаги босма нашрлар;

курьерлик жўнатмалари - жўнатилиши қисқа муддатларда қўлдан-қўлга етказиб берилган (топширилган) ҳолда амалга ошириладиган почта varaқчалари, хатлар, бандероллар, посылкалар, босма нашрлар;

ёзма хат-хабарлар - оддий, буюртма, қиймати эълон қилинган хатлар ва бандероллар, оддий, буюртма почта varaқчалари ҳамда оддий, буюртма секограммалар, шунингдек майда пакетлар;

пул маблағларининг почта ўтказмаси - почта алоқаси оператори ёки провайдерининг почта алоқаси ва телекоммуникация тармоқларидан фойдаланган ҳолда пул маблағларини жўнатиш ва етказиб бериш (топшириш) бўйича хизмати;

секограмма - кўзи ожизлар учун муассасалар томонидан почта алоқаси тармоғи орқали жўнатиладиган, кўзи ожизлар учун мўлжалланган очиқ тарзда топшириладиган ёзма хат-хабарлар, босма нашрлар, кўзи ожизлар учун ёзув тизимининг белгиларига эга тамға, шунингдек кўзи ожизлар учун мўлжалланган овозли ёзувлар ва махсус қоғоз;

универсал хизматлар - фойдаланувчиларга Ўзбекистон Республикаси доирасида мақбул нархларда кўрсатиладиган ва белгиланган талабларга мос келадиган сифатдаги почта хизматлари.

Юқоридаги таърифлардан кўриниб турибдики, почта алоқаси хизматлари предметини ташкил қилувчи почта жўнатмалари ва ўтказмалари уларнинг жисмоний шаклларига кўра қуйидагилардан иборатдир:

***корреспонденциялар** – хатлар, счётлар ва ҳужжатлар;

***рақамли ахборот ташувчилар** – флеш-карталар, компакт дисклар;

***совғалар** – гуллар, сувенирлар ва бошқалар.

***пул маблағлари, пулли эквивалентлар ва қимматли қоғозлар** – миллий ва хорижий валюталар, почта маркалари, филателия маҳсулотлари.

***бошқа моддий активлар** – посилкалар, каробкалар, пакетлар, халталар, журналлар, газеталар, китоблар ва бошқа истеъмол товарлари.

Етказиб бериш усулларига кўра почта алоқаси хизматлари курьер ва курьерсиз тарзда амалга ошириладиган хизматларга бўлинади. Ўз навбатида, курьер орқали амалга ошириладиган хизматлар қуйидаги тоифаларга бўлинади:

"**Кўлдан-кўлга шахсан етказиш**" - бу усулда курьер почта жўнатмасини белгиланган манзилга етказди ва уни олувчига шахсан топширади.

"**Сизнинг курьерингиз**" - бу курьер аутсорсинги (ижараси) усулидир, унгамувофиқ белгиланган курьер почта жўнатмасини олувчи шахс ихтиёрида иш куни ёки бир неча кун давомида бўлади ва мос равишда шартномада кўрсатилган почта жўнатмаларини олиш ва топшириш хизматларини кўрсатади.

Курьерлар, одатда, "Кутиш" ва «Белгиланган вақт» режимларида ишлайдилар.

«Кутиш» режимида курьерга, одатда, манзилга келгач, 20 дақиқа муддатида почта жўнатмаси топширилиши лозим, ушбу муддатга амал қилинмаган ҳолда курьер почта жўнатмасисиз манзилдан кетиши мумкин.

«Белгиланган вақт» режимларида курьер мижозга почта жўнатмасини олиш учун айнан белгиланган вақтда ҳозир бўлиши лозим.

Курьерсиз тарзда амалга ошириладиган почта алоқаси хизматларига почта жўнатмаларини турли транспорт воситалари, электрон ўтказмалар орқали кўрсатиладиган хизматлар киради. Ушбу хизмат турлари “оддий”, “буюртмали”, “тезкор почта”, “экспресс-почта” каби режимларда амалга оширилади.

Бажариш муддатларига кўра почта алоқаси хизматлари қуйидаги турларга бўлинади:

"Люкс" – бу почта жўнатмасини мижоз қўлидан олгандан сўнг 2-3 соат мабойнида етказиш.

"Экспресс" – бу почта жўнатмасини мижоз қўлидан олгандан сўнг 24 соат мабойнида етказиш.

"Стандарт" - бу почта жўнатмасини мижоз қўлидан олгандан сўнг 72 соат мабойнида етказиш.

Почта алоқаси хизматларини бажаришнинг юқорида келтирилган усуллари бир-биридан улар учун ундириладиган ҳақ (тариф) миқдори бўйича ҳам фарқланади.

Почта алоқаси хизматларини кўрсатишда улар учун тариф ва расценкаларни белгилашга асос қилиб олинadиган мезонлар ўта муҳимдир. Бундай мезонлар сифатида турли ўлчов birlikларидаги натурал ва пул бирлигидаги кўрсаткичлар олинади. Чунончи, бундай кўрсаткичлар тизими ҳамда уларнинг миқдори барча почта операторлари ва провайдерлари учун алоҳида жўнатмалар, ўтказмалар ва хизматлар бўйича бир хилдир. Буни “Ўзбекистон почтаси” АЖ тизимида айрим почта жўнатмалари, ўтказмалари ва хизмат турлари бўйича қўлланилаётган қуйидаги тарифлардан ҳам кўриш мумкин:

Ўзма корреспонденциялар бўйича

(конвертлар, счетлар, ҳужжатлар, флэш-карталар, компакт-дисклар)

Оғирлиги (кг.)	Етказиб бериш муддати		
	3 соат	24 соат	72 соат
0,25	30 900.00 сум.	8 900.00 сум.	4 550.00 сум.
0,5	39 100.00 сум.	11 275.00 сум.	5 775.00 сум.
1	49 500.00 сум.	14 250.00 сум.	7 300.00 сум.
2	79 650.00 сум.	22 950.00 сум.	11 775.00 сум.

Юклар бўйича

(посилкалар, бандероллар, буклетлар, совзалар)

Оғирлиги (кг.)	Етказиб бериш муддатлари		
	3 соат	24 соат	72 соат
1	112 900.00 сум.	65 450.00 сум.	37 950.00 сум.
Кейинги ҳар 1 кг учун	26 000.00 сум.	15 100.00 сум.	8 750.00 сум.

Қўшимча хизматлар бўйича

Хизмат турининг номи	Тариф		
Етказиб берилганлиги ёзма хабар бериш	3 соат ичида етказишга - 30 900.00 сум.	24 соат ичида етказишга - 8 900.00 сум.	72 соат ичида етказишга - 4 550.00 сум.
Курьернинг почта жўнатмасисиз қайтиши	17 800.00 сум.		
Манзилида кутиш	1 750.00 сум. (1 дақиқа учун, даситлабки 20 дақиқадан ташқари)		
Белгиланган вақтда озир бўлиш	30 900.00 сум.		
Тарқатиш	700.00 сум. (бир бирлик учун)		
Сизнинг курьерингиз	Шартномавий қиймат		

Почта алоқаси хизматларини улар учун тўловларни амалга ошириш турлари бўйича таснифлаш ўта муҳим. Ушбу белгисига кўра барча почта алоқаси хизматлари қуйидаги турларга бўлинади:

- *нақд пулга кўрсатилган хизматлар;
- *пластик карта орқали тўлови амалга оширилган хизматлар;
- *нақдсиз пул кўчириш орқали кўрсатилган хизматлар;
- *корпоратив пластик орқали тўлови амалга оширилган хизматлар.

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.

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ИСПОЛЬЗОВАНИЕ СОВРЕМЕННЫХ ТЕХНИЧЕСКИХ СРЕДСТВ В ОБЕСПЕЧЕНИИ ДОРОЖНОЙ ИНФОРМАЦИЕЙ УЧАСТНИКОВ ДВИЖЕНИЯ

Аннотация. Данная статья содержит информацию по обеспечению качества и повышению информирования транспортно-дорожной инфраструктуры, изучение и анализ состояния этой сферы, пути и мероприятия по повышению информирования участников дорожного движения.

Ключевые слова: Безопасность дорожного движения, интеллектуальные транспортные системы, информирование участников дорожного движения, комплексный подход.

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USE OF MODERN TECHNICAL MEANS IN PROVIDING TRAFFIC INFORMATION TO TRAFFIC PARTICIPANTS

Annotation. This article contains information on quality assurance and increasing the awareness of the transport and road infrastructure, the study and analysis of the state of this area, ways and measures to increase the awareness of road users.

Key words: Road safety, intelligent transport systems, informing road users, integrated approach.

Достижения современных информационно-коммуникационных и дорожно-транспортных технологий позволяют обеспечить качественно новый уровень организации и управления транспортными потоками и транспортно-дорожной инфраструктурой. К сожалению, в настоящее время результаты их использования незначительны по сравнению с возможностями.

Точные и безошибочные действия водителей, а, следовательно, и безопасность движения на дорогах и улицах городов и населенных пунктов во многом зависят от того, как полно и четко будет налажена информация водителей об условиях и требуемых безопасных режимах движения. В то же время избыточное количество информации ухудшает условия работы водителя.

Основным управляющим звеном в системе дорожного движения являются водители транспортных средств, конкретно определяющие направление и скорость транспортных средств в каждый момент движения. Все инженерные разработки схем и режимов движения доводятся в современных условиях до водителей с помощью таких технических средств, как дорожные знаки, дорожная разметка, светофоры, табло, направляющие устройства, которые по существу являются средствами информации (Рис. 1).

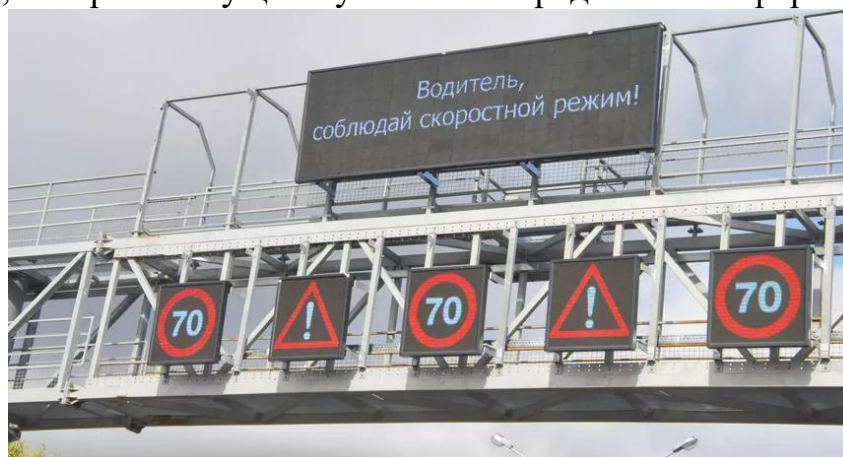


Рис.1. Информационные табло, установленные на дорожных рампах.

Чем более полно и четко налажена информация водителей об условиях и требуемых режимах движения, тем более точными и безошибочными являются управляющие действия водителей, а, следовательно, тем более высок уровень безопасности и эффективности дорожного движения. Избыточное количество информации, однако ухудшает условия работы водителя.

Особенно опасным является перенасыщение улично-дорожной системы всевозможной яркой рекламой, которая отвлекает водителей и "забирает" важную для него информацию о направлениях и режимах движения. Излишнее увлечение рекламой в ущерб безопасности дорожного

движения получило распространение в последние годы во всех крупных городах. Правила применения запрещает устанавливать плакаты, транспоранты, афиши, которые могут затруднить восприятие технических средств организации дорожного движения или оказывать отвлекающее воздействие на водителей.

Существует ряд классификационных подходов к описанию средств информации в дорожном движении. Представляется целесообразным подразделять эти средства информации на три группы:

- дорожная;
- внедорожная;
- обеспечиваемая на рабочем месте водителя.

✓ К дорожной информации относится все, что доводится до водителей (а также пешеходов) с помощью технических средств организации движения. Пример четкой и хорошо видимой информации, показан на рис. 2.



Рис.2. Информационные табло метеоинформации.

✓ Во внедорожную информацию входят периодические печатные издания (газеты, журналы), специальные карты-схемы и путеводители, информация по радио и телевидению, обращенная к участникам дорожного движения с сообщениями о типичных маршрутах следования, метеорологических условиях, состоянии дорог, оперативных изменениях в схемах организации движения и т. д.

✓ Информация на рабочем месте водителя может складываться из визуальной и звуковой, которые обеспечиваются автоматически различными датчиками, контролирующими режим движения, например, скорость движения, соответствие дистанции до впереди движущегося в потоке автомобиля.

Особое место занимают получившие уже развитие в ряде стран так называемые навигационные системы, использующие бортовые компьютеры и спутниковую связь. Бортовые навигационные системы позволяют водителю, ориентируясь по изображению на дисплее, вести автомобиль к намеченному пункту по кратчайшему пути или с наименьшей затратой времени.

Оценка водителями условий движения является в основном визуальной. Количество объектов, которое водитель может различить и

зафиксировать в своем сознании, ограничено продолжительностью времени, необходимого для восприятия его глазами. Пороговая величина этого времени у разных людей различна и зависит как от остроты зрения, так от их эмоционального напряжения. В среднем для зрения человека она равна 0,1 секунде. Более частые воздействия проявляются как непрерывный процесс - возникает мелькание в глазах.

Обычно водитель в каждый момент времени сосредоточивает свое внимание только на одном конкретном явлении, получая о других, происходящих одновременно, только самое общее представление.

В городах и населенных пунктах основными опорными точками, кроме дорожных знаков, дорожной разметки и объектов наружной рекламы, являются бордюрные камни, ограничивающие проезжую часть улиц, пешеходные ограждения, деревья и др. При движении в автомобиле водитель сосредоточивает свое внимание на полотне дороги, получая при этом зрительную информацию об обстановке на прилегающей дорожной полосе. Распознавание объектов происходит как бы в два этапа.

В открытой местности водители фиксируют явления, происходящие перед ними, в зоне до 600 м, а на городской улице - от 50 до 100 м. При малых скоростях движения у водителя имеется больше времени на охват и осознание большого числа опорных точек при их проезде. При возрастании скорости движения число охваченных вниманием опорных точек значительно уменьшается, так как при этом взгляд водителя сосредоточивается на большем удалении от автомобиля по направлению движения и охватывает все меньшую ширину придорожной полосы.

При движении в условиях невысокой загруженности движением дороги водители имеют возможность регулировать количество поступающей к ним необходимой информации снижением скорости, если поток информации увеличивается.

Условия движения в насыщенных транспортных потоках характеризуются избыточной информацией, которую бывает очень трудно осмыслить и оценить. Это отражается на нервно-психическом состоянии и степени эмоциональной напряженности водителей и при дальнейшем ухудшении обстановки может стать причиной дорожно-транспортного происшествия.

Решающее значение для обеспечения четкости ориентировки и действий водителей при подъезде к пересечениям имеет оптимальная удаленность предварительных указателей направлений от места съезда с дороги. Это расстояние определяют с учетом обеспечения достаточного времени для восприятия водителем информации указательного знака из движущегося автомобиля и расстояния для совершения необходимого маневра.

Развитие интеллектуальных систем в транспортной сфере обеспечивает движение в сторону обеспечения максимального комфорта

для пользователей, максимальной автоматизации для персонала, создает условия для переноса со специализированных (и дорогих) аппаратных решений на массовые инфокоммуникационные технологии.

В нашей республике на основе подготовки зрелых специалистов в рамках европейского стандарта на территории нашей страны будут широко внедряться интеллектуальные транспортные системы, что даст возможность в полной мере использовать возможности и резервы потенциала страны. на увеличение экспорта и транзита автотранспортных услуг.

Из всех примеров реализации ИТТ на практике известно, что решение этой задачи началось в институциональной форме, а позже ИТТ был присвоен статус национального проекта, и были разработаны государственные программы по созданию многолетних планов развития. развитие науки и техники в стране. Этот вывод можно принять во внимание как предложение по внедрению ИТТ в Республике Узбекистан.

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IN VITRO ИССЛЕДОВАНИЕ РОСТА И РАЗВИТИЯ БИФИДОБАКТЕРИЙ В СОСТАВЕ ПРОБИОТИЧЕСКИХ ПРЕПАРАТОВ

Аннотация. В этой статье проводились эксперименты и даны результаты in vitro исследования роста и развития бифидобактерии, такие как, Bifidobacterium bifidum, Bifidobacterium longum, Bifidobacterium infantis в составе взрослых и детских препаратов. Для исследования мы использовали две питательные среды и разные pH среды (1,6; 6,8; 7,4; 8,2). Результаты показали негативное влияние среды желудочного сока (pH=1,5-2) и оптимальность среды двенадцатиперстной кишки (pH=5,6-7,9) на рост и развития бифидобактерий. Бифидум-среда является оптимальной средой для размножения наших исследуемых бифидобактерий.

Ключевые слова. Bifidobacterium bifidum, Bifidobacterium longum, Bifidobacterium infantis, Бифидум-среда, бульон Bifidobacterium Broth, pH среда, микрофлора, КОЕ/мл.

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IN VITRO STUDY OF THE GROWTH AND DEVELOPMENT OF BIFIDOBACTERIA IN THE COMPOSITION OF PROBIOTIC PREPARATIONS

Annotation. Experiments were conducted on this article and the results of in vitro investigation of the growth and development of bifidobacteria, such as Bifidobacterium bifidum, Bifidobacterium longum, Bifidobacterium infantis in adult and children's preparations were given. For the study, we used two nutrient media and in different pH media (1,6; 6,8; 7,4; 8,2).

The results showed a negative effect of gastric juice (pH=1.5-2) and the optimality of the duodenal environment (pH=5.6-7.9) on the growth and development of bifidobacteria. The bifidum medium is the optimal environment for the reproduction of our studied bifidobacteria.

Keywords. Bifidobacterium bifidum, Bifidobacterium longum, Bifidobacterium infantis, Bifidum medium, Bifidobacterium Broth, pH medium, microflora, CFU/ml.

Актуальным вопросом стоящих перед клиницистами, является вопрос о том, как сохранить нормальную микрофлору человеческого организма. При этом необходимо изучить своевременную проблему медицины, такой как, синдром дисбактериоза. Пробиотики занимают одно из ведущих мест в коррекции дисбиотических нарушений микрофлоры кишечника. Микрофлора кишечника грудного ребенка почти на 90% состоит из бифидобактерий. По мере грудного вскармливания бифидофлора заменяется стандартной кишечной флорой, которая характерна для взрослых организмов и состоит из нескольких сотен видов бактерий. Микрофлора толстого кишечника включает как минимум от 400 до 500 различных видов бактерий, примерно 10¹⁴ клеток [1]. Формирование состава кишечной микрофлоры происходит в детстве [2].

Бифидобактерии это грамположительные анаэробные бактерии входящий в состав полезной микрофлоры кишечника человека, представленной большими сообществами микроорганизмов. Отсутствием этих бактерий невозможно полноценное функционирование пищеварительной системы человеческого организма. Недостаточное количество приводит к развитию болезни дисбактериоза. Кроме того, бифидобактерии разрушают и предотвращают накопление в кишечнике вредных продуктов обмена других микроорганизмов индола, скатола, фенолов, а также биогенных аминов, обладающих канцерогенным

действием. Детоксицирующую активность кишечных бактерий исследователи приравнивают к деятельности печени [3].

В этой связи представлялось изучить препараты для человеческого организма, которые назначаются лечащим врачом пациентам. Наши препараты имеют пробиотики *Bifidobacterium* spp: *Bifidobacterium bifidum*, *Bifidobacterium longum*, *Bifidobacterium infantis*). Началом нашего эксперимента было приготовление питательных сред для исследуемых бактерий. Существуют селективные среды для бифидобактерий [4]. Но поскольку род *Bifidobacterium* включает более 30 видов, отличающихся значительной гетерогенностью в отношении устойчивости к противомикробным препаратам и другим ингибиторам [1], сложно разработать одну среду с высокой селективностью при сохранении хорошей степени выделения. Поэтому в лабораторной практике чаще используют неселективные питательные среды. В качестве питательной среды для бифидобактерий приготовили бульон, модифицированный с 0,1% агаром *Bifidobacterium Broth* (M1395A), а также Бифидум-среду для сравнения и определения благоприятной среды. Готовили эталоны нам нужного рН среды и сопоставляли его с приготовленными нами средами. Для изменения рН среды с градуированной пипеткой прибавили по каплям децинормальный раствор едкого натра для подщелачивания и децинормальный раствор хлористоводородной кислоты для подкисления до тех пор, пока цвет содержимого в опытной и стандартной пробирках не совпадет полностью. За изменением цвета опытных пробирках наблюдали все время через отверстие, расположенное на передней стенке у основания штатива [5]. Затем налили в лошадиные пробирки (20мл) и отправили для полной стерилизации в автоклав (СТЕРИЛИЗАТОР ПАРОВОЙ ВК-1501) с многопеременным индикатором (ГОСТ ISO 11140-1). Индикатор изменил свой цвет с фиолетового на зеленый. Это является доказательством готовности наших питательных сред. Готовые среды взяли из автоклава и оставили в комнатной температуре. Загустевшие среды отправили в помещение, где проводим следующую основную нашу работу [6].

Для определения количества бифидобактерии взяли два препарата. Один из этих пробиотиков является для взрослых, второй для детей. Оба они применяются в виде капсулы. Взяли 25 капсул и отмерили 1гр для приготовления матричной пробирки [6]. Из матричных пробирок начали разбавлять наши растворы до седьмой пробирки и из этой пробирки делали посев на наши среды. Бифидум среда и бульон модифицированный с 0,1% агаром *Bifidobacterium Broth* были уже в лошадиных пробирках готовыми для посева. Каждая наша среда имела 4 разных рН сред соответствующие на человеческую пищеварительную систему. После посева их оставили в инкубаторе DH210L на 35°C в течении 48ч. Образовались множество колоний в наших пробирках в виде помутнений. Окрасили по Грамму и подсчитали их КОЕ/мл. Расчёты показаны ниже в таблицах 1 и 2:

Таблица 1. Чувствительность и эффективность КОЕ/мл в составе пробиотика для взрослых

№	рН среда	Бифидум-среда	Бульон Bifidobacterium Broth
1	1,6	$5,4 \times 10^5$	$3,6 \times 10^5$
2	6,8	$6,7 \times 10^8$	$3,5 \times 10^8$
3	7,4	$4,5 \times 10^9$	$3,8 \times 10^8$
4	8,2	$8,9 \times 10^8$	$8,2 \times 10^7$

Результаты нашего исследования показали, что в наших двух средах росли колонии различного количества. С рН(1,6; 6,8; 7,4; 8,2) КОЕ/мл в Бифидум среде составила $5,4 \times 10^5$, $6,7 \times 10^8$, $4,5 \times 10^9$, $8,9 \times 10^8$ а в Бульон Bifidobacterium Broth составила $3,6 \times 10^5$, $3,5 \times 10^8$, $3,8 \times 10^8$, $8,2 \times 10^7$. Это доказывает, что Бифидум-среда является более благоприятной для роста наших колоний.

Таблица 2. Чувствительность и эффективность КОЕ/мл в составе пробиотика для детей

№	рН среда	Бифидум-среда	Бульон Bifidobacterium Broth
1	1,6	$3,4 \times 10^5$	$1,6 \times 10^5$
2	6,8	$5,7 \times 10^8$	$2,4 \times 10^8$
3	7,4	$3,2 \times 10^9$	$1,8 \times 10^8$
4	8,2	$7,9 \times 10^8$	$7,2 \times 10^7$

Детский препарат содержит менее количество бифидобактерий, чем взрослый препарат. Среда показали результат как на предыдущей таблице.

Вывод. Исследования показали, что бифидобактерии критически уменьшали рост в кислой среде. При этом можно узнать отрицательное действие желудочного сока на развитие пробиотиков. Нами изученной в щелочной среде, также можем узнать негативное влияние среды. Оптимальными средами для жизнедеятельности и увеличения пробиотиков являются нейтральные и слабощелочные среды. Изучена выживаемость бифидобактерий, составляющих основу пробиотических препаратов в условиях *in vitro*. С помощью этих данных можем узнать влияние рН среды человеческого организма на жизнедеятельность бифидобактерий. Проведенные испытания показали негативное влияние желудочного сока(рН=1,5-2) и оптимальность среды двенадцатиперстной кишки(рН=5,6-7,9). Также исследования показали, что Бифидум-среда является более благоприятным для роста и развития наших бифидобактерий. Причем, сравнение нашей Бифидум-среды с широко используемой бульоном модифицированной 0,1% агаром Bifidobacterium Broth обнаружено некоторые преимущества.

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ФИНАНСОВАЯ УСТОЙЧИВОСТЬ ОРГАНИЗАЦИИ: ПОНЯТИЕ, СУЩНОСТЬ

Аннотация: в статье рассматриваются понятие и сущность финансовой устойчивости организации.

Ключевые слова: финансовая устойчивость, понятие финансовой устойчивости, управление финансовой устойчивостью.

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FINANCIAL STABILITY OF THE ORGANIZATION: CONCEPT, ESSENCE

Annotation: the article deals with the concept and essence of the financial stability of an organization.

Key words: financial stability, the concept of financial stability, financial stability management.

Финансовая устойчивость предприятия представляет собой комплексную характеристику качества управления финансовыми ресурсами, которое обеспечивает компании возможность стабильно развиваться и сохранять финансовую безопасность. Финансовую устойчивость хозяйствующего субъекта можно рассматривать в качестве способности осуществлять основные и иные виды деятельности в условиях предпринимательского риска и изменяющейся среды бизнеса, с целью максимизации благосостояния собственников, укрепления конкурентных преимуществ предприятия, с учетом интересов общества и государства.

Важным показателем стабильности для хозяйствующего субъекта является его финансовая устойчивость. Проведение анализа этого показателя позволяет выявить проблемы на предприятии и найти пути их решения, что укрепляет финансовую и экономическую безопасность. Несмотря на множество мнений в учебной литературе о термине «финансовая устойчивость», определение данной категории не отличается значительно. Таблица 1 содержит обзор понятий.

Таблица 1 – Определение финансовой устойчивости различными авторами

• Автор	• Определение
• Садыков У.Е.	• «Финансовая устойчивость — это финансовое состояние компании, которое берет на себя долю ее равенства с финансовым источником. Существует определение, что заемные источники финансирования — это единственные способы быть ограниченными по размеру и времени» [3]
• Погодина Т.В.	• «Экономическая финансовая составляющая предприятия заключается в обеспечении его резервами и затратами на формирование» [2]
• Гребнева М.Е.	• «Под финансовой устойчивостью бизнеса понимается решение бизнеса о поддержании финансового баланса между собой и заемными средствами. В свою очередь, финансовый баланс — это соотношение активов и собственных средств предприятия, при котором собственный долг предприятия полностью погашается как старым, так и совершенно новым долгом. В то же время, если на границе отсутствуют источники погашения нового долга, существуют определенные условия для использования имеющихся в настоящее время средств» [1]

Все определения финансовой устойчивости, данные авторами, имеют общие аспекты:

– финансовая устойчивость основывается на тесной связи между активами (имуществом) и пассивами (источниками финансирования);

– основной целью обеспечения устойчивости является сбалансированное соотношение между активами и источниками их формирования, которое обеспечит эффективность использования денежных средств при минимальной стоимости;

– для разработки методов управления и прогнозирования финансовой устойчивости необходимо определить ее основные признаки.

Исходя из вышесказанного, можно дать следующее определение финансовой устойчивости предприятия.

Финансовая устойчивость – это состояние финансовой стабильности предприятия, обусловленное соблюдением определенного соотношения активов и источников их финансирования в структуре капитала фирмы, при котором достигается максимальная эффективность использования денежных средств предприятия.

В любом случае, «финансовая устойчивость — это комплексное понятие, отражающее такое состояние финансов, при котором предприятие может стабильно развиваться, сохраняя свою финансовую независимость и безопасность в условиях дополнительного риска» [3].

Для анализа, оценки и управления финансовой устойчивостью необходимо проведение этапов управления (рисунок 1). «Управление финансовой устойчивостью состоит из следующих этапов:

- формирование списка изменений, которые могут повлиять на деятельность предприятия;
- выявление и анализ опасностей, угроз и возможностей;
- составление списка особенно опасных факторов в работе предприятия;
- выбор методов реагирования на изменения» [4].

На первом этапе необходимо определить, какая информация является наиболее значимой для конкретного предприятия.

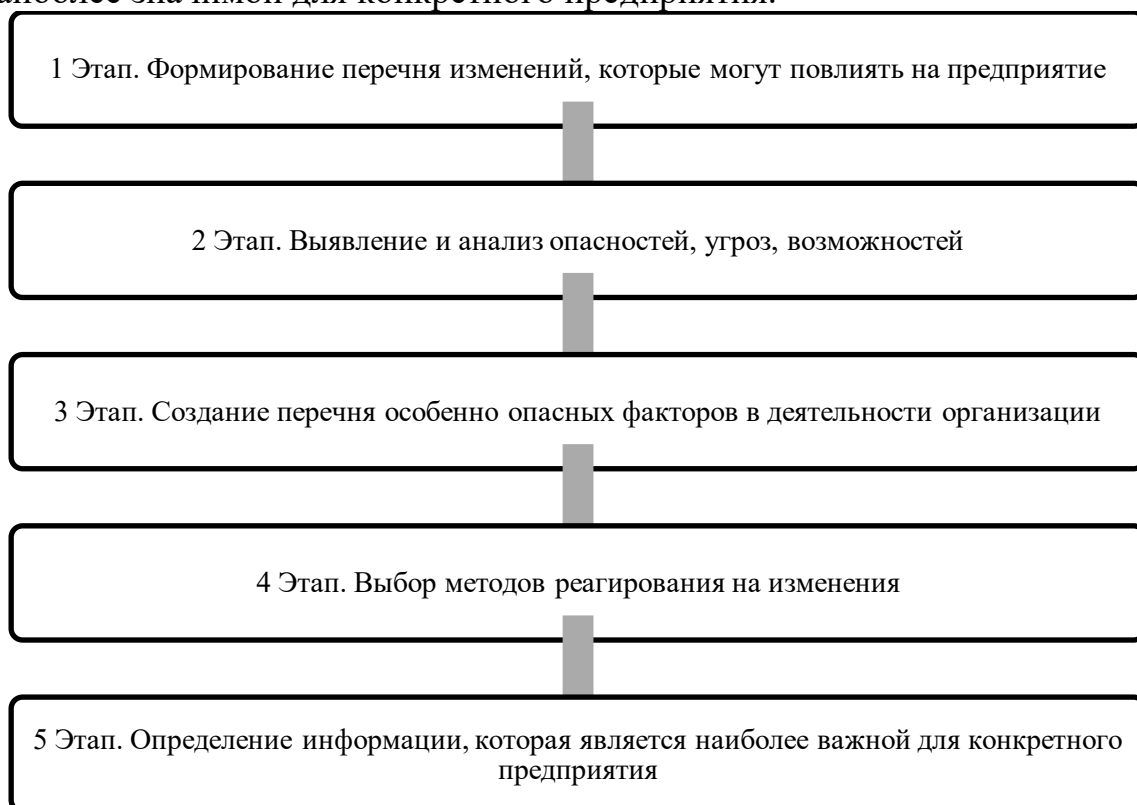


Рисунок 1 – Этапы управления финансовой устойчивостью предприятия

Таким образом, финансовая устойчивость представляет собой комплексную характеристику качества управления финансовыми ресурсами, обеспечивающую возможность стабильного развития и сохранения финансовой и экономической безопасности. В следующем параграфе рассмотрены условия и факторы обеспечения финансовой устойчивости предприятия. Для обеспечения финансовой устойчивости предприятия необходимо применять основные технологии управления, такие как: анализ факторов, возможностей, проблем и угроз. Особенно важен анализ проблем, угроз и факторов, который позволяет выявить проблемы финансовой устойчивости компании.

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ОСНОВНЫЕ ПОДХОДЫ К ОХРАНЕ ОБЪЕКТОВ ИНТЕЛЛЕКТУАЛЬНОЙ СОБСТВЕННОСТИ В ВЕБ-САЙТАХ

Аннотация. На сегодняшний день, при стремительном развитии современных технологий возникает объективная необходимость правового регулирования вопросов, касающихся объектов интеллектуальной собственности в веб-сайтах. В частности, особую важность приобретают вопросы соответствия критериям охраноспособности объектов права интеллектуальной собственности. Однако современные тенденции развития данной отрасли права свидетельствуют о том, что на данный момент существуют некоторые проблемы с разработкой механизмов для правовой защиты объектов, включенных в состав веб-сайта. На основании указанных проблем автором был проведен правовой анализ и высказаны предложения по улучшению системы регулирования защиты объектов интеллектуальной собственности в веб-сайтах.

Ключевые слова: интеллектуальная собственность, веб-сайт, авторское право, промышленный образец, товарный знак, патент, интеллектуальная собственность, интеллектуальное право.

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BASIC APPROACHES TO THE PROTECTION OF INTELLECTUAL PROPERTY IN WEBSITES

Abstract. Today, with the rapid development of modern technologies, there is an objective need for legal regulation of issues related to intellectual property in websites. In particular, issues of compliance with the criteria for the protection of objects of intellectual property rights are of particular importance. However, current trends in the development of this branch of law indicate that at the moment there are some problems with the development of mechanisms for the legal protection of objects included in the website. Based on these problems, the author conducted a legal analysis and made proposals for improving the system of regulation of the protection of intellectual property in websites.

Key words: intellectual property, website, copyright, industrial design, trademark, patent, intellectual property, intellectual law.

ВВЕДЕНИЕ

Изменения социально-экономических условий, связанные с внедрением современных технологий, неизбежно требуют реформ правовых подходов к устоявшимся понятиям. На сегодняшний день разработка и выявление подходов к охране объектов интеллектуальной собственности в веб-сайтах играет большую роль в дальнейшем развитии сферы IT, а также защиты и охраны прав собственника.

МЕТОДЫ ИССЛЕДОВАНИЯ

В рамках данной статьи использовались современные методы познания явлений и процессов. В ходе данного исследования использовались как общенаучные (диалектический, системный, метод контент-анализа, сравнение, классифицирование), так и частные методы (формально-юридический, сравнительно-правовой, системно-структурный, описательно-аналитический, статистический, исторический).

РЕЗУЛЬТАТЫ ИССЛЕДОВАНИЯ

Меры для защиты веб-сайтов, предпринимаются в связи с несколькими причинами:

Первая причина – за счет получения возможности разработчику запрещать кому-либо использовать его идею, он получает конкурентное преимущество. Авторские права или патент можно считать единственной монополией, которая доступна в любой стране, а также получает поощрение от государства.

Вторая причина – появляется возможность заработать и на продаже своих прав третьим лицам.

Третья причина – появляется возможность, имея личные неимущественные права удовлетворять свои амбиции.

Четвертая причина – охрана дает возможность уберечь разработчика от недобросовестной конкуренции.

Помимо вышесказанного, существуют причины, которые непосредственно связаны больше с внешним проявлением, а не с самим объектом охраны. К примеру, при наличии патента или какого-либо другого документа, который в свою очередь подтверждает наличие исключительных прав на объект интеллектуальной деятельности, увеличивает цену объекта практически в два раза, нежели беспатентный объект, так как построение эффективных финансовых схем или использование налоговых льгот в большинстве случаев более полезны с охранным документом.

Как осуществляется охрана интеллектуальной собственности

Охрана объектов интеллектуальной собственности предоставляется в соответствии с законодательством Республики Узбекистан. Помимо этого, в данной сфере существует большое количество международных договоров, которые, в свою очередь закрепляют подход к решениям определенных вопросов, к которым также относятся процедурные вопросы, либо дается

разрешение по изготовлению регистрации прав интеллектуальной собственности в нескольких государствах, которые правообладатель, в свою очередь. Может уступать, передавать по лицензии или распоряжаться любым другим образом. Для охраны объектов интеллектуальной собственности применяются различные способы:

- Литературные и художественные произведения, например, книги, картины, кинофильмы, музыкальные произведения, аудио- и видеозаписи, а также программное обеспечение обычно охраняются с помощью авторского права или смежных прав;

- Технические изобретения и технологии охраняются патентами;

- Средства индивидуализации, например, словесные обозначения, символы, запахи, звуки, цвета и формы, которые позволяют отличать одни товары и услуги от других, могут охраняться с помощью товарных знаков;

- Особенности внешнего вида объектов, например, предметов мебели, элементов кузова автомобиля, столовых приборов или ювелирных изделий могут охраняться посредством института промышленных образцов;

- Наименования мест происхождения товаров и коммерческая тайна также считаются разновидностями интеллектуальной собственности, и большая часть государств предоставляет таким объектам тот или иной объем правовой охраны;

- Законодательные акты, направленные на предотвращение недобросовестной конкуренции в сфере предпринимательской деятельности, одновременно способствуют охране коммерческой тайны и некоторых других видов интеллектуальной собственности;

- Ряд государств предоставляет особую правовую охрану топологиям интегральных микросхем и базам данных. Один и тот же объект может одновременно охраняться посредством сразу нескольких видов интеллектуальных прав на территории различных государств.

Авторское право

Оригинальные произведения искусства, музыки и литературы, к которым относится все, начиная с книг и картин, и заканчивая кинофильмами, видео- и аудиозаписями и программным обеспечением призвано поощряться авторским правом.

Система данного права позволяет авторам извлекать выгоду из своих произведений и поощряет их самовыражение. Помимо имущественных прав предоставляются также неимущественные права, которые, с одной стороны, дают возможность авторам требовать признания их авторства, с другой стороны – защищают их произведения от какого-либо искажения или изменения, которые портят репутацию авторов. Охрана в качестве объекта авторского права дается уникальным и оригинальным произведениям, носящим творческий характер и обязательно выраженным в какой-либо объективной форме.

Авторское право появляется у автора сразу же в момент создания произведения, и в некоторых странах существует принцип добровольной регистрации, которая подразумевает под собой дополнительные выгоды. С момента возникновения авторских прав, автор может уступить или передать данные права на основании лицензионного договора.

Охрана произведения авторским правом наделяет автора исключительными срочными правами, которые возникают с момента создания произведения и заканчивают свое существование по истечению пятидесяти или семидесятилетнего срока после смерти автора.

Касательно авторских прав на аудиозаписи, то их охрана обычно заканчивается не раньше, чем через семьдесят лет после опубликования. Законодательство об авторском праве дает возможность правообладателям определенным образом ограничивать использование своих произведений. Действия по распространению и воспроизведению входят в список действий, который автор по своему усмотрению может запретить. В определенных странах авторы не имеют возможности запрещать использование своих произведений, но за ними сохраняется право на получение вознаграждения за такого рода действия. Однако во всех государствах на законодательном уровне предусмотрены исключения, которые позволяют третьим лицам использовать произведения, при этом без надобности выплачивать автору вознаграждения, а также, не спрашивая его согласия.

Примером данной ситуации является использование частей произведений в иллюстративных или образовательных целях. Важнейшими элементами авторского права являются предоставляемые субъектам законодательством средств защиты, в равной степени с ограничениями и исключениями. Путем обеспечения баланса в данных правоотношениях, они облегчают и способствуют созданию новых творческих произведений и выявляют новые способы их использования и распространения.

Такая же охрана применяется по отношению изготовителей фонограмм, организаций эфирного вещания и исполнителей в большинстве стран. В некоторых из них, посредством авторских прав интересов людей, работающих с произведениями, также гарантируются, как и интересы авторов этих произведений – посредством авторского законодательства. В других странах эти же интересы охраняются смежным правом.

В последние годы из-за развития цифровых технологий и всемирной сети Интернет в целом, роль авторского права особенно возросла. Аргументируется это тем, что онлайн контент требует защиты и именно в этой сфере возникают многочисленные сложности правоприменения и судебной защиты, а основой для защиты данного объекта является законодательство об авторском праве.

На данный момент, охрана авторских и смежных прав обозначены целым рядом международных договоров. К таковым относятся Бернская

Конвенция об охране литературных и художественных произведений 1886 года¹⁵⁶, Международная конвенция об охране прав исполнителей, изготовителей фонограмм и вещательных организаций 1961 года¹⁵⁷, Женевская конвенция об охране интересов производителей фонограмм от незаконного воспроизведения их фонограмм 1971 года¹⁵⁸, Договор ВОИС по авторскому праву 1996 года¹⁵⁹, а также Договор ВОИС по исполнениям и фонограммам 1996 года¹⁶⁰. Указанные ранее последние два соглашения регулируют вопросы охраны музыкальных продюсеров и исполнителей, деятельность которых связана с непосредственно с цифровыми технологиями. В наши дни актуальными договорами в сфере защиты и охраны авторских и смежных прав являются: Пекинский договор по аудиовизуальным исполнениям 2012 года¹⁶¹ и Марракешский договор об облегчении доступа слепых и лиц с нарушениями зрения или иными ограниченными способностями воспринимать печатную информацию к опубликованным произведениям 2013 года¹⁶². Соглашение Всемирной торговой организации (ВТО) по торговым аспектам прав интеллектуальной собственности (ТРИПС) 1994 года¹⁶³, который является первым в истории многосторонним международным договором, регулирующим вопросы торговли в сфере интеллектуальной собственности, в охват которого также входят авторские и смежные права.

Патенты

Наделение правом на запрет иным третьим лицам в использовании, изготовлении, продаже, импортировке изобретения осуществляется путем получения патента. Патент выдается органами государственной власти и имеет больше запретительную функцию, нежели разрешительную. Получив патент, изобретатель обязан взамен привести в патентной документации подробное описание своего изобретения, после этого патент размещается в публичном доступе. По своей сути патенты носят характер своего рода

¹⁵⁶ Бернская Конвенция об охране литературных и художественных произведений 1886 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/berne/summary_berne.html

¹⁵⁷ Международная конвенция об охране прав исполнителей, изготовителей фонограмм и вещательных организаций 1961 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/rome/summary_rome.html

¹⁵⁸ Женевская конвенция об охране интересов производителей фонограмм от незаконного воспроизведения их фонограмм 1971 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/phonograms/summary_phonograms.html

¹⁵⁹ Договор ВОИС по авторскому праву 1996 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/wct/summary_wct.html

¹⁶⁰ Договор ВОИС по исполнениям и фонограммам 1996 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/wppt/summary_wppt.html

¹⁶¹ Пекинский договор по аудиовизуальным исполнениям 2012 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/beijing/summary_beijing.html

¹⁶² Марракешский договор об облегчении доступа слепых и лиц с нарушениями зрения или иными ограниченными способностями воспринимать печатную информацию к опубликованным произведениям 2013 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/marrakesh/summary_marrakesh.html

¹⁶³ Соглашение Всемирной торговой организации (ВТО) по торговым аспектам прав интеллектуальной собственности (ТРИПС) 1994 года, согласно источнику: <https://wipolex.wipo.int/en/text/379915>

разновидности общественного договора между обществом и изобретателем. Новые изобретения, информацию которых изобретатель не желает разглашать, характеризуются как «ноу-хау» или «коммерческая тайна» и охрана происходит на основе иных законодательных актов. Срок патентной охраны в большинстве стран составляет 20 лет с момента подачи необходимых документов на регистрацию. Предоставление охраны происходит на основании поданных изобретателями заявок национальными или региональными государственными патентными органами. Охрана патентом могут возникнуть у изобретений, которые соответствуют следующим условиям:

- Изобретение должно быть новым, что означает, что ранее о нем не публиковались никакие сведения, и оно не использовалось публичным образом;
- Изобретение должно быть промышленно применимым, то есть иметь возможность использования в промышленности или воспроизведения в промышленных масштабах;
- Изобретение должно быть «неочевидным», то есть оно не должно быть решением, которое пришло бы в голову любому, кто имеет определенные навыки в соответствующей сфере¹⁶⁴.

По истечению определенного времени, в большинстве государств появились национальные патентные системы, а причиной этому является следующие факторы:

- Система патентования способствует раскрытию информации всем членам общества без исключения, повышая таким образом уровень доступности технического и научного знания. В отсутствие предоставляемых патентом гарантий, изобретатели или разрабатывающие изобретения компании, скорее всего, предпочли бы хранить сведения о своих изобретениях в тайне;
- Патентные системы стимулируют инновации, инвестиции в НИОКР и в разработку будущих изобретений, а также обеспечивают возможность получения вознаграждения за такую деятельность;
- Ограниченный срок действия патентов способствует скорейшему введению изобретений в коммерческий оборот, в результате чего общество начинает получать от них пользу значительно быстрее;
- Поощряя раскрытие подробной информации об изобретениях, патенты позволяют избежать повторных исследований, стимулируя исследования в новых областях, инновационную деятельность и развитие конкуренции;
- Патент воспринимается как надежный правовой титул в сфере интеллектуальной собственности, предоставляемый в большинстве стран по

¹⁶⁴Рекомендации ИСС по интеллектуальной собственности, 13-е издание, 2017г, Международная торговая палата (ИСС)

результатам проведения тщательной экспертизы. В течение всего периода своего существования патентная система непрерывно развивалась, чем объясняется ее устойчивость в долгосрочной перспективе¹⁶⁵.

На данный момент, патентная охрана, которая в свою очередь направлена на регулирование национальных систем патентования, координацию процедурных вопросов и решения задач материального характера, которые возникают при получении патентов в государственных и региональных патентных ведомствах. Имеющими особое значение в данной сфере являются Парижская конвенция по охране промышленной собственности 1883 года¹⁶⁶ и Соглашение ВТО по торговым аспектам прав интеллектуальной собственности (ТРИПС) 1994 года¹⁶⁷, в то время как основными международными соглашениями, касающимися процедурных вопросов в области патентного права, являются Договор о патентной кооперации 1970 года¹⁶⁸ и Договор о патентном праве 2000 года¹⁶⁹. Среди региональных договоров можно выделить Европейскую патентную конвенцию (ЕПК) 1973 года¹⁷⁰. Европейская патентная конвенция определяет порядок получения европейских патентов, которые после их предоставления действуют в заявленных государствах в качестве национальных патентов. Новая редакция Конвенции (ЕПК 2000 года) и Процедура ее применения вступили в силу в 2007 году.

Промышленные образцы

Охрана внешнего вида, упаковки осуществляется путем обретения прав на промышленные образцы. Существуют два базовых критерия согласно которым может возникнуть охраноспособность промышленных образцов. К ним относятся: 1. Новизна объекта охраны. 2. Оригинальность. Данные пункты являются заимствованными из авторского и патентного права. Промышленный образец, подлежащий охране должен владеть эстетической ценностью, что означает, что он не должен ограничиваться в технической функциональности и не иметь ничего схожего с идентичными дизайнерскими решениями. Промышленные образцы могут быть как рисунки (двухмерные) так и как модели (трехмерные). Данный объект повышает коммерческую ценность, оказывая влияние на конкурентоспособность товаров и является ключевым в ряде отраслей,

¹⁶⁵ Рекомендации ИСС по интеллектуальной собственности, 13-е издание, 2017г, Международная торговая палата (ИСС)

¹⁶⁶ Парижская конвенция по охране промышленной собственности 1883 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/paris/summary_paris.html

¹⁶⁷ Соглашение ВТО по торговым аспектам прав интеллектуальной собственности (ТРИПС) 1994 года, согласно источнику: <https://wipolex.wipo.int/en/text/379915>

¹⁶⁸ Договор о патентной кооперации 1970 года, согласно источнику: https://www.wipo.int/treaties/ru/registration/pct/summary_pct.html

¹⁶⁹ Договор о патентном праве 2000 года, согласно источнику: https://www.wipo.int/treaties/ru/ip/plt/summary_plt.html

¹⁷⁰ Европейскую патентную конвенцию (ЕПК) 1973 года, согласно источнику: <https://docs.cntd.ru/document/t/902308644>

таких как, индустрия моды, в производстве мобильных пользовательских устройств, и другие.

В разных странах промышленные образцы охраняются по-разному, но в большинстве из стран охрана предоставляется путем проведения регистрации с после прохождения экспертизы.

Сфера правовой охраны промышленных образцов, из-за унификации на всех этапах международной регистрации, включая гармонизацию положений применимого материального права в значительной степени выигрывает. Гаагское соглашение о международной регистрации промышленных образцов 1925 года¹⁷¹ с учетом изменений, внесенных Женевским Актом ВОИС 1999 года¹⁷², позволяет централизованно направлять единую заявку на предоставление правовой охраны промышленного образца сразу в 65 странах, подписавших Соглашение. Недавнее подписание Соглашения Кореей и США, кроме того присоединение к данному Соглашению планируемое рядом других стран показывает то, что охрана промышленных образцов на правовом уровне распространяется повсеместно.

В Евросоюзе распространенным способом подачи заявки на охрану промышленного образца является обращение в Ведомство по интеллектуальной собственности Европейского союза в Аликанте. Управление системой зарегистрированных промышленных образцов осуществляется этим Ведомством.

В результате принятия Регламента №6 Регламента № 6/2002¹⁷³ положения материального права были гармонизированы на уровне Европейского союза. Данный регламент ввел право на промышленный образец Сообщества, которое признается во всех государства участника Европейского союза. Охрана, предоставляемая зарегистрированным промышленным образцам, составляет срок до 25 лет. В случае с незарегистрированными промышленными образцами – действует трехлетний срок охраны.

Субъект, обладающий правами на промышленный образец, имеет полное право на воспрепятствование несанкционированному копированию третьими лицами, а также имеет право запрещать производство, ввоз или вывоз продукции, как-либо использующей промышленный образец.

С учетом возрастания в современной экономике коммерческого значения промышленных образцов и уделяемого им внимания. Дизайнеры и создаваемые ими промышленные образцы часто уже на этапе формирования концепции являются вовлеченными, а касательно развития

¹⁷¹ Гаагское соглашение о международной регистрации промышленных образцов 1925 года, согласно источнику: https://www.wipo.int/treaties/ru/registration/hague/summary_hague.html

¹⁷² Женевский Акт ВОИС 1999 года, согласно источнику: <https://wipolex.wipo.int/fr/text/285216>

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технологий в данной сфере, то можно сказать, что данный прогресс поспособствовал созданию инновационных продуктов и услуг. Но все же, в целях того, чтобы промышленные образцы стали полноценными, широко используемыми и имеющими большой спрос как объект интеллектуальной собственности, есть необходимость в дальнейшей гармонизации законов, регулирующих их использование, кроме того, требуется разработка рекомендаций в отношении возможности и объема их защиты.

Товарные знаки

Потребители и предприниматели различают товары и услуги, предоставляемые различными производителями смотря на их товарные знаки. Товарный знак хорошо работает на производителя защищая его продукцию от недобросовестного извлечения выгоды, подкрепляя авторитет и репутацию бренда. Поэтому поддерживается добросовестная конкуренция, а компании, которые производят продукт или услугу получают мотивацию в вложении ресурсов для повышения качества и поддержания высокого мнения о своих продукциях.

Охрана в качестве товарного знака распространяется на такие объекты, как: бренды, наименования, символы, знаки, цвета и даже запахи и звуки.

Владельцы товарного знака обладают правом запрещать другим лицам пользоваться их товарным знаком или обозначениями, которые очень схожи или аналогичными, в случае если такое пользование делает, так что потребитель вводится в заблуждение.

Помимо всего вышесказанного, во многих странах охрана товарного знака происходит и в случаях извлечения необоснованной выгоды из репутации владельца данного товарного знака.

В настоящее время, практически все владельцы коммерческих предприятий имеют свой товарный знак на данное предприятие и в развитых странах товарные знаки чаще всего используются во имя защиты прав и интересов предприятия.

ЗАКЛЮЧЕНИЕ

По итогу проведенного комплексного анализа и исследования особенностей правового регулирования защиты объектов интеллектуальной собственности в сфере веб-сайт в Республике Узбекистан, рассмотрев зарубежный опыт, были разработаны соответствующие рекомендации, а также сделан вывод, о том, что состояние правового регулирования отношений по поводу объектов интеллектуальной собственности достигло уровня, когда не соблюдать законодательство или игнорировать его становится экономически не безопасно.

В современном, развивающемся и правовом обществе, веб-сайт, с каждым днем становятся все более актуальными и связанными с каждой сферой деятельности человека. Тем самым все развитые страны мира уже давно внедрили систему веб-сайт и эксплуатируют на законодательном

уровне, тем самым являются наглядным примером того, что одной из первоочередных задач законодательства Республики Узбекистан является усовершенствование нормативно-правовой базы в области защиты прав интеллектуальной собственности в сфере веб-сайт.

Веб-сайт должна отвечать двум требованиям для полноценного ее отнесения к объектам интеллектуальной собственности, а именно авторского права: 1. Наличие объективной формы и 2. Наличие творческого подхода. Как было видно из данной исследовательской работы, веб-сайт можно считать полноценным объектом, так как существует объективная форма, в виде электронного ресурса, и творческий подход, к примеру, в виде дизайна данной разработки.

Касательно особенностей веб-сайта можно сказать то, что данный объект интеллектуального права отличается от других тем, что может включать в себя или состоять из абсолютно любых других объектов интеллектуального права. Следующим отличием является то, что для создания веб-сайта необходимо специализированное, узконаправленное и профессиональное эксплуатирование современных компьютерных технологий.

Так как веб-сайт включает в себя ряд других объектов интеллектуальных прав, таких как авторское и смежное право, и патентное право, защита и охрана каждого объекта будет производиться исходя из сущности каждого из этих объектов.

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2. Международная конвенция об охране прав исполнителей, изготовителей фонограмм и вещательных организаций 1961 года;
3. Женевская конвенция об охране интересов производителей фонограмм от незаконного воспроизведения их фонограмм 1971 года;
4. Договор ВОИС по авторскому праву 1996 года, согласно источнику;
5. Договор ВОИС по исполнениям и фонограммам 1996 года;
6. Пекинский договор по аудиовизуальным исполнениям 2012 года;
7. Марракешский договор об облегчении доступа слепых и лиц с нарушениями зрения или иными ограниченными способностями воспринимать печатную информацию к опубликованным произведениям 2013 года;
8. Соглашение Всемирной торговой организации (ВТО) по торговым аспектам прав интеллектуальной собственности (ТРИПС) 1994 года;
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КОМОРБИДНЫЕ СОСТОЯНИЯ ПРИ ВИЧ-ИНФЕКЦИИ

Введение. Несмотря на многолетний опыт изучения ВИЧ/ СПИД учеными всего мира, ВИЧ-инфекция попрежнему остается серьезной мировой проблемой, которая влияет на все стороны жизни общества, увеличивая смертность, качество, продолжительность жизни и трудоспособность населения [1]. По данным ВОЗ, на сегодняшний день этот вирус унес 36,3 млн [27,2–47,8 млн] человеческих жизней. По состоянию на 2020 г. в мире, согласно оценкам, насчитывалось 37,7 млн [30,2–45,1 млн] человек, живущих с ВИЧ-инфекцией. В 2020 г. от причин, связанных с ВИЧ-инфекцией, умерло 680 000 [480 000–1,0 млн] человек и еще 1,5 млн [1,0–2,0 млн] человек заразились ВИЧ. Коморбидные состояния – это сочетание двух или нескольких протекающих одновременно заболеваний, характерных для многих хронических патологических процессов, которые оказывают негативное влияние на качество жизни и увеличивают вероятность летального исхода, ухудшая прогноз заболевания. Отсутствие специфической профилактики при ВИЧ-инфекции, дорогостоящее лечение, социально-экономические последствия дают право отнести это заболевание к глобальным проблемам человечества [2].

Ключевые слова. Коморбидные состояния, ВИЧ, инфекции, заболевания, хронические процессы.

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COMORBID CONDITIONS IN HIV INFECTION

Abstract. Despite many years of experience in the study of HIV/AIDS by scientists around the world, HIV infection is still a serious global problem that affects all aspects of society, increasing mortality, quality, life expectancy and working capacity of the population [1]. According to WHO, the virus has claimed 36.3 million [27.2–47.8 million] lives to date. As of 2020, there were an estimated 37.7 million [30.2–45.1 million] people living with HIV worldwide. In 2020, 680 000 [480 000–1.0 million] people died from HIV-related causes, and another 1.5

million [1.0–2.0 million] people became infected with HIV. Comorbid conditions are a combination of two or more simultaneous diseases characteristic of many chronic pathological processes that have a negative impact on the quality of life and increase the likelihood of death, worsening the prognosis of the disease. The lack of specific prophylaxis for HIV infection, expensive treatment, social and economic consequences give the right to attribute this disease to the global problems of mankind [2].

Key words. Comorbid conditions, HIV, infection, disease, chronic processes.

Цель исследования. Оценить коморбидные состояния у ВИЧ-инфицированных пациентов.

Материалы и методы. Были проанализированы амбулаторные карты 120 ВИЧ-инфицированных пациентов. Диагноз ВИЧ-инфекции был поставлен с учетом результатов исследований методами ИФА и иммуноблота, диагноз сопутствующей патологии устанавливался по результатам клинических, лабораторных, инструментальных исследований. В зависимости от наличия или отсутствия коморбидных заболеваний пациенты были разделены на следующие группы: 1) пациенты без коморбидных заболеваний; 2) пациенты с коморбидными заболеваниями: ИК 1–4 балл, ИК 6 и более баллов. Для статистической обработки данных использовали методы описательной и сравнительной статистики при помощи программ Microsoft Excel 2010. При формировании вариационного ряда высчитывалось наименьшее и наибольшее значение, определялись средние величины, а также ошибка. Для графического представления полученных при обработке данных использовались программные продукты Microsoft. При сравнении независимых выборок для определения достоверности различий между группами использовали t-критерий Стьюдента и критерий Манна – Уитни (при распределении, отличном от нормального). Отклонение нулевой гипотезы происходило при пороговом уровне статистической значимости $p=0,05$.

Результаты. Сопутствующие заболевания зарегистрированы практически у половины больных (120 пациента, или 47,5%). 23,5% пациентов с сопутствующей патологией имели заболевание пищеварительной системы, 19,8% – мочеполовой, 11% – нервно-психической сферы, 16,7% – заболевания кожи, что согласуется с данными литературы в отношении соматических заболеваний у больных с ВИЧ-инфекцией. Отдельную группу (58%) составили инфекции, передаваемые половым путем (ИППП), что обусловлено общностью путей передачи ВИЧ и ИППП, а также налаженной диагностикой данных заболеваний в СПИД-центре. Пациент с ВИЧ-инфекцией часто имеет более одного заболевания, вторичного или сопутствующего, т.е. является коморбидным больным. Отсутствие коморбидности (по Charlson) продемонстрировали всего 16,7%

пациентов, в то время как 83,3% больных – ВИЧ-инфицированные пациенты с коморбидностью, из них половина (51%) имели индекс Charlson, равный 1 баллу, 17% пациентов – 2 баллам, 7% больных – 3–5 баллам и 25% обследуемых – 6–13 баллам, что означает 85-процентную вероятность смерти в течение года.

Заключение. Распространенность вторичных и сопутствующих заболеваний среди ВИЧ-инфицированных пациентов значительна (до 83,3% больных ВИЧ-инфекцией), подавляющее большинство из них – это молодые мужчины. Четверть больных имеют высокий индекс коморбидности (≥ 5 по Charlson), что ассоциировано с серьезным прогнозом для жизни. В структуре коморбидности, согласно индексу Charlson, преобладают поражения печени (72,8%), СПИД-индикаторные болезни (18,5%) и хронические заболевания легких (3,5%). В связи с полученными данными необходимо оценивать определенное взаимодействие болезней, формирующих новое патоморфологическое состояние с индивидуальными клиническими проявлениями, требующее персонализированной терапии [3].

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КОРРУПЦИЯ КАК ОСНОВНОЙ ФАКТОР, НЕГАТИВНО ВЛИЯЮЩИЙ НА РАЗВИТИЕ ОБЩЕСТВА

Аннотация. В данной статье анализируется коррупция как один из основных факторов, негативно влияющих на развитие общества.

Ключевые слова: коррупция, интересы, преступление, профессиональная этика.

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CORRUPTION AS THE MAIN FACTOR NEGATIVELY AFFECTING THE DEVELOPMENT OF SOCIETY

Annotation. This article analyzes corruption as one of the main factors negatively affecting the development of society.

Key words: corruption, interests, crime, professional ethics.

Коррупционную преступность сегодня с уверенностью можно назвать традиционным и достаточно распространенным видом преступности, существующем не только в нашем государстве, но и во многих других цивилизованных странах мира. В подтверждение этому, следует отметить мнение известных ученых которые определяют коррупцию как тотальную, отмечая Россию как наиболее коррумпированное государство мира, где коррупция стала едва ли не главным способом экономического развала страны, разрушения системы государственной власти и управления, срыва рыночных реформ и криминальной деформации правосознания общества.

Как у всякого сложного социального явления, у коррупции не существует единого канонического определения. Имеется множество определений коррупции. Коррупция (от латинского слова *corrumpere* - портить) - использование должностным лицом своих властных полномочий и доверенных ему прав в целях личной выгоды, противоречащее установленным законом и правилам. Возможно, наиболее краткое (и точное) из них: “злоупотребление публичной властью ради частной выгоды” (Joseph Senturia). Коррупция сопровождает человечество с древнейших времен. Наказание за взяточничество (подкуп) предусматривалось законами Хаммурапи (четыре тысячи лет назад), устанавливалось египетскими фараонами.

Исторические корни коррупции, вероятно, восходят к обычаю делать подарки вождям или жрецам, чтобы добиться их расположения. Дорогой

подарок выделял человека среди других просителей и способствовал тому, чтобы его просьба была выполнена. Поэтому в первобытных обществах плата жрецу или вождю была нормой. Следует отметить, что первоначально коррупция была больше нравственной проблемой. В частности, в книге “Коррупция. Этика и власть во Флоренции в 1600-1770 гг.” ее автор Жан-Клод Ваке писал, что в рассматриваемый период дискурс о коррупции был дискурсом не о государстве, а о человеческой природе”. Особую озабоченность в древние времена вызывала продажность судей, поскольку она приводила к незаконному перераспределению собственности и желанию решить спор вне правового поля. Не случайно ведущие религии из всех видов коррупции осуждают в первую очередь подкуп судей.

Как писал Томас Гоббс, коррупция “есть корень, из которого вытекает во все времена и при всяких соблазнах презрение ко всем законам”. По мере усложнения государства, появления аппарата управления появились профессиональные чиновники, которые, по замыслу правителей, должны были довольствоваться только фиксированным жалованием. На практике чиновники стремились воспользоваться своим положением для тайного увеличения своих доходов.

Исследование памятников истории подтверждает тот факт, что коррупцию наука изучала и изучает на протяжении нескольких столетий. Понятно, что социологи, специалисты по управлению, экономисты, юристы и просто граждане по-разному трактуют это понятие. Социологи, например, могут утверждать, что коррупция — это “отказ от ожидаемых стандартов поведения со стороны представителей власти ради незаконной личной выгоды”. Но по расплывчатости определения с социологами вполне конкурируют специалисты по государственному управлению, согласно которым коррупция – это: “несанкционированное, как правило, осуждаемое действие в целях получения какой-нибудь значительной личной выгоды”. Теоретических понятий коррупции в науке было предложено большое многообразие: коррупция — это социально-правовое явление, под которым обычно понимается подкупаемость и продажность государственных чиновников, должностных лиц, а также общественных и политических деятелей вообще; это не что иное, как злоупотребление властными полномочиями для получения выгод в личных целях

В более широком плане истолкована коррупция в Кодексе поведения должностных лиц по поддержанию правопорядка, принятом Генеральной Ассамблеей ООН 17 декабря 1979 г.: “Хотя понятие коррупции должно определяться в соответствии с национальным правом, но следует понимать, что оно охватывает совершение или не совершение какого-либо действия при исполнении обязанностей или по причине этих обязанностей в результате требуемых или принятых подарков, обещаний или стимулов, или их незаконное получение всяких раз, когда имеет место такое действие или бездействие. Акт коррупции охватывает также попытку коррумпирования”.

“Выполнение должностным лицом каких-либо действий или бездействие в сфере его должностных полномочий за вознаграждение в любой форме в интересах дающего такое вознаграждение, как с нарушением должностных инструкций, так и без их нарушения”. Следует отметить, что в этом международном правовом акте в понятие коррупции включено не только получение вознаграждения, подарков, но и служебное поведение должностного лица, осуществляемое в связи с получением таких подарков. Если исходить из такого определения коррупции, то перечень коррупционных преступлений расширяется, кроме взяток в него должны быть включены злоупотребления по службе, превышение должностных полномочий. Что очень важно, данное определение позволяет включить в состав коррупции и законное, правомерное служебное поведение должностного лица, если оно было обусловлено полученными или обещанными подарками. На Международном межрегиональном семинаре по проблемам коррупции (Гавана 1990 г.) коррупция была определена как злоупотребление служебным положением для достижения личной или групповой выгоды, а также незаконное получение государственным служащим выгоды в связи с занимаемой должностью и служебным положением.

Приведем также отечественное доктринальное определение: “использование государственным служащим и представителями органов государственной власти занимаемого ими положения, служебных прав и властных полномочий для незаконного обогащения, получения материальных и иных благ и преимуществ, как в личных, так и групповых целях”.

Существует множество форм (проявлений) коррупции: взяточничество, фаворитизм, nepотизм (кумовство), протекционизм, лоббизм, незаконное распределение и перераспределение общественных ресурсов и фондов, незаконное присвоение общественных ресурсов в личных целях, незаконная приватизация, незаконная поддержка и финансирование политических структур (партий и др.), вымогательство, предоставление льготных кредитов, заказов, знаменитый русский “блат” (использование личных контактов для получения доступа к общественным ресурсам – товарам, услугам, источникам доходов, привилегиям, оказание различных услуг родственникам, друзьям, знакомым) и др. Соответственно приводятся различные классификации коррупции и коррупционной деятельности. J. Coleman различает коммерческое взяточничество и политическую коррупцию. Однако, исчерпывающий перечень коррупционных видов деятельности невозможен. Хорошо известно, что в России легально существовало “кормление”, переросшее затем в мздоимство и лихоимство. Может быть, российское кормление служит первым проявлением того, что В. Клэверен, с экономической (рыночной) точки зрения, оценивает коррупционную деятельность как бизнес:

коррупционер относится к своей должности как бизнесу, пытаясь максимизировать “доход”. Такое понимание коррупции позволяет включать в число коррупционных правонарушений получение выгоды в связи с занимаемой должностью не только в результате получения взяток, но и хищения с использованием служебного положения, незаконного участия в предпринимательской деятельности, от занятия контрабандой с использованием служебного положения и иных злоупотреблений служебными полномочиями.

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ИНФОРМАЦИОННЫЕ ТЕХНОЛОГИИ И ИХ РОЛЬ В ПОВЫШЕНИИ КАЧЕСТВА ОБРАЗОВАТЕЛЬНОГО ПРОЦЕССА И ЭФФЕКТИВНОСТИ УПРАВЛЕНИЯ ВУЗОМ

Аннотация: наша статья обосновывает необходимость применения информационных технологий в системе управления вузом, т.к. современные реалии образовательного менеджмента обязывают соответствовать требованиям рынка образования. Информационные технологии, по мнению автора, выступают драйвером повышения эффективности управления вузом.

Ключевые слова; управление вузом, менеджмент, вуз, информация, образование, информационные технологии, эффективность, рыночные отношения, маркетинг.

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INFORMATION TECHNOLOGIES AND THEIR ROLE IN IMPROVING THE QUALITY OF THE EDUCATIONAL PROCESS AND THE EFFICIENCY OF THE UNIVERSITY MANAGEMENT

Abstract: our article justifies the necessity of using information technologies in the university management system, because modern realities of educational management require compliance with the requirements of the education market. According to the author, information technologies act as a driver of increasing the efficiency of university management.

Keywords; university management, management, university, information, education, information technologies, efficiency, market relations, marketing.

Развитие рыночных отношений в России обусловило тот факт, что за достаточно короткий промежуток времени в стране сложился рынок образовательных услуг, предложение которых за последние шесть лет сделало колоссальный скачок. Все это потребовало пересмотра парадигмы развития образования и, прежде всего, обусловило необходимость привлечения новых инструментов экономического менеджмента для повышения эффективности и качества образовательного процесса в высших учебных заведениях. Необходимость формирования новых принципов управления обусловлена еще и тем, что в сфере образования маркетинговые и рыночные инструменты управления все еще используются в недостаточной степени.

Таким образом, проблема применения экономических инструментов и маркетинга в сфере образования актуальна и вызывает большой интерес у исследователей. Реальная жизненная практика, опыт эффективных образовательных учреждений наглядно демонстрируют, что надежным залогом успешной деятельности вуза в рыночных условиях является использование экономических инструментов и маркетинговых аспектов в управлении своей деятельностью, в частности, продажей и продвижением образовательных услуг. Яркий интерес представляет формирование эффективных принципов управления повышением качества образовательного процесса в вузах на основе рыночного подхода к решению задачи.

Сегодня ни у кого не вызывает сомнений тот факт, что в век автоматизации и информатизации производственных процессов и использования компьютерных технологий высшее образование все больше становится фактором эффективного развития национальной экономики. Опыт ведущих экономических систем мира подчеркивает важность инвестирования в образование общества как одного из основных способов повышения уровня его экономического потенциала. Однако само развитие высшего образования, в свою очередь, требует дополнительных инвестиций и более эффективного использования имеющихся у него ресурсов.

Эффективное управление вузом в современных условиях хозяйствования представляет собой сложный процесс, слагаемыми которого являются правильный выбор целей и задач, изучение и глубокий анализ достигнутого уровня учебно-воспитательной работы, система рационального планирования, организация деятельности профессорско-преподавательского коллектива, выбор оптимальных путей для повышения уровня образовательных услуг и эффективный контроль. Все вышеизложенное и характеризует актуальность темы проводимого исследования.

Следует отметить, что рыночные преобразования, происходящие во всех сферах нашего общества, не могли не затронуть и систему образования. В частности, проблему адаптации образовательного процесса страны к

рыночным условиям хозяйствования. Такая необходимость обусловлена, прежде всего, тем, что на современном этапе развития России основным ресурсом экономики становится высококвалифицированный специалист, способный принимать решения и эффективно работать в быстро меняющихся условиях рынка. В этой связи руководством страны были обозначены следующие основные направления и приоритеты государственной политики в области образования: доступность образования для широких слоев населения; -повышение качества профессионального образования; формирование эффективной сети общеобразовательных учреждений.

Таким образом, основу государственной политики в сфере образования определяет доступность-качество-эффективность образовательных услуг, на которых базируется главный приоритет образовательной политики - «политика качества». В Докладе Госсовета Российской Федерации (2001 г.) одна из целей образовательной политики до 2010 года определена как «достижение современного качества образования, обеспечение его соответствия актуальным и перспективным потребностям личности, общества и государства». Это и обозначено в основных приоритетах государственной политики в сфере образования.

Приоритетный национальный проект «Образование» призван ускорить модернизацию российского образования, результатом которой станет достижение современного качества образования, адекватного меняющимся запросам общества и социально-экономическим условиям развития страны.

В национальном проекте заложено два следующих основных принципа стимулирования необходимых системных изменений в образовании: выявление и приоритетная поддержка лидеров - «точек роста» нового качества образования; внедрение в массовую практику инструментов новых управленческих механизмов и подходов.

Следует также отметить, что по своему содержанию современная Федеральная программа развития образования имеет ряд положительных моментов, но и проблем, например, она ставит цели и намечает направления действий, но не дает ни конкретных механизмов и инструментов их достижения. Однако, не только выделенные средства, но именно организационно - экономические принципы реализации программных мероприятий имеют принципиальное значение для успешной реализации Федеральной программы. К сожалению, многие моменты данной программы носят декларативный характер, т.е. в них хорошо прописано, что нужно делать, но при этом в стороне остаются вопросы, как это нужно делать для достижения скорейшего успеха, и стоит ли это делать вообще. Таким образом, для успешного завершения принятых программных мероприятий требуется разработка эффективных механизмов и технологий их реализации.

Что же касается набора конкретных направлений действий и мероприятий, включенных в программу, то его характерной чертой является отсутствие сколько-нибудь ясно сформулированных приоритетов по каждому направлению развития образования. Выбора и интенсивного финансирования лидеров для решения всей проблемы в целом является явно недостаточным и не позволяет решить проблемы образования в целом. Как принципиально важные, так и второстепенные меры представлены бессистемными перечнями, а структура расходов федерального бюджета и внебюджетных источников на программные мероприятия, проекты (инновации) и капитальные вложения по годам не позволяет оценить соотношение этих расходов по отдельным уровням образования, что также выдвигает на первый план вопрос о приоритетах, заложенных в Программу.

Для решения задачи сохранения сети образовательных учреждений авторы программы идут традиционным путем, формулируя финансовые запросы федеральному центру. Такой подход вызывает серьезные сомнения в реалистичности, а, следовательно, и в возможности реального финансового обеспечения всех заложенных в программу мероприятий.

Таким образом, анализ процессов реформирования системы образования последних лет позволяет сделать следующие общие выводы:

1. Разработанная Программа реформирования сферы образования в отрыве от социально-экономических, демографических и политических тенденций развития страны, не связанная с общими направлениями проводимых в экономике и в социальной сфере реформ, не может достигнуть своих целей. Следовательно, реформирование образования следует проводить параллельно с реформированием экономики, а так как последняя ушла достаточно вперед, то при реформировании образования не следует повторять ошибок преобразований, проведенных в стране, в частности ошибок приватизации государственных предприятий.

2. Отсутствие адекватной институциональной среды, определяющей рамки трансформации системы управления образованием и ее организационно-экономического механизма в социально-экономическую среду рыночных форм управления и хозяйствования, не только сдерживает, но и препятствует развитию образования и повышению его качества.

3. Недостаточный учет особенностей региональных факторов и систем образования, стремление к единообразию, не учитывающему существенную региональную дифференциацию страны, также выступает серьезной причиной низкой эффективности, проводимой федеральной образовательной политики.

4. Отсутствие последовательно реализуемой и доходчиво объясненной населению программы реформ не дает возможности опереться на поддержку большинства образовательного сообщества, активнее подключать к ее осуществлению общественные и государственные организации.

5. Все еще остающийся низкий уровень зарплаты в сфере образования (все меры, принятые Правительством РФ по повышению зарплаты учителей и преподавателей, сегодня практически на нет сводит мировой финансовый кризис, негативно сказывающийся на фактической их покупательской способности) не позволяет сформировать качественный профессорско-преподавательский состав в вузах, и, таким образом, отсутствует всякая возможность не то, чтобы поднять, но и поддерживать текущий уровень качества образования.

Кроме того, образование должно развиваться планомерно и равномерно по всем регионам страны, по крайней мере, для того, чтобы качественное образование стало на самом деле доступным для широких слоев населения.

Поэтому возникает объективная потребность в формировании и развитии методологических основ эффективного управления вузами и, в особенности, качеством образовательных процессов в высших учебных заведениях.

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СОВЕРШЕНСТВОВАНИЕ ФУНКЦИОНИРОВАНИЯ ПРЕДПРИЯТИЯ – УЧАСТНИКА ВЭД

Аннотация. В статье рассматривается совершенствование функционирования предприятия – участника ВЭД в современных условиях. Внешнеэкономическая деятельность — важная составляющая как национальной экономики в целом, так и отдельных хозяйствующих субъектов, благодаря которой раскрываются новые возможности для дальнейшего развития. В статье дается обоснование оценке эффективности внешнеэкономической деятельности предприятия. Проанализированы изменения эффективности под влиянием различных факторов, влияющих на внешнеэкономическую деятельность предприятий. Предложены тенденции увеличения производительности внешнеторговой деятельности организации.

Ключевые слова: внешнеэкономическая деятельность, торговля, предприятие, эффективность.

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IMPROVEMENT OF FUNCTIONING ENTERPRISES PARTICIPATING IN FOREIGN ECONOMIC ACTIVITY

The article discusses the improvement of the functioning of the enterprise participating in foreign economic activity in modern conditions. Foreign economic activity is an important component of both the national economy as a whole and individual economic entities, thanks to which new opportunities for further development are revealed. The article provides a justification for assessing the effectiveness of the company's foreign economic activity. The changes in efficiency under the influence of various factors affecting the foreign economic activity of enterprises are analyzed. The tendencies of increasing the productivity of the organization's foreign trade activities are proposed.

Foreign economic activity, trade, enterprise, efficiency.

Внешнеэкономическая деятельность (ВЭД) – это неотъемлемая часть производственной и коммерческой организации, имеющая конкретные цели, функции и задачи. ВЭД является важным резервом экономического развития, показателем прибыльности и устойчивости предприятий и факторов выживания предприятий в конкурентной среде. Базой внешнеэкономической деятельности организации является внешнеэкономические взаимосвязи, которые устанавливают стратегию ее формирования.

С глобализацией мировой экономики выход предприятий на международную арену стал актуальной проблемой для организации. И даже без учета того, что зарубежные рынки предлагают значительные возможности для продажи товаров и услуг, внешнеэкономическая деятельность означает, что организации разрабатывают стратегии международного развития, внедряют новое направления маркетинга и работают на новых, зачастую плохо изученных рынках. Для предприятий, которые работают на внутреннем рынке и не выходили на внешние рынки, это очень сложно.

Независимо от экономических показателей, ни одно государство не может развиваться дальше без хороших отношений с другими государствами. ВЭД является частью глобальной экономики. ВЭД – это совокупность функций различных экономических структур, претерпевающих значительные изменения [1].

На данном этапе мир претерпевает серьезные изменения: если в прошлом внешнеэкономическая деятельность была монополией государства, то сейчас внешняя торговля все больше либерализуется.

Экономические словари описывают внешнеэкономическую деятельность как одну из сфер экономической деятельности государства, предприятий, организаций, тесно связанную с внешней торговлей, экспортом и импортом товаров, иностранными займами и инвестициями, реализацией совместных проектов с другими странами.

Российские ученые О.И. Дегтярева, Т.Н. Полянова, С.В. Саркисов трактуют внешнеэкономическую деятельность как деятельность государственных органов власти и управления, так и хозяйственных организаций. «В первом случае она направлена на создание государственных основ для сотрудничества, установление правовых и торгово-политических механизмов, способствующих развитию и росту эффективности экономических связей; во втором – на заключение и исполнение контрактов и других соглашений в рамках гражданского права».

Свою точку зрения формирует Н.И. Диденко, внешнеэкономическая деятельность строится на уровне производственных структур (фирм, организаций, хозяйствующих субъектов и т.д.) с самостоятельной инициативой в выборе иностранного партнёра, номенклатуры товара для

экспортно-импортной сделки, в формировании цены и стоимости контракта, объема и даты поставки.

Отсюда следует, что внешнеэкономическая деятельность организаций – один из спектров их хозяйственной деятельности, связанный с международными экономическими отношениями, экспортом и импортом товаров и услуг, ввозом-вывозом капитала, финансово-кредитными отношениями. Данное понятие в качестве субъектов ВЭД выделяет фирмы и предприятия, не акцентируя внимание на государстве.

Финансовая устойчивость предприятия, как ключевая характеристика финансового состояния, имеет следующие составляющие, обозначающие данную связь:

- уровень обеспеченности финансовыми ресурсами и денежными средствами;
- степень кредитоспособности и платежеспособности организации;
- сбалансированность структуры активов и пассивов;
- сбалансированность структуры доходов и расходов;
- стабильность финансовых потоков от операционной, финансовой и инвестиционной деятельности.

Согласно анализу теоретических и методологических подходов, изученных в современных научных работах, существует необходимость трансформации существующих методов оценки ВЭД которые являются результатом определенных экономических процессов:

- объясняется различиями в денежной оценке вводимых ресурсов и результатов. Доходы от экспорта продукции учитываются в валюте страны – партнера, а затраты учитываются в национальной валюте. По этой причине разница в обменных курсах – фактор, влияющий на эффективность ВЭД;

– в некоторых случаях, когда внешняя торговля предприятия такова, что на нее приходится лишь часть его хозяйственной деятельности, результаты импорта и экспорта и распределение производственных затрат должны быть учтены, и для этого необходимо использовать определенные расчеты. Конечным результатом является прибыль и затраты (материальные, финансовые и трудовые издержки) которые также выражаются в денежных единицах;

– растущее значение рисков в финансовой и инвестиционной деятельности влечет за собой не только страхование, но и дополнительные расходы, такие как различные юридические, консультационные и другие услуги;

– таможенно – тарифные и другие меры государственного регулирования – это дополнительные расходы для предприятий;

– повышение эффективности является результатом экономии имеющихся ресурсов и качества распределения имеющегося капитала и экономического потенциала [2].

Эффективность внешнеэкономической деятельности является доказательством ее конкурентоспособности и конкурентоспособности его продукции. В современных условиях такой подход открывает новые рынки для производства товаров и услуг, принося в страну иностранную валюту, создают условия, необходимые для закупки импортного сырья, а также новые рабочие места для высококвалифицированных работников, которые необходимы для производства товаров. Стратегические векторы представляют собой основу для функционирования и дальнейшего развития предприятия.

Определены следующие основные характеристики ВЭД:

- юридическая независимость от государственной власти;
- финансовая независимость от государственной власти;
- экономическая независимость от государственной власти.

ВЭД не может быть создана как сфера государственного контроля, поскольку данный вид предпринимательской деятельности относится к рыночной среде.

Выходу на внешний рынок – это вопрос анализа внутренних и внешних влияний с целью выбора способа выхода на внешние рынки. Каждый стратегический подход сочетание различных обязательств, риска и контроля максимизации прибыли. На этот процесс влияют экономические, политические, правовые и социально – культурные факторы, а также государственное регулирование.

При определении эффективности ВЭД используется системный подход, при котором комплексный системный подход используется при определении эффективности ВЭД. Первым шагом в экономическом анализе является установление критериев эффективности производства [3].

Показатели делятся на два типа:

1. Показатели эффекта – являются абсолютными величинами, выраженные в денежных единицах как разница между затратами и результатом деятельности.

2. Показатели эффективности – объясняются как отношение достигнутых выгод к затратам (выражаются в долях или процентах).

Экономический анализ – это изучение положения предприятия в отношении внешней торговли за определенный период времени, а также разных отклонений от существующих показателей, и выявление причин, которые вызвали эти отклонения. Экономический анализ является основой для принятия деловых решений на предприятиях.

Основная цель является – оценка деятельности предприятия, выявление резервов и определение существующих вопросов.

Учитывая вышесказанное, важно искать пути повышения эффективности предприятия на глобальном рынке независимо от качества работы, может являться одним из важнейших направлений развития каждой организации. Однако в современных экономических отношениях, в

результате сферы услуг, а также торговли, возникает необходимость для трейдеров, участвующих в международных операциях, важным вопросом является необходимость рассмотрения способов расширения своей деятельности [4].

В нынешних интернациональных обстоятельствах реализации внешнеэкономической деятельности иностранных компаний на высоком уровне развивается внешняя среда. Она определяет новые факторы деятельности и предприятиям необходимо повышать свою операционную эффективность и конкурентоспособность. Менеджеры должны отслеживать эти вопросы, и основываться на результатах своего анализа, принимать решения на основе спроса и уровня конкуренции на рынке. Деятельность предприятия должна быть, прежде всего направлена на его основную деятельность – эффективное производства товаров или услуг. Основной задачей является не только достижение определенных финансовых показателей, но и удовлетворение потребностей клиентов.

Ключом к завоеванию значимых позиций на рынке является обновление продукции и запуск новых продуктов. Разработка новых видов продукции и обновление ассортимента, тем самым позволяя предприятию сократить зависимость от одного товара, что увеличивает уровень продаж. Показатели экспорта продукции зависят от структуры. Развитие новых технологий, использование высокотехнологического оборудования и результаты научно – технического прогресса являются важными вопросами для эффективного функционирования предприятий [5].

Во – первых, это повысит уровень производительности труда. Во – вторых, снижает стоимость товаров и услуг. В – третьих, повышает качество процесса мониторинга организации труда.

При рассмотрении контролируемых факторов предприятия учитывает существующие резервы и устанавливает необходимые факторы, которые необходимо регулировать для повышения эффективности своей внешнеэкономической деятельности.

Были выявлены следующие неконтролируемые факторы:

- внешнеторговая политика государства;
- уровень экономического развития;
- рыночные условия;
- емкость зарубежных рынков;
- уровень конкуренции;
- интерес потребителей;
- динамика обменного курса;
- транспортные тарифы;
- определители конкурентных преимуществ в стране.

Эти факторы необходимо учитывать при принятии управленческих решений [6].

Элементы, которые организации могут корректировать или изменять для повышения эффективности:

- внешний рынок товаров, на котором работает предприятие;
- доля рынка предприятия;
- конкурентная стратегия предприятия;
- ВЭД информационное обеспечение;
- условия договоров, заключаемых предприятием;
- экспортные возможности предприятия;
- взаимосвязь между потребительским спросом и качеством продукции;
- ассортимент товаров;
- функции маркетинговой системы предприятия;
- затраты на производство и реализацию товара;
- ценовая политика предприятия;
- управление качеством.

Учитывая вышеперечисленные факторы, основные направления повышения эффективности ВЭД предприятия, можно рассмотреть на рисунке 1 [7].

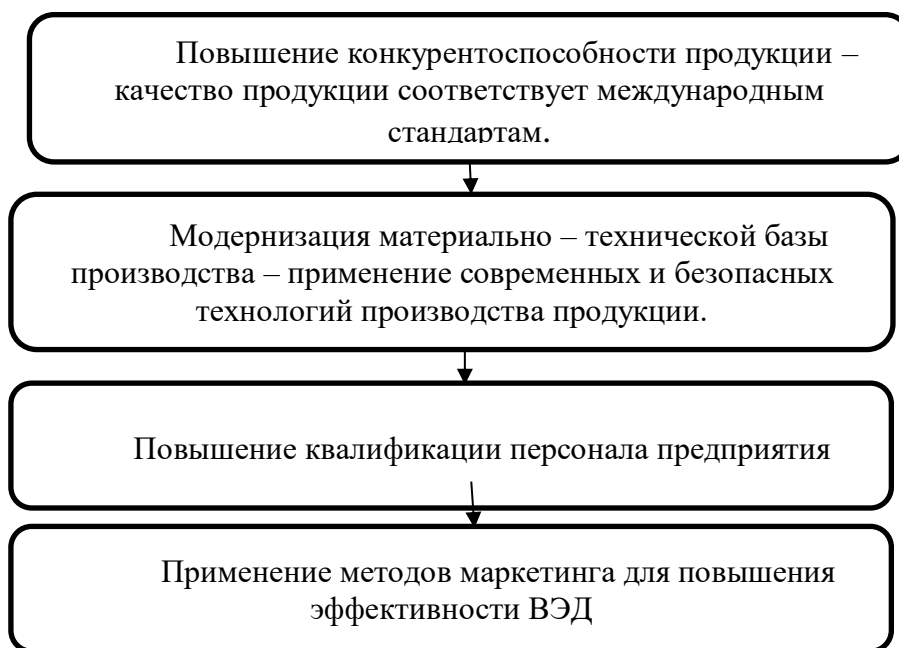


Рисунок 1 – Направления повышения эффективности ВЭД

В настоящее время существует много способов и методик оценки финансового положения той или иной организации, которые включают в себя огромное количество различных показателей.

Оценка финансового состояния происходит в несколько этапов:

1 этап. Предварительный обзор финансового и экономического положения организации. Здесь дается характеристика направленности деятельности предприятия.

2 этап. Анализ и оценка экономического потенциала компании, а именно оценка имущественного положения, построение укрепленного сравнительного аналитического баланса, проведение вертикального и горизонтального анализа баланса. В конце данного этапа происходит анализ качественных изменений имущественного положения компании за анализируемые годы.

3 этап. Анализ и оценка финансового состояния компании. Проводится расчет ликвидности, платежеспособности и финансовой устойчивости организации.

Заключительный этап – это оценка результативности финансовой и хозяйственной деятельности. На этом этапе происходит анализ рентабельности, оценка деловой активности и оценка вероятности банкротства организации [4].

После проведения всех этапов анализа делаются выводы о финансовом положении компании и разрабатываются методологические рекомендации по улучшению состояния. При анализе используется система абсолютных и относительных показателей. Абсолютные показатели в большинстве своем характеризуют сведения о размере капитала, собственных и заемных источников финансирования деятельности, собственных и оборотных средств, а также характеризуют дебиторскую и кредиторскую задолженность компании. Система же относительных показателей характеризует устойчивость финансового состояния организации

Таким образом, в ходе планирования, формирования и оценки результатов внешнеэкономической работы ведется исследование и установление направлений увеличения ее производительности. Процесс организации и ведения ВЭД обязан разрабатываться в согласовании вместе с экономическими, материальными и промышленными способностями предприятия, а кроме того вместе с учетом ее конкурентоспособности на внешнем рынке [7].

Оценка эффективности внешнеторговой деятельности предприятия осуществляется путем применения различных методов. С целью увеличения производительности ВЭД предприятию необходимо улучшить методологию оценки путем непрерывного постоянного прогноза регулируемых и неуправляемых условий. В будущем это даст осуществлять оперативные решения, но и устанавливать сезонные характерные черты, вызывающие исправления внешнеэкономической стратегии предприятия.

Подводя итог, следует отметить, что каждая компания, задействованная во ВЭД, вносит вклад в экономику страны. В процессе планирования, развития и анализа результатов ВЭД организация определяет ряд направлений совершенствования этой деятельности. Внешнеэкономическая деятельность должна организовываться и строиться в соответствии с различными возможностями фирмы, например,

финансовыми, материальными и техническими, а также с учётом её конкурентоспособности. При этом компаниям следует принимать во внимание контролируемые и неконтролируемые факторы внешней и внутренней среды, предусматривать возможные риски и методы их минимизации. В дальнейшем это позволит менеджменту предприятия принимать своевременные и эффективные решения.

Использованные источники:

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РАЦИОНАЛЬНОЕ ПИТАНИЕ, КАК КОМПОНЕНТ ЗДОРОВОГО ОБРАЗА ЖИЗНИ

Аннотация. В статье рассматриваются особенности рационального питания для формирования здорового образа жизни. Рациональное питание – это важнейшее условие профилактики болезней обмена веществ, но и многих других. Для нормального роста, развития и поддержания жизнедеятельности организму необходимы белки, жиры, углеводы, витамины и минеральные соли в нужном ему количестве.

Ключевые слова: функция, обмен веществ, принцип, питание, режим, организм, функция.

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RATIONAL NUTRITION AS A COMPONENT OF A HEALTHY LIFESTYLE

Annotation. The article discusses the features of rational nutrition for the formation of a healthy lifestyle. Rational nutrition is the most important condition for the prevention of metabolic diseases, but also many others. For normal growth, development and maintenance of life, the body needs proteins, fats, carbohydrates, vitamins and mineral salts in the right amount.

Key words: function, metabolism, principle, nutrition, mode, organism, function.

Питание обеспечивает важнейшую функцию организма человека, поставляя ему энергию, необходимую для покрытия затрат на процессы жизнедеятельности. От характера питания зависит обмен веществ в организме, структура и функции клеток, тканей, органов. Здоровье и питание тесно

взаимосвязаны между собой. Вещества, поступающие в организм с пищей, влияют на душевное состояние, эмоции и физическое здоровье человека. От качества питания во многом зависит физическая активность или пассивность, жизнерадостность или подавленность [5].

Рациональное питание – это важнейшее условие профилактики болезней обмена веществ, но и многих других. Для нормального роста, развития и поддержания жизнедеятельности организму необходимы белки, жиры, углеводы, витамины и минеральные соли в нужном ему количестве.

Рациональное питание – это питание, удовлетворяющее энергетические, пластические и другие потребности организма и обеспечивающее необходимый уровень обмена веществ. Рациональное питание строится с учетом пола, возраста, характера трудовой деятельности, климатических условий, национальных и индивидуальных особенностей [2].

В основе здорового питания лежат следующие правила:

- баланс энергии - необходимо потреблять ровно столько энергии, сколько потратит организм;
- баланс питательных веществ - питание должно быть разнообразным и сбалансированным;
- соблюдение режима питания – оптимальная частота приемов пищи и количественно распределение в течении дня;
- правильное приготовление блюд для сохранения полезных свойств пищи;
- соблюдение правил, обеспечивающих безопасность пищевых продуктов [1].

Рацион питания с гигиенических позиций должен включать набор животных и растительных продуктов. На основе биологической и энергетической ценности пищевых продуктов разрабатываются рекомендации по выбору здорового рациона питания.

К основным принципам рационального питания относится:

первый принцип: энергетическая ценность получаемой пищи должна быть полностью адекватной затратам энергии организма, не превышая её, и не отставая значительно.

- **второй принцип** рационального питания является правильное соответствие химического состава пищи реальным потребностям организма.

- **третьи принцип** рационального питания является большое разнообразие видов продуктов, которое используется повседневно. Чем

богаче набор продуктов, тем легче получить от питания все те необходимые вещества, в которых нуждается организм человека ежедневно.

- **четвёртый принцип** рационального питания - это соблюдение определённого режима, в котором должна приниматься пища. Режим - это питание регулярное, кратное, с чередованием приёма пищи. Режим питания также должен соответствовать образу жизни и труда человека, в зависимости от возраста и ежедневной активности каждого [3].

Соблюдение вышеуказанных принципов рационального питания, позволяет человеку получать полноценный рацион, оптимально сбалансированный по химическому составу, с присутствием разнообразных продуктов, адаптированный к возрасту и образу активности.

Для соблюдения правильного рационального питания мало соблюдать баланс жиров, углеводов и белков, не обращая внимания на режим питания и состав пищи - такое питание ещё не является полноценным.

Режим питания помогает контролировать каждый прием пищи, правильно распределяя нагрузку на пищеварительную систему, а так же регулирует уровень калорий и питательных веществ, поступающих в организм в нужном ему количестве [4].

У режима питания есть 3 основные правила:

- питание должно быть регулярным;
- пробное питание в течение дня. Питание необходимо разделить на 4-5 приемов пищи, что будет способствовать блокаде чувства голода. Так же следует дозировать количество пищи;
- правильное распределение пищи по калорийности в течение всех приемов пищи. Это одно из важнейших правил питания.

Таким образом, соблюдение принципов правильного сбалансированного питания является важнейшим условием здорового образа жизни, и, как правило, повышения иммунитета и защитных сил организма против неблагоприятных проявлений экологии и заболеваний, а также борьбы с лишним весом. Правильное рациональное питание и его значение для здоровья человека должны стать направлениями образа жизни, известными каждому из нас.

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НЕГАТИВНЫЕ РАССТРОЙСТВА ПРИ ШИЗОФРЕНИИ И РАССТРОЙСТВАХ ШИЗОФРЕНИЧЕСКОГО СПЕКТРА

Резюме. Данная статья посвящена заболеванию шизофрения, которое является одной из актуальных проблем современной психиатрии. В статье дана оценка современным аспектам изучения проблемы негативных нарушений при патологиях эндогенных процессов как актуальной исследовательской задачи. Если дефект при прогрессирующей шизофрении был изучен в значительной степени, то структура дефицитарных расстройств при расстройствах шизофренического спектра нуждается в дальнейшем изучении.

Данная статья дает представление об особенностях негативного синдрома, появление и неприятие которого считается основным симптомом шизофрении.

Ключевые слова: негативные расстройства, шизофрения, психические расстройства, расстройства шизофренического спектра.

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NEGATIVE DISORDERS IN SCHIZOPHRENIA AND SCHIZOPHRENIC SPECTRUM DISORDERS

Resume. This article is devoted to the disease schizophrenia, which is one of the urgent problems of modern psychiatry. The article assesses the modern aspects of studying the problem of negative disorders in pathologies of endogenous processes as an urgent research task. If the defect in progressive

schizophrenia has been studied to a significant extent, then the structure of deficiency disorders in schizophrenic spectrum disorders needs further study.

This article gives an idea of the features of the negative syndrome, the appearance and rejection of which is considered the main symptom of schizophrenia.

Keywords: negative disorders, schizophrenia, mental disorders, schizophrenic spectrum disorders.

Актуальность. Современная психопатология негативных расстройств опирается на длительный исторический опыт, заложенный еще в донозологический период [2]. По утверждению J. Jackson, негативные симптомы отражают «выпадение» рефлексов на уровне высших когнитивных, эмоциональных и психологических функций, в то время как позитивные представляют собой «феномен высвобождения» (т.е. они вторичны по отношению к первичным — негативным расстройствам — А.С.) и лишь искажают или гиперболизируют нормальное функционирование [5].

Доля негативных расстройств при всех основных типах течения шизофрении (шубообразная, рекуррентная, непрерывная, исключая параноидную)² составляет 29—40% [1,6].

При этом негативная симптоматика отличается стойкостью и у 20—40% персистирует после первого эпизода шизофрении [7], а у 16—35% — в течение года по его миновании [5] и у 35% — даже через 2 года после первой госпитализации. Другим аргументом является незавершенность клинического анализа шизофренического дефекта, несмотря на понимание негативной симптоматики как «ключевого домена психопатологии шизофрении» [4].

В рамках концепции, сформулированной E. Bleuler, также выделяется группа первичных симптомов, сопоставимых по большинству параметров с характеристиками дефицитарных расстройств, приводимых в современных публикациях [3]. Так, в классификациях первичных персистирующих негативных расстройств каждый из первичных симптомов шизофрении E. Bleuler получает соответствующее определение: аномальность мышления представлена алогией, амбивалентность (волевая неустойчивость) — апатией/абулией, аффективная неконгруэнтность — уплощенным аффектом, аутизм — асоциальностью.

Цель исследования. Оценить аспекты изучения негативных расстройств при шизофрении и расстройствах шизофренического спектра

Результаты исследования. Результаты проведенного исследования свидетельствуют, что такое распределение не случайно, но подчиняется дихотомии базисной симптоматики «общих синдромов». Хотя в соответствии с психометрической оценкой в структуре каждого из рассматриваемых общих синдромов представлены как волевой дефект — абулия/абулия с феноменом зависимости, так и дефект эмоциональный, т. е.

обе составляющие, отражающие дихотомическую структуру шизофренического дефекта, распределение этих паттернов негативных расстройств в клиническом пространстве общих синдромов неравномерно.

Анализ имеющейся в нашем распоряжении казуистики позволяет (как уже указывалось выше) предполагать, что ранжирование психопатоподобных расстройств в соответствии с дихотомией базисного дефекта возможно (и осуществимо) не только в пределах одного, отдельно взятого кластера РЛ, но приобретает более универсальный характер и справедливо для распределения всех психопатоподобных расстройств независимо от кластера РЛ, к которому они принадлежат.

Общая структура дефицитарных изменений по типу волевого дефекта, экстраполируемая на все представляющие ее синдромы дефензивного полюса, характеризуется грубым снижением психофизической выносливости (при перекрывании волевых расстройств с астенической симптоматикой) и/или волевой регуляции психической деятельности (апатия-абулия по SANS — $4,3 \pm 0,7$ балла; волевые нарушения по PANSS — $5,1 \pm 0,3$ балла; астения по MFI-20 — $77 \pm 15,3$ балла), с нарастанием пассивности, ведомости и нерешительности, присоединением черт астенического аутизма и зависимости от узкого круга значимых других (снижение коммуникабельности по PANSS — $3,5 \pm 0,5$ балла; отсутствие близких друзей по SPQ-A — $5,6 \pm 0,4$ балла; отношения с коллегами и близкими по SANS — $3,2 \pm 0,2$ балла; избыточная социальная тревожность по SPQ-A — $6,2 \pm 1,3$ балла; пассивная социальная самоизоляция по PANSS — $5,2 \pm 0,4$ балла; межперсональная тревожность по SCL-90-R — $1,5 \pm 0,3$ балла; $p \leq 0,01$). Эмоциональные расстройства в этой группе выражены в незначительной степени и отражают обеднение общего уровня социальной активности (связанное в первую очередь с астенической симптоматикой, резко заостренными рефлексивными механизмами, а также склонностью пациентов к формированию сенситивных идей отношения) и сужение диапазона эмоциональных привязанностей до границ симбиотических связей с родственниками или супругами (ангедония-асоциальность по SANS — $3,0 \pm 0,2$ балла, уплощенный аффект по SPQ-A — $3,7 \pm 0,4$ балла).

Единая для всех «общих синдромов» экспансивного полюса (с картиной дефекта эмоционального типа) структура дефицитарных изменений на статистически значимой основе отличается (в противовес дефицитарным расстройствам волевого типа) сохранением общего психофизического напора, при котором явления редукции энергетического потенциала проявляются не снижением уровня психической энергии, а его искажением в виде хаотичной, утратившей целенаправленность и волевой контроль деятельности.

Это особенно очевидно при сопоставлении характеристик трудового статуса пациентов с показателями шкал апатоабулических изменений

(апатия-абулия по — SANS — $3,6 \pm 0,3$ балла; волевые нарушения по PANSS — $2,7 \pm 1,2$ балла; астения по MFI-20 — $25 \pm 11,2$ балла).

На первый план общих для всей группы негативных расстройств эмоционального типа вступают выраженные изменения собственно эмоциональности (ангедония-асоциальность по SANS — $4,3 \pm 0,2$ балла, уплощенный аффект по SPQ-A — $6,8 \pm 0,4$ балла), проявляющиеся грубым ее обеднением с формированием черт регрессивной синтонности, утратой способности к эмпатии и формированию глубоких эмоциональных привязанностей, патологическим заострением черт рационализма, эгоцентричности и прагматизма (отсутствие близких друзей по SPQ-A — $8,3 \pm 0,4$ балла; снижение коммуникабельности по PANSS — $5,1 \pm 1,2$ балла; отношения с коллегами и близкими по SANS — $4,5 \pm 0,3$ балла; эксцентричное поведение по SPQ-A — $5,7 \pm 1,8$ балла; избыточная социальная тревожность (SPQ-A) — $0,9 \pm 0,2$ балла; межперсональная тревожность по SCL-90 — $0,2 \pm 0,5$ балла; враждебность по SCL-90 — $1,9 \pm 0,3$ балла).

Установлено, что психопатологические проявления дефекта при расстройствах шизофренического спектра представлены дефицитарными симптомокомплексами психопатического регистра (психопатоподобные нарушения), носят ограниченный (циркумскриптный) характер, имеют моносиндромальную структуру, обнаруживаются уже на уровне продромальных расстройств и связаны с преморбидными патохарактерологическими дименсиями.

Определена траектория негативных расстройств при расстройствах шизофренического спектра, характеризующихся ограниченной прогрессивностью, - завершающихся на продромальном этапе либо продромальным, либо фазным течением.

Также обсуждаются аспекты психофармакотерапии негативных расстройств препаратами современных генераций.

Вывод. Таким образом, психопатоподобные симптомокомплексы, выступающие в пространстве «общих синдромов», могут быть квалифицированы в качестве вторичных по отношению к базисным дефицитарным расстройствам.

Соответственно выделение психопатоподобного дефекта как синдромальной (рядоположенной другим) формы негативных расстройств, по данным наших исследований, представляется неправомерным.

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РАСПРОСТРАНЁННОСТЬ ИНФЕКЦИЙ HCV В РАЗЛИЧНЫХ ГРУППАХ ДЕТЕЙ И ВЗРОСЛЫХ

Резюме. Установлен объём распространения ВГС и его генотипов среди здоровых детей и взрослых, а также выявлены разные группы риска заболеваемости вирусным гепатитом, проживающих в гиперэндемической зоне Ферганской долины.

Выявлена высокая частота обнаружения анти - ВГС. Высокий уровень носительства отмечен в группах больных реанимационного отделения и кадровых доноров.

Ключевые слова: вирусный гепатит, маркер, донор, генотип.

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SPREAD OF HCV INFEKTION CHILDREN AND ADULTS

Summary. The volume of distribution of HCV and its genotypes among healthy children and adults has been established, as well as different risk groups for the incidence of viral hepatitis living in the hyperendemic zone of the Ferghana Valley have been identified.

A high frequency of detection of anti - HCV was revealed. A high level of carriage was noted in the groups of patients in the intensive care unit and human donors.

Key words: viral hepatitis, marker, donor, genotype.

Введение. Во многих регионах мира складывается неблагоприятная ситуация по парентеральным вирусным гепатитам (ВГ). По данным ВОЗ, в мире количество инфицированных вирусом гепатитом С (HCV) составляет не менее 500млн. человек, при этом более 170-200 млн. из них являются больными хроническим гепатитом с (ХГС) (5,6,7). Маркеры HCV – диагностированы у 13% населения земного шара. В США HCV инфицировано более 4 млн.человек. Эпидемиологическая ситуация по вирусному гепатиту С в Узбекистане также не спокойная (1,2,3,4,7).

Страдающие HCV – инфекцией являются основной причиной развития хронического гепатита, цирроза печени и гепатоцеллюлярной карциномы. При этом в 60-70% случаев и более исходы данной инфекции, развивающиеся в поздние сроки (спустя 15-25 лет после инфицирования) являются причиной смерти больных. Отсутствие до сих пор специфической профилактики гепатита С, известные сложности лечения определяют сложность и актуальность данной проблемы медицины (5,6,7).

Цель исследования. Установление широты распространения ВГС и его генотипов среди здоровых детей и взрослых, а также разных групп риска в г. Андижане относящиеся, как и вся Ферганская долина к гиперэндемической зоне по заболеваемости вирусными гепатитами.

Материал и методы исследования. Под наблюдением находились 977 человек (570 взрослых и 402 детей) составляющие 4 группы. В I группу вошли 260 практически здоровые дети в возрасте от 1 до 14 лет организованные в детские ясли, сады и школы. 2-ю группу составили 104 практически здоровые взрослые, в возрасте 18-50 лет. 3-ю группу составили 471 кадровые доноры, постоянно сдающие кровь в станцию переливания крови, г. Андижана. В 4-ю группу вошли 142 детей – пациенты реанимационного отделения, находящиеся там с тяжелыми формами ОКИ, сепсиса и других заболеваний. Обследованные дети и взрослые в указанных выше группах отрицали в анамнезе перенесенные парентеральные вирусные гепатиты.

У всех наблюдаемых наряду с общеклиническими обследованиями проведено стандартного набора лабораторных исследований, определяли антитела к гепатиту С (анти - HCV) методом иммуноферментного анализа (ИФА) – 3 поколения.

С целью изучения распространения различных генотипов ВГС в г. Андижане была проведена индикация РНК ВГС методом RT-PCR в сыворотках крови, положительных на анти-ВГС с последующим генотипированием выделенных образцов РНК ВГС. Исследовано 80 образцов по 20 образцов с каждой обследованной группы.

Результаты обследования и их обсуждение. Результаты исследования показали, что в 1-группе практически здоровых детей анти HCV обнаружены у 14 (53%) а среди обследованных здоровых взрослых у 7 (6,6%).

Среди кадровых доноров анти HCV выявлены у 90 лица среди больных реанимационного отделения, относящиеся к группе высокого риска анти – HCV выявлено больше всех у 36 (25,3%).

Результаты изучения генотипов ВГС показали, что наибольшее разнообразие генотипов ВГС отмечены в группе пациентов реанимационного отделения, где у 70,0% выявлен генотип 1 и почти равномерно выявлялись генотипы 1а, 2а, 3а (соответственно: 10,5; 8,5; и

11%). А среди кадровых доноров генотип 1в выявлен в 80,0%, генотипы 1а соответственно – 9,5 и 10,5%.

Среди здоровых детей и взрослых были выявлены только 2 генотипа. Преобладающим генотипом у них был 1в (80,0% и 90,0% соответственно). Генотип 1а встречался реже (20,0 и 10% соответственно).

Выводы.

1. У пациентов с риском парентерального инфицирования выявлена высокая частота обнаружения анти – ВГС.

2. Наиболее высокие показатели выявляются у часто болеющих детей, пациентов реанимационного отделения, взрослых кадровых доноров и сравнительно низкие у практически здоровых детей и взрослых.

3. Высокий уровень носительства и многообразия генотипов ВГС объясняется множественностью источников инфекции, проведенными у них большого количества парентеральных манипуляций, включая переливания крови и ее препаратов по сравнению с группами практически здоровых детей и взрослых.

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МЕТОДЫ ДИАГНОСТИКИ И ЛЕЧЕНИЯ НИЗКИХ ФОРМ АНОРЕКТАЛЬНЫХ ПОРОКОВ РАЗВИТИЯ У ДЕТЕЙ

Резюме. Диагностика и лечение детей с аноректальными аномалиями развития до настоящего времени остаются актуальнейшей и до конца нерешённой проблемой детской хирургии.

Анализ статистических данных свидетельствует о высокой частоте встречаемости данных пороков развития, которая достигает – 1:5000 новорожденных и не имеет тенденции к снижению.

Летальность при этих аномалиях развития достигает – 17%-18% и обусловлена либо сопутствующими пороками развития, либо послеоперационными гнойно-септическими осложнениями, частота которых достигает - 57-68% случаев.

В данной статье при организации реабилитационной помощи детям после диагностики врожденных дефектов нижней аноректальной области и хирургического лечения врожденных дефектов нижней аноректальной области разработана модель реализации возможностей достижения хорошего функционального результата у данной категории пациентов.

Ключевые слова: аноректальный дефект, детской возраст, диагностика, хирургическая лечения.

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METHODS OF DIAGNOSIS AND TREATMENT OF LOW FORMS OF ANORECTAL MALFORMATIONS IN CHILDREN

Resume. Diagnosis and treatment of children with anorectal developmental abnormalities to date remain the most urgent and still unresolved problem of pediatric surgery.

Analysis of statistical data indicates a high incidence of these malformations, which reaches - 1:5000 newborns and has no tendency to decrease.

Mortality in these developmental anomalies reaches - 17%-18% and is due to either concomitant malformations or postoperative purulent-septic complications, the frequency of which reaches - 57-68% of cases.

In this article, when organizing rehabilitation care for children after diagnosis of congenital defects of the lower anorectal region and surgical treatment of congenital defects of the lower anorectal region, a model has been developed for realizing the possibilities of achieving a good functional result in this category of patients.

Key words: anorectal defect, child's age, diagnosis, surgical treatment.

Актуальность. Одной из наиболее часто встречающихся врожденных аномалий в детской колопроктологии является атрезия ануса и прямой кишки (более 85% всех аноректальных пороков). Частота возникновения данной мальформации в общей популяции достаточно высока, и колеблется в пределах 1:500 -1:5000 новорожденных и, в настоящее время, не имеет тенденции к снижению [2,5].

Атрезии ануса и прямой кишки — это разнообразные пороки развития, характеризующиеся врожденным отсутствием просвета пищеварительного тракта на уровне терминальных отделов прямой кишки, а также выраженной в той или иной степени гипоплазией нервно-мышечных элементов мочеполовой диафрагмы и крестца и, как правило, сопровождающиеся симптомами низкой кишечной непроходимости.

В большинстве случаев клиническая диагностика указанной патологии не составляет затруднений и необходимости проведения специальных методов исследования для постановки диагноза, в то время как выбор хирургической тактики и конкретных способов оперативной коррекции с момента проведения первых радикальных операций в середине XIX века [4] и до настоящего времени вызывает живую дискуссию детских хирургов, как отечественных и зарубежных.

Разумеется, первичная хирургическая операция не является единственным и радикальным способом коррекции данной патологии и не приводит к одноэтапному излечению больного. Но, несмотря на достижения колопроктологии, большое количество модификаций проктопластики и современных возможностей реабилитации (физических, физиотерапевтических, медикаментозных, рефлекторных воздействий и режимных моментов) удельный вес неудовлетворительных результатов в различных клиниках и странах мира остается достаточно высоким и составляет от 10 до 60% [6]. [1,7]. Согласно же обобщенной статистике, недержание кишечного содержимого отмечается у 30-60% пациентов с аноректальными пороками в отдаленном катамнезе (3 и более лет после основной реконструктивно-пластической операции) [3]. Непроизвольное выделение каловых масс через заднепроходное отверстие приводит к тяжелым моральным и физическим страданиям, исключает ребенка из активной общественной жизни коллектива, ставит в сложные взаимоотношения с семьей и окружающими.

Хотя доказано, что комбинация широкого спектра всех имеющихся в арсенале практического здравоохранения методик позволяет улучшать отдаленные результаты лечения, но до настоящего момента лечение детей с этой патологией - это тяжёлый, этапный процесс, который включает в себя не только оперативную коррекцию порока, но и длительную последующую социально-медицинскую реабилитацию, зачастую продолжающуюся вплоть до перевода ребенка во взрослую сеть.

Отмечено, что пациенты с одинаковыми формами анальных атрезий являются разнородным коллективом в отношении прогноза на полную функциональную адаптацию и социальную реабилитацию, несмотря на кажущуюся общность патологии. Дети с одинаковыми исходными структурными нарушениями аппарата тазового дна зачастую имеют различные функциональные результаты в отдаленном анамнезе.

Необходимо отметить что, неудовлетворенные результаты лечения после операций возникают вследствие различных причин. Однако, они сводятся к двум группам: во-первых, это анатомические особенности порока; во-вторых — послеоперационные осложнения вследствие технических ошибок, присоединения инфекции и т.д. [5].

По некоторым данным только 9% плохих функциональных результатов оперативного вмешательства являются следствием особенностей порока, а в 91% обусловлен неудовлетворительно проведенным оперативным лечением [4,6]. Даже сама радикальная операция на прямой кишке и мышцах тазового дна в ряде случаев является тем фактором, который приводят к переходящим функциональным нарушениям запирающего аппарата прямой кишки (например, при атрезиях прямой кишки при сохраненном анальном канале). Это позволяет предположить, что улучшение качества проводимых операций, деликатное обращение с тканями, защита мышечных волокон анального сфинктера во время оперативного вмешательства помогут добиться более благоприятных результатов.

Цель работы. Диагностика и лечение врожденных дефектов низких форм аноректальных дефектов у детей основаны на тактике.

Объект и предмет исследования. Изучение и оценка пациентов, получавших лечение с врожденными дефектами нижней аноректальной области в Андижанских областных городских и районных больницах за 2021-2023 годы, с данными об истории заболевания в больнице.

Результаты исследования. Безопасный уровень рассечения (резекции) крестцово-копчикового сегмента при использовании заднепромежностного доступа для радикальной коррекции высоких форм аноректального порока развития должен проходить по краниальному краю V крестцового позвонка.

Эхографическое обследование больных с аноректальным пороком развития на предоперационном этапе дает возможность установить точное

количество копчиковых позвонков, место окончания спинномозгового канала, что позволяет интраоперационно определять безопасный индивидуальный уровень рассечения (резекции) конечного отдела позвоночного столба.

Необходимо включение эхографического исследования промежности в схему обязательного предоперационного обследования больных с высокими формами аноректального порока развития перед выполнением радикального хирургического вмешательства.

Определение безопасного уровня рассечения (резекции) крестцово-копчикового сегмента позволяет исключить развитие осложнений, связанных со вскрытием просвета спинномозгового канала.

Рассечение (резекция) крестцово-копчикового сегмента позволяет расширить хирургический доступ к атрезированному сегменту прямой кишки при использовании заднепроежностного доступа для коррекции этой врожденной аномалии, а возможность коррекции большинства высоких форм аноректального порока развития из одного заднепроежностного доступа позволяет уменьшить травматичность операции в целом, за счет отказа от использования брюшного этапа мобилизации прямой кишки для низведения ее на промежность.

Расширение возможностей заднепроежностного доступа за счет рассечения (резекции) крестцово-копчикового сегмента позволяет корректировать высокие формы аноректального порока, когда купол атрезированной кишки находится выше условной пубо-кокцигеальной линии.

Формирование трансверзостомы с использованием круглой связки печени для создания шпоры является оптимальным методом паллиативного вмешательства как первого этапа коррекции высоких форм атрезии прямой кишки.

Развитие «первичной ректальной эктазии» при аноректальных пороках развития позволяет использовать методику лоскутной пластики для формирования анального канала.

Вывод. Научная и практическая значимость работы состоит в проведенных исследованиях, которые позволили осуществить научное обоснование, разработку и совершенствование мер медицинской и организационной помощи новорожденным и младенцам с низкими формами врожденных пороков развития нижней аноректальной области.

Внедрение разработанной модели организации реабилитационной помощи детям после хирургического лечения врожденных дефектов нижней аноректальной области позволяет добиться хорошего функционального результата у данной категории пациентов.

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КОММУНИКАТИВНАЯ КУЛЬТУРА КАК УСЛОВИЯ СОВЕРШЕНСТВОВАНИЯ ПРОФЕССИОНАЛЬНОЙ ПОДГОТОВКИ БУДУЩИХ СПЕЦИАЛИСТОВ

Аннотация: в статье мы обуждаем вопрос о профессиональной сфере, о том, что коммуникативная культура включает в себя систему профессиональных знаний, умений и навыков в организации взаимодействия людей, способствующих установлению психологического контакта с любыми партнерами, точному восприятию и пониманию в процессе общения, прогнозу поведения партнеров по направлению их поведения к желательному результату.

Ключевые слова: коммуникативная культура, "сообщение" и "коммуникация", Общение, деятельность, взаимопонимание, коммуникабельный, саморегуляция, эмпатия, доброжелательность, аутентичность, конкретность, непосредственность

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COMMUNICATIVE CULTURE AS CONDITIONS FOR IMPROVING THE PROFESSIONAL TRAINING OF FUTURE SPECIALISTS

Annotation: in the article we are discussing the question of the professional sphere, that the communicative culture includes a system of professional knowledge, skills and abilities in organizing the interaction of people that contribute to the establishment of psychological contact with any partners, accurate perception and understanding in the process of communication, forecasting the behavior of partners in the direction of their behavior towards the desired result.

Key words: communicative culture, "message" and "communication", Communication, activity, mutual understanding, communicative, self-regulation, empathy, benevolence, authenticity, concreteness, immediacy.

Для выявления сущности коммуникативной культуры как личностно-профессионального качества педагога дадим анализ используемых понятий. Коммуникация (лат. *communicatio*) – акт общения, связь между двумя или более индивидами, основанные на взаимопонимании; сообщение информации одним лицом другому или ряду лиц]. Коммуникативный - то же, что и коммуникабельный. Коммуникабельный - склонный, способный к коммуникации, установлению контактов и связей, легко устанавливающий их.

Если мы обратимся к энциклопедическому словарю, философской энциклопедии, словарям, использованным выше, то во всех перечисленных источниках термин "коммуникация" истолковывается как "путь сообщения, общения". Последовательно проанализируем два последних понятия. Сообщение. Понятия "сообщение" и "коммуникация" не разделяются в научных исследованиях, с чем мы полностью согласны. Общение. Анализ научной литературы позволил нам обнаружить противоречие, которое мы не можем оставить нераскрытым. Эти же черты присущи и общению. Аналогичных взглядов придерживаются и такие авторитетные зарубежные ученые, как Т. Парсонс. и К. Черри По мнению первого, коммуникацию можно рассматривать как общение, взаимодействие между людьми. К. Черри отмечает, что коммуникация - "это, в сущности, социальное явление", "социальное общение" с использованием многочисленных систем связи, выработанных людьми, среди которых главными, "несомненно, являются человеческая речь и язык".

Таким образом, для выявления сущности коммуникативной культуры педагога нам необходим детальный анализ понятия "общение". Общение многолико: оно имеет много форм, видов. Педагогическое общение есть частный вид общения. Ему присущи как общие черты характеристики этой формы взаимодействия, так и специфические ее проявления в образовательном процессе. Поэтому прежде чем определять педагогическое общение, рассмотрим сначала то, что характеризует общение как феномен в целом.

Развитие профессиональной сферы современного социума в существенной мере обусловлено возможностью консолидации активности отдельных субъектов в процессе совместной деятельности, построенной на фундаменте продуктивной, многоплановой и рациональной коммуникации. Сегодня непременным условием успешного вхождения будущего специалиста в профессию является освоение ценностно-смыслового пространства профессионального взаимодействия, овладение основами эффективного делового и терапевтического общения, становление всех

структурных составляющих одного из актуальных интегративных качеств специалиста в области здравоохранения — коммуникативной культуры. При этом следует отметить, что эффективность деятельности определяется целостным единством и уровнем реализации ее коммуникативного, технического и манипуляционного компонентов. Коммуникация в отечественной психологической и педагогической науке рассматривается как явление, основанное на актуальных ценностях и преобразующее отношения субъектов, трактуется более широко по отношению к понятию общения, которое характеризует взаимодействие людей в профессиональной сфере [4].

Выступая непременным условием каждой деятельности, различной профессиональной активности людей, многофункциональный процесс общения обуславливает установление позитивного контакта, взаимопонимания партнеров, обмен и передачу необходимой информации для объединения трудовых усилий, тем самым предопределяя продуктивность человеческой коммуникации [9]. При многообразии точек зрения на характер взаимосвязи таких категорий как деятельность и общение, важно отметить, что для большого числа современных профессий данные субстанции просто неразделимы [2]. Обращение к понятию коммуникативной культуры, вопросам формирования и целенаправленного повышения уровня данного личностного качества, определяется непосредственно самой сущностью данного явления, органичной взаимосвязью процесса коммуникации с феноменом культуры в материальном и духовном аспектах. Коммуникация и культура представляют собой два универсальных общественных явления, интегрирующихся в «коммуникативную культуру», при этом общение, диалог является реальным бытием культуры, ее основным смыслом, способом реализации ее функций [1]. В отношении к культуре общества коммуникативная культура выступает функциональным средством, предоставляющим субъекту возможность овладения созданными материальными и духовными ценностями, вхождения в мировое культурно-коммуникативное пространство, актуализируя потенциал самосовершенствования, а также позитивного творческого преобразования действительности. Являясь обобщенным показателем качества взаимодействия и отношений человека с окружающим миром, коммуникативная культура определяет становление личности, проявляясь во множестве важнейших функций: гуманистической, аксиологической, информационной, методологической, познавательной, регулятивной, семиотической, воспитательной.

Использование технических средств и одновременно усложнение организационных условий привели к необходимости специального изучения закономерностей опосредствования информации. Развитию теории коммуникации способствовали, как мы видим, точные науки, их

выводы, единицы измерения, которые дают возможность рассмотреть под другим углом коммуникативный педагогический процесс. Системно-коммуникативно-информационный подход позволяет определить критерии, условия и способы эффективности коммуникации на основе учета специфики протекания психических процессов в условиях передачи информации по каналу связи. " Это положение достаточно важно для характеристики педагогической коммуникации. Очевидно, коммуникативный подход позволяет наглядно представить схему педагогического взаимодействия, что используется в современной педагогике во всем многообразии входящих в нее звеньев (источник, ситуация, канал связи, обратная связь и т.д.)

В педагогическом процессе это представлено как взаимосвязь различных этапов деятельности (например, планирующего, координирующего и др.). В нашем исследовании нас интересует педагогический механизм развития коммуникативной культуры (КК) преподавателя. Педагогический механизм развития КК, в нашем представлении, складывается вокруг понятия и показателей культуры человека. Культура (лат. cultura) - уровень, степень развития, достигнутая в какой-либо отрасли знания или деятельности (культура труда, культура речи и т.д.). Воспользуемся определением, приведенным А.И. Солженицыным: "1) цивилизация как возделывание среды, условий обитания, культура как возделывание внутренней жизни человека, его души; 2) культура есть совокупность интеллектуальных, мировоззренческих, этических и эстетических достижений. Главное в культуре - развитие, обогащение, совершенствование нематериальной жизни". Опираясь на результаты исследования в области теории педагогического образования, мы считаем необходимым проследить развитие категории "коммуникативная культура" в трех школах: ростовской, возглавляемой членом-корреспондентом РАО, доктором педагогических наук, профессором Е.В. Бон-даревской; московской, под руководством В.А. Сластенина и ленинградской школе педагогического мастерства Н.В. Кузьминой, Г.И. Щукиной. Особый интерес представляют положения, выдвинутые Е.В. Бондаревской. Педагогическая культура является сущностной характеристикой личности преподавателя и включает следующие составные компоненты: педагогическую позицию и профессионально-личностные качества; высокий уровень педагогических знаний и культуру профессионального мышления; профессионально-педагогические умения и творческий характер педагогической деятельности; культуру поведения, общения, способность личности к саморегуляции. Преподаватель, профессионально владеющий педагогической техникой, отличается умением превращать в аппарат педагогического воздействия свои эмоции, голос (тон, сила, интонация), речь, жест, мимику. Умение управлять своими психическими состояниями,

педагогически действенно и эмоционально открыто выражать свое отношение к воспитанникам является одним из инструментов профессиональной техники преподавателя.

Выделение коммуникативных умений в структуре педагогического мастерства является общепринятым, о чем свидетельствует анализ позиций вышеназванных ученых. Как видим, коммуникативная культура педагога как научная категория имеет глубокие корни в теории педагогического образования, разрабатываемой ростовской, московской, ленинградской школами, которые характеризуют коммуникативную культуру как категорию, входящую в общую педагогическую культуру. Авторы рассматривают педагогическую культуру как сложную самоорганизующуюся открытую систему, информационно наполняемую наукой, искусством, религией, морально-нравственными постулатами общества и, в то же время, репродуцирующую и транслирующую новым поколениям духовно-эстетические, морально-этические ценности отдельной нации и всего человечества.

Итак, анализ современного состояния разработки проблематики исследований педагогической культуры позволяет констатировать повышенный интерес ученых к определению ее сущности и содержания. Наиболее концептуально проработанными мы считаем работы Е.В. Бондаревской и И.Ф. Исаева, которые имеют ряд общих положений. Совпадение точек зрения разных авторов и авторских коллективов в характеристике сущности педагогической культуры объясняется усилением гуманистических тенденций в образовательном процессе, повышением научного интереса к личности педагога и поиску сущности характеристик его профессиональной деятельности.

Будущий работник для успешной профессиональной деятельности должен обладать коммуникативной культурой. В профессиональной сфере коммуникативная культура включает в себя систему профессиональных знаний, умений и навыков в организации взаимодействия людей, способствующих установлению психологического контакта с любыми партнерами, точному восприятию и пониманию в процессе общения, прогнозу поведения партнеров по направлению их поведения к желательному результату.

Современные исследования [1] показывают, что высокий уровень коммуникативной культуры определяется наличием у субъекта общения следующих личностных качеств: эмпатия, доброжелательность, аутентичность, конкретность, непосредственность и т.д. Не менее важные составляющие коммуникативной культуры: знания и умения, которые относятся к культуре речи. Основные показатели культуры речи в деловом общении: словарный запас, из которого исключаются: нецензурные и жаргонные слова; диалектизмы. Чем словарный запас богаче, тем ярче, выразительнее и разнообразнее речь; меньше она утомляет слушателей;

больше впечатляет, запоминается и увлекает. Требования к хорошему стилю речи: недопустимость лишних слов; правильный порядок слов; отсутствие стандартных выражений и избитых фраз. Позволяют говорить об уникальности индивидуальной коммуникативной культуры особенности развития каждой личности; уникальность её внутреннего мира и индивидуальность её деловой среды.

Профессиональное общение – это процесс взаимосвязи и взаимодействия, в котором происходит обмен деятельностью, информацией и опытом. В его процессе ставятся цель и конкретные задачи, которые требуют своего решения. В деловом общении невозможно прекратить взаимоотношения с партнером. Служебное общение – это взаимодействие людей, осуществляемое в рабочее время в стенах организации. Деловое общение включает в себя взаимодействие наемных работников; взаимодействие собственников-работодателей; происходит в организациях на различных деловых приемах, семинарах, выставках и др.

Профессиональное общение можно условно разделить на: 1) прямое – непосредственный контакт, обладает большей силой эмоционального воздействия, внушения и результативностью; 2) косвенное – когда между партнерами существует пространственно-временная дистанция. Существуют виды общения: 1) вербальное осуществляется с помощью слов; 2) невербальное, средствами передачи являются позы, жесты, мимика, интонации, взгляды, территориальное расположение и др. Стили профессионального общения: 1) ритуальный – главная задача партнеров в поддержании связи с социумом, подкреплении представления о себе как о члене общества; при этом партнер необходимый атрибут, его индивидуальные особенности несущественны, а существенно следование социальной, профессиональной или личностной роли; 2) манипулятивный – отношение к партнеру является средством достижения внешних по отношению к нему целей (огромное количество профессиональных задач предполагает манипулятивное общение, которое всегда включает обучение, убеждение и управление); 3) гуманистический – направлен на совместное изменение представления обеих партнеров, предполагает удовлетворение потребности в понимании; предполагает удовлетворение потребности в сочувствии и сопереживании; партнер воспринимается целостно, без разделения на нужные и ненужные функции, важные и неважные в данный момент качества.

Существуют ситуации, когда неуместны данное общение и его отдельные элементы. Формы профессионального общения: деловая беседа; деловые переговоры; спор; дискуссия; полемика; деловое совещание; публичное выступление; телефонные разговоры; деловая переписка. Каждому человеку присущи индивидуальный стиль поведения и индивидуальный стиль общения. Он накладывает характерный отпечаток на его действия в любых ситуациях. Индивидуальный стиль общения зависит

от индивидуальных особенностей; личностных черт; жизненного опыта; отношения к людям; характерного для данного общества вида общения [2].

Таким образом, работник должен уметь организовывать общение; владеть навыками, приемами и тактикой общения; владеть стратегией общения; разбирать жалобы и заявления; вести переговоры; управлять деловым совещанием; предупреждать и разрешать конфликты; доказывать; обосновывать; аргументировать; убеждать; достигать согласия; вести беседу, дискуссию, диалог, спор и пр.; осуществлять психотерапию; снимать стресс и чувство страха у собеседника, управлять его поведением. Общение – универсальный способ познания других людей и их внутреннего мира. Благодаря деловому общению человек приобретает свой неповторимый набор личностно-деловых качеств. Все это невозможно без коммуникативной техники общения, степень владения которой – самый главный критерий профессиональной пригодности работника.

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ТВОРЧЕСТВО АБДУЛЛЫ АРИПОВА

Аннотация. В статье рассматривается творчество А.Орипова. Абдулла Орипов (Арипов) – узбекский поэт и общественный деятель. Творчество Абдуллы Арипова представляет одну из ярких страниц современной узбекской литературы. В его стихах глубоко анализируется духовный мир человека и история народа. В 1998 году Абдулла Арипов удостоен звания «Герой Узбекистана».

Ключевые слова: творчество, жизнь, мир, история.

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CREATIVITY OF ABDULLA ARIPOV

Annotation. The article deals with the work of A. Oripov. Abdulla Oripov (Aripov) - Uzbek poet and public figure. The work of Abdulla Aripov is one of the brightest pages of modern Uzbek literature. In his poems, the spiritual world of man and the history of the people are deeply analyzed. In 1998, Abdulla Aripov was awarded the title of "Hero of Uzbekistan".

Keywords: creativity, life, world, history.

Абдулла Арипов родился в 1941 году в селении Некуз Касанского района Кашкадарьинской области. Его отец Орифбой Убайдулла угли был председателем местного колхоза. В семье было восемь детей — четыре мальчика и четыре девочки, Абдулла Арипов был самым младшим из сыновей. Окончив среднюю школу в 1958 году с золотой медалью, Абдулла Арипов продолжил образование на отделении журналистики факультета узбекской филологии Ташкентского Государственного университета.

После университета, который Абдулла Арипов окончил также с отличием в 1963 году, он работает редактором издательства «Ёш гвардия»; редактором и главным редактором (1967—1974) издательства литературы и искусства им. Гафура Гуляма; руководителем отдела (1974—1976) журнала «Звезда Востока». С 1976 по 1982 года Абдулла Арипов работает литературным консультантом Союза писателей Узбекистана; секретарём отдела Союза писателей Ташкентской области (1982—1983); главным редактором (1983—1985) журнала «Гулхан»; с 1985 года секретарь, с 1996 по 2009 годы Председатель Союза писателей Узбекистана. В 1988 году

назначен на пост Председателя Комитета по защите авторских прав Узбекистана.

Абдулла Орипов был депутатом Олий Мажлиса первого и второго созывов, сенатором (25 января 2005 года).

В 1998 году Абдулле Арипову было присвоено звание Героя Узбекистана.

Свое первое стихотворение «Птица» Абдулла Арипов написал во время учёбы в университете. "Весна", "Моя первая любовь", "Осень", "Саратан", "Узбекистан", "Слушая "Муножат" ("Муножат" ни тинглаб...)", "Отелло", "Сароб", "Денгизга", "Маломат тошлари", "Золотая рыбка", "Лицом к лицу", "Генетика" и другие стихи А. Арипова - яркие примеры узбекской литературы второй половины XX века.

В 1965 году был опубликован первый сборник стихов поэта «Митти юлдуз» («Маленькая звездочка»). Вслед за ним вышли сборники «Кузларим йулингда» (1967), «Милая мама» (1969), «Родник», «Мой дух» (1971), «Узбекистан» (1972), «Удивление» (1974), «Ветер родины» (1974), «Милосердие» (1979), «Мечта прожитых лет» (1984), «Мосты доверия» (1989), «Муножат» (1992), «Хаж дафтари» (1995), «Сайланма» (1996).

Авторству Абдуллы Арипова принадлежат поэмы «Дорога в рай» (1978), «Лекарь и смерть» (1980), «Ранжком», «Великий Тимур» («Сохибкирон») (1996).

В 2000—2001 годах было издано четырёхтомное собрание «Избранных произведений» Абдуллы Арипова.

Абдулла Арипов автор слов Государственного Гимна Республики Узбекистан, принятом 10 декабря 1992 года на одиннадцатой сессии Верховного Совета Республики Узбекистан.

Поэт перевёл на узбекский язык «Божественную комедию» Данте Алигьери, произведения Н. Некрасова, Л. Украинки, Т. Шевченко, К. Кулиева и многих других авторов.

Абдулла Арипов посвящает свои стихи и своей Отчизне. В стихотворении «Осень в Узбекистане», он любовью и нежностью описывает красоту родного края:

Пойдем в поля осенние Отчизны!

Пойдем туда, где чистая заря,

Где тишина, и от избытка жизни

Устало дышит милая земля.

Пойдем со мной туда, где ждет роса

Босые ноги смуглого подростка,

А в полдень свищет белая лоза

И мед стекает в чашечку из воска.

(Перевод с узбекского И. Шкляревского.)

Ислам Каримов отметил, что значение поэзии Абдуллы Арипова на сегодняшнем этапе развития духовности и просветительства имеет безмерно большое значение.

12 января 2007 года в Кабинете Министров Республики Узбекистан Генеральному директору Узбекского республиканского агентства по авторским правам Абдулле Арипову была вручена одна из высочайших наград Всемирной Организации Интеллектуальной Собственности (ВОИС) за творческий вклад в сокровищницу мировой культуры - Золотая медаль «WIPO Creativity Award».

Награды и премии

Герой Узбекистана (1998)

Народный поэт Узбекистана (1983)

Золотая медаль «WIPO Creativity Award» (2007)

Почетный международный орден Звезда Италии (2015)

Государственная премия Узбекистана им. Хамзы (1983)

Государственная премия Узбекистана им. Алишера Навои (1994)

В 2007 году Арипов получил золотую медаль от Всемирной Организации Интеллектуальной Собственности (ВОИС) за творческий вклад в сокровищницу мировой культуры.

А в 2015 году награжден почетным международным орденом Звезды Италии. Почетная награда присуждена поэту по предложению президента Италии Сержо Матареллы.

Орден Звезды Италии присуждается гражданам Италии, проживающим за рубежом, и иностранцам за особые заслуги в развитии дружественных отношений и сотрудничества между Италией и другими странами.

Народный поэт Узбекистана А. Арипов ушел из жизни 5 ноября 2016 года. Ему было 75 лет. Похоронен на кладбище Чигатай в городе Ташкент.

Использованные источники:

<https://arboblalr.uz/ru/people/oripov-abdulla>

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УПРАВЛЕНИЕ РИСКАМИ ВНЕШНЕЭКОНОМИЧЕСКОЙ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЯ

Аннотация. Статья посвящена проблеме управления рисками внешнеэкономической деятельности предприятия. Показано, что в реальной рыночной обстановке реализация внешнеэкономических планов и выработка управленческих решений протекают в условиях объективно существующей неопределенности протекания экономических процессов. Исследуется экономическая сущность экономических рисков. Анализируются потери, к которым приводит проявление рисков. Выполнена классификация рисков внешнеэкономической деятельности. Установлены уровни рисков. Предложены методы оценки и управления рисками.

Ключевые слова: внешнеэкономическая деятельность; неопределенность; риски; идентификация рисков; страхование рисков; локализация рисков; распределение рисков.

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RISK MANAGEMENT OF FOREIGN ECONOMIC ACTIVITY OF THE ENTERPRISE

Annotation. The article is devoted to the problem of risk management of foreign economic activity of the enterprise. It is shown that in a real market environment, the implementation of foreign economic plans and the development of management decisions take place in the conditions of objectively existing uncertainty of the course of economic processes. The economic essence of economic risks is investigated. The losses resulting from the manifestation of risks are analyzed. Classification of risks of foreign economic activity is carried out. Risk levels have been established. Methods of risk assessment and management are proposed.

Keywords: foreign economic activity; uncertainty; risks; identification of risks; risk insurance; localization of risks; risk distribution.

Современные предприятия в процессе своей деятельности постоянно сталкиваются с проблемами угроз безопасности и многочисленными и разнообразными рисками. В результате формируется система синергетических взаимосвязей, которая влияет как на отдельные аспекты производственного процесса, так и на функционирование всего предприятия в целом.

Отталкиваясь от терминов и методологических основ рискологии, можно отметить, что управление рисками и их количественная оценка не может быть одномоментным процессом, так как требует определенных аналитических действий и количественной оценки последствий при принятии того или иного решения¹⁷⁴.

Если вернуться к более узкому вопросу, связанному с методами управления рисками, то большинство исследователей предполагает выполнение нескольких последовательных этапов.

К ним можно отнести:

- идентификацию и аналитическое исследование рисков;
- выбор методов, в том числе и альтернативных, управления рисками;
- выполнение корректировок по управлению и оценка полученного результата.

Также к отдельному этапу можно отнести мониторинго-диагностические мероприятия, выполняемые в течение всего процесса управления рисками.

Идентификация и аналитическое исследование рисков подразумевают выявление всех возможных угроз, поиск неблагоприятных сочетаний факторов и количественную оценку последствий при их наступлении. Кроме этого, определяют возможные взаимосвязи факторов риска и оценку их изменения во времени. Количественной оценкой может быть величина вероятностей наступления неблагоприятных событий¹⁷⁵ или экономический ущерб от их наступления. С другой стороны, также оценивается возможная прибыль в том случае, если неблагоприятное событие не произойдет. Определяющим параметром на этом этапе будет наличие полной априорной информации по угрозам и ее аналитическое исследование с возможностью прогнозирования изменения ситуации во времени.

Следующим этапом может служить поиск методов и средств управления выявленными рисками. В своей основе, большинство этих методов известны и входят в общую систему риск-менеджмента. Но необходимо учитывать, что сами риски связаны с реализацией неблагоприятных ситуаций, число которых может быть достаточно велико, также, как и причин их возникновения. Добавим к этому ещё неоднозначную классификацию рисков, что приводит к некоторой путанице

[1] И.Т. Балабанов. Риск-менеджмент. – М.: Финансы и Статистика, 2016.–192 с.

[2] В.Е. Шкурко. Управление рисками проекта. – М.: Юрайт, 2022. – 182 с.

в систематизации методов. Поэтому, обычно выделяют методы управления рисками до наступления событий и методы управления уже после наступления неблагоприятного случая.

Отталкиваясь от этого, рассмотрим методы дособытийные. К ним относят: уклонение от риска; диссипация риска, компликация риска. Первые два метода направлены скорее не на управление рисками, а на попытку обезопасить себя путем снятия ответственности за процесс. В настоящее время, наиболее перспективным является третий метод, который оказывает прямое воздействие на ситуацию, меняя её в нужную сторону путем целенаправленных воздействий на изменение вероятностей наступления неблагоприятных событий и минимизации последствий от них. Соответственно, компликация риска является наиболее сложным и в то же время синергетически правильным путем управления в системе риск-менеджмента. Так как ситуации часто носят индивидуальный характер последствий, то именно здесь наиболее оправданы альтернативные поиски решений для воздействия на процесс управления рисками.

Обычно, к этим методам ещё добавляют послесобытийное управление, когда ликвидируются последствия от неблагоприятного события.

При этом отметим, что выбор методов в основном основывается на экономических моделях, в которых рассчитываются количественные показатели рисков и их последствий.

Техническая составляющая при управлении рисками обычно сводится к реализации выбранных методов и контролю за этим процессом.

Правильно выбранная тактика управления рисками позволяет свести к минимуму негативные процессы, связанные с наступлением неблагоприятных ситуаций.

Управление рисками необходимо для целей определения проблемных точек, их анализа и снижения эффекта от их воздействия.

Управление рисками способствует эффективной профилактике возможных проблем, прогнозированию рисков и принятию решений по успешному развитию предприятия.

Шкурко В.Е. пишет, что рисками необходимо управлять, так как чем больше неопределенности, тем больше опасности, а чем больше опасности, тем больше неопределенности. Он считает, что риски оказывают воздействие абсолютно на все основные ограничения проекта, а именно на содержание проекта, сроки проекта и стоимость проекта. Отсюда вывод, что управление рисками – это управление всеми параметрами, которые имеют ценность для проекта.

Разработка методов реагирования – определение последовательностей действий, позволяющих использовать позитивные возможности и противостоять угрозам.

Контроль реагирования представляет реагирование на изменения в факторах риска на протяжении жизненного цикла проекта.

Процедура идентификации рисков содержит определение рисков, способных оказать влияние на проект, также документирование характеристик любого из них. Идентификация рисков никак не считается единовременным событием и должна постоянно осуществляться на протяжении всего проекта.

При идентификации рисков в первую очередь учитываются факторы окружения проекта, напрямую оказывающие большое влияние на риски.

Процесс идентификации рисков имеет дело, как с внутренними рисками, так и с внешними. Внутренние риски порождаются внутри проекта, к примеру, при назначении персонала либо выполнении оценки расходов, и команда управления проектом имеет вероятность контролировать такие риски и воздействовать на них. Внешние риски порождаются за пределами проекта, а команда управления проектом не имеет возможности на них воздействовать.

Помимо этого, риски систематизируют и по ряду иных принципов: по роду опасности, по сферам проявления, по возможности предвидения, по источникам возникновения, по размеру возможного ущерба, по финансовым результатам, по характеру проявления во времени, по возможности страхования, по частоте реализации и т.д. Специфичной особенностью рисков проектов является степень их опасности, где опасность предполагает собой произведение вероятности наступления рискового события, а также ожидаемого ущерба от его наступления.

В проектной деятельности важным является проведение качественной экспертизы проектных рисков на стадии разработки концепции проекта.

Существуют следующие подходы к осуществлению качественной экспертизы проектных рисков [3]¹⁷⁶.

- метод экспертных оценок – совокупность процедур, нацеленных на выявление, ранжирование, а также на качественную оценку возможных рисков согласно проекту, на основании экспертных суждений людей, обладающих значительными знаниями и опытом проектной деятельности в данной сфере;

- SWOT-анализ – метод выявления сильных и слабых сторон проекта, возможностей и угроз внешней среды;

- метод аналогий или консервативные прогнозы – изучение накопленного опыта по аналогичным проектам с целью расчета возможностей возникновения потерь.

Проведение количественной экспертизы проектных рисков является следующим этапом более качественного исследования реализуемого проекта. Процесс количественной оценки включает оценку рисков с точки зрения размеров потенциальных потерь или выгод для проекта. На основе

¹⁷⁶ [3] Б.П. Титаренко. Управление рисками в рамках системной модели проектно-ориентированного управления. // Управление проектами и программами. – 2006. - №1 (5). – С.76-89)

этой оценки делается вывод о том, на какие рисковые события требуется специальное реагирование.

Таким образом, любая стадия процесса управления рисками в проекте включает все функции управления – временем, стоимостью, качеством, контрактами, коммуникациями и др. В целом особенность управления рисками в проектах сводится к исследованию возможности применения уникальных мероприятий управления рисками для проекта, так как в любом конкретном случае речь идет о различных целях, сроках, задачах, бюджетах проекта, сферы реализации. Но единая концепция управления рисковыми событиями в проекте подчинена четкой логике и последовательности взаимосвязанных действий, осуществление которых даст возможность достигнуть позитивных результатов.

Существуют постоянные риски, связанные с внешнеэкономической деятельностью, возникновение которых может нанести материальный ущерб ее участникам. Эти риски вероятны и могут привести к серьезным имущественным потерям. Внешнеэкономические риски возрастают пропорционально увеличению количества видов и форм внешнеэкономической деятельности. Этот естественный процесс обуславливает необходимость защиты имущественных интересов физических и юридических лиц.

В целом риск внешнеторговых операций варьируется, но его можно классифицировать по следующим основным критериям: направление торговли; тип товара или услуги; степень готовности продукта; торговый метод; организационные формы торговли.

В свою очередь, по направлению торговли можно выделить следующие группы внешнеторговых операций: экспорт, импорт, реэкспорт и реимпорт.

Экспортно-импортные операции кажутся наименее рискованными из всех внешнеторговых операций. Однако в каждой транзакции есть риск хотя бы потому, что ситуация на рынках может измениться в неблагоприятном для экспортера направлении между принятием решения о транзакции и ее осуществлением. Изменения, которые напрямую влияют на прибыль от сделки, по-прежнему можно спрогнозировать и учесть, например, дефицит товаров, но сложно реагировать на изменения условий, которые косвенно влияют на сделку, вероятность забастовки или вооруженного конфликта в стране импортера.

Внешнеэкономическая деятельность в большинстве случаев связана с множеством угроз, которые могут нанести ущерб участникам внешнеэкономического сотрудничества. Внешнеэкономические риски неразрывно связаны с деятельностью во внешней торговле, с погашением иностранных кредитов, с перевозкой экспортных и импортных грузов, с организацией международных выставок, с интересами иностранных юридических и физических лиц в нашей стране, с деятельностью иностранных и совместных предприятий, с выполнением строительно-

монтажных работ иностранных предприятий в стране.

Также компании, осуществляющие внешнеэкономическую деятельность подвержены рискам, которые возникают в процессе ведения бизнеса. Риски могут быть классифицированы по различным критериям. С учетом критерия эффекта можно выделить рыночный риск и специфический риск.

Рыночный риск, также известный как систематический риск, связан с факторами, которые влияют на отдельных лиц или компании, но не зависят от них. Они связаны с силами природы и являются результатом экономических условий данного рынка и мирового рынка. К ним относятся изменения процентных ставок, налогового законодательства, политической и экономической ситуации в экономике.

Конкретный риск, определяемый как индивидуальный риск, связан с будущими событиями, которые можно в значительной степени контролировать и прогнозировать. Источниками специфического риска являются: управление компанией, доступность сырья, конкуренция, а также уровень финансового и операционного левереджа. В литературе есть много разделений риска.

По мнению Л.В. Агарковой, принимая во внимание критерий источников прибыли, можно выделить следующие формы риска [4]¹⁷⁷:

- риск несостоятельности, приводящий к возможности краха компании;
- чистый риск, в противном случае статистический, связанный с климатическими явлениями и экономической ситуацией;
- риск как вознаграждение за инновации и предпринимательство.

Д.С.Львов представляет другие формы риска, а именно [5]¹⁷⁸:

- риск идентификации - включает в себя идентификацию, это утверждение, что конкретное лицо, объект или организация совпадает с другим лицом, организацией или объектом;
- риск доверия - в этом случае вера - это уверенность в том, что что-то реально.

Г.Б.Юн предлагает разделить риск на две характерные группы [6]:

- стратегический риск, влияющий на конкурентоспособность в долгосрочной перспективе, связанный с профилем бизнеса, системой управления, а также организационной структурой;
- операционный риск, состоящий из двух подгрупп: финансовый и технический организационный риск.

Могут наблюдаться следующие риски:

- юридические риски- предполагают возможность понести убытки в результате деятельности организации, выходящей за рамки

¹⁷⁷ [4] Л.В. Агаркова. Управление финансовыми рисками корпорации. // Аллея науки. —2018. — т.4 № 1 (17). – С.561-564

¹⁷⁸ [5] Стратегическое управление: регион, город, предприятие. Под ред. Д.С. Львова. – М.: Экономика, 2017. – 605 с.

соответствующих правовых положений, и включают невозможность обеспечить соблюдение условий договоров и соглашений;

- договорные и форс-мажорные риски - включают в себя возникновение стихийных бедствий и природных аварий с широким спектром деятельности; состояний, возникающих в результате социальных конфликтов и незаконных действий; технических аварий;

- экономические риски связаны как с микро, так и с макроэкономической сферой.

Управление рисками, несомненно, требует от предприятия выделения финансовых и трудовых ресурсов для создания структуры, ответственной за эту деятельность.¹⁷⁹

Принимая решение застраховаться от финансового риска, предприятие рискует получить убытки, вызванные недостаточно точной системой контрольных процедур или мошенничеством сотрудников, ответственных за операции на фьючерсных рынках. Многочисленные примеры банкротств или огромных убытков, вызванных мошенничеством в транснациональных банках и корпорациях за последнее десятилетие, в достаточной степени продемонстрировали степень угрозы.

Проведенные исследования подтверждают важную роль рисков внешнеэкономической деятельности в системе экономической безопасности предприятия и необходимость выработки и реализации стратегии управления рисками.

В условиях объективно существующей неопределенности и риска внешнеэкономической деятельности, а также связанных с этим потерь материальных, финансовых, трудовых и других ресурсов возникает потребность в определении различных уровней риска с учетом возможных последствий их проявления и установления соответствующих механизмов предпринимательской деятельности. С этой целью целесообразно выделить несколько уровней предпринимательских рисков внешнеэкономической деятельности. [7].

Первый уровень – безрисковый, соответствующий внешнеэкономической деятельности без потерь от рисков.

Второй уровень – допустимого (приемлемого) риска, в пределах которого сохраняется экономическая целесообразность внешнеэкономической деятельности, если размер возможных потерь не превышает ожидаемой прибыли.¹⁸⁰

Третий уровень – критического риска, характеризующийся величиной потерь в размере произведенных затрат на осуществление данного вида предпринимательской деятельности, конкретного договора или проекта, заведомо превышающих размер ожидаемой прибыли.

¹⁷⁹ [6] Г.Б. Юн. Внешнее управление на несостоятельном предприятии. – М.: Дело, 2017. -656 с.

¹⁸⁰ [7] М.Ю. Горнштейн. Риски в производственно-хозяйственной деятельности предприятия: классификация, оценка, управление. // Проблемы экономики. – 2016. - №2 (72). – С. 26-32

Четвертый уровень – катастрофического риска определяет зону потерь, превышающих по своей величине критический уровень и достигающий размеров, равных или превышающих все имущественное состояние организации. Катастрофический риск, как правило, приводит к банкротству организации, поскольку в таком случае возможна потеря не только всех вложенных в определенный вид деятельности или в конкретный проект средств, но и части, а возможно и всего имущества организации.

Проведение анализа риска по его уровням необходимо для ориентации организации на рациональное отношение к риску, оценки допустимого риска для выработки обоснованных методов организации предпринимательской деятельности в конкретных организационно-экономических условиях производства.

Выявление и оценка рисков внешнеэкономической деятельности представляет совокупность регулярных процедур анализа рисков, идентификации источников их возникновения, определения возможных последствий проявления факторов риска и роли каждого источника в общем профиле риска данной организации.

Информация об уровне рисков необходима для корректировки тактики и стратегии организации и для управления рисками в ходе реализации планов и стратегий.

Оценка рисков внешнеэкономической деятельности может проводиться по следующему алгоритму, представленному на рис.1. [7].

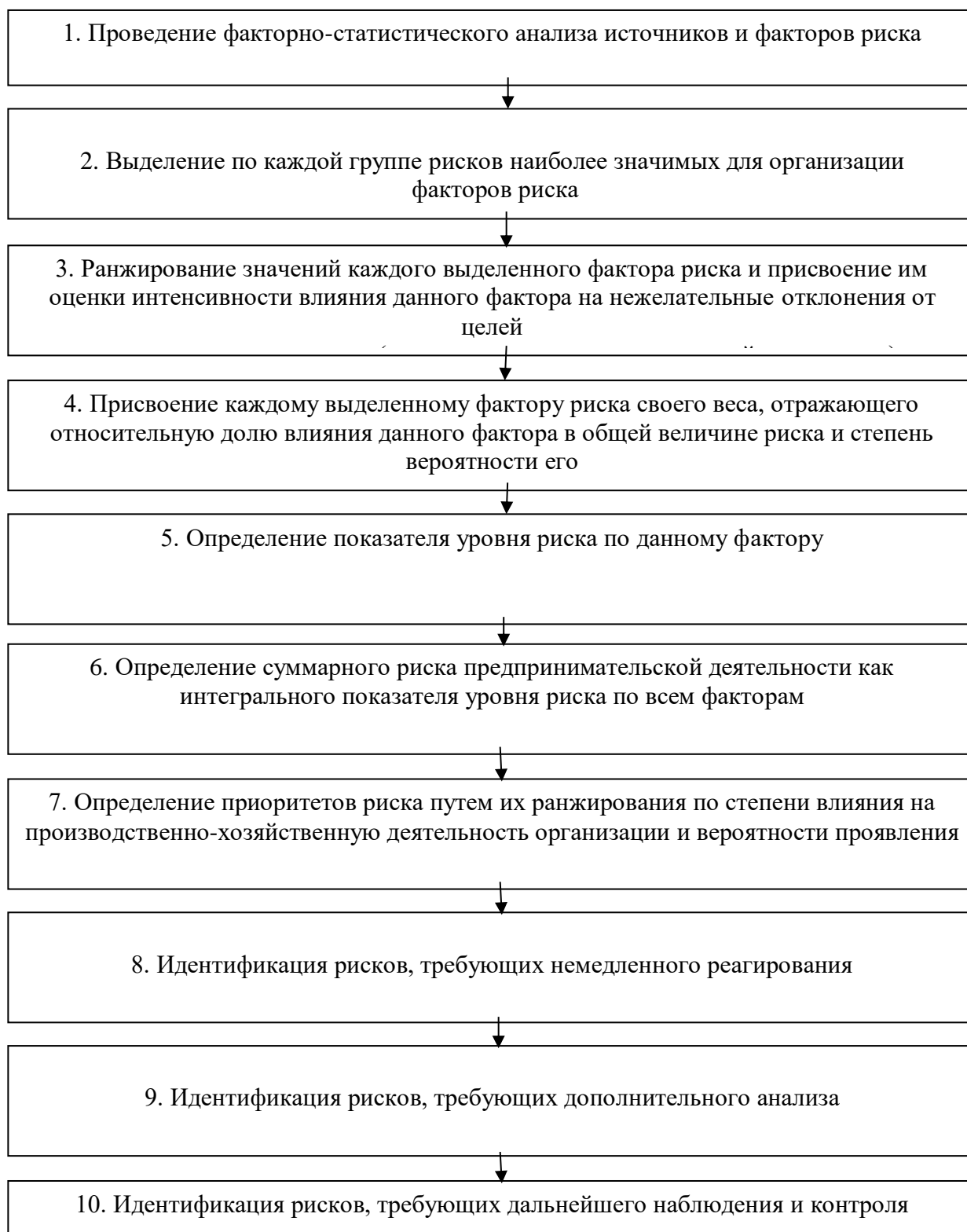


Рис.1. Алгоритм оценки рисков внешнеэкономической деятельности

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ПРОБЛЕМЫ ОБЕСПЕЧЕНИЯ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ ПРЕДПРИЯТИЯ

Аннотация. Статья посвящена проблемам обеспечения экономической безопасности предприятий. Исследуется роль экономической безопасности в деятельности предприятия в рыночных условиях. Анализируются макро- и микроэкономические факторы экономической безопасности. Характеризуются правовые условия обеспечения экономической безопасности. Предложены мероприятия по обеспечению экономической безопасности предприятия.

Ключевые слова: экономическая безопасность; рыночные условия; ресурсы; риски; цифровизация экономики.

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PROBLEMS OF ENSURING THE ECONOMIC SECURITY OF THE ENTERPRISE

Annotation. The article is devoted to the problems of ensuring the economic security of enterprises. The role of economic security in the activity of an enterprise in market conditions is investigated. Macro- and microeconomic factors of economic security are analyzed. The legal conditions for ensuring economic security are characterized. Measures to ensure the economic security of the enterprise are proposed.

Keywords: economic security; market conditions; resources; risks; digitalization of the economy.

В последнее время существенно возросла роль формирования системы экономической безопасности на всех уровнях, будь то макроэкономическая безопасность, безопасность предприятий различных видов и сфер деятельности или экономическая безопасность индивидуума.

Данная проблема в современных условиях рыночной экономики является одной из основных и наиболее актуальных и является объектом постоянного внимания как со стороны научной общественности, так и со стороны собственников и менеджеров хозяйствующих субъектов.

К макроэкономическим факторам обеспечения экономической безопасности следует отнести: неразвитость инфраструктуры инвестиционного рынка; слабая диверсификация рынков; отсутствие комплексного подхода к выявлению, оценке и управлению рисками предпринимательской деятельности; нерешенность многих правовых проблем, связанных с предпринимательской деятельностью.

К числу важнейших микроэкономических факторов обеспечения экономической безопасности, действующих на уровне хозяйствующих субъектов, следует, в первую очередь, отметить отсутствие комплексной корпоративной системы управления экономической безопасностью предприятия.

Экономическая сущность категории «безопасность предприятия» представляет собой сочетание экономических и правовых условий, которые обеспечивают устойчивое осуществление предпринимательской деятельности в длительной перспективе законными и эффективными методами¹⁸¹. [1]

В реальных рыночных условиях в настоящее время на первый план выходит обеспечение экономической безопасности, как необходимого условия эффективного функционирования предприятия.

Проблемы экономической безопасности предприятий в настоящее время являются одной из наиболее актуальных проблем как с позиций возможности формирования эффективного состава производственных и иных ресурсов предприятия, так и, с позиций и обеспеченности ими всех необходимых нужд, способствующих снижению финансовой зависимости предприятия от внешних источников¹⁸². [2].

Актуальность проблемы обеспечения экономической безопасности предприятий обусловлена тем, что в настоящее время в связи с участвовавшими мировыми экономическими кризисами многие предприятия переживают спад производства, а их финансовое состояние нередко определяется как кризисное. Подобное положение представляет опасность не только для отдельного предприятия, но и для региона в целом, поскольку в большинстве регионов производственные предприятия часто являются основным структурообразующим элементом экономики.

На производственном предприятии взаимоотношения между структурными подразделениями и контрагентами регулируются производственными регламентами и стандартами, в то время, как на товарном рынке в обеспечении эффективной экономической деятельности предприятия основным регулятором является покупательский спрос.

Для условий рыночной экономики представляются нормой ситуации,

¹⁸¹ [1] В.И.Гасумянов. Корпоративная безопасность: угрозы, проблемы, пути решения. – М.: МГИМО-Университет, 2021. – 374 с.

¹⁸² [2] О.А.Коваленко. Экономическая безопасность предприятия: моделирование и оценка. - М. РИОРБИНФРА-М, 2021. – 359 с.

при которых многие предприятия покидают рынок, формируются новые формы организации производства.

Подобная ситуация является болезненной для хозяйствующих субъектов, изначально понимающих это и готовящих себя к тому, что придет момент, когда их предприятие окажется лишним в системе общественного разделения труда. В этих условиях экономическая безопасность современного предприятия включает в себя несколько составляющих, среди которых: кадровая, информационная, ресурсная, финансовая безопасность. Однако, угрозы любой указанной составляющей экономической безопасности предприятия в конечном итоге выливаются в финансовые потери, угрожающие общей стабильности предприятия, а также возможности его существования как субъекта рыночных отношений.

В следствии этого, своевременное выявление назревающих угроз на предприятии представляется одним из необходимых условий по предупреждению нежелательных экономических явлений.

Правовые основы безопасности любого субъекта хозяйствования определяют соответствующие положения Конституции Российской Федерации, международные договоры РФ; федеральные законы; ведомственные нормативные акты, регламенты предприятий важнейшим из которых является Федеральный закон РФ от 28.12.2010г. № 390 – ФЗ «О безопасности». Иерархия правовых актов, регулирующих экономическую безопасность предприятия, представлена на рисунке 1. [3].

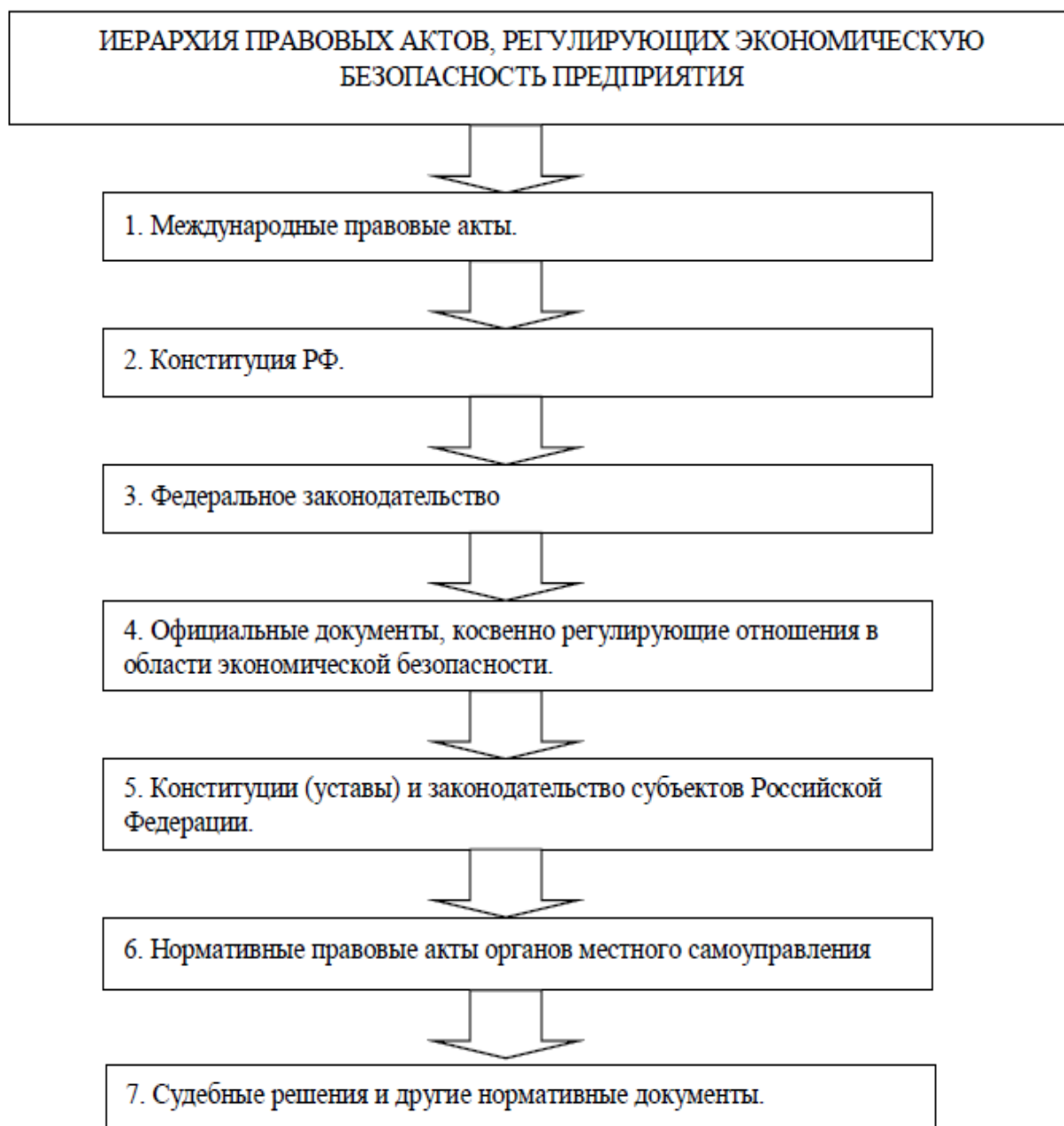


Рисунок 1. Иерархия правовых актов, регулирующих экономическую безопасность предприятия

Проблема обеспечения экономической безопасности предприятия ужесточается из-за того, что на многих масштабных предприятиях отсутствует ¹⁸³ эффективно функционирующая система оценки экономической безопасности, а также теоретическая и практическая база для её поддержания. Этот фактор значительно уменьшает эффективность функционирования деятельности предприятий и объясняет имеющийся на данный момент растущий спрос на научные исследования в сфере обеспечения экономической безопасности.

¹⁸³ [3] А.Е. Суглобов, С.А. Хохлов, Е.А. Орлова. Экономическая безопасность предприятия. – М.: Юнити-Дана, 2020. – 271 с.

Следовательно, можно сказать, что проблема обеспечения экономической безопасности для эффективного функционирования предприятия является актуальной не только с научной точки зрения, но с позиций практики работы как малых, средних, так и больших предприятий.

В рамках предприятия понятие «экономическая безопасность» можно связать с обеспеченностью и эффективностью использования всех имеющихся ресурсов, находящихся в его распоряжении, в целях стабильного, устойчивого и эффективного развития, возможности достижения поставленных целей и задач, способности к дальнейшему совершенствованию и развитию.

Главной целью обеспечения экономической безопасности предприятия является достижение его устойчивой жизнедеятельности, эффективного функционирования всех его систем и формирования потенциала развития в будущем. В общем виде цели и задачи экономической безопасности представлены ниже (рис. 2).

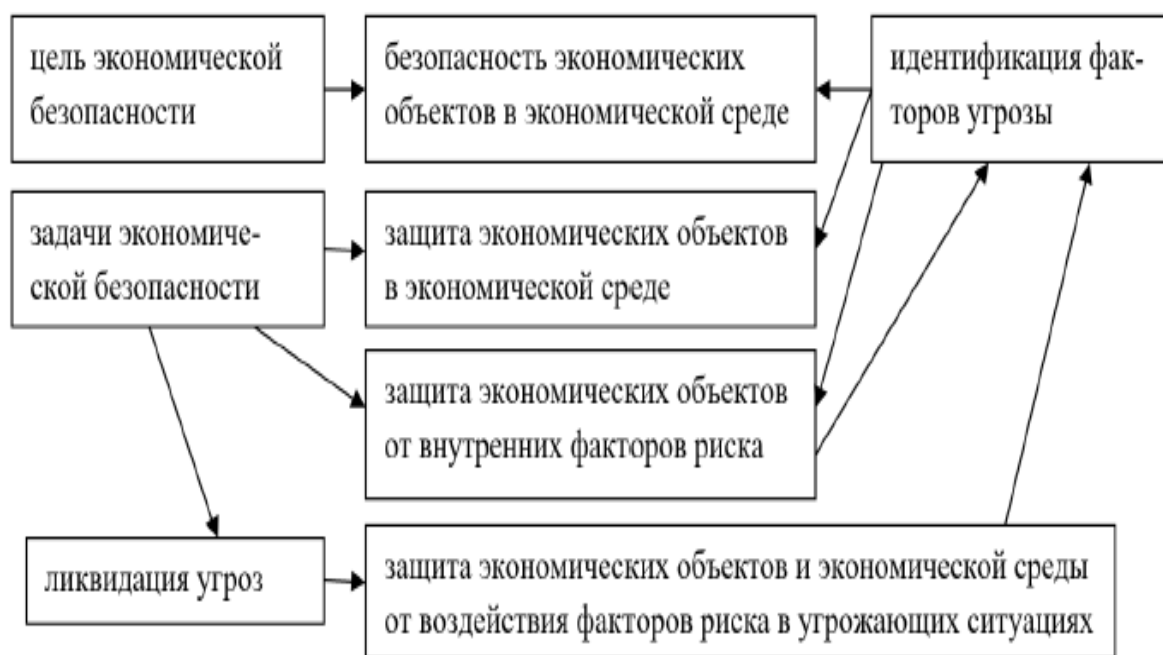


Рисунок 2. Цели и задачи обеспечения экономической безопасности предприятия

Трудности обеспечения условий экономического роста для предприятия происходят как из-за общеэкономической ситуации в мире, так и в национальной экономике. Экономическая ситуация в стране зависит от способности органов государственной власти, органов местного самоуправления, Центрального банка, надзорных органов во взаимодействии с институтами гражданского общества обеспечить экономическую безопасность не только самого государства, но и каждого предприятия.

Новые угрозы и риски, которые формируются в процессе перехода к

цифровой экономике и новым механизмам управления, базирующиеся на широком применении современных информационно-коммуникационных технологий, делают актуальным проведение фундаментальных системных исследований, которые направлены на выявление указанных рисков и создание механизмов их отражения.

Уже сейчас можно определенно утверждать, что переход к цифровой экономике потребует радикальных изменений в системе отношений «государство – общество – наука – бизнес».

В современных условиях экономическая безопасность представляет собой состояние защищенности предприятия от воздействия и угроз со стороны как внутренних, так и внешних факторов (табл. 1).

Таблица 1.

Факторы, создающие условия для экономической несостоятельности предприятия

Вид	Содержание	Влияние
Внешние	– инфляция (значительный и неравномерный рост цен как на сырье, материалы, топливо, энергоносители, комплектующие изделия, транспортные и другие услуги, так и на продукцию и услуги предприятия); – изменение банковских процентных ставок и условий кредитования, налоговых ставок и таможенных пошлин; – изменения в отношениях собственности и аренды; – изменения в законодательстве по труду и введение нового размера минимальной оплаты труда	Одни из указанных факторов могут вызвать спонтанное банкротство предприятия, другие постепенно усиливаются и накапливаются, приводя к медленному движению предприятия к спаду производства и банкротству
Внутренние	– неопытность менеджеров; – некомпетентность руководства; – неумение ориентироваться в изменяющейся рыночной обстановке; – злоупотребление служебным положением; – консерватизм мышления	Указанные факторы могут привести к неэффективному управлению предприятием и принятию ошибочных решений, ведущих к потере позиций на рынке и дальнейшему банкротству предприятий

В системе цифровой экономики прослеживается тесная связь между экономической безопасностью предприятия, системой подготовки кадров и управления трудовыми ресурсами фирмы. Такое положение является следствием смещения основного вектора в сторону нематериальных активов в виде интеллектуальной собственности, для создания которой главным ресурсом предприятия являются знания и навыки персонала.

Система экономической безопасности может быть эффективной и действенной при наличии определенных элементов:

- системы мониторинга внутренней и внешней среды предприятия;
- стратегии антикризисного управления предприятием;
- концепции обеспечения безопасности работников и имущества предприятия;
- нормативных документов, определяющих действия работников

предприятия в кризисных ситуациях;

- структурных подразделений, ответственных за управление предприятием в период спада производства и проявления кризисных процессов.

В принципе, организация многоцелевой системы экономической безопасности оказывается сложной задачей по причине функционирования каждого предприятия в своем сегменте рынка.

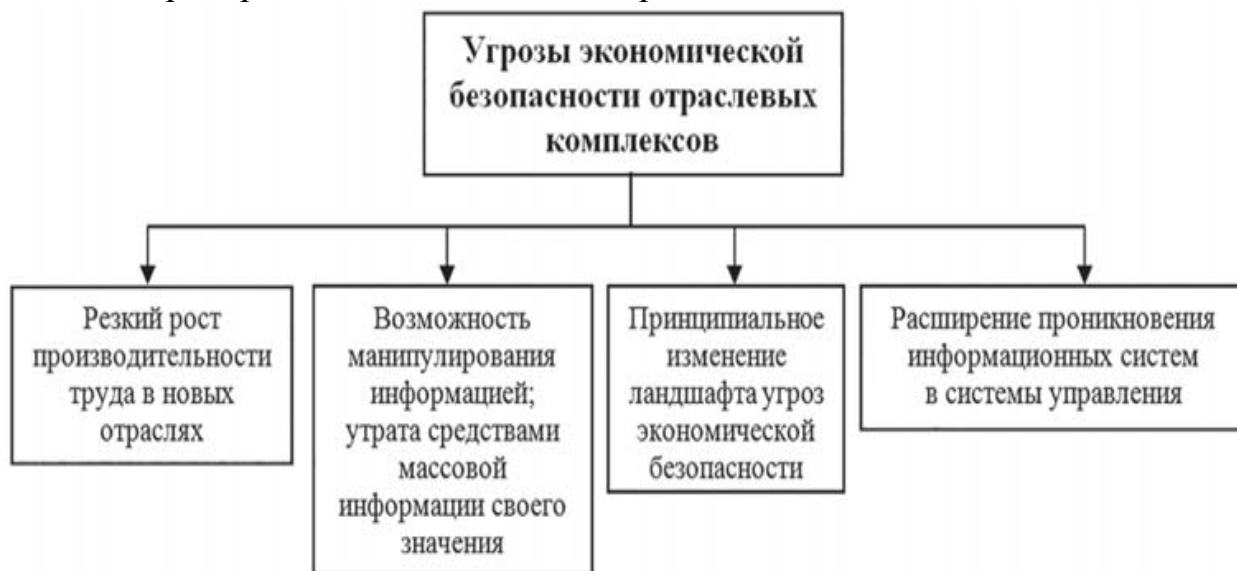


Рисунок 4. Угрозы экономической безопасности отраслевых комплексов в условиях цифровой экономики

На рисунке 4 отражены угрозы экономической безопасности отраслевых комплексов в условиях цифровизации экономики.

Важным фактором обеспечения экономической безопасности предприятий является использование инноваций. Анализ статистической информации свидетельствует о наличии существенных различий в тенденциях между патентной активностью и способностью предприятий к адаптации инноваций.

В условиях цифровой экономики инновационные технологии инициируют новые конкурентные давления путем интеграции рынков, требующих большего количества инноваций со стороны как технологических, так и прочих организаций. Предприятиям приходится сталкиваться с необходимостью внедрения инноваций и быстро осуществлять процесс масштабирования, чтобы сохранить и упрочить свои рыночные позиции.

На сегодняшний день, в условиях финансовой нестабильности, противоречивости реформ, росте рыночной конкуренции обеспечение экономической безопасности бизнеса становится первостепенной задачей.

Экономическая безопасность предприятия касается всех сфер его деятельности, т.е. является комплексным понятием. Цель создания системы

обеспечения экономической безопасности – эффективная защита жизненно важных экономических интересов объекта безопасности. Экономическая безопасность бизнеса представляет собой один из главных элементов менеджмента предприятия.

Экономическая безопасность предприятия предполагает его защищенность от негативного воздействия внешней среды, способность приспосабливаться к изменяющимся условиям и предотвращать угрозы. Основной проблемой является то, что любая предпринимательская деятельность всегда связана с рисками, обусловленными множеством факторов.

Комплекс мер, направленных на обеспечение безопасности бизнес-процессов от факторов внутренней и внешней среды, подбирается с учетом индивидуальных особенностей организации и осуществляемой ею профессиональной деятельности. Анализ показывает, что это является необходимым для решения следующих задач:

- оценка внешних и внутренних угроз для деятельности предприятия и их своевременное предотвращение;
- оценка деятельности конкурентов и бизнес-партнёров;
- формирование отчетов и информационных материалов о партнерах, рынках сбыта, контрактах и т.д.;
- проверка благонадежности новых контрагентов и деловых партнеров; предотвращение угроз, возникающих вследствие неправомерной деятельности партнеров и сотрудников организации;
- обеспечение безопасности сотрудников и имущества предприятия;
- взаимодействие с правоохранительными и надзорными органами;
- обеспечение безопасности конфиденциальной информации;
- осуществление постоянного мониторинга внешней среды предприятия с целью своевременного предотвращения угроз его деятельности.

Среди внешних проблем обеспечения экономической безопасности предприятия следует выделить следующие:

- несовершенство законодательной и налоговой системы;
- административные проблемы, создающие избыточное регулирование бизнеса (длительные проверки, согласования в инстанциях, получение лицензий и разрешений и др.);
- трудности в получении и выполнении государственных заказов;
- сложности в получении кредитов.

Использованные источники:

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ТЕХНОЛОГИЯ ЗАЩИТЫ ИНВЕСТИЦИЙ ПУТЕМ ХЕДЖИРОВАНИЯ РИСКОВ ВНЕШНЕЭКОНОМИЧЕСКОЙ ДЕЯТЕЛЬНОСТИ

Аннотация. Статья посвящена проблеме защиты инвестиций путем хеджирования рисков. Исследуются факторы, определяющие эффективность инвестиционной деятельности. Анализируются особенности внешнеэкономической деятельности как объекта страхования. Исследуются механизмы страхования валютных рисков. Предложены стратегии хеджирования валютных рисков.

Ключевые слова: внешнеэкономическая деятельность; инвестиции; финансовые риски; страхование; хеджирование.

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INVESTMENT PROTECTION TECHNOLOGY BY HEDGING THE RISKS OF FOREIGN ECONOMIC ACTIVITY

Annotation. The article is devoted to the problem of investment protection by hedging risks. The factors determining the effectiveness of investment activity are investigated. The features of foreign economic activity as an object of insurance are analyzed. The mechanisms of currency risk insurance are investigated. Strategies for hedging currency risks are proposed.

Keywords: foreign economic activity; investments; financial risks; insurance; hedging.

В практике внешнеэкономической деятельности на доходность инвестиций влияет множество факторов, таких как цены на товары и услуги; процентные ставки и условия кредитования; курсы валют; сроки кредитования; условия поставки товаров по международным договорам купли-продажи и др.

Одним из механизмов уменьшения негативных последствий проявления указанных факторов является финансовая технология защиты инвестиций путем хеджирования рисков. [1].

В основе термина «хеджирование» лежит английское слово «*hedge*», означающее «ограда». Отсюда задача хеджирования заключается в уменьшении негативных последствий проявления вышеуказанных факторов путем «ограждения инвестиций».

В определенном смысле хеджирование является одной из форм страхования, использующей в отличие от традиционных форм страхования имущества, определенные финансовые инструменты и механизмы.

Следует отметить некоторые особенности внешнеэкономической деятельности как объекта страхования:

- возможность изменения в период действия международного контракта «купли-продажи товара» цен товаров в национальной валюте и в валюте платежа;

- возможность появления дополнительных расходов, либо потери части прибыли при нарушении экспортером условий контракта (спецификация товара, качество товара, структура товара);

- появление убытков экспортера товара вследствие ухудшения финансового состояния иностранного импортера, невозможности им выполнять свои обязательства по контракту, или в случае его банкротства;

- возможность потери зарубежных инвестиций вследствие появления политических или иных рисков;

- установление для сторон контракта международными правовыми актами условий несения затрат и компенсации рисков, в том числе при потере или уничтожении товара, потере его потребительских свойств.

В наибольшей степени валютным рискам подвержены импорт и экспорт готовых изделий, машин и оборудования. Для предотвращения или минимизации валютных рисков используются различные методы их¹⁸⁴ страхования, представляющие финансовые операции, позволяющие частично или полностью устранить риски возможных потерь.

На практике используются различные методы страхования валютных рисков: операции «своп»; структурная балансировка; структуризация валютной задолженности; финансовые фьючерсы; форвардные сделки; опционные сделки; самострахование и др.

В современной мировой практике одним из наиболее эффективных и гибких методов страхования предприятий от валютного риска является хеджирование, применяемое с целью снижения риска от потерь, обусловленных неблагоприятными для хозяйствующего субъекта изменения цен и валютных курсов. Хеджирование валютных рисков помогает снизить потери от неблагоприятного изменения цены путем заключения валютных контрактов на срочном рынке. В реальной практике выделяют две операции хеджирования – это хеджирование на повышение, и хеджирование на понижение.

¹⁸⁴ В.А. Галанов. Производные финансовые инструменты. – М.: ИНФРА-М, 2014. – 208 с.

Хеджирование валютных рисков помогает снизить риск от неблагоприятного изменения цены, но, с другой стороны, требует серьезных усилий для того, чтобы воспользоваться благоприятным изменением. Следует также помнить, что при операциях хеджирования риск не исчезает полностью, он лишь меняет своего носителя.

Хеджирование на повышение или хеджирование покупкой представляет собой операцию по приобретению срочных контрактов. Хедж на повышение применяется в тех случаях, когда малому предприятию необходимо застраховаться от возможного повышения курсов валют в будущем. Он позволяет установить покупную цену намного раньше, чем был приобретен реальный товар.

Хеджирование на понижение или хеджирование продажей представляет финансовую операцию с продажей срочного контракта. Участник контракта, осуществляющий хеджирование продажей, предполагает осуществить в будущем реализацию товара, и поэтому, продавая срочный контракт, он страхует себя от возможного снижения цен в будущем.

Проведенный анализ показал, что в своей внешнеэкономической деятельности компании применяют различные инструменты и методы хеджирования валютных рисков. Среди их многообразия, наиболее распространённым является хеджирование фьючерсными контрактами. Фьючерсные контракты являются наиболее удобным и ликвидным инструментом хеджирования валютных рисков¹⁸⁵ [2]. Под фьючерсом принято понимать финансовый инструмент, который обращается на срочном валютном рынке и закрепляет права и обязанности контрагентов в отношении будущей покупки или продажи базового актива в зафиксированный в будущем срок¹⁸⁶ [2].

Хеджирование может быть полным или неполным, неполное хеджирование на практике называют частичным. Полное хеджирование целиком исключает риск потерь, частичное хеджирование осуществляет страхование только в определенных пределах¹⁸⁷ [3].

Проанализируем различные стратегии хеджирования валютных рисков фьючерсными контрактами, применяемыми во внешнеэкономической деятельности китайской компании «Haier».

Стратегия «Хедж без одного». При данном способе хеджирования валютных рисков, фьючерсные контракты приобретаются на весь страхуемый объем базисного актива с одним сроком исполнения (рис. 1). Приобретенные фьючерсы погашаются последовательно по одному, по мере наступления сроков исполнения сделок:

¹⁸⁵ И.П. Хоминич. Управление финансовыми рисками.–М.: Юрайт, 2023.–569 с.

¹⁸⁶ Там же.

¹⁸⁷ С.А. Филин. Страхование и хеджирование рисков инвестиционной деятельности. – М.: Анкил, 2009. – 408 с.

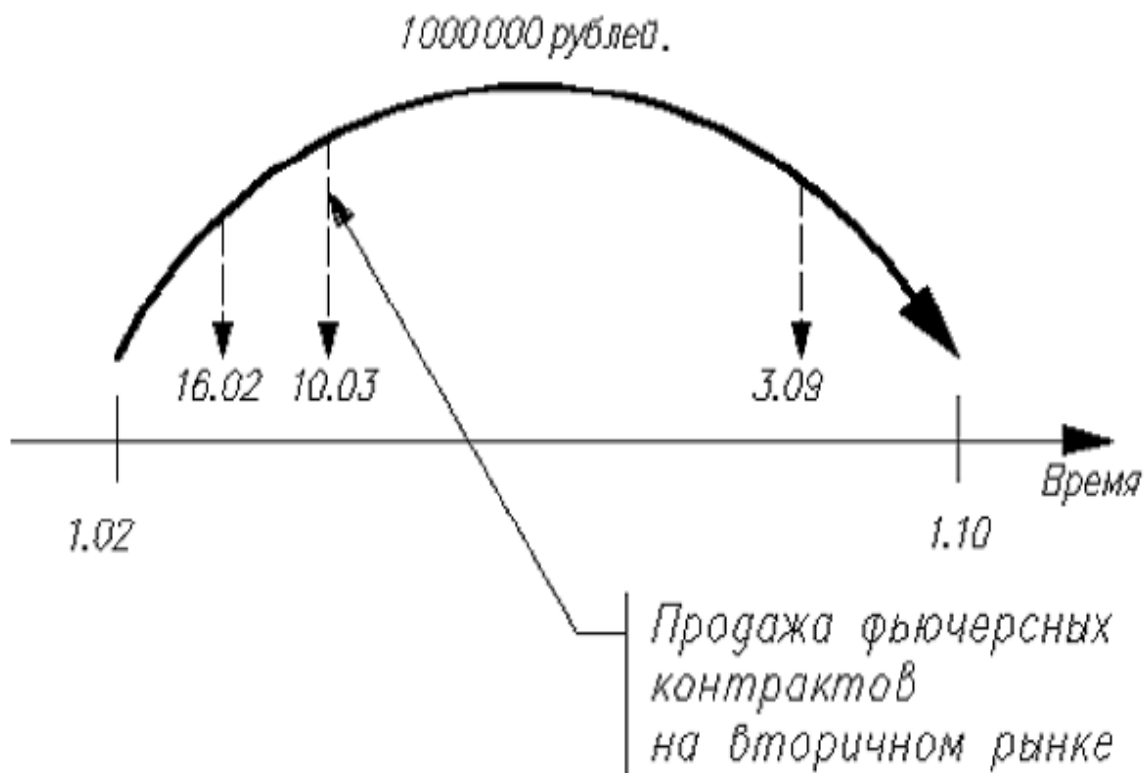


Рис. 1. Стратегия хеджирования рисков «Хедж без одного»

При этом способе хеджирования у всех контрактов только один срок исполнения. Таким образом, предприятие страхуется от возможного снижения цен. Анализ показывает, что «хедж без одного», как и любой другой способ хеджирования, имеет свои достоинства и недостатки. Данный способ хеджирования, ослабляет риск упущенной выгоды по основной сделке, но несет в себе другие риски, основными из которых являются:

- базисный риск, связанный с возможным изменением цены базисного актива;
- риск ликвидности для фьючерсов, операции с которыми предполагаются в более поздние сроки.

Из вышесказанного можно сделать вывод о том, что способ хеджирования «хедж без одного» эффективен при агрессивной стратегии внешнеэкономической деятельности хозяйствующего субъекта.

Стратегия «Ленточный хедж». Данный способ страхования предполагает приобретение фьючерсных контрактов на весь объем страхуемого базисного актива. Однако сроки погашения контрактов распределены по промежуточным срокам исполнения (рис. 2). При применении данного способа страхования фьючерсы последовательно погашаются в промежуточные периоды времени.

Конечным этапом является исполнение всех приобретенных фьючерсных контрактов:

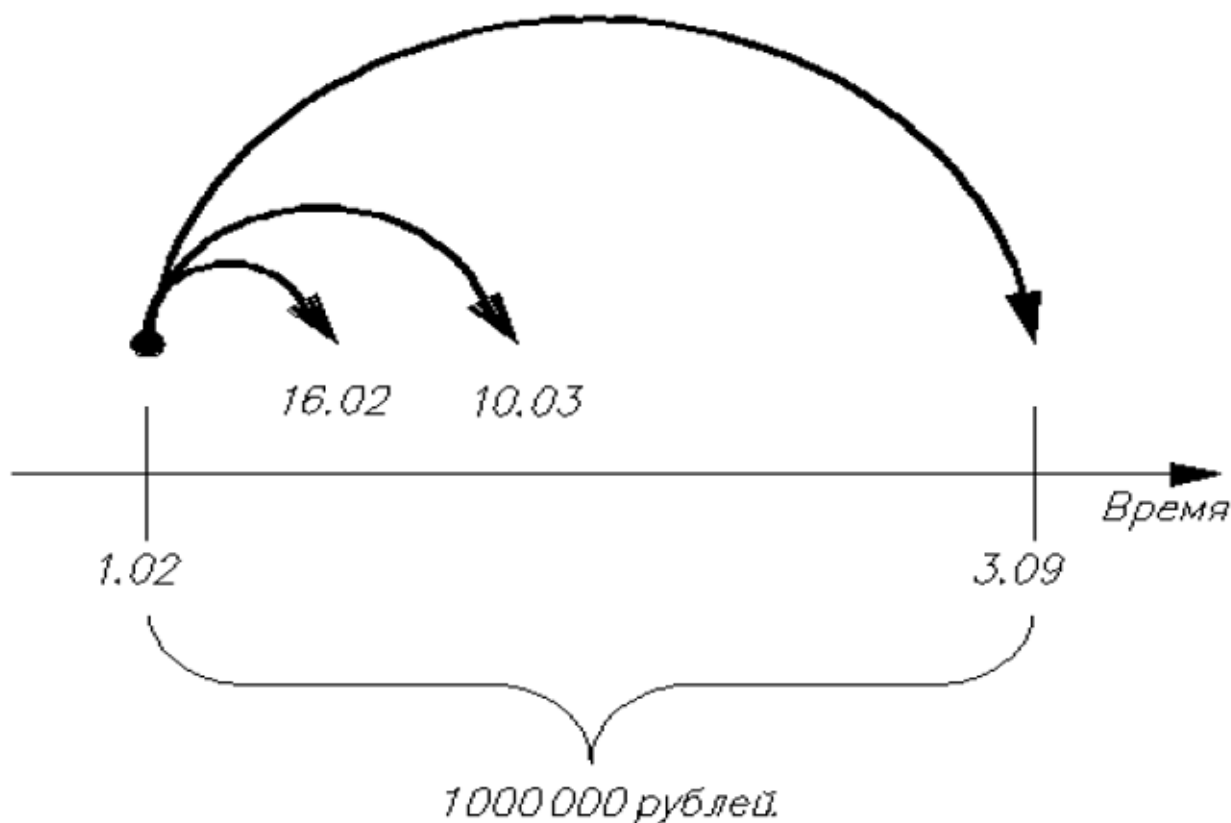


Рис. 2. Стратегия хеджирования рисков «Ленточный хедж»

При применении в качестве страхования метода хеджирования «Ленточный хедж» частично снимаются базисный риск и риск ликвидности. Это связано с тем, что ликвидность фьючерсных контрактов с более ранним сроком исполнения значительно выше, чем у таких же контрактов, но с более поздним сроком исполнения. Данная стратегия хеджирования считается более надёжным и предпочтительным методом, чем хедж без одного.

Стратегия хеджирования «Свертывающаяся лента». В случае применения данного способа страхования, фьючерсные контракты приобретаются на весь объем страхуемого базисного актива. При этом весь период времени страхования поделен на промежуточные сроки исполнения, в которые происходят погашение контрактов и приобретение новых фьючерсов с погашением в следующие промежуточные сроки. Подобная процедура повторяется до окончания хеджирования (рис. 3). Хедж «Свертывающаяся лента» отличается от других способов страхования меньшим риском ликвидности:

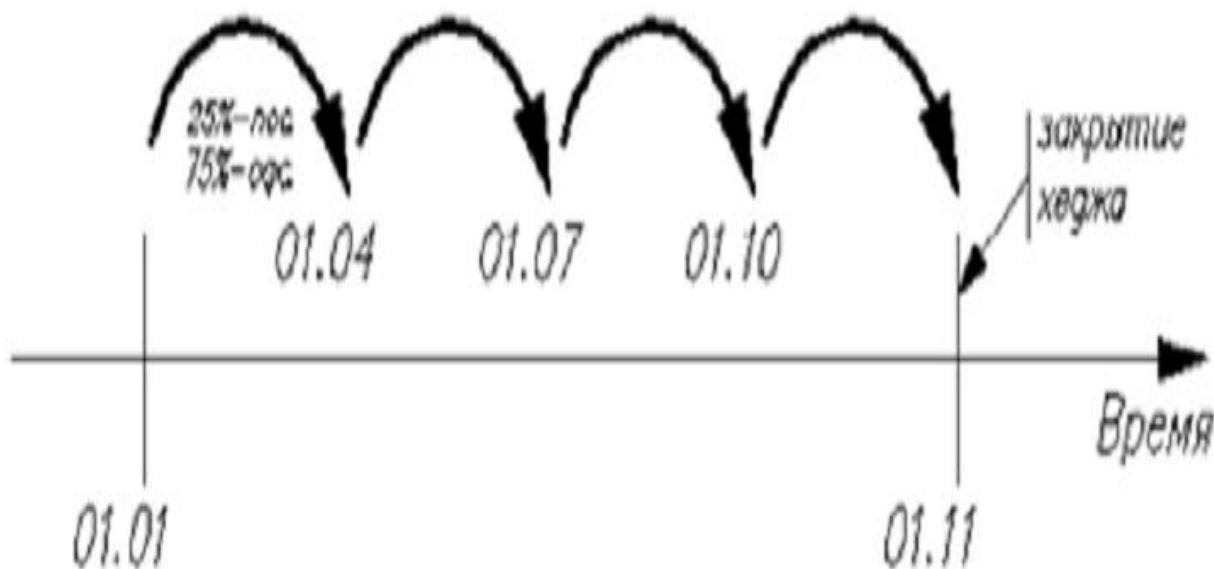


Рис. 3. Стратегия хеджирования «Свертывающаяся лента»

При данной стратегии хеджирования более близкие контракты исполняются, а отдаленные приходят им на смену, как «свертывающаяся лента».

Стратегия хеджирования «Непрерывный хедж». Для данного способа страхования характерно приобретение фьючерсных контрактов на ту часть объема базисного актива, которая нуждается в страховании в определенный период времени.

Срок погашения фьючерсных контрактов совпадает с периодом страхования выбранной части объема базисного актива. В свой срок все контракты исполняются, затем по тем же правилам приобретаются новые фьючерсы, и так далее до конца срока страхования. Таким образом, предприятие может застраховать нужный ему годовой объем базового актива. Длительность периода может составлять не три месяца, а более длительный срок, это зависит от специфики предприятия.

Страхование «Непрерывным хеджем» несет в себе определённые риски, связанные с тем, что в каждый период времени, кроме последнего, остается незастрахованная часть объема базисного актива. «Непрерывный хедж» является менее эффективным, чем «Ленточный хедж» и хедж «Свёртывающаяся лента». Это связано с тем, что при его использовании в каждый период времени страхуется лишь частный объём активов, и остаётся какой-то незащищенный объём активов на протяжении всего времени действия контракта.

Используем методику хеджирования операционных валютных рисков внешнеэкономической деятельности компании «Haier», на котором валютные риски возникают при закупке комплектующих изделий.

Оборудование, которое используется в таких системах управления, производится на предприятии и представляет собой микроконтроллерные модули с большой долей импортных радиоэлектронных компонентов.

Если рассмотреть структуру цены выпускаемой продукции, то можно отметить, что стоимость импортных радиоэлектронных компонентов составляет 35 – 40% а общей себестоимости продукции. Поэтому колебания валютного курса оказывают существенное влияние на прибыль от продажи данных изделий. Цена продукции сформирована производителем на основании действующего валютного курса на период расчетов.

Расчет прибыли от реализации продукции по кварталам с учетом колебания курса доллара показывает, что прибыль менялась за указанный период и в первом квартале 2023 г. стала отрицательной. Поэтому предприятию необходимо разработать методику хеджирования валютных рисков и на ее основе сформулировать новую политику ценообразования выпускаемой продукции.

Сформулируем этапы методики хеджирования валютных рисков:

1. Идентификация валютного риска.
2. Оценка величины валютного риска на основе статистического метода оценки Value at Risk (VaR) [2].
3. Принятие решения о необходимости хеджирования валютного риска.
4. Оценка эффективности стратегий хеджирования фьючерсными контрактами: «Хедж без одного», «Ленточный хедж» и «Свертывающаяся лента» для данного предприятия.
5. Выбор наиболее подходящей стратегии с целью максимизации прибыли предприятия.
6. Реструктуризация денежных потоков предприятия при получении неудовлетворительных результатов оценки эффективности стратегий хеджирования.
7. Повторная ретроспективная оценка эффективности стратегий хеджирования.

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НОВЫЕ ФОРМЫ ТРАНСНАЦИОНАЛИЗАЦИИ БИЗНЕСА

Аннотация. Статья посвящена новым формам интернационализации бизнеса.

Показано, что характерной особенностью развития современной экономики является развитие процессов ее глобализации. Исследуются предпосылки и особенности глобализации мировой экономики. Установлены факторы, влияющие на развитие процессов глобализации мировой экономики. Показано, что одним из направлений глобализации является интернационализация бизнеса. Установлены различные приоритеты мотивов интернационализации бизнеса. Исследуются новые формы интернационализации бизнеса.

Ключевые слова: национальная экономика; мировая экономика; глобализация экономики; транснационализация бизнеса; формы транснационализации.

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NEW FORMS OF BUSINESS TRANSNATIONALIZATION

Annotation. The article is devoted to new forms of internationalization of business.

It is shown that a characteristic feature of the development of the modern economy is the development of its globalization processes. The prerequisites and features of the globalization of the world economy are investigated. The factors influencing the development of the processes of globalization of the world economy are established. It is shown that one of the directions of globalization is the internationalization of business. Various priorities of business internationalization motives have been established. New forms of business internationalization are being investigated.

Keywords: national economy; world economy; globalization of the economy; transnationalization of business; forms of transnationalization.

В течение многих последних десятилетий национальные экономики развиваются в тесном взаимодействии. Сегодня ни одна страна в мире, даже

самые крупные, не могут производить всю современную номенклатуру товаров, обеспечивать себя всеми необходимыми услугами и всеми видами ресурсов: материальных, инвестиционных, трудовых, информационных.

Свои растущие потребности страны удовлетворяют посредством взаимного обмена и сотрудничества в научных исследованиях, проектных и опытно-конструкторских работах, производстве.

Взаимосвязь национальных экономик, являющихся частью интегрированной мировой экономики, по мере развития производительных сил возрастает, а социально-экономическое развитие всех стран все в большей степени обуславливается масштабами их отношений с другими странами.

Углубляющиеся процессы формирования единого общемирового финансово-экономического пространства являются основой глобализации мировой экономики, представляющей объединение мирового пространства в одну зону с со свободным и неограниченным перемещением по ней производственных ресурсов, капитала, товаров, услуг, рабочей силы, информации.

Глобализацию мировой экономики правомерно рассматривать как одну из фаз закономерного развития исторического процесса, обусловленного все возрастающей зависимостью национальных экономик и характеризующегося всей большей унификацией и универсализацией принципов и методов организации и реализации бизнес-процессов на всех уровнях.

Происходящие в мировой экономике процессы глобализации являются очередным этапом в развитии человечества и не могут быть искусственно ограничены, но требуют их учета и умения к ним приспособливаться.

Глобализация экономики выражается в углублении международного разделения труда; расширении направлений и форм вложения капитала; более совершенных коммуникациях, сделавших географические расстояния менее значимыми; сокращении торговых барьеров; новых стратегиях размещения производств не по национальному принципу, а в странах и регионах с низкими затратами на производство и оплату труда.

Особенностью процессов глобализации мировой экономики является и то, что научно-технические и технологические изменения происходят повсеместно и практически в одно время, а не появляются где-либо в одном месте, а затем постепенно распространяются в разных странах.

Могут быть выделены следующие факторы, влияющие на развитие процессов глобализации мировой экономики:

- состояние и тенденции развития мировой экономики;
- возрастающая взаимозависимость национальных экономик;
- развитие процессов транснационализации бизнеса, связанных с созданием транснациональных компаний, выходящих за пределы

национальных государств и оказывающих значительное влияние на национальную и мировую экономику;

- неравномерное размещение и истощение ресурсов, прежде всего, материально-сырьевых, энергетических, водных, лесных, продовольственных;

- расширение мировой торговли и ее либерализация;

- интенсивное развитие транспортных коммуникаций;

- развитие науки, техники, технологий;

- широкое распространение единой виртуальной среды Интернет

- развитие информационных и инфокоммуникационных технологий;

- переход от постиндустриальной экономики к цифровой экономике с трансформацией бизнес-процессов на всех уровнях и во всех сферах деятельности.

Одним из направлений глобализации мировой экономики является транснационализация бизнеса как форма международного обобществления производства. Процесс обобществления производства, первоначально развивавшийся внутри отдельных стран, представлял развитие общественного разделения труда, то есть развитие совместной производственно-хозяйственной деятельности многих людей, работающих на одном или на разных предприятиях в разных отраслях производства.

Обобществление производства в мировом масштабе, в отличие внутригосударственного, представляет собой организацию совместной производственной деятельности двух или более стран в едином международном взаимосвязанном процессе.

Транснационализация бизнеса направлена на создание механизма, обеспечивающего адаптацию продукта для потенциального использования практически в любом месте.

Проведенные исследования позволяют выделить разные приоритеты мотивов транснационализации бизнеса. К таким приоритетам следует отнести:

- возможность улучшить финансовое состояние за счет выхода на новые рынки;

- стремление более полно использовать имеющиеся производственные мощности;

- возможность повышения конкурентоспособности своей компании и своей продукции на национальном и мировом рынке;

- возможность получения доступа к новым рынкам материально-технических ресурсов;

- возможность получения доступа к ноу-хау;

- возможность получения доступа к иностранным рынкам рабочей силы.

На современном уровне глобализации мировой экономики интеграция экономических агентов уже выходит за пределы традиционных форм

транснационализации бизнеса, а именно международной торговли, иностранного инвестирования, лицензирования и совместного предпринимательства. В качестве новых форм рассматриваются международный франчайзинг; нетчайзинг; инжиниринг; аутсорсинг; лизинг, использующих в своей деятельности не только транснациональные компании как основные субъекты глобальной экономики, но и небольшие фирмы и компании.

Процесс развития транснационализации бизнеса в своих трудах изучали многие зарубежные и отечественные ученые, однако раскрытие теоретических основ развития новых форм транснационализации бизнеса, требуют дальнейшего изучения, поскольку анализ публикаций вышеприведенных ученых свидетельствует об отсутствии четкого определения факторов, которые привели к смене традиционных форм транснационализации бизнеса и сущности понятия «транснационализации бизнеса».

Внешнеэкономическую деятельность принято классифицировать по нескольким признакам (рис 1.).



Рисунок 1. Классификация внешнеэкономической деятельности

Прежде всего, необходимо рассмотреть сущность и структуру транснационализации бизнеса. Международная деятельность рассматривается Р. Гриффином и М. Пастей как любая деловая операция, осуществляемая контрагентами двух или более стран¹⁸⁸ [1]

На сегодняшний день, в структуре транснационализации бизнеса происходят определенные изменения, в результате новых вызовов

¹⁸⁸ Гриффин Р. Международный бизнес / Рикки У. Гриффин, Майкл У. Пастей / Пер. с англ. под ред. А. Г. Медведева. – 4-е изд. – СПб.: Питер, 2006. – 1088 с.

глобализации и углубления интернационализации производства: происходит локализация производств, отдельные функции передаются на аутсорсинг, все больше стран участвуют в глобальной цепочке создания стоимости.

Рассмотрим наиболее распространенные взгляды среди практиков и теоретиков транснационализации бизнеса. К традиционным основным формам транснационализации бизнеса относятся экспорт; импорт; реэкспорт; реимпорт; лицензирование; управленческие контракты; контракты под ключ, совместные предприятия; иностранные инвестиции¹⁸⁹ [2]

В практике транснационализации бизнеса используется также критерий инвестиционности по определению форм транснационализации бизнеса. В частности, В. Батлер выделяет инвестиционные (прямые и портфельные инвестиции), не инвестиционные (трансграничная совместная деятельность) и комбинированные (сочетание инвестиционных и не инвестиционных) формы [3] Основываясь на таком разделении, заметим, что эти формы в основном реализуются международными стратегическими альянсами и транснациональными компаниями (ТНК).

Б. Исмаил подчеркивает, что современные ТНК организуют сетевые связи с неподконтрольными иностранными компаниями (с точки зрения владения капиталом), которые получили условное название «новые формы инвестиций ТНК», или неакционерные формы операций (НФО) международных фирм. Он считает, что «новые формы инвестиций» - это разнообразные контрактные формы бизнеса международных компаний, которые предусматривают субподрядные соглашения по поставкам продукции и услуг; соглашения о совместном производстве; маркетинговую, рекламную или научно-исследовательскую деятельность; управленческие, лизинговые, консультационные, инжиниринговые и франчайзинговые виды операций. Эти «квазиинвестиции» международных корпораций позволяют им расширять свою производственную деятельность и осуществлять глобальную экспансию в современных условиях [4].

О. Воронкова в качестве инновационных форм транснационализации бизнеса выделяет международное лицензирование; франчайзинг; инжиниринг; аутсорсинг; субконтрактинг и офшоринг.

3. Батлер, У. Э. Основные черты российского открытого акционерного общества и американской корпорации / У. Э. Батлер // Государство и право. – 2012. – № 7. – С. 79–86.

4. Исмаил Б. Масштабы неакционерных операций международных компаний. // Научный вестник Ужгородского национального университета. Серия «Международные экономические отношения и мировое хозяйство». - 2015. - №. 3. - С. 149-154.

¹⁸⁹.International Business: 4E / K.Aswathappa. – New Delhi: Tata McGraw Hill Education, 2010. – 775 p.

Можно отметить, что между этими формами бизнеса существуют определенные взаимосвязи, поскольку, франчайзинг может трактоваться как разновидность лицензирования; лицензирование - как составляющая инжиниринга; аутсорсинг - как разновидность субконтракта. Эти формы транснационализации бизнеса ориентированы на интернационализацию

бизнеса в пределах научно-технической, производственной и маркетинговой деятельности. Уместно отмечает О. Горда, что новые организационные формы транснационализации бизнеса фокусируются не на самой компании, а на ее сети партнеров¹⁹⁰ [5].

Учитывая теоретические и практические исследования развития транснационализации бизнеса, можно подчеркнуть, что традиционные и новейшие формы транснационализации бизнеса являются достаточно подвижными, взаимосвязанными и комплементарными. Их четкое и точное разделение на «традиционные» и «новые» является сложной задачей, поскольку некоторые формы включают элементы других форм. Поэтому отнесение такой определенной «формы» к одной из «чистых новейших» или «чистых традиционных» форм может быть условным, и происходит доминированием признаков одной из этих основных форм.

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¹⁹⁰ Горда О. С. Трансформация форм организации международного бизнеса. // Экономика и бизнес: теория и практика. – 2017. – № 11. – С. 52–56

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МИЛЛАТНИНГ ЎЛМАС ДОСТОНИ

Аннотация. Ушбу мақолада халқ орасида яшаб келаётган поэзия ва унинг ноёб тури - дostonчилик мактаби, унинг ёшлар тарбиясидаги ўрни ҳақида маълумотлар берилди. Шу билан бир қаторда, миллатимизнинг ўзлигини намоён этадиган авлодлардан аجدодларга ўтиб келаётган қаҳрамонликлари ва олийжаноблик, матонат, муҳаббат, вафо ва садоқат каби эзгу фазилатлар ҳақида сўз юритилган.

Калит сўзлар. Мерос, фольклор, бахшичилик, “Алпомиш”, тарбия қаҳрамонлик, ўзбек дostonчилиги, ноёб санъат.

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THE IMMORTAL STORY OF A NATION

Annotation. This article presented the information about folk poetry and its unique types of legend saying schools, their impact to upbringing of youth. In addition to this, they spoke about the heroic deeds of our nation, passed down from generations to ancestors, and virtues such as nobility, fortitude, love, loyalty, and loyalty.

Key words: heritage, folklore, bakshi-legend sayer, Alpamish, upbringing, heroism, Uzbek legend-sating, unique, art.

Фольклор – бу халқ томонидан яратилган ва халқ орасида яшаб келаётган поэзия. Унда халқнинг кўп асрлик меҳнат фаолияти, ижтимоий ва маиший турмуши, ҳаёт, табиат ҳақидаги билимлари ва тасаввурлари, диний эътиқодлари ўз аксини топган. Фольклорда халқнинг юксак фалсафий қарашлари, орзу-истаклари, интилишлари, поэтик фантазияси, шунингдек бой фикрлар, ҳис-туйғулар, кечинмалар олами, зулм ва истибдодга қарши қатъий норозилиги, адолат ва бахт-саодат ҳақидаги орзулари ўз ифодасини топган. Фольклор – бу инсон нутқининг шаклланиш жараёнида юзага келган оғзаки бадиий ижод.

Халқ оғзаки ижоди ўзбек халқи маданиятининг ажралмас қисмидир. Ўзбек фольклорининг жанр жиҳатдан хилма-хиллиги, умуминсоний ғояларни тараннум этишда қўлланган бадиий воситаларнинг бойлиги ва ўзига хослиги халқимизнинг улкан маънавий, бадиий хазинасини ташкил этади. Унда халқимиз тарихи, унинг маиший турмуши жонли акс

этирилади, энг олий ва олийжаноб инсоний сифатлар, инсонлар бахти, ватан тинчлиги, озодлиги йўлида фидоийлик ва қаҳрамонлик, дўстлик ва муҳаббатда садоқат, меҳнатда тиришқоқлик ва ҳалоллик улуғланади, хоинлик, иш ёқмаслик, кўрқоқлик қораланади. Халқ оғзаки ижоди муттасил ривожланиб боради, унинг асосий хусусияти шундаки, у омма томонидан коллектив тарзда яратилади ва ижро этилади. Айнан мана шу хусусият фольклор асарларининг вариантлари кўплигини, оммавийлигини, анъанавийлиги ва анонимлигини белгилайди.

Ўзбек халқ оғзаки ижоди жанр жиҳатдан ниҳоятда хилма-хил. Улар бир-биридан ўзининг ҳажми, ижро этиш усули (якка ёки жамоавий), мусиқа ва ҳаракат иштироки билан фарқланади.

Бу бой ва ранг-баранг меросни тўплаш, тадқиқ этиш ва саралаб нашрга тайёрлашда кўплаб ўзбек адабиётшунос ва фольклоршунос олимларнинг хизматлари бор. Ўзбек фольклори намуналарини мунтазам ёзиб олиш ишлари асосан ўтган асрнинг 20-йилларида бошланган. Бу муҳим ишни ўзбек олимлари ва шоирларидан Ғози Олим Юнусов, Ғулом Зафарий, Элбек бошлаб бердилар. 20-йиллар ўрталарига келиб фольклор материални тўплаш ва илмий ўрганиш ишларига ўзбек фольклоршунослигининг асосчиси, йирик фольклоршунос олим Ҳоди Зарипов бошчилик қилди. Олимнинг ташаббуси билан ва шахсий иштирокида фольклор экспедицияларида Эргаш Жуманбулбул ўғли, Фозил Йўлдош ўғли, Пўлкан каби улкан дostonчиларимизнинг репертуаридаги дostonлар ёзиб олинди. Ўтган асрнинг 30-йилларидаёқ “Алпомиш”, “Ширин ва Шакар”, “Муродхон”, «Орзигул», “Маликаи айёр”, “Равшан”, “Қундуз ва Юлдуз” каби йирик дostonлар чоп этилди. Ўз яратувчиларининг ворисларига тақдим этилди. Бу нашрлар кейинги тадқиқотлар ва нашрлар учун асос вазифасини ўтаб келмоқда.

Ўзбек халқ дostonи узоқ тарихий ривожланиш йўлини босиб ўтди. Қадимги турк эпосининг илдизлари саклар ва массагетлар даврига бориб етади. “Алпомиш”дан аввал яратилган туркий фольклорнинг эпик асарлари ҳозирга қадар бизга турли тарихий манбалар орқали эпизодик ҳолда етиб келган “Тўмарис”, “Широқ”, “Сиёвуш”, “Зариандр ва Одатиди”, “Стриангия ва Зарина” каби эпослар билан бир вақтда, улар билан ёнма-ён мавжуд бўлиб келганлиги ҳақиқатдан узоқ эмас.

Қабилаларнинг Мовароуннахр ва Хуросонга кириб келиб, ўтроқ маҳаллий аҳоли билан қўшилиб кетиши, маданий анъаналарнинг ўзаро тўқнашуви ва кейинчалик аста-секин уйғунлашуви, ўзбек миллатининг эволюцияси халқ оғзаки ижоди ҳамда унинг етакчи жанри бўлмиш дostonчиликнинг ҳам катта одимлар билан ривожланишига туртки бўлди, ҳаётнинг ўзи кўплаб янги сюжетларни илгари сурди. Милодий биринчи минг йиллик мобайнида янгидан янги ўзбек халқ эпосининг дурдонаси “Алпомиш”нинг яратилиш вақти X-XI асрларга тўғри келади. Ҳозирда ёзиб олинган ўзбек дostonларининг катта қисми XII-XVII асрларга келиб

яратилган. XVII-XX асрлар анъанавий халқ достончилигининг энг махсулдор даври бўлди. Айрим достонлар улкан циклларни ташкил қилди (“Алпомиш”, “Гўрўғли”).

Уларнинг сирасида энг қадимий илдизларга эга бўлган қахрамонлик достонлари, хусусан “Алпомиш”, “Ёдгор” достонлар цикли киради. Бу достонлар узок ўтмишда кўчманчи ёки ярим кўчманчи ҳаёт кечирган ўзбек қабилаларининг ўзаро уруғчилик муносабатлари, ҳаёт тарзи, урф-одатларининг эпик ифодаси сифатида юзага келди. Достонларда маҳаллий қабилалар иттифоқининг илк давлатчиликни яратиш йўлида бирлашишга интилиши, ташқи душманлар билан мардонавор кураши акс эттирилган. Айниқса ўзбек достончилигининг гултожи бўлган “Алпомиш”да ўша тарихий даврдаги ўзбек халқининг турмуш тарзи, орзу-умидлари, ватанпарварлиги, иродаси, тантилиги қахрамонона идеаллаштирилган шаклда бўлса-да, ниҳоятда ҳаётий ифодаланган.

Ўзбек достончилигининг яна бир катта даврини фольклоршуносликда романик деб таърифланган достонлар ташкил қилади. Улар мавзу йўналиши бўйича бир неча гуруҳга бўлинади: харбий-романтик достонлар (масалан, “Юсуф ва Аҳмад”, “Алибек ва Валибек”), қахрамонлик-романтик достонлар (“Рустам” ва “Гўрўғли” достонлар цикли, “Аҳмад”), ишқий-романтик достонлар (“Кунтуғмиш”, “Равшан”, бир қатор хоразм достонлари), ижтимоий-маиший достонлар (“Соҳибқирон”, “Қиронхон”, “Орзигул”, “Эрали ва Шерали”, “Ширин ва Шакар”) ва китобий достонлар (“Фарход ва Ширин”, “Лайли ва Мажнун”, “Баҳром ва Гуландом”, “Вомиқ ва Узро”) Бу достонлар одатда қахрамонларнинг эртақнамо ишқий саргузаштларига бағишланган бўлиб, уларнинг сюжетида фантастик ҳодисалар етакчи ўрин эгалласа-да, бироқ асосида муайян ҳаётий воқеалар ва муносабатлар ётади.

Халқ оғзаки ижодининг ноёб дурдонаси бўлмиш “Алпомиш” достони миллатимизнинг ўзлигини намоён этадиган авлодлардан аждодларга ўтиб келаётган қахрамонлик асаридир бу достон бизга ватанпарварлик, олийжаноблик, матонат, муҳаббат, вафо ва садоқат каби эзгу фазилатлардан сабоқ беради.

Ўзбекистон Республикаси Биринчи Президенти И.Каримовнинг “Юксак маънавият енгилмас куч” асарида “Алпомиш” асарига юксак баҳо берилиб, қуйидаги фикрлар айтилган:” Бу ўлмас асарни халқимиз асрлар давомида яратган, ўз имон-эътиқодидек асраб-авайлаган, қанча авлод-аждодларимиз “Алпомиш” достони асосида тарбия топган, ўзлигини англаган. беқиёс маънавий бойликка эга бўлган.

Демак, халқимиз бор экан, достончилик мактаби ва уларнинг халқ оммаси маданий-сиёсий ҳаётида тутган ўрнини тадқиқ қилиш ва ўрганишда халқ бахшилари фаолияти билан ўрганиш зарурдир” [1:32]. Бахшилар халқ оғзаки ижоди бойликларининг хазинадорлари) деб атаганларида ёзувчимиз Ойбек, халқ оғзаки ижодининг юксак профессионал санъат тури – достон ва достончиликнинг пайдо бўлиши ва тараққиёти бахшилар номи билан боғлиқ

эканлиги назарда тутилган бўлса керак. Бахши халқ фазилатларини ўзида мужассамлаштириб, унинг туйғулари, орзу-истаклари ҳамда турмушини дoston ва термаларда бадий таъсирчан жонлантириб, яна халқнинг ўзига қайтарувчинодир санъат асарларидан биридир. [2:37].

Ўзбек халқ дostonлари дастлаб В.М.Жирмунский,Х.Т.Зарипов, М.Зарипов,Б.И.Саримсоқовлар томонидан тасниф қилинган бўлиб, қаҳрамонлик,романтик, тарихий дostonлар каби уч турга бўлинади. Дostonларни куйловчи, ёдда сақловчи ва наслдан наслга ўтказиб келаётган санъаткор бахшилар Эргаш Жуманбулбул ўғли, Ислом шоир. Пўлкан шоир, Абдулла шоир, Умир шоир, Бола бахши, Онабиби Отажонова, Ниёзжон Мусаева ва бошқаларнинг меҳнатлари таҳсинга сазовордир.

Айнан биз талқин қилиб, фикр юритмоқчи бўлган“Алпомиш” дostonи қаҳрамонлик дostonларидан соф ҳолида бизгача етиб келган, санъат тараққиётида ўзбек халқи маданияти ривожига катта аҳамиятга эга дostonдир. “Алпомиш” дostonи инсонпарварлик ва адолат ғояларини ўзида мужассам этган қаҳрамонлик дostonи бўлиб, туркий халқларнинг ноёб дурдонасидир. Дoston нусхалари орасида Фозил Йўлдош ўғли оғзидан ёзиб олинган варианты ҳам мазмун ҳам шакл жиҳатидан тўла ва мукамал саналади. [3:42].

Дostonда юксак инсонийлик, адолатпарварлик, ҳақиқий дўстлик. Севгига садоқат, Ватан туйғуси каби юксак ғоялар куйланиб, дostonнинг бош қаҳрамонларидан бир Ҳакимбек – Алпомишдир.

Асарнинг яъни дostonнинг халқчиллиги шундаки, халқ ботир Алпомишни ўз хаёлида “ўтга солса куймас, қилич солса ўтмас, милтиқ отган билан ўки ботмас” қилиб яратган.

Айнан бугун ёшлар ўртасида меҳр-оқибат йўқолиб бораётган тезкор жараёнда Алпомиш тимсоли ёшларимиз учун тарбия мактаби вазифасини ўтаб бораверади.

Жумладан, Ҳакимбек ўз билимлари асосида одамгарчиликка хос бўлган одатларни сахийлик деб билади ва уни юқори баҳолайди: “Вақт-бевақт бировникига бир меҳмон келса отини ушлаб, жой берса кўнглини хушлаб жўнатса, бул одам бахил, кишиларнинг моли закот берса, бул одам сахий экан, агар закот бермаса бул одам бахил экан” [4:42]. Ҳақиқатдан ҳам Алпомиш халқ хотираси, халқ бадий даҳоси, халқ руҳияти, халқ фалсафаси, халқ анъаналари ва пандномалари-ю, насиҳат-ўғитларининг ҳам битмас-туганмас чашмасидир. ”Алпомиш” дostonи қадим-қадимлардан бахши – шоирларимизнинг энг севган, жўшиб-тошиб куйлайдиган дostonларидан бири бўлган. Айни дамда тингловчилар ҳам дostonни жуда юқори баҳолаш билан бир қаторда, у чечан бахшилар ижросида қанчалик узоқ вақт куйланса, қайта-қайта ижро этилса ҳам сира зерикмай, жон қулоқлари билан тинглаганлар.

Маълумотларда келтирилишича, XVIII асрнинг иккинчи ярми ва XIX асрнинг биринчи ярмида яшаган донгдордostonчи-шоир “Алпомиш”

достонини бир сафар уч ой давомида чарчаш нималигини билмай куйлаган экан. [5:10].

“Алпомиш” достонининг яна бир тарбиявий аҳамияти шундаки, бошқа анъанавий достонларимиз каби ота-боболаримиз томонидан ўқиш учун эмас, даставвал куйлаш учун яратилган. Ранг баранг, жарангдор куйи билан, гоҳ эса мунгли, киши қалбини титратувчи. руҳни ларзага солувчи санъатни тинглаганингиздагина унинг бадий қудрати, илоҳий таъсир кучи, қолаверса миллатнинг ўзлигини англашдаги фазилатлари ўзини намоён этади. фольклоршунос олим М.Муродовнинг маълумотларига кўра, Қодир бахши “Алпомиш”ни куйласа, кўз ўнгида Барчиной ёрини кутқариш, унинг висолига етиш учун Бойчибор тулпорига миниб кетаётган Алпнинг баҳодирона ҳайбати, отда ўзини тута билиши, қувноқлиги, кўтаринки кайфияти, шўх ҳаракатлари,

Алпомиш рақибларидан устун келиб, йўлга чиққанда отнинг дупур-дупури гавдаланади. Шунинг учун Қодир бахши ёнида “Алпомиш”ни тинглар экансиз, достон манзаралари бамисоли кино тасвири сингари кўз ўнгимиздан ўтарди. [6:4].

“Алпомиш”нинг забардаст, мукамал ғояси, нафис ва гўзал бадиияти, ранг-баранг, ёқимли куй-нағмалари, куймақулоқ бахшиларнинг хузурбахш овози ва бебаҳо ижроси билан ҳамоҳанг уйғунлашиб кетгандагина достон бутун нафосати билан намоён бўлади. Халқ анъанавий достонлари, жумладан, “Алпомиш”нинг миллатимиз тақдирида тутган ўрни, унинг қадриятларнинг қадрлиси бўлиб қолганлигининг боиси ҳам шунда. Масалан, достондаги ватанпарварлик, юртга садоқат ғоясини олиб кўрайлик. Алпомишнинг зиндонда, тутқунлик даврида ғоз орқали она юртга салом йўллаши, Барчиной, Қалдирғоч, Ёдгорбекларнинг ҳижрон алами ва изтироблари тасвирланган қаҳрамонларнинг йўлдаги учрашувлари лавҳаларида янада ёрқин акс этган.

Алпомиш: Неча кундир ғоз билан суҳбат қуриб ётди, ғознинг яралари битди, парвоз қилиб, кўтарилиб учадиган бўлди.

Ҳакимбек: Элу халқимга менинг тирик хабаримни сен етказсанг, -деб хат қилиб, ғоз қанотининг чопарига мухтасар қилиб, она юртига жўнатади:

Белимга боғланган заррин путам бор,
Худойим кечиргай, қилган хатом бор,
Қўнғирот элда Бойбўридай отам бор,
Албатта отама арзамни еткар.

Мен йиғлайман, юрагимда алам бор,
Вайрон бўлган элда кулбахонам бор,
Қўнғирот элда оқ сут берган онам бор,
Албатта энама арзамни еткар.

Мен эдим неча вақт элда добулбоз,
Тул бўлқолди Барчинойдек сарвиноз
Арзамни ёрима етказ, ёлғиз ғоз.

Ватан севинчи, она диёр қадрияти билан боғлиқ. ватанпарварлик, юртсеварлик, қавму қариндошлик туйғулари чуқур акс этган бундай лавҳаларни дostonдан истаганча келтириш мумкин.

“Алпомиш” дostonи ҳамма замонларда ҳам халқнинг суйган ва суйиб эшитган асари бўлган. 1939 йилда ўзбекнинг ёниқ шоири Ҳамид Олимжон, ўша даврларда Ўзбекистон Ёзувчилар Союзи правлениесининг раиси сифатида бахшиларни Тошкентга чақириб, ота-боболаримизнинг маънавий давлати ҳисобланмиш халқ оғзаки ижодини – дostonларни бахшиларнинг ўзларидан эшитиб, ёздириб олмоқ борасида хайрли ишларни амалга оширган.

Хусусан, у халқ қаҳрамонлик эпоси ҳисобланган “Алпомиш” дostonи устида уч йил қаттиқ ижод олиб борадига 1939 йилда тугатади, дostonнинг моҳир ижодчиси ва ижрочиси Фозил Йўлдошнинг дostonчиликдаги бадий маҳоратига юксак баҳо беради. “Алпомиш” дostonи ҳақида ёзган сўзбошисида “Фозил шоир Йўлдош ўғлининг эски ўзбек халқ қаҳрамонлик дostonларини билишда, дostonчилик техникасини сақлаб куйлашда ҳозир унга тенг келадиганини биз кўрмадик”, деб ёзганида шоир бахши куйлаган “Алпомиш”ни назарда тутгани айни ҳақиқатдир. [7:117].

Ҳамид Олимжон томонидан нашрга тайёрланган “Алпомиш” дostonи халқ дostonларининг шу вақтга қадар илмий ва оммавий нашрларидан мукамалроқ бўлиб, унда тадқиқотчи ўн беш минг мисрадан иборат бўлган бу дostonни қисқартириб, оммавий равишда нашр эттирган.

Ўзбекистон Қаҳрамони, халқ шоири Абдулла Орипов бир сўзни доим такрорлаб юрардилар: “Буюк инсонлардан буюк ишлар қолади, зеро улар халққа маънавият хазиналарини қолдирадилар” ва мана шу сўзнинг исботи сифатида оташин шоир Ҳамид Олимжоннинг 100 ёшлик юбилейи муносабати билан нашр этилган сайланмаларида куйидаги фикрларини ёзганлар: “Ҳамид Олимжон шоир ва шахс сифатида халқимиз маънавий қадриятларини улуғлаш учун беҳисоб улуғ ишлар қилди. 1939 йилда “Алпомиш” дostonини нашрга тайёрлади ва чоп эттирди. Бу эса, шубҳасиз, жасорат эди. Афсуски, орадан кўп вақт ўтмасдан, 1952 йилнинг январида мазкур дoston яна тазйиққа учраб ман этилди. Истиқлолимиз ва Биринчи Президентимизшарофати билангина “Алпомиш”га ёруғ кунлар насиб этди”. [8:8].

Олимларнинг таъкидлашларича, ҳозирги кунда бу дostonнинг қирққа яқин варианты мавжуд. Унинг Сурхон воҳасида яратилган вариантларидан учтаси Шеробод дostonчилик мактаби вакиллари – Умир бахши, Мардонакул Авлиёқул ўғли ва Абдуназар Поёновдан ёзиб олиниб, китоб ҳолида нашр этилди. Умумий ҳажми кўлёмада 600 саҳифани, шеърӣ қисми 14230 мисрани ташкил этадиган, сайқалланган ва тўлдирилган ҳолда китобхонларга тақдим этилган бу дoston ўзбекнинг тантилиги, ғурури, орияти, юртга муҳаббати ва улуғ дардини ўзида акс эттирган. 400 дostonни

ўзида жамлаган “Алпомиш” китоби тайёрланиб, нашрдан чиқарилди ва ҳар бир янги оила қурганларга ҳадя этилмоқда.

Албатта ёшларга мазмун-моҳияти жиҳатдан ҳам, ҳаёт ва инсон муаммолари тадқиқи билан ҳам ўзгача асар бўлган умуминсоний туйғуларни ўзида мукамал мужассам этган қадриятларимиздан бўлмиш “Алпомиш” достонини ўқиш, мушоҳада юритиш, қаҳрамонлар ҳаётининг ибратли томонлари катта маънавий озуқа беради.

Бугунги тезкор жараёнларда ёшлар тарбияси давлат сиёсати даражасига кўтарилиб, уларнинг бўш вақтини тўғри ташкил қилиш, ёшлар орасида китобхонликни кенг тарғиб қилиш борасида кўплаб чора-тадбирлар белгиланиб, ижобий натижаларга эришилмоқда.

Хулоса ўрнида айтиш мумкинки, бугунги кунда юртимизда нафақат миллий маданиятимизнинг ўлмас мероси “Алпомиш”ни, балки бахшичиликдек нодир санъат турини асраш-авайлаш, келгуси авлодларга етказиш мақсадида нафақат халқаро анжуманлар, Республика бахшичилик санъати маркази, Бахшичилик санъатини ривожлантириш жамғармаси, 100 томдан иборат “Ўзбек халқ ижоди ёдгорликлари” мажмуасини нашр этишга тайёргарлик ишлари давом этаётгани, “Ўзбекистон халқ бахшиси” фахрий унвони таъсис этилгани миллий қадриятлар яшовчанлигини таъминлашнинг ўзига хос ёрқин кўринишлари сифатида халқимиз ардоғида бўлади.

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ПОСТРОЕНИЕ ЭКОЛОГИЧЕСКОЙ РАЗВИВАЮЩЕЙ СРЕДЫ В ДОШКОЛЬНЫХ УЧРЕЖДЕНИЯХ

Аннотация. В статье рассматриваются особенности построение экологической развивающей среды в дошкольных учреждениях. Экологическая развивающая среда способствует обеспечению оптимальных условий экологического развития детей, формированию у детей потребности в общении с природой.

Ключевые слова: среда, предмет, экологическая комната, лаборатория, экологическая библиотека, зимний сад, фитобар, экологическая тропинка, альпийская горка.

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BUILDING AN ENVIRONMENTAL DEVELOPMENT ENVIRONMENT IN PRESCHOOL INSTITUTIONS

Annotation. The article discusses the features of building an ecological developing environment in preschool institutions. The ecological developing environment helps to provide optimal conditions for the ecological development of children, the formation of the need for children to communicate with nature.

Key words: environment, object, ecological room, laboratory, ecological library, winter garden, phytobar, ecological path, alpine hill.

Важным элементом воспитания экологической культуры дошкольников является правильно построенная экологическая развивающая среда в дошкольных учреждениях. Экологическая развивающая среда должна быть содержательно-насыщенной, трансформируемой, функциональной, вариативной, доступной, безопасной и здоровье сберегающей [2].

К традиционным формам экологической развивающей предметной среды относятся:

- живой уголок (уголок природы);
- оформленные коридоры и холлы;

- сад, огород.

К нетрадиционным формам организации экологической развивающей среды относятся:

- экологическая комната;
- лаборатория;
- экологическая библиотека;
- зимний сад;
- фитобар;
- экологическая тропинка;
- альпийская горка;
- мини-ферма;
- двор-парк.

Правильно организованная экологическая развивающая среда способствует обеспечению оптимальных условий экологического развития детей в различных видах детской деятельности, формированию у детей потребности в общении с природой, интересов к познанию ее законов и явлений, расширять экологическую компетентность педагогов, воспитанников и родителей и возможности их участия в практической деятельности по изучению и охране объектов природы, создать условия для самовыражения и самореализации воспитанников и родителей в доступных природоохранных мероприятиях [2].

Уголок природы позволяет развивать наблюдательность, формирует трудовые навыки и умения. Хорошо оборудованный и удачно расположенный уголок живой природы прививает эстетический вкус. Основным компонентом уголка природы являются животные и растения. В уголке природы дети отмечают свои наблюдения за погодой и природными явлениями [4].

В уголок для экспериментирования должно быть собрано оборудование, с которым дети старшего дошкольного возраста могли проводить различные опыты, как с педагогом, так и самостоятельно. Территория дошкольных учреждений, на которой организуются наблюдения за растениями и животными в естественных условиях, выясняется значение агротехнических мероприятий и деятельности взрослых для улучшения условий жизни растений и животных, вырабатываются навыки ухода за ними. Составными частями является цветник, огород, теплица, мини-ферма [3].

Экологическая тропа — это специально оборудованный маршрут в природу, решающий многие педагогические и психологические задачи. К объектам экологической тропы относятся типичные и экзотичные древесные растения, фито огород (огородные лекарственные травы), уголок нетронутой природы, птичье дерево. Экологическая тропа оформляется информационными щитами, стендами, указателями.

Дидактические игры, модели и пособия экологического характера способствуют развитию памяти, внимания, учат детей применять имеющиеся знания в новых условиях, являются средством диагностики сформированности экологической культуры дошкольника. Создание моделей и пособий активизирует деятельность детей [5].

В библиотеку дошкольных учреждений входит подборка книг и журналов, природоведческого характера. В эту подборку включены книги, помогающие расширить экологические знания и кругозор дошкольника. Время от времени организуются выставки книг, созданных руками детей [6].

Важную роль играет видеотека и аудиотека, чтобы дети могли смотреть фильмы и ролики природоохранного содержания, слушать шум леса, голоса птиц.

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МАКТАБ ГЕОГРАФИЯ КУРСЛАРИДА ЭКОЛОГИК БИЛИМ БЕРИШНИНГАЙРИМ МАСАЛАЛАРИ

Аннотация: Ўзбекистон Республикасида қабул қилинган Экологик таълимни ривожлантириш концепцияси асосида ўрта мактаб география курсларида экологик билимларни беришни такомиллаштиришнинг айрим масалалари кўрилган.

Калит сўзлар: экологик таълим, ўрта мактаб, география, концепция, геоэкология, барқарор ривожланиш, ўлкашунослик.

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ISSUS OF THE PRESENTATION OF ENVIRONMENTAL KNOWLEDGE IN SCOOOL GEOGRAPHY COURSES

Abstract. Some tasks of improving the presentation of environmental knowledge in the geography courses of secondary schools on the basis of the Concept for the development of environmental education adopted in the Republic of Uzbekistan are considered

Key words: environmental education, secondary school, geography, concept, geoecology, sustainable development, local history learning.

Ўзбекистонда сўнгги йилларда экологик вазият мураккаблашиб, экотизимлар ҳолатининг салбий томонга ўзгариши жараёнлари давом этмоқда. Орол денгизи қуришининг салбий оқибатлари, иқлим ўзгариши, чучук сувларнинг етишмаслиги, атмосфера ҳавосининг ифлосланиши, ерларнинг деградацияси ва чўлланиши, биологик хилма-хилликни камайиб бориши, аҳоли касалланишининг ортиб бориши ва бошқа муаммолар яқин келажакда аҳоли нуфуси ошиб бораётган мамлакатимиз келажак тараққиётига жиддий хавф туғдириши муқаррардир. Шуни таъкидлаш керакки, глобал ва минтақавий миқёсдаги экологик муаммолар юртимиздаги экологик вазиятни янада кескинлашувига сабаб бўлмоқда [3,4]. Ушбу

муаммоларни муваффақиятли ҳал қилишда аҳоли ўртасидаги экологик саводхонликни ошириш муҳим роль ўйнайди.

Узлуксиз экологик таълимни такомиллаштиришнинг долзарблиги мамлакатимиз табиати, экотизимлари, атроф муҳитни беқарорлик ва издан чиқишдан асраш, аҳолининг экологик маданиятини ошириш, ушбу ўта жиддий, ҳаётий масалаларга аҳолининг барча қатламлари, айниқса, ёшлар ҳисса қўшиши зарурлиги билан белгиланади. Бироқ, экологик таълимни амалга ошириш жараёнининг тизимли таҳлили экологик таълимни ташкил этишда бу борадаги ислохотларни тўлиқ рўёбга чиқаришга тўсқинлик қилувчи жиддий муаммо ва камчиликлар сақланиб қолаётганлигини кўрсатмоқда. Ушбу масалалар Ўзбекистон Республикаси Вазирлар Маҳкамасининг 27.05.2019 йилдаги “Ўзбекистон Республикасида Экологик таълимни ривожлантириш концепциясини тасдиқлаш тўғрисида”ги 434-сонли қарорида акс этдирилган [3].

Атроф-муҳитда амалга ошаётган салбий ўзгаришларнинг олдини олиш, иқлим ўзгаришларига мослашув, мавжуд табиий ресурслардан оқилона, самарали фойдаланишни таъминлаш таълимни ривожлантириш ва такомиллаштириш орқалигини етишиш мумкин. Ўқувчиларга ўрта таълим тизимида экологик билимларни беришда география таълимининг роли беқиёсдир. Айнан география таълимини “табиат-инсон-жамият” тизими ўзаро алоқадорлигида вужудга келадиган муаммоларни ўрганиш ва ҳал қилиш, ўқувчи ва талабаларда экологик-географик дунёқарашни шакллантиришда етакчи аҳамиятга эга бўлиш имконияти мавжуддир. ЮНЕСКО география фанини бежиз умумий таълимнинг тарих, фалсафа, психология ва чет тиллари қатори энг аҳамиятли бешта фанлардан бири деб эътироф этмаган [2].

Экологик таълим-тарбия умумий таълим-тарбиянинг янги шакли ва таркибий қисми бўлиб, мактабда барча фанларни ўқитишда амалга оширилиши кўзда тутилади. Экологик таълим-тарбиядан бош мақсад ҳам ёш авлодга атроф-муҳит ва унинг муаммоларига онгли муносабатни шакллантиришдан иборатдир. Экологик таълим бериш ва тарбиялаш жараёнида ёшларни яшаб турган ватанимиз бойликларини тежаб-тергашга, уни муҳофаза қилишга ўргата борилади. Экологик тарбияда ўқувчиларни ўз мактабини, яшайдиган муҳити-шаҳар ва қишлоқ кўчаларини кўкаламзорлаштириш, мевали ва манзарали дарахт кўчатлари экиш, хиёбонларни, сув ҳавзаларини озода сақлаш, уй ҳайвонларига қараш каби ишларда кучи етганча қатнашишга жалб этиш ҳам катта аҳамиятга эга. Экологик саводхонлик ва маданият, аввало, оиладан бошланади. Экологик дунёқарашни шакллантиришнинг негизи оиладаги тарбияга бевосита боғлиқдир. Агар бу масала оилада тўғри йўлга қўйилмаган бўлса, уни мактабларда, кейинги таълим босқичларида ҳамда меҳнат жараёнларида қарор топтириш қийин бўлади.

Ўрта мактаб география курсларида экологик билимларни беришни замон талабларига мувофиқ такомиллаштириш ва инновацион ривожлантириш ўқувчиларда зарур экологик компетенцияларни шакллантиради. География комплекс ёндашув, табиатдаги мавжуд ўзаро боғлиқликлар, геокомпонентларнинг бутун географик қобик ривожланишидаги ўрни ва уларнинг жамиятни барқарор ривожланиши учун ресурс аҳамияти, геотизимларнинг табақаланиши, барқарорлиги ва бошқа зарур тушунчаларни беради. Таълим янгиланаётган ҳозирги даврда ўсиб келаётган авлодга табиий ва ижтимоий фанлар қиррасида ўзига хос дунёқарашни шакллантирадиган, ватанпарварлик ҳиссиётини сингдирадиган географик-экологик ёки геоэкологик фикрлаш зарурдир. Ҳозир мактабда ўқиётган ёшларни инсоният тақдирини ҳал қиладиган экологик қарорлар қабул қилишга тайёрлаб бориш зарурдир ва бу масалалар бўйича ўқитувчилар етарлича компетенцияларга эга бўлишлари талаб этилади. Геоэкологик билимларнинг амалий аҳамиятини ҳисобга олмаслик ва унинг оқибати сифатида инсонлар яшайдиган ҳаёт муҳитдаги мувозанатни бузилиши, табиатни ўзгартирувчи лойиҳаларни амалга ошириш ва экологик муаммоларни ҳал қилишдаги қўпол хатоликларни юзага келишида дастлабки сабаб эканлиги илмий жамоатчиликка маълумдир.

Экологик таълим ва барқарор ривожланиш мақсадлари учун таълимни амалга оширишда геоэкологик таълимнинг ўрни ва роли юқори ҳисобланади. География “табиат- аҳоли- хўжалик” тизимидаги кескин муносабатларни оптималлаштиришда комплекс ёндашуви билан ажралиб туради ва юқори салоҳиятга эгадир.

Ўрта таълим тизимида сўнгги ўн йилликлар давомида экологик билимларни барча фанларга интеграция қилиш вазифасини (шу жумладан, география таълимида ҳам) амалга оширилиши деярли қониқарсиз бўлди. Ўрта мактаблар учун экологик билимларни талаб даражасида берадиган, аҳамиятга эга бўлган, кенг қўлланиладиган ўқув қўлланмалари, хрестоматиялар етарлича яратилмади. Нодавлат экологик ташкилотлар томонидан лойиҳалар доирасида нашр этилган, айрим экологик муаммолар ёритилган қўлланмалар бундан мустасно [5].

Экологик таълимни ривожлантириш концепциясини амалга оширишда аҳамиятли фаолиятни олиб бориш, ўрта мактаб таълимни экологиялаштиришда география таълими нуфузини ошириш ўқувчи-ёшларда компетенцияларини ортишига олиб келиши зарурдир.

Ўрта мактабларда геоэкологик таълимни ривожлантириш ва нуфузини ошириш учун а) мактабда геоэкологик билимларни беришни такомиллаштириш мақсадида география курслари дарсликларни мутахассислар иштирокида экологиялаштириш; б) география курсларини ўқитишда инновацион ўлкашунослик ёндашуви асосида геоэкологик таълимни ривожлантириш; с) экологик таълим ва барқарор ривожланиш

мақсадлари учун таълимни кучайтириш ва уни халқаро талаблар даражасига етказиш учун саъй-харакатларда географик таълимнинг етакчилигини таъминлаш, ёшлар дунёқарашини ўзгартириш зарурдир. Бу фаолиятни амалга ошириш учун ҳозирда керакли имкониятлар мавжуддир.

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ТЕЧЕНИЯ СЕПСИСА ОСЛОЖНЕННОГО МЕНИНГОЭНЦЕФАЛИТОМ

Резюме. В работе представлена клиническая и лабораторная характеристика 107 больных, в диагнозе у которых, как составляющие присутствовали сепсис и менингит (менингоэнцефалит).

Показано, что в 31 случае (28,9%) был первично диагностирован сепсис, приведший впоследствии к развитию менингита или менингоэнцефалита.

В остальных случаях клиника расценивалась как трансформация гнойных менингитов в сепсис. Этиологическое подтверждение диагноза сепсис или менингит (менингоэнцефалит) составило 29,9%. Летальные исходы чаще имели место в случаях первичного развития сепсиса.

Ключевые слова: сепсис, гнойный менингит, менингоэнцефалит, патогенетическая взаимосвязь.

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THE COURSE OF SEPSIS COMPLICATED BY MENINGOENCEPHALITIS

Resume. The paper presents clinical and laboratory characteristics of 107 patients diagnosed with sepsis and meningitis (meningoencephalitis) as components.

It was shown that in 31 cases (28.9%) sepsis was initially diagnosed, which subsequently led to the development of meningitis or meningoencephalitis.

In other cases, the clinic was regarded as the transformation of purulent meningitis into sepsis. Etiological confirmation of the diagnosis of sepsis or meningitis (meningoencephalitis) it was 29.9%. Deaths were more common in cases of primary sepsis.

Keywords: sepsis, purulent meningitis, meningoencephalitis, pathogenetic relationship.

Введение. Менингоэнцефалит — нейроинфекционное заболевание, протекающее с сочетанным поражением церебрального вещества и оболочек. Проявляется инфекционными, оболочечными, вариабельными очаговыми симптомами.

Диагностируется в результате неврологического осмотра, церебральной МРТ/КТ, исследования ликвора, лабораторной диагностики, направленной на поиск возбудителя [2]. Лечение базируется на этиотропной терапии (антибиотики, противовирусные, антимикотические, противопаразитарные фармпрепараты) в комбинации с патогенетическими, симптоматическими средствами [5].

Менингококковый сепсис (менингококкцемия) — тяжелая форма заболевания. Состояние больных очень тяжелое: сильная головная боль, рвота, температура может быть, как очень высокой — 41° С, так и быть ниже 36,6° С [3].

Связано это с очень быстрым нарушением работы сосудов, падением артериального давления [1]. Быстро появляется пятнисто-папулезная сыпь: распространяясь по коже и слизистым, она часто сливается с образованием пузырей с кровянистым содержимым. Смертность при данной форме очень высокая — до 60% [4].

Цель исследования. Изучить особенности течения сепсиса, осложненного менингоэнцефалитом

Материалы и методы исследования. В настоящей работе представлен материал последних 10 лет, включающий анализ 107 клинических наблюдений, в котором в диагнозе как составляющие присутствовали сепсис и менингит (менингоэнцефалит). При этом последовательность фиксации указанной патологии была прямой и обратной: сепсис предшествовал менингиту (менингоэнцефалиту) или менингит (менингоэнцефалит), доминировавший в начале заболевания, трансформировался (завершался) сепсисом.

Результаты исследования. В общей характеристике анализируемого материала отмечено преобладание взрослых - 61 больной (57%) и городских жителей - 64 (59,8%). Если учесть естественное соотношение городского и сельского населения, взрослых и детей, то, возможно, эта особенность будет и не столь заметной, а может, и обратной. Среди детей более половины составили пациенты первого года жизни (56,5%), дети первых 5 лет - почти 85%. У взрослых наиболее уязвимыми были лица старше 50 лет (55,7%), преобладали лица мужского пола (64,5%).

Основная масса заболевших поступила весной (52,3%), заметно меньше их было осенью (21,1%), летом - 15,9%, а зимой только 10,3%. На весенне-летний период приходилось 68,2% больных. Среди взрослых

больных рабочих было 41%, служащих - 18%, работников сельского хозяйства - 16,4%; неработающих - 24,6%, т.е. каждый четвертый пациент. Основная масса больных поступила в первые 5 дней от начала болезни - 87 (81,3%), из которых в первые сутки поступили 18 человек (все дети в возрасте до 5 лет).

В 26 случаях (24,3%) больные поступили без сознания, в состоянии глубокого сопора - 7 (6,5%),

Вывод. Оценивая изложенную информацию, следует признать, что в последние 10 лет, как и ранее, развитие вторичного гнойного менингита патогенетически связывают с наличием первичного очага или имеющегося сепсиса, однако в 1/3 случаев можно говорить о своеобразной криптогенности его происхождения.

Остается, как и раньше, значительным процент неустановленной этиологии гнойного менингита при наличии явных признаков его вторичности. Однако если ранее среди этиологических агентов при вторичных гнойных менингитах доминировал стафилококк, то в настоящее время на передовые позиции вышли пневмококк (*Str.pneumoniae*) или ассоциация (*Str.pneumoniae* + *Ps.aeruginosae*). Хотя у детей первого года жизни своих ведущих позиций не потерял и стафилококк, который вызывает менингит, отличающийся высокой летальностью (более 30%). Очевидно, что само развитие менингита (менингоэнцефалита) говорит о генерализации вторичной инфекции в условиях несостоятельности гематоэнцефалического барьера.

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СОВРЕМЕННЫЕ МЕТОДЫ ДИАГНОСТИКИ И ЛЕЧЕНИЯ ПОСТГЕМОРРАГИЧЕСКИХ АНЕМИИ

Резюме. Важное место расстройств гемостаза в общей патологии человека определяется не только высокой частотой, разнообразием и потенциальной опасностью геморрагических и тромбогеморрагических заболеваний и синдромов, но еще и тем, что эти процессы являются существенными звеньями патогенеза чрезвычайно большого числа других болезней.

Они сопутствуют травмам, осложняют хирургические вмешательства, лекарственную и трансфузионную терапию

Несмотря на значительные успехи в изучении патологии системы гемостаза, эффект от проведения современных лечебных мероприятий часто бывает недостаточным. Это обусловлено возникновением и развитием синдрома взаимного отягощения, в частности вследствие анемизации больных. Частота выявления анемии при различных геморрагических гемостазиопатиях варьирует от 4,3 до 84,3%.

Ключевые слова: тромбоцитопения, анемия, диагностика, лечения, патогенез, постгеморрагическая анемия.

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MODERN METHODS OF DIAGNOSIS AND TREATMENT OF POSTHEMORRHAGIC ANEMIA

Resume. The important place of hemostasis disorders in general human pathology is determined not only by the high frequency, variety and potential danger of hemorrhagic and thrombohemorrhagic diseases and syndromes, but also by the fact that these processes are essential links in the pathogenesis of an extremely large number of other diseases.

They accompany injuries, complicate surgical interventions, drug and transfusion therapy

Despite significant advances in the study of the pathology of the hemostasis system, the effect of modern therapeutic measures is often insufficient. This is due

to the emergence and development of the syndrome of mutual aggravation, in particular due to the anemia of patients. The frequency of detection of anemia in various hemorrhagic hemostasiopathies varies from 4.3 to 84.3%.

Key words: thrombocytopenia, anemia, diagnosis, treatment, pathogenesis, posthemorrhagic anemia.

Актуальность. Важное место расстройств гемостаза в общей патологии человека определяется не только высокой частотой, разнообразием и потенциальной опасностью геморрагических и тромбогеморрагических заболеваний и синдромов, но еще и тем, что эти процессы являются существенными звеньями патогенеза чрезвычайно большого числа других болезней. Они сопутствуют травмам, осложняют хирургические вмешательства, лекарственную и трансфузионную терапию [4,7,11].

Из наследственных нарушений системы гемостаза наиболее часты тромбоцитопатии, гемофилия А и В, а из сосудистых видов патологии - телеангиэктазия, на долю которых приходится более 99% всех генетически обусловленных гемостазиопатий [1,6,9],

Среди приобретенных форм преобладают вторичные тромбоцитопения, тромбоцитопатии, ДВС крови, дефицит и ингибирование факторов протромбина нового комплекса и геморрагический васкулит [2,5,8]. Частота геморрагических болезней и синдромов в городской популяции у взрослых составляет 177 на 10000 населения [3,7,10]. При этом тромбоцитопатии встречаются с частотой ПО на 10000 респондентов» аутоиммунные тромбоцитопения и геморрагический васкулит по 6 на 10000 человек (Белова И.И. 2004}. В последние годы отмечается не только неуклонный рост числа больных геморрагическими гемостазиопатиями, но и увеличение степени тяжести заболеваний [6,9,11].

Несмотря на значительные успехи в изучении патологии системы гемостаза, эффект от проведения современных лечебных мероприятий часто бывает недостаточным. Это обусловлено возникновением и развитием синдрома взаимного отягощения, в частности вследствие анемизации больных. Частота выявления анемии при различных геморрагических гемостазиопатиях варьирует от 4,3 до 84,3%. По мнению А.И. Воробьева (1985), В.Ф. Роганова (1987, 1996), З.С. Баркагана (1988), А.В. Селезнева (2002), анемия чаще носит постгеморрагический характер с развитием дефицита железа. Однако до настоящего времени вопрос об этиологии и патогенезе анемий при геморрагических болезнях остается открытым. В литературе приводятся порой противоречивые факты, а выводы ряда авторов основываются на малом клинико-лабораторном материале.

В настоящее время установлено, что дефицит железа в организме человека приводит к значительным нарушениям системы гемостаза, степень

выраженности которых прямо зависит от тяжести анемии и проявляется гипокоагуляционными сдвигами [3,5,7]. У больных железодефицитной анемией (ЖДА) формируется депрессия сосудисто-тромбоцитарного звена гемостаза с тромбоцитопенией, гипо-гиперкоагуляционные сдвиги коагулограммы, развивается активация фибринолиза и угнетение антикоагулянтной системы. Эти изменения системы гемостаза ведут к усугублению повышенной склонности к кровоточивости у больных сидеропениями и обуславливают формирование выраженного геморрагического синдрома [5,8,10]. При ЖДА снижается средний объем тромбоцитов периферической крови, что свидетельствует о накоплении «старых», физиологически менее активных клеток [3,5,9].

Нередко геморрагические болезни и ЖДА объединены общим патогенезом (Белова И.И., 2004). Однако взаимосвязь этих двух широко распространенных синдромов и заболеваний не вызвала должного интереса гематологов и, как правило, глубоко не анализировалась в соответствующих работах.

Практически нет работ, посвященных влиянию синдрома анемии на динамику клинических симптомов и лабораторных гемостазиологических показателей у больных геморрагическими гемостазиопатиями. Не разработаны подходы к рациональному лечению геморрагических болезней в зависимости от варианта и выраженности синдрома анемии.

В целом работ* касающихся лечения синдрома анемии при гемостазиопатиях крайне мало. В основном осуществляются стандартные противоанемические мероприятия с использованием пероральных препаратов железа; вопрос о целесообразности гемотрансфузий остается спорным. Математического моделирования систем зрительного гемостаза при геморрагических болезнях в сочетании с анемией не проводилось.

Цель исследования. Оценить диагностическое и прогностическое значение нарушений периферического звена эритроцитов в патогенезе геморрагического синдрома у больных гемостазиопатиями.

Материалы и методы исследования. Нами наблюдались 586 пациентов с различными кожными проявлениями, что составило 69% от общего числа госпитализированных (в 4-й стадии ВИЧ-инфекции — 88%). Их можно подразделить на 3 группы: кожные проявления при манифестации ВИЧ-инфекции, заболевания в стадии вторичных проявлений (4-я стадия) и поражения кожи, не связанные с ВИЧ-инфекцией. Поражения кожи могут иметь важное диагностическое значение.

Результаты и обсуждение. Синдром анемии выявляется у 35,5% больных геморрагическими гемостазиопатиями. При идиопатической тромбоцитопенической пурпуре, геморрагических тромбоцитопатиях, геморрагическом васкулите, гемофилии преобладает хроническая анемия умеренной степени тяжести. При наследственной геморрагической телеангиэктазии встречается анемический синдром преимущественно

тяжелой степени, Железодсфицнтное состояние выявляется у 25% пациентов, из них у 34% - латентный дефицит железа-Основными формами анемии при геморрашческих гемостазнопатнях являются железодсфицнтная анемия (46,5%) и анемия хронических заболеваний (46,5%), У 2,8% больных диагностируется апластическая анемия, у 2,8% - сочетание дефицита железа и витамина Вц, у 1,4% - Вц-дефнцитная анемия.

У больных геморрагическими гемостазиопатиями при отсутствии анемии отмечается тенденция к снижению цветового показателя и гематокритз, что свидетельствует об истощении компенсаторньЕХ возможностей эритроцитарной системы.

Гемостазиопатни в сочетании с анемией протекают тяжелее, увеличиваются выраженность и продолжительность геморрагического синдрома.

Тяжесть клинических симптомов у больных геморрагическими гемостазиопатиями с анемическим синдромом обусловлена угнетением сосудисто-тромбоцитарного гемостаза, большей активностью фибринолиза и гипокоагуляциоинымн сдвигами плазменного звена в виде удлинения активированного времени рскальцифнкаии и активированного парциального тромбопластнного времени- Выявленные нарушения прогрессируют по мере иарасгания степени тяжести анемии.

Анализ интегральных показателей на математических моделях выявил интенсивное отклонение и неполное восстановление эритроцитарной системы у большинства больных, страдающих геморрагическими гемостазиопатиями.

Анализ коэффициентов влияния и результаты клинического исследования позволили выявить наиболее информативные тесты для диагностики нарушений системы эритрона у больных геморрагическими гемостазиопатиями, к которым следует отнести гематокрит, цветовой показатель, средний объем эритроцитов, сывороточное железо и сывороточный ферритин.

Результаты корреляционного анализа системы эритрона и гемостаза у лиц, страдающих геморрагическими гемостазиопатиями, показали наличие сильной зависимости показателей гемостаза, преимущественно тромбоцитарного, с уровнем сывороточного ферритина.

Вывод. Обнаруженные клиннко-лабораторные изменения позволили обосновать необходимость комплексного обследования больных геморрагическими гемостазнопатнями с учетом синдрома анемии, усугубляющего их течение.

Полученный с помощью системного многофакторного анализа и отобранный с учетом коэффициентов влияния набор эритроцитарных тестов ласт основание рекомендовать их использование, а диагностике и контроле эффективности лечения больных, страдающих геморрагическими заболеваниями.

Разработанные математические модели позволяют прогнозировать лечебно-профилактические мероприятия для коррекции патогенетически значимых сдвигов периферического звена эритрона у больных геморрагическими гемостазапатиями в сочетании с синдромом анемии, что облегчит их состояние и сократит сроки временной нетрудоспособности.

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ИСПОЛЬЗОВАНИЕ ПРОГРАММНОГО ОБЕСПЕЧЕНИЯ MATLAB SIMULINK И ARDUINO ДЛЯ УПРАВЛЕНИЯ ТРАНСПОРТНЫМИ ПОТОКАМИ

Аннотация. Данная статья содержит информацию по программному обеспечению технических средств регулирования транспортных потоков, для повышения качества и информирования транспортно-дорожной инфраструктуры.

Ключевые слова: Безопасность дорожного движения, регулирование транспортных потоков, информирование участников дорожного движения, комплексный подход.

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USING MATLAB SIMULINK AND ARDUINO SOFTWARE TO MANAGE TRAFFIC STREAMS

Annotation. This article contains information on the software of technical means for regulating traffic flows, to improve the quality and inform the transport and road infrastructure.

Key words: Road safety, regulation of traffic flows, informing road users, integrated approach.

Для оптимизации управления транспортными потоками используется ряд технических инструментов. Грамотная организация движения на дорогах с учетом видов трафика является результатом рационального принятия решений, всестороннего анализа существующей ситуации и потребностей.

Заторы на дорогах, регулярные заторы в часы пик, низкая пропускная способность дорог – вот проблемы, которые приходится решать инженерам. На данный момент ожидаемая эффективность может быть достигнута за

счет использования программного обеспечения Matlab Simulink и Arduino для программирования режима работы светофоров.

MATLAB (сокращение от MATrix LABoratory [1]) — это проприетарный мультипарадигменный язык программирования и среда численных вычислений, разработанная MathWorks. MATLAB позволяет вам манипулировать матрицами, отображать функции и данные, реализовывать алгоритмы, создавать пользовательские интерфейсы и взаимодействовать с программами, написанными на других языках.

Хотя MATLAB в первую очередь предназначен для численных вычислений, дополнительный инструментарий использует символьный движок MuPAD, который обеспечивает доступ к возможностям символьных вычислений. Дополнительный пакет Simulink добавляет графическое многодоменное моделирование и проектирование на основе моделей для динамических и встроенных систем.

По состоянию на 2020 год у MATLAB более 4 миллионов пользователей по всему миру. [2] Они происходят из различных областей техники, науки и экономики. MATLAB был изобретен математиком и программистом Кливом Молером. [3] Идея MATLAB была основана на его докторской диссертации в 1960-х годах. [3] Молер стал профессором математики в Университете Нью-Мексико и начал развивать MATLAB как хобби для своих студентов. [4] Он разработал первое программирование линейной алгебры MATLAB в 1967 году с бывшим научным руководителем Джорджем Форсайтом. За этим последовал в 1971 году код Fortran для линейных уравнений.

Первоначально (до версии 1.0) MATLAB «не был языком программирования; это был простой интерактивный матричный калькулятор. [5] Первая ранняя версия MATLAB была завершена в конце 1970-х годов. [3] Впервые программа была выпущена для широкой публики в феврале 1979 года в Военно-морской школе последипломного образования в Калифорнии. [4] Ранние версии MATLAB представляли собой простые матричные калькуляторы с 71 предопределенной функцией. В то время MATLAB распространялся среди университетов бесплатно. Молер оставляет копии в университетах, которые посещает, и программное обеспечение приобрело большое количество поклонников на математических факультетах университетских городков.

В 1980-х Клив Молер познакомился с Джоном Н. Литтлом. Они решили перепрограммировать MATLAB на C и продать его для настольных компьютеров IBM, которые заменили мейнфреймы того времени. [3] Джон Литтл и программист Стив Бангерт перепрограммировали MATLAB на C, создав язык программирования MATLAB и разработав функции для наборов инструментов. [4]

Приложение MATLAB построено на языке программирования MATLAB. Переменные определяются с помощью оператора присваивания

=. MATLAB является языком программирования со слабой типизацией, поскольку типы преобразуются неявно. Значения могут поступать из констант, из вычислений, включающих значения других переменных, или из вывода функции. Например:

```
>> x = 17
x = 17
>> x = "shlyapa"
x = shlyapa
>> x = [ 3 * 4, pi / 2 ]
x = 12.0000 1.5708
>> y = 3 * sin ( x )
y = -1,6097 3,0000
```

Simulink — это графическая среда программирования на основе MATLAB для моделирования, симуляции и анализа многодоменных динамических систем. Его основной интерфейс представляет собой графический инструмент для построения блок-схем и набор настраиваемых библиотек блоков. Он предлагает тесную интеграцию с остальной частью среды MATLAB и может манипулировать MATLAB или создавать сценарии. Simulink широко используется в автоматическом управлении и цифровой обработке сигналов для многодоменного моделирования и проектирования на основе моделей. [6]

MathWorks и другие сторонние аппаратные и программные продукты могут использоваться с Simulink. Например, Stateflow расширяет Simulink средой проектирования для разработки конечных автоматов и блок-схем.

MathWorks отмечает, что Simulink, наряду с другими продуктами, может автоматически генерировать исходный код C для реализации систем в реальном времени. По мере повышения эффективности и гибкости кода он все чаще используется для производственных систем, из-за его гибкости и возможности быстрой итерации, помимо того, что он является инструментом для проектирования встроенных систем, встроенные кодировщики являются кодом, достаточно эффективным для использования в встроенные системы. [7]

Simulink Real-Time (ранее известная как xPC Target) — это среда для моделирования и тестирования моделей Simulink и Stateflow в реальном времени на физической системе в сочетании с системами реального времени на базе архитектуры x86. Другой продукт MathWorks [8] также поддерживает пользовательские встроенные цели.

Simulink Verification and Validation обеспечивает систематическую проверку и проверку моделей посредством проверки стиля моделирования, отслеживания требований и анализа покрытия модели.

Arduino — это гибкая, простая в использовании аппаратная и программная платформа для прототипирования электроники с открытым

исходным кодом. Существуют аппаратные модели Arduino, которые вы можете использовать.

Arduino Uno — это плата микроконтроллера на базе ATmega328; Arduino Leonardo — плата микроконтроллера на базе ATmega32u4; Плата микроконтроллера Arduino Mega 2560 на базе ATMEGA2560; Arduino Duo SAM3X8E — это плата микроконтроллера на базе процессора Cortex M3.

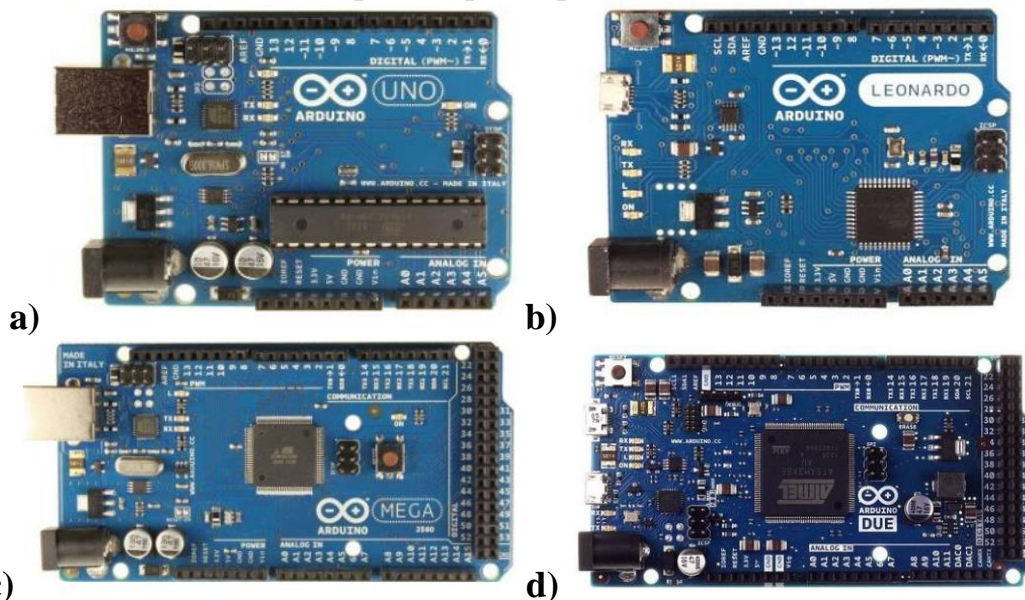


Рис-1. a) Arduino Uno b) Arduino Leonardo c) Arduino Mega 2560 d) Arduino Due.

Электронные компоненты. Для создания теста нам потребуются электронные компоненты, такие как резистор, светодиод, сенсорные устройства и т. д.



Рис-2. Электронные компоненты, используемые с Arduino.

Пакет поддержки MATLAB для оборудования Arduino позволяет использовать MATLAB® для связи с платой Arduino® через USB-кабель. Этот пакет основан на серверной программе, работающей на плате, которая

прослушивает команды, поступающие через последовательный порт, выполняет команды и при необходимости возвращает результат.

Этот пакет поддержки доступен для R2014a и более поздних версий. Он доступен для 32-разрядной и 64-разрядной версии Microsoft® Windows®, 64-разрядной версии Mac OS и 64-разрядной версии Linux®.

Аппаратное обеспечение играет важную роль в управлении транспортными потоками. В короткие сроки можно добиться эффективности улично-дорожной сети города с максимальным использованием новых решений.

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КОНЦЕПЦИЯ ФОРМИРОВАНИЯ ИНФОРМАЦИОННОЙ КУЛЬТУРЫ ЛИЧНОСТИ: ОПЫТ РАЗРАБОТКИ И РЕАЛИЗАЦИИ

Аннотация. Раскрывается концепция формирования информационной культуры личности, сущность концепции формирования информационной культуры личности и предлагаемая трактовка информационной культуры личности.

Ключевые слова: информационное общество, информационная.

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THE CONCEPT OF INFORMATION CULTURE FORMATION PERSONALITIES: DEVELOPMENT AND IMPLEMENTATION EXPERIENCE

Annotation. The concept of the formation of the information culture of the individual, the essence of the concept of the formation of the information culture of the individual and the proposed interpretation of the information culture of the individual are revealed.

Keywords: information society, information culture, information literacy.

Необходимость выработки системного представления информационных знаний и умений и разработки концепции подготовки человека к жизни в информационном обществе побудила провести комплекс исследований и разработок по следующим основным направлениям:

Изучение и обобщение отечественного опыта. В результате изучения и обобщения опыта образовательных и библиотечных учреждений по формированию информационных знаний и умений выяснилось следующее. В отечественной практике преобладает моно дисциплинарный подход, в результате которого формирование информационной культуры сводится к обучению основам библиотечно-библиографических знаний, ликвидации компьютерной безграмотности, овладению рациональными приемами работы с книгой и т.п.

Исследование уровня информационных знаний и умений различных категорий потребителей информации. Объектом изучения уровня информационной культуры явились такие категории потребителей информации, как студенты, учителя, врачи, юристы, инженерно-технические работники. Замер уровня информационной культуры производился по следующим параметрам: умение самостоятельно сформулировать свою информационную потребность и выразить ее словесно; знание основных алгоритмов поиска информации в зависимости от вида информационного запроса (*адресный, тематический, фактографический*); умение извлечь информацию из источника и правильно оформить результаты своей информационно-аналитической деятельности.

В ходе проведенных исследований было установлено, что информационная культура одинаково важна как для учителей, так и для учащихся, а все основные характеристики образования, включая его динамику, существенно зависят от информационной культуры. Наряду с образовательными учреждениями формированием информационной культуры личности традиционно занимаются и библиотеки. Однако в силу разрозненности усилий, отсутствия целенаправленно организованного процесса информационного обучения уровень информационной культуры общества продолжает оставаться неоправданно низким.

Сущность концепции формирования информационной культуры личности.

Результатом проведенного комплекса исследований явилась разработка концепции формирования информационной культуры в образовательных и библиотечных учреждениях. Суть концепции сводится к утверждению тезиса о том, что массовое повышение уровня информационной культуры общества возможно лишь при организации специального обучения современных потребителей информации, т.е. при организации информационного образования. Только специальная подготовка и информационное образование гарантируют человеку реальный доступ к *информационным ресурсам и культурным ценностям, сосредоточенным в библиотеках, информационных центрах, архивах, музеях мира*. При этом наличие специальной информационной подготовки, необходимый уровень информационной культуры личности важны в такой же степени, как наличие компьютеров и каналов связи, неизменных атрибутов информационного общества. Необходим синтез всех этих знаний, в совокупности образующих информационную культуру личности. Именно эта мысль лежит в основе, разработанной нами концепции и технологии формирования информационной культуры личности.

Предлагаемая трактовка информационной культуры личности.

Информационная культура личности одна из составляющих общей культуры человека; совокупность информационного мировоззрения и системы знаний и умений, обеспечивающих целенаправленную

самостоятельную деятельность по оптимальному удовлетворению индивидуальных информационных потребностей с использованием как традиционных, так и новых информационных технологий. Является важнейшим фактором успешной профессиональной и непрофессиональной деятельности, а также социальной защищенности личности в информационном обществе.

Информационная культура личности – это часть общей культуры человека, состоящая из сплава информационного мировоззрения, информационной грамотности и грамотности в области информационно-коммуникационных технологий.

Особое место в трактовке понятия «информационная культура» занимает информационное мировоззрение. Информационное мировоззрение — это система взглядов человека на мир информации и место человека в нем. Информационное мировоззрение включает в себя убеждения, идеалы, принципы познания и деятельности. Введение понятия «информационное мировоззрение» позволяет обеспечить целостность традиционной книжной (библиотечной) и новой компьютерной информационной культуры. По нашему мнению, использование понятия «информационная культура» позволяет избежать в информационном обществе конфронтации двух полярных культур технократической и гуманитарной.

Преимущества понятия «информационная культура личности»:

- наличие мировоззренческого компонента, обеспечивающего мотивацию информационной подготовки личности;
- всесторонний охват информационной подготовки личности: синтез традиционной книжной и новой информационной культуры;
- адекватность объектам информационной подготовки личности;
- органическое единство технократической и гуманитарной культур.

Общеметодологические принципы организации информационного образования

Эффективная организация информационного образования возможна лишь при соблюдении следующих принципов:

культурологического подхода, системного подхода, интерактивности, деятельностного подхода, технологического подхода, непрерывности.

Принцип культурологического подхода базируется на осознании глубокого взаимодействия категорий «информация» и «культура», на представлении о том, что информационная культура есть неотъемлемая часть общей культуры человека. С позиций культурологического подхода информационная культура закладывает мировоззренческие установки личности; формирует ее ценностные ориентации по отношению к информации как элементу культуры; препятствует дегуманизации и замене духовных ценностей достижениями, вызванными к жизни научно-

техническим прогрессом и беспрецедентным ростом, и развитием новых информационных технологий в информационном обществе.

Принцип технологического подхода позволяет рассматривать формирование информационной культуры личности как педагогическую технологию, включающую определенную совокупность методов и средств, обеспечивающих достижение заданного результата. Он предполагает детальное определение конечного результата и обязательный контроль его точности как основы получения продукции с заданными параметрами. Обязательными требованиями при этом являются массовость и вопроизводительность полученных результатов. Нарушение этих требований и отсутствие хотя бы одного элемента в заданной технологической цепи неизбежно влекут снижение качества результатов.

Принцип непрерывности предусматривает использование возможностей всех звеньев системы непрерывного образования (дошкольного, общего среднего, среднего специального, высшего, послевузовского) для формирования информационной культуры личности. При этом на каждом из этих звеньев обучение основам информационной культуры должно быть обязательным и специально организованным.

Использованные источники:

1. Указ Президента Республики Узбекистан Об утверждении концепции развития системы высшего образования республики Узбекистан до 2030 года
2. Джон Перри Барлоу (3 октября 1947 — 7 февраля 2018) — американский поэт и эссеист, который работал на ранчо в Вайоминге. Автор нашумевшей Декларации независимости киберпространства, кибер либертарианец, ассоциирующийся, как с демократической, так и республиканской партиями США.
3. Можаяева Галина Васильевна (р. 25 июля 1966, с. Рюхово Унечского района Брянской области) – историк, специалист в области дистанционного образования, директор Института дистанционного образования и исполнительный директор САЕ Институт человека цифровой эпохи Томского государственного университета, заведующая кафедрой гуманитарной информатики философского факультета ТГУ.

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АҲОЛИ ЎСИШ ДИНАМИКАСИНИ ЎРГАНИШНИНГ ИЛМИЙ-УСЛУБИЙ АСОСЛАРИ

Аннотация. Мақолада аҳоли сонининг табиий – туғилиш ва ўлим билан боғлиқ ёки миграция натижасида ўсиш динамикасига таъсир кўрсатувчи омиллар ҳамда бир қатор олимларнинг мазкур йўналишидаги назариялари ва тадқиқот ишларининг илмий-услубий асослари баён қилинган.

Калит сўзлар: Аҳоли, туғилиш, ўлим, миграция, демографик жараёнлар, демографик сиёсат.

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SCIENTIFIC-METHODOLOGICAL BASIS OF STUDYING THE DYNAMICS OF POPULATION GROWTH

Annotation. The article describes the factors affecting the dynamics of the natural growth of the population - related to birth and death or as a result of migration, as well as the scientific and methodological bases of the theories and research works of a number of scientists in this direction.

Key words: Population, birth, death, migration, demographic processes, demographic policy.

Қириш. 2050 йилга келиб, дунё аҳолиси 2 миллиард кишига, яъни 7,7 миллиарддан 9,7 миллиардга кўпайиши кутилмоқда ва аср охирига келиб бу кўрсаткич деярли 11 миллиард кишига етади. Бу даврда бутун дунё бўйлаб кўпроқ одамлар яшаш жойи сифатида шаҳарларни танлаши ва 5 ёшгача бўлган болалар сони 65 ва ундан катта ёшдагилардан кўп бўлиши тахмин қилинмоқда. Ҳозирдан 2050 йилгача дунё аҳолисининг ўсишининг ярми фақат тўққизта давлат ҳиссасига тўғри келиши кутилмоқда – Ҳиндистон, Нигерия, Покистон, Конго Демократик Республикаси, Ефиопия, Танзания, Индонезия, Миср ва Америка Қўшма Штатлари (рақамларнинг камайиш тартибиди). Африканинг Саҳрои Кабирдан жануби-ғарбий қисмидаги аҳоли сони икки баравар ошади, Европа аҳолисининг эса камайиш эҳтимоли катта. Шу билан бирга, одамлар энди бир жойда қолмайди, охириги йигирма йил ичида халқаро мигрантлар улуши доимий равишда дунё умумий аҳолисининг тахминан 3 фоизини ташкил этган бўлса-да, 2000 йилдан буён икки баравар кўпайди. Шу билан

бирга, узоқ давом этган можаролар ўз уйларини ташлаб кетган одамлар сонини кескин оширди ва иқлим ўзгариши, атроф-муҳитнинг бузилиши натижасида бу рақам янада ошиши мумкин [18].

Дунё аҳолисининг ўсиши ва ишлаб чиқариш кўлами барқарор бўлмаган истеъмол шакллари билан биргаликда сайёрамизнинг ҳаётни таъминлаш салоҳиятига тобора оғир юкни қўймоқда. Бу ўзаро таъсир жараёнлари атмосфера, ер, сув, энергия ва бошқа ресурслардан фойдаланишга таъсир қилади. Ушбу фаолиятни тўғри тартибга солмасдан, тез ривожланаётган шаҳарлар жиддий экологик муаммоларга дуч келади. Шаҳарлар сонининг ўсиши ва чегараларининг кенгайиши маҳаллий давлат ҳокимияти органлари фаолиятига ва шаҳарсозлик масалаларига кўпроқ эътибор қаратиш заруратини туғдиради. Ушбу мураккаб ўзаро муносабатлар тизимининг асосий элементи инсон омили бўлиб, барқарор ривожланишнинг комплекс сиёсатини ишлаб чиқиш ва амалга оширишда тегишли эътиборга олиниши керак. Бундай сиёсат демографик тенденциялар ва омиллар, ресурслардан фойдаланиш, тегишли технология ва ривожланишнинг тарқалиши ўртасидаги боғлиқликларнинг мавжудлигини ҳисобга олиши лозим. Аҳоли сиёсати атроф-муҳит ва ривожланиш муаммоларини ҳал қилишда аҳолининг ўрнини ҳам ҳисобга олиш талаб этилади. Барча даражадаги қарор қабул қилувчиларнинг ушбу масала бўйича билим ва малакаларини ошириш ва уларнинг миллий, халқаро сиёсатининг асоси бўлиши учун уларга аниқроқ маълумот бериш, шу билан бирга уларга ушбу маълумотларни таҳлил қилиш имкониятини бериш мақсадга мувофиқ.

Асосий қисм. Аҳоли ҳақидаги билимлар ва унинг ривожланиш қонуниятлари шундан далолат берадики, фақат XVII асрнинг иккинчи ярмидан бошлаб “аҳоли” тушунчаси илмий истеъмолга киритилган. Унгина “одамлар”, “яшовчилар” каби тушунчалардан фойдаланилган. Аҳоли, моҳиятига кўра, ўзаро фарқ қилувчи учта жиҳатга эга. Биринчиси, аҳолининг биологик бирлик эканлигидир. Ушбу жиҳатга кўра, инсонга биологик мавжудот сифатида кўпайиш, биологик жамланма сифатида такрор ҳосил бўлиш хос. Иккинчи жиҳатга мувофиқ, аҳоли ижтимоий-биологик категориядир, Бу жиҳат бўйича аҳоли ижтимоий ва биологик муносабатларнинг ўзига хос давомчиси ҳисобланади. Ниҳоят, учинчи жиҳат шу билан изоҳланадики, аҳоли ижтимоий ҳодиса бўлиб, ижтимоий алоқалар орқали бирлашган инсонлар жамланмаси сифатида юзага чиқади.

Аҳоли кўплаб хусусият ва вазифаларга эга. Улардан энг асосийлари - ишлаб чиқариш, истеъмол ва кўпайиш вазифалари бўлиб, улар турли тарихий даврлар ва жамиятларда турлича ўлчовга эга. Масалан, ишлаб чиқариш вазифаси ижтимоий меҳнат самарадорлиги кўрсаткичлари ёрдамида юзага чиқса, истеъмол - аҳоли жон бошига тўғри келувчи ялпи ички маҳсулот ишлаб чиқарилиши сифатида, такрор ҳосил бўлиш эса

репродуктив ёшдаги аёл томонидан дунёга келтирилган болалар сони сифатида юзага чиқади [1; 7; 13].

Булардан ташқари, аҳолининг бошқа хусусиятлари ҳам мавжуд бўлиб, улар жумласига ижтимоий, миграция ҳаракатчанлиги киради. Мазкур вазифалар аҳоли фаолиятининг турли жиҳатларини тавсифлаб беради. Аҳоли барча унсур ва вазифалари доимий ҳаракатда бўлган динамик тизимдир. Аҳоли ҳаракатининг учта тури фарқланади: ижтимоий, табиий ва миграцион.

Аҳолининг ижтимоий ҳаракати тор ва кенг маъноларда талқин қилиниши мумкин. Кенг маънодаги ижтимоий ҳаракатга барча ижтимоий муносабатлар, шу жумладан, демографик муносабатлар ҳам киритилади. Тор маънодаги ижтимоий ҳаракат деганда, одатда фақатгина ўзига хос доирадаги муносабатлар тушунилади. Бунга мисол қилиб аҳолининг ижтимоий соҳадаги ҳаракатларининг барча турларини киритиш мумкин, фақатгина табиий ва миграцион ҳаракатлар бундан мустасно.

Инсонларнинг ҳар қандай жамланмаси миқдор ва сифат ўзгаришларига дучор бўлиши табиий. Миқдор ўзгаришлар “ички” ҳаракат оқибатида, яъни кўпайиш жараёни ва “ташқи” - аҳоли миграцияси оқибатида юзага келади. Иккаласи ҳам миқдор, ҳам сифат ўзгаришларига олиб келса-да, ижтимоий ҳаракат аҳоли хусусиятларининг фақат сифат ўзгаришларига олиб келади, холос. Миграция жараёни кўп ҳолларда нафақат ижтимоий ривожланиш, балки табиий ҳаракат билан ҳам боғлиқ. У билан ижтимоий ҳаракат ҳам ўзаро таъсирлашувга киришади. Ҳақиқатда ҳам инсон улғайиши билан тажрибаси, малакаси ортиб боради, унда бошқа ўзгаришлар ҳам вужудга келади [1].

Аҳолининг такрор ҳосил бўлиши натижасида унинг миқдори туғилиш ва ўлим, демографик таркиби эса аҳоли катламларининг бир ёшдан иккинчи ёшга ўтиши билан ўзгаради. Демак, аҳолининг такрор ҳосил бўлиши нафақат туғилиш ва ўлим оқибатлари асосида авлодлар алмашинувиға, яъни айрим кишиларнинг “кириш”и (иммиграция) ва бошқаларининг “чиқиш” (эмиграция)ига, балки “демографик макон”да уларнинг ҳаракатланишига олиб келади [1; 7].

Табиий ҳаракатдан фарқли ўларок миграция - аҳолининг макондаги ҳаракатидир, унинг ҳудуд бўйлаб тақсимланишидир. Ушбу маънода миграция кўчиб ўтишлар содир бўлаётган маълум бир ҳудуд доирасида аҳоли миқдорининг ўзгаришига олиб келмайди, фақатгина ушбу ҳудуд (мамлакат, минтақа) нинг айрим қисмларидаги аҳоли таркиби ва миқдори ўзгаради, холос.

Тадқиқотлар миграция ва аҳолининг такрор ҳосил бўлиши ўртасида ўхшашлик мавжудлигини кўрсатади. Уларнинг иккаласига ҳам таркибий қисмларнинг ўзаро таъсири хосдир: ижобий (туғилиш, иммиграция) ва салбий (ўлим, эмиграция). Миграция ва такрор ҳосил бўлиш жараёнлари - демографик динамиканинг икки таркибий қисмидир. Лекин аҳолининг

такрор ҳосил бўлиши ва миграцияси ўртасида қуйидаги тафовутлар мавжуд [1; 7]:

- бу икки жараён аҳоли ҳаракатининг икки тури ҳисобланади. Такрор ҳосил бўлиш жараёни айнан бир инсонлар жамланмасида содир бўлади ва унинг учун ички ҳаракат ҳосдир. Миграция жараёнлари эса бундан мустасно, яъни миграция ташқи ҳодиса ҳисобланади;

- аҳолининг такрор ҳосил бўлиш жараёнида айрим ҳодисалар (ўлим, туғилиш) ҳар бир иштирокчи учун бир марта содир бўлади, миграцияда эса айрим ҳодисалар (эмиграция, иммиграция) иштирокчилар учун кўп марта такрорланиши мумкин;

- репродуктив майл аҳолининг такрор ҳосил бўлиш ҳолатига бевосита таъсир қилувчи эҳтиёжлар билан детерминантлашади. Бу бола ортириш эҳтиёжи ёки болалар қондириши мумкин бўлган баъзи бошқа эҳтиёжлар, ўзини-ўзи асраш эҳтиёжи, яъни ҳаётий эҳтиёж, оила қуриш эҳтиёжидир. Миграцияда эса бошқача, яъни кўчиш миграция эҳтиёжлари билан эмас, балки аҳоли айрим қисмларининг ижтимоий-иқтисодий мақомини ўзгартириш эҳтиёжлари билан асосланади. Биринчи ҳолатда эҳтиёжлар - демографик майлнинг ички мақсади, унинг бирламчи унсури бўлса, иккинчи ҳолатда - миграция бошқа, одатда моддий эҳтиёжларни қондириш воситаси бўлиб юзага чиқади. Айнан шунинг учун оиланинг фаровонлик даражаси болаларга бўлган эҳтиёжга нисбатан қарама-қарши боғлиқликда бўлса, миграциявий кўчишларга нисбатан тўғри боғлиқликда бўлади;

- такрор ҳосил бўлиш жараёнлари билан аҳолининг шундай демографик хусусиятлари ўзаро боғлиқки, улар инсон ҳаёти давомида ўзгармай қолади (жинс) ёки вақт ўтиши билан ўзгаради (ёш). Шу билан бирга, миграция ўзгарувчан ижтимоий хусусиятлар билан ҳам ўзаро боғлиқ, уларнинг айримларини миграция доимо (тураржой, меҳнат соҳаси), бошқаларини эса баъзан (касб, малака) ўзгартириб туради;

- миграция аҳолининг такрор ҳосил бўлишидан объектив омилларга етарли даражада кучли боғлиқлиги билан тубдан ажралиб туради. Миграция ижтимоий-иқтисодий ривожланиш кўрсаткичлари – ишлаб чиқариш кучларининг жойлашуви, урбанизация жадаллиги ва бошқалар билан чамбарчас боғлиқдир.

Аҳоли, унинг сони, ёш таркиби, жойлашуви ва ниҳоят табақаларга бўлиниши ҳақидаги батафсил маълумотларга эга бўлиш тўғрисидаги аниқ эҳтиёж ижтимоий муносабатлар тизимидаги кескин бурилишлар содир бўлиш давридан, аҳолини ижтимоий ва макондаги жойлашув нуктаи назаридан тамоман янги шароитларига олиб келган феодал табақалашув жамиятидан капиталистик жамиятга ўтиш даврида, аграр иқтисодиётдан индустриал иқтисодиётга ўтиш даврида бошланди. XVII-XVIII асрлар миграция жараёнларининг ривожланишида кескин бурилиш даври бўлди, унинг асосида мамлакатлараро, қитъалараро миграция давлатларининг демографик манбаи бўлиб колди. Тарихий ривожланишнинг янги шартлари

ва у билан боғлиқ ҳолда давлатчиликнинг ривожланишида аҳолининг ролини кўрсатиш ҳолатлари Н. Макиавелли (1469-1527), Ж.Боден (1530-1596), Д. Ботеро (1540-1617) асарларида ўз ифодасини топди, улар биринчи навбатда, сиёсатчилар ёки сиёсий ёзувчилар бўлишган. Аҳоли муаммоларига ҳатто ижтимоий утопистлар, авваламбор Т. Кампанелла (1568-1639) ҳам қизиқиш билдирган [1; 7; 8].

Аҳоли ҳақидаги маълумотларнинг тўпланиши ва таҳлили сиёсий арифметика ва давлатшунослик каби иккита фан тармоқларининг ривожланиши билан баробар бўлган. Биринчиси, янги давр ҳосиласи бўлса, иккинчиси бой тарихий анъаналарига эга бўлган. Аҳоли динамикасининг ижтимоий-иқтисодий омилларини ўрганиш бўйича ёндашувлар сиёсий арифметикачилар ҳисобланган В. Петти (1623-1687), Ж. Граунт (1620-1674) ва Э. Галлей (1656-1742) каби олимлар асарларида кузатилади. Уларнинг демография фани олдидаги хизматлари каттадир. Улар кейинчалик “аҳолининг табиий ҳаракати” деб ном олган янги билимлар соҳаси чегараларини аниқлаб берганлар ва миқдорий (сон жиҳатдан) ўрганиш асосларини яратганлар. Улар биринчилардан бўлиб “ижтимоий далилларни ҳисоблаб чиқиш” бўйича ҳаракатларни амалга оширганлар [1; 7; 14].

Аҳоли ва ижтимоий омилларнинг ўзаро таъсир назарияси ривожланишига В. Петти беқиёс ҳисса қўшган, у XVII асрнинг энг йирик назарий-иқтисодчиларидан бири бўлган. У мамлакат аҳолисини давлатнинг асосий бойлиги – “инсон капитали”, деб ҳисоблаган. “Меҳнат - бойликнинг отаси, ер - унинг онаси”, деган машҳур ҳикмат бевосита У.Петтига тегишлидир. Шунинг учун олим давлат аҳоли сони ўсиши тўғрисида ғамхўрлик қилиши кераклигини уқтирган [1].

Аҳоли динамикаси муаммолари ва унинг ўсиш суръатларининг ўзгариш сабабларини талқин қилишдаги ўзига хос ёндашувни Э.Галлей таклиф этган: “Инсониятнинг кўпайиши ва унинг ўсиши нафақат инсон табиатида мавжуд бўлган баъзи ҳолатлар, балки унинг оилани боқиш бўйича вазифа ва ташвишларнинг истиқболдаги кўпайиши бўйича никоҳга кириш тўғрисидаги қарорларни қабул қилишда кўпчилик аҳоли томонидан йўл қўйиладиган эҳтиёткорлигига ҳам боғлиқдир”. Бу билан Э. Галлей туғилишнинг чегараланиш сабабларини кўрсатиб, давлат болалар туғилишини қўллаб-қувватлаши ва рағбатлантириш зарур, деб ҳисоблаган [7; 8].

Аҳоли статистикасининг такомиллашмаганлиги, маълумотларнинг фрагментарлиги ва камчиликларининг кўплиги сабабли ушбу соҳада математик усулларнинг ривожланишига сабаб бўлди. Масалан, аҳолини ўрганишда эҳтимоллар назариясининг қўлланилиши, асосан ўлим ва умр кўриш давомийлигини ҳисоблаш Д. Бернулли (1700-1782) ва Л. Эйлерлар томонидан ишлаб чиқилган [1; 8].

Аҳолини тадқиқот объекти сифатида ўрганишга қизиқишнинг ортиши ва ниҳоят маълумотларнинг тўпланиши ҳамда таҳлил қилиш усулларининг

такомиллашуви ўша даврларда демографияни мустақил фан сифатида оёққа турган, деб ҳисоблашга имкон бермасди. Худди шундай фикрни аҳоли статистикасига ҳам нисбатан айтиш мумкин. Бу ҳақида йирик француз маърифатпарварлари бўлган Ш. Монтескье (1689-1755), Ф. Вольтер (1694-1778), Ж. Руссо (1712-1778)ларнинг фикрларини келтириш мумкин. Уларнинг асарларида аҳолига ижтимоий-иқтисодий ривожланиш омили сифатидаги ёндашувлар устунлик қилади, бунга мувофиқ давлатнинг вазифаси аҳолининг кўпайиши чораларини кўришдан иборат бўлиши керак, жумладан, қонунлар такомиллаштирилиши ва меҳнат шароитлари яхшиланиши лозим. Ж.Руссонинг фикрича, фуқаролари доимий равишда кўпайиб бораётган ҳукумат энг яхшиси, аҳолиси камайиб ва ўлиб бораётган ҳукумат – энг ёмонидир [1; 7; 13].

Аҳолининг иқтисодий мақсадларга кўра ўсишини инглиз иқтисодчилари Д. Юм (1711-1776) ва А. Смитлар (1723-1790) ҳам маъқуллаган. Уларнинг фикрича, аҳоли сонининг кўп ва ишлаб чиқариш самарадорлигининг юқори бўлиши давлат учун ҳар томонлама фойдалидир. Бу ички ва ташқи сиёсат, жумладан, давлат манфаатлари нуқтаи назаридан ҳар қандай давлат жадал ривожланишининг инкор этиб бўлмайдиган исботи ҳисобланади. Бу фикрларга Ф. Кенэ (1694-1774) нинг қарашлари ҳам жуда яқин. У жамиятнинг ривожланиши аҳоли сонининг ўсишига олиб келади ва аҳоли ҳолати, инсонлар меҳнатидан фойдаланиш давлатиқтисодий сиёсатининг энг муҳим объектларидан бири ҳисобланади, деб ёзган [1; 7; 8].

Демография фанининг вужудга келишида буюк рус қомусшунос олими М.В. Ломоносов (1711-1765) нинг ҳам ўрни катта. У мамлакат бойлигининг асосини ҳеч ким яшамайдиган бепоён ҳудудлар эмас, балки айнан аҳоли ташкил қилади, деб ҳисоблаган. XVIII асрда аҳолини ўрганиш бўйича муваффақиятларга эришилганлигига қарамай, уни ҳисобга олиш ишлари жуда содда, ёндашувлар эса жуда муаммоли, яъни давлат бошқаруви манфаатлари бўйича амалга оширилган. Ушбу ҳолат аҳоли статистикаси фанини илмларнинг мустақил тармоғи сифатида ажралиб чиққанлигини таъкидлаш имконини бермас эди [7; 12].

XVIII асрнинг иккинчи ярмидан бошланган саноат инқилоби ва унинг кўйинчалик кўплаб Европа мамлакатларига ёйилиши янги - индустриал цивилизациянинг жадал шаклланиши, шаҳарларнинг тез ўсиши фан учун кенг имкониятлар яратиб берди. Жумладан, кишиларнинг турмуш тарзи ва шароитлари ҳам кескин ўзгарди. Бунинг натижасида XIX асрда демографик вазиятнинг кескин ўзгариши бошланди, яъниўлимнинг камайиши ва юқори даражадаги туғилиш натижасида аҳоли тез кўпая бошлади. Б.Ц.Урланиснинг ҳисоб-китобларига кўра, XIX асрда аҳоли сонининг ўсиши Европа аҳолисининг ўсиш суръатларига нисбатан 7 марта, бирламчи тўпланиш даврига нисбатан 3 марта кўп булган. Европа аҳолиси 100 йилда икки марта, яъни 1800 йилдаги 193,0-208,0 млн. кишидан 1900 йилдаги 423,0-430,0 млн. кишигача кўпайган. Европадаги аҳолининг зичлиги ва янги

ерларни ўзлаштиришга эҳтиёж Шимолий ва Жанубий Америкага оммавий миграция учун катализатор бўлиб қолди. Ўз миқёсларига кўра, у аввалги юз йилликларга нисбатан қиёслаб бўлмайдиган даражага чиқди. Юз йилда 28,0 млн.дан ортиқ киши Европани тарк этди. Бунинг ярмидан кўпи охириги ўн йилликларга - аҳолининг зичлиги кўзга яққол ташланадиган пайтга тўғри келди [7].

Аҳоли сони билан мавжуд ресурслар ўртасидаги ўзаро боғлиқлик муаммоси аҳолишунослик назариясига муҳим ҳисса қўшган Т. Мальтуснинг (1766-1834) асарларида ўз ифодасини топган. Аҳоли тамойиллари Мальтусга кўра агар назоратсиз қолса аҳоли сони ҳар авлодда икки баробар ошади. Егулик тақчиллиги юзага келади. Чунки аҳоли ҳар авлодда геометрик ўсар экан (1-2-4-8-16 ва шундай) “тирикчилик” арифметик ҳисобда ўсади (1-2-3-4-5 ва шундай). Шундай қилиб, қуйидаги мисолга кўра авлод сўнгига келиб популяциянинг 16 та бирлиги боқади аммо егулик ва тирикчиликнинг фақат 5 бирлиги мавжуд бўлади. Шунга қарамай Мальтус айтадики, аҳолининг ўсиши назоратнинг икки усули билан текширилади, олдини олувчи ва ижобий назорат. У асосий олдини олувчи назоратга “ақлий чегаралаш” сифатида таянади [1; 7].

XX асрнинг бошларида француз демограф олими А. Ландри (1874-1956) аҳоли сонининг ўсиши ва унинг ижтимоий-иқтисодий шарт-шароитларга боғлиқлигини асослашга ҳаракат қилиб, демографик инқилоб концепциясини ишлаб чиқди. Кейинчалик у аҳолининг такрор ҳосил қилиниш турлари ўзгариши сабабларини очиб берадиган демографик ўтиш концепцияси номини олди.

Австралиялик демограф олим Ж. Колдуэлл 1976-1978 йилларда демографик ўтиш концепциясини янада ривожлантирди. У бу масалага ўз қарашларини қуйидагича баён этди:

- туғилиш тури барча жамиятларда оқилона бўлиб, оила тури ва оиладаги иқтисодий муносабатлар хусусияти билан белгиланади.

- аграр иқтисодиёт яқин кариндошлар гуруҳидан иборат бўлган, биргаликдаги иқтисодий фаолият ва умумий мажбуриятлар билан бирлашган катта оилаларга асосланган. Бундай оилаларда “неъматларнинг соф оқими” кичик авлодлардан катталарига йўналтирилган бўлиб, туғилиш кўп бўлиши иқтисодий жиҳатдан мақсадга мувофиқ, деб топилади.

- индустриал жамият оилани жамиятнинг асосий иқтисодий ҳужайраси функциясидан маҳрум этади, оилада “неъматларнинг соф оқими” кўпроқ ота-оналардан фарзандлар томон ўзгартирилади. Бу оилада иккинчи ва учинчи бола туғилишини иқтисодий жиҳатдан мақсадга мувофиқ қилмайди.

- шу билан бирга анъанавий катта оила ўзга хос бўлган туғилиш даражаси билан ижтимоий ишлаб чиқаришнинг саноатлаштирилиши шароитларига мослашиши мумкин.

- демак, демографик ўтиш умумий жараён эмас, унинг амалий умумийлиги (бу жараённинг Шарқдаги ривожланаётган давлатларга ёйилиши назарда тутилмоқда) Ғарб давлатларида шаклланган ижтимоий ташкилот, турмуш тарзи ва дунёқараш импорт қилинишининг оқибатидир. Аммо бундай кадриятлар жамият саноатлашишга ўтиш умумий жараёнида ўзлаштирилиши мумкин.

Аҳоли жон бошига маҳсулот ишлаб чиқариш 1000 йил (500-1500 йиллар) давомида кўпаймаган ва ана шу давр мобайнида аҳолининг йиллик ўртача кўпайиши суръати 0,1 фоизни ташкил этган. Мазкур кўрсаткичларнинг бирмунча ўсиши кейинги уч юз йил (1820 йилгача) даврида аниқланган, лекин бунда ўсиш суръати жуда паст бўлган. Аҳоли ўсишида кескин сакраш замонавий капитализм босқичида (1820-1980 йилларда) содир бўлган. Бунда аҳоли жон бошига маҳсулот ишлаб чиқариш ўсиши суръатлари йилига 1,6 фоизни ташкил этгани ҳолда, аҳоли сони йилига тахминан 1,0 фоизга кўпайган. Юзаки қараганда, аҳолисининг сони кўп бўлган ва улкан бўш ишчи кучи захирасига эга давлатлар иқтисодий ўсишда юқори суръатларга эришиш имкониятларига эга. Амалда эса аҳолиси кўп бўлган аксарият мамлакатларда иқтисодий ўсиш суръатлари жуда паст, аксарият ҳолларда аҳолининг табиий ўсиш суръатларидан кам. Гап шундаки, иқтисодий ўсиш фақат табиий - ер, ишлаб чиқариш воситалари, капиталгагина эмас, балки бу ресурслардан ҳам муҳимроғи - инсонга, аниқроғи инсон капитали - билими, малакаси, тажрибаси, саломатлиги ва бошқаларга боғлиқ [1; 7; 8].

Жумладан, Т. Шульцнинг фикрича, инсонга инвестиция киритишнинг асосий натижалари кишиларда меҳнат қобилиятининг ортиши, уларнинг жамиятда самарали бунёдкорлик фаолиятини амалга ошириши, саломат бўлиши ва бошқаларда ўз ифодасини топади. У инсон капитали жамланиш ва такрор ҳосил қилинишга қодир, деб ҳисоблаган. Олимнинг фикрича, жамиятда ишлаб чиқарилаётган жамланма маҳсулот умумий ҳажмининг тўртдан уч қисми инсон капиталини тўплашга сарфланмоқда. Ҳолбуки, XX асрдаги такрор ҳосил қилишга доир кўпчилик назарияларда бу кўрсаткич тўртдан бир қисмини ташкил этади, деб кўрсатилар эди.

Г.Беккер эса инсон капиталига инвестициялар рентабеллигининг микдорини аниқлаган ва уни АҚШдаги кўпгина фирмаларнинг рентабеллиги билан таққослаган. Хусусий таълим муассасалари сони кўпайиши, қисқа муддатли семинарлар ва махсус курслар ташкил этувчи консалтинг фирмалари фаолиятининг кенгайиши натижасида таълим фаолиятининг хусусий сектордаги рентабеллик даражаси тижорат фаолиятининг бошқа турлари рентабеллиги даражасидан 10,0-15,0 % ортиқ эканлиги исботланган [5].

Демографик жараёнлар қайта тикланиши қийин кечадиган, узоқ вақт ва харажатни талаб этадиган ижтимоий-биологик ҳодисадир. Бунда туғилиш ва ўлим жараёнлари амалга ошиши учун маълум бир ижтимоий

муҳит, иқтисодий шароит керак бўлади. Баъзан ана шу ижтимоий муҳит, иқтисодий шарт-шароит демографик жараёнлар ривожланишини белгилаб беради.

Аҳоли кўпайиши, таркиби ва ривожланиши бир томондан жамият тараққиётига, ундаги иқтисодий, сиёсий ўзгаришларга боғлиқ бўлса, иккинчи томондан мамлакат тараққиётига ўз таъсирини кўрсатади. Демографик жараёнлар у ёки, бу давлатларда рўй берадиган турли ўзгаришларни маълум жиҳатдан осонлаштиради ёки қийинлаштиради [4; 24-б.]. Аҳоли сони ўсиши озиқ-овқат етишмаслиги, нархи кўтарилиб кетиши, қишлоқ хўжалигида фойдаланадиган ер майдонининг қисқариши каби қатор муаммоларни ҳам келтириб чиқаради.

Америкалик профессор Ревелл – озиқ-овқат муаммоси фақат қишлоқ хўжалиги тармоғига боғлиқ бўлиб, агарда, қишлоқ хўжалиги тармоғини ер юзининг ҳамма қисмида талаб даражасида йўлга қўйилиб, эътибор берилганда 100 миллиард одамни боқишга етадиган озиқ-овқат маҳсулоти яратиш мумкинлигини таъкидлайди. Агробиолог Веггонер эса, мавжуд қишлоқ хўжалиги экин майдони, иқлим, сув, қуёш энергиясидан самарали тўғри фойдаланилса, атроф-муҳитга зарар етказмасдан 80 миллиард кишининг қорнини тўйғазиб имконияти борлигини таъкидлайди [2; 674-б.].

1781 йилда француз ёзувчиси Аббат Гийом Рейналь ўзининг Америка революциясига бағишланган асарида “Америка Қўшма Штатларидаги бугунги аҳволдан келиб чиқиб қачондир, бу жой 10 миллион аҳолини боқа олса жуда катта иш бўлар эди. Чунки, мамлакат ўзини-ўзи зўрға таъминлаётган ҳозирги пайтда, шунча аҳолини фақат табиий ресурсларга таянган равишда, иқтисодиётни қаттиқ назоратга олиш орқали боқиш мумкин, акс ҳолда зарур маҳсулотлар билан таъминлай олмаслигини” [6; 274-б.], таъкидлайди. Муаллиф ушбу сўзларни ёзганда Америка аҳолиси 3 миллион кишини ҳам ташкил этмаган эди. АҚШ аҳолиси бугунги кунда 323,9 млн киши ва бу, давлатнинг ижтимоий-иқтисодий жиҳатдан тараққий этишига халақит бераётгани йўқ.

Н.А.Нартов агарда Ўрта Осиё аҳолисининг ҳар 23-25 йилда икки бараварга кўпайишини ҳамда худудининг катта қисми аҳоли яшаш учун ноқулай баланд тоғлар ва чўллар эгаллаганлигини ҳисобга олсак ўзбек, қозоқ ва қирғизларнинг эътиборини яшаш учун қулай бўлган Олтой, Сибир ўлкалари жалб этиши мумкинлигини таъкидлаб ўтади [11; 32-б.]. Мазкур қарашҳар қандай ҳолатда ҳам демографик хавф-хатарга йўл қўймаслик, “*демографик хавфсизлик*”ни таъминлашда муҳим ўрин тутди [13].

Умуман олганда аҳоли ва унинг ўсиши бўйича олимлар томонидан ишлаб чиқилган бир қанча назарияларни қуйидаги гуруҳларга бўлиш мумкин.

- Малтус назарияси ва унинг тарафдорлари бўлиб, асосий хусусият аҳоли ўсиши озиқ-овқат ва бошқа ресурсларнинг мавжудлиги билан чекланиб, қашшоқлик ва очликка олиб келиши билан белгиланади;

- бошқа бир гуруҳ олимлари демографик ўтиш назарияси тарафдорлари бўлиб, у жамият тараққиётининг турли босқичларида туғилиш ва ўлим даражасининг ўзгаришини тавсифлайди. Бунда биринчи босқичда туғилиш ва ўлим даражаси юқори бўлса, иккинчи босқичда туғилиш даражаси юқори бўлиб қолади, ўлим даражаси пасаяди, учинчи босқичда туғилиш даражаси ўлим даражасига тенглашади;

- аҳоли сонининг оптимал сони назарияси тарафдорлари эса оптимал аҳоли сони ресурслар ва ишлаб чиқариш технологияларининг мавжудлигига боғлиқлигини таъкидлашади.

Умуман олганда, аҳоли сонининг кўпайиши назариялари аҳолининг ҳаддан ташқари кўпайишининг сабаблари ва оқибатларини тушунишга ёрдам беради ва аҳоли ўсишини назорат қилиш стратегиясини ишлаб чиқади.

Ўзбекистонда ҳам демографиянинг ривожланиши ўз тарихига эга. Республикада демографик билимлар жуда қадимдан мавжуд бўлган. Булар ҳақида қадимги қўлёзмалар, археологик ёдгорликлар ва илмий манбалар гувоҳлик беради. Лекин мамлакатда мақсадли демографик тадқиқотларни ўтказиш 1960-йиллардан бошланган. Ўзбекистонда 1950-йилларнинг охирига қадар демография соҳасида кенг кўламли чуқур тадқиқотлар олиб борилмаган. Чунки бунинг учун асосий манбалар, энг аввало, демография статистикаси маълумотлари етишмаган, умуман, амалда фаннинг мазкур соҳаси таъқиқ остида бўлган. Фақат 1960 йилдан бошлаб, аҳолишунослик бўйича илмий тадқиқотлар кўпая бошланган. Бу кўп жиҳатдан республикада 1959, 1970, 1979-йилларда аҳолини рўйхатга олиш ўтказилгани билан изоҳланади [3; 12].

Республикада демография фанини ривожлантиришда, айниқса М.Қ.Қорахоновнинг ҳиссаси катта. Демограф олим республиканинг XIX асрнинг иккинчи ярмидан бошлаб, демографик тарихини тиклаган. Шу билан бирга М. Қорахонов Ўзбекистон аҳолисининг сон ва сифат хусусиятларини, туғилиш, ўлим, никоҳ ва ажралиш каби демографик жараёнларни илк бор комплекс ўрганган ҳамда демографик прогнозни амалга оширган, ушбу мавзуларда илмий асарлар яратган [1; 12; 17].

Ўзбекистонда аҳолишунослик, оила демографияси, шаҳарлар ва аҳоли географияси, меҳнат ва аҳоли бандлиги масалалари М.Қ.Қорахонов, И.Р.Муллажонов, Х.Салимов, Э.А.Ахмедов, Р.А.Убайдуллаева, Қ.Х.Абдурахмонов, О.Б.Ата-Мирзаев, А.А.Қаюмов, А.С.Солиев, Б.Х.Умурзақов, Л.П.Максакова, Д.А.Ортиқова, Н.Х.Рахимова, Г.Р.Асанов, Э.И.Сафаров, Ф.К.Комилова, З.Раимжонов, М.Р.Бўриева, Х.Х.Абдурамонов, З.Н. Тожиева, Р.Б. Қодиров, Л.З. Ибрагимов ишларида келтирилган [12; 13; 15].

Сўнги йилларда З.Н. Тожиевнинг илмий изланишлари Ўзбекистон Республикаси демографик салоҳияти ва унинг ҳудудий-демографик таркиби, иқтисодиётни модернизациялаш шароитида республика аҳолиси

такрор барпо бўлишидаги ўзгаришлар ва уларнинг ҳудудий хусусиятларига бағишланган бўлиб, тадқиқотларда демографик жараёнларнинг ҳудудий кўриниш бўйича илк бора демогеографик типологиялаштириш, районлаштириш ишлари бажарилган, минтақаларнинг ўзига хос табиий, ижтимоий-иқтисодий ривожланиши билан демографик жараёнлар ўртасидаги боғлиқлик масаласи таҳлил этилган, қонуниятлар аниқланган, аҳоли ижтимоий-демографик тараққиётидаги ўзгаришларнинг илмий асослари ёритиб берилган [13].

Р.Б. Қодировнинг тадқиқот ишларида Ўзбекистон Республикасининг Фарғона водийси вилоятлари аҳолиси, меҳнат ресурсларининг шаклланиши ва уларнинг меҳнатда бандлик ҳолати, Андижон, Наманган ва Фарғона вилоятлари меҳнат ресурсларининг демографик ва ҳудудий шаклланиш жараёни, иқтисодиёт тармоқларида тақсимланиши, улардан самарали фойдаланиш йўллари ўрганилган. Л.З. Ибрагимов эса жанубий-ғарбий Ўзбекистон аҳолиси бандлиги шаклланишининг иқтисодий географик хусусиятлари, уларга таъсир этувчи географик, ижтимоий-демографик омиллар ва уларнинг ҳудудий муаммоларини тадқиқ қилган.

Демографик ўтиш даврининг у ёки бу фазаси, ривожланиши мамлакатлар, минтақалардаги миллий, ижтимоий-иқтисодий ва сиёсий вазият билан боғлиқликда рўй беради. Соғлиқни сақлаш ва озиқ-овқат сифатига эътиборнинг кучайиши аҳоли ўлими ҳодисасини камайтиради, аммо туғилишнинг қисқармаслиги, ўлим билан туғилиш даражасидаги фарқни узайтиради, оқибатда, аҳоли сони ўсишининг тезлашиши кузатилади. Индустириал жихатдан ривожланган жамиятга кишиларнинг кириб бориши, юкори даражадаги турмуш тарзига эга бўлиш билан бир вақтда, туғилиш даражаси қисқаради ва ўз навбатида, аҳоли ўсиши суръати ҳам пасая бошлайди [2; 93-6.]. Мазкур ҳолларда аҳоли сони бирдан камаймайди, ҳатто маълум йилларгача унинг умумий мутлоқ миқдори кўпайишда давом этади. Одатда, аҳоли ўсишидаги бундай ўзгаришлар жамиятнинг ижтимоий-иқтисодий ривожланиши билан макон ва замонда узвий боғлиқликда рўй беради. Хуллас, ижтимоий-иқтисодий ўзгаришлар демографик жараёнларда ўтиш даврига сабаб бўлади, бу даврда аҳоли ўртасида шаклланган демографик майл, фикр, қараш ва хоҳишлар ретроспектив даврдан бутунлай фарқ қилади ва уларни бошқа орқага қайтариб бўлмайди [13].

Хулоса. Аҳолининг ўсиши билан боғлиқ бўлган тадқиқотлар туғилиш, ўлим ва миграция динамикасини таҳлил қилишни, ресурслар ва ишлаб чиқариш технологияларининг мавжудлигини баҳолашни, шунингдек, аҳолининг ҳаддан ташқари кўпайишининг ижтимоий-иқтисодий ва экологик оқибатларини ўрганишни ўз ичига олади. Масалан, демографик ўтиш даври бўйича тадқиқотлар туғилиш ва ўлим даражасидаги ўзгаришлар аҳоли сони ва тузилишига, шунингдек, мамлакатнинг ижтимоий-иқтисодий ривожланишига қандай таъсир қилишини тушуниш имконини беради.

Ресурслар ва ишлаб чиқариш технологияларининг мавжудлиги бўйича тадқиқотлар муайян мамлакат ёки минтақа учун оптимал аҳоли сонини аниқлашга ёрдам беради.

Аҳолининг ҳаддан ташқари кўпайишининг атроф-муҳитга таъсири, масалан, ифлосланиш, биологик хилма-хилликнинг йўқолиши ва иқлим ўзгариши бўйича тадқиқотлар олиб борилмоқда. Ушбу тадқиқотлар барқарор ривожланиш ва аҳоли ўсишини назорат қилиш стратегияларини ишлаб чиқишга ёрдам беради. Умуман олганда, аҳолининг ҳаддан ташқари кўпайиши муаммоларини тушуниш ва уларни ҳал қилиш чораларини ишлаб чиқишда аҳолининг ўсиши билан боғлиқ иқтисодий географик тадқиқотлар катта аҳамиятга эга.

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СОВРЕМЕННЫЕ ТЕХНОЛОГИИ УПРАВЛЕНИЯ ПЕРСОНАЛОМ

Аннотация. В рамках статьи исследованы теоретические положения управления персоналом и основные виды технологий управления персоналом. Предложено авторское определение понятиям «персонал», «управление персоналом», «технологии» и «технологии управления персоналом», выделены основные элементы, характеризующие понятие «персонал». Выделен ряд технологий управления персоналом, значительно расширяющие возможности менеджмента предприятий в контексте повышения гибкости управления персоналом в современных условиях конкуренции за качественный кадровый состав.

Ключевые слова: персонал, менеджмент, управление персоналом, подбор персонала, технологии управления персоналом.

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MODERN TECHNOLOGIES OF PERSONNEL MANAGEMENT

Abstract. Within the framework of the article, the theoretical provisions of personnel management and the main types of personnel management technologies are investigated. The author's definition of the concepts of "personnel", "personnel management", "technologies" and "personnel management technologies" is proposed, the main elements characterizing the concept of "personnel" are highlighted. A number of personnel management technologies are identified that significantly expand the capabilities of enterprise management in the context of increasing the flexibility of personnel management in modern conditions of competition for high-quality personnel.

Keywords: personnel, management, personnel management, personnel selection, personnel management technologies.

Постановка проблемы. Развитие отечественных предприятий характеризуется глобальными изменениями в разные временные рамки их функционирования. С 1991 года и по сей день их функционирование сопровождается кризисными явлениями и потрясениями разного характера и масштабов. Такая ситуация требует от менеджмента предприятий активных действий и предупреждения негативных последствий деятельности предприятия. Соответственно, особое внимание обращают на управление персоналом, поскольку без слаженного коллектива единомышленников сложно преодолевать трудные времена. Именно поэтому тематика квалификационной работы актуальна, учитывая необходимость использования современных технологий работы с персоналом, как залога стабильного функционирования предприятия.

Анализ исследований и публикаций. Среди ученых, исследовавших проблемы управления персоналом, необходимо выделить следующие: Балабанова Л., Сардак О., Гавкалова Н., Завиновская Г., Маслов Е., Мейо Э., Фоллетт М.П. и другие. Необходимо подчеркнуть, что сами технологии достаточно подробно не исследовались в менеджменте, а большинство ученых используют технические термины для объяснения природы технологий, даже управленческих. Также в рамках технологического подхода к управлению необходимо исследовать инструментарий, который именно и характеризует определенные технологии с позиции их реального практического использования в деятельности промышленных предприятий, при этом следует учитывать отечественную специфику и ментальность персонала.

Формулировка целей статьи. Основной задачей исследования является рассмотрение сущности и видов технологий управления персоналом.

Изложение основного материала. В современных условиях развития экономических отношений и роста конкурентоспособной борьбы, важнейшее место принадлежит персоналу организации, его творческому потенциалу и креативности [5, 7]. От квалификации, профессионализма и деловых качеств персонала зависит дальнейшее устойчивое развитие любого предприятия. Для эффективного функционирования предприятия следует использовать и внедрять в практическую деятельность инновационные концепции и современные технологии управления персоналом.

Важность персонала предприятия отмечалась многими учеными, в частности, в трудах К. Маркса в трудовой теории стоимости, автор утверждал, что только труд является тем ресурсом, который создает экономические богатства, а формирование добавленной стоимости обеспечивается комбинированием природных ресурсов и труда [4].

Й. Шумпетер отмечал, что именно человеческий труд в разных проявлениях и формах, а также его организации при наличии действия

различных стимулов обеспечивает результат и способствует функционированию экономической системы [6].

Г. Саймон и Ф. Селзник в своих исследованиях пришли к выводу, что основой деятельности любого предприятия являются коммуникации и взаимодействие между индивидами от которых зависит формирование конечного результата [3].

По нашему мнению, под персоналом следует понимать совокупность работников организации, занимающих определенные должности и обладающих необходимой квалификацией, знаниями или имеющими практический опыт.

Понятие управления персоналом комплексное и включает в себя ряд элементов: стратегию управления персоналом, кадровую политику, систему, функции управления персоналом, службу управления персоналом, показатели результативности управления персоналом и т.д. Под понятием управления персоналом следует понимать специфическую сферу управленческой деятельности, процесс, целенаправленную деятельность, системное и организованное влияние, часть функциональной сферы, где главным объектом являются люди, и вся деятельность направлена на объект (людей) с целью повышения эффективности использования потенциала рабочей силы и достижение поставленных целей [9].

Управление персоналом на предприятии осуществляется с использованием функциональных подсистем, в частности: условия труда; трудовые отношения; оформление и учет кадров; маркетинг, прогнозирование и планирование персонала; развитие трудового потенциала; стимулирование труда; предоставление юридических услуг; создание необходимой социальной инфраструктуры; выбор и применение организационных структур управления. Функционирование любой из перечисленных подсистем на предприятиях может обеспечивать, как отдельное управленческое подразделение, так и несколько подразделений или отдельные лица, на которых возложены указанные функции (для малых предприятий), от принятия решений которых зависит эффективность функционирования предприятия в целом и обеспечение благосостояния сотрудников.

В научной литературе под технологиями понимают: совокупность средств, процессов, операций, методов; систему физических объектов; процесс преобразования или систему действий. По нашему мнению, под технологиями следует понимать различные средства (методы, процессы и т.п.), обеспечивающие изменение состояния, свойства и т.п. в процессе деятельности.

Под технологиями управления персоналом следует понимать процесс подбора, мотивации, обучения, развития и оценки персонала с применением различных методов для достижения поставленных целей перед организацией за счет обеспечения наилучших результатов трудовой

деятельности. Технологии управления персоналом следует разделять на: технологии подбора персонала; технологии мотивации персонала; технологии обучения и развития персонала; технологии оценки персонала.

Для начала охарактеризуем технологии подбора персонала, список которых и их характеристика приведены в таблице 1.

Таблица 1 – Технологии подбора персонала

Название	Характеристика
Аутплейсмент	Помощь работодателя уволенным работникам вследствие их сокращения, ликвидации или реорганизации предприятия
Аутстафинг	Привлечение внештатного специалиста или вывод персонала за пределы штата компании-заказчика и оформление их в штат компании-провайдера.
Видео-собеседование	Подбор персонала с использованием видео технологий (zoom, meet и т.д.), позволяющих увидеть все эмоциональные нюансы поведения, язык жестов и т.п.
Геймификация в рекрутинге	Применение игровой механики в неигровых средах, в частности в рекрутинге с целью мотивации людей или изменение их поведенческих моделей, возможность быстрого выявления специалистов с навыками и умениями, необходимыми для той или иной должности
Интернет сорсинг	Подбор квалифицированных кандидатов, их контактов, максимальная заинтересованность их и удостоверение, что кандидат готов к интервью
Лизинг кадров	Аренда сотрудников в посторонней организации на определенный срок
Поиск талантов	Подбор перспективных и интересных людей
Прелиминаринг	Привлечение перспективных молодых специалистов на практику или стажировку с последующим их трудоустройством
Рекрутинг	Тщательный подбор персонала, учитывающий деловые и личные качества соискателя.
Системы отслеживания кандидатов (ATS)	Подбор персонала с использованием прикладного программного обеспечения, позволяющего автоматизировать процесс подбора, отслеживания, обработки информации в соответствии с потребностями найма
Скрининг	Быстрый подбор персонала, осуществляемый по формальным признакам
Хедхантинг	Подбор персонала высококвалифицированных, редких специалистов с уникальными компетенциями

Наряду с обычными способами мотивации персонала могут употребляться современные технологии управления [1]:

1) Грейдинг (grade – степень, класс, ранг). Система должностных разрядов. Для каждого грейда определяется оклад или «вилка окладов» В основе системы грейдов лежит метод Хэя, или метод направляющих профильных таблиц, его суть заключается в оценке всех должностей на основе трех групп факторов: а) знание и умение; б) решение проблем; с) ответственность.

2) Золотой парашют. Соглашение между компанией и сотрудником (обычно высшего руководства), в котором говорится, что сотрудник получит определенное вознаграждение при увольнении.

3) Карьерограмма. Прогноз развития карьеры сотрудника в организации, где прописаны обязательства администрации по горизонтальному и вертикальному перемещению работника по карьерной лестнице через определенное время.

4) Метод МВО (управление по целям). Метод планирования, предусматривающий определение целей руководителям и сотрудникам, используется для оценки их эффективности и определения размера премий или вознаграждений по результатам работы.

5) Comp&ben (компенсации и льготы). Составляющая управление персоналом к которой принадлежит материальное и нематериальное вознаграждение сотрудников, а также льготы и гарантии, принадлежащие им

6) KPI (ключевые показатели эффективности). Внутри корпоративные показатели, благодаря которым можно отследить качество и эффективность работы отдельными сотрудниками.

7) Pay for Performance (плата за выполнение). Вознаграждение (заработная плата, комиссионные, премии и т.д.) выплачивается работникам в зависимости от индивидуальных и групповых достижений.

Далее проанализируем технологии обучения и развития персонала (табл.2)

Таблица 2 – Технологии обучения и развития персонала

Название	Характеристика
Кейс Стади	Система обучения, основанная на анализе, решении и обсуждении ситуаций, как смоделированных, так и реальных с целью лучшего понимания других людей, умения работать с большим массивом информации, возможности моделировать различные ситуации, принимать и анализировать принятые решения.
Коучинг	Бизнес-технология, предполагающая развитие личного и творческого потенциала работников с целью получения максимально возможного эффективного результата.
Модель обучения ISA	Бизнес-модель, когда организация сначала обучает человека за свой счет и помогает ему устроиться на работу, а студент оплачивает обучение по факту трудоустройства, достигая определенного уровня заработной платы.
Тренинг	Метод интенсивного обучения с использованием деловых или ролевых игр, с помощью упражнений и дискуссий, направленный на развитие знаний, умений и навыков.
Самообучение	Работник самостоятельно овладевает учебным материалом, приобретает навыки, практический опыт.
E-learning	Использование персоналом информационных и телекоммуникационных технологий с целью овладения учебным материалом, приобретения навыков, практического опыта.

Далее проанализируем технологии оценки персонала (табл.3).

Таблица 3 – Технологии оценки персонала

Название	Характеристика
360 градусов	Опрос окружения (руководства, сотрудников, подчиненных) с целью определения, соответствует ли определенный сотрудник занимаемой должности. Этапы проведения метода «360 градусов»: 1) подготовка – формирование опросника, определение окружения сотрудника, участвующих в исследовании; 2) введение – проведение консультаций с опрашиваемыми с целью объяснения целей и методики исследования; в) опрос участников – непосредственное проведение опроса, определение результатов и составление отчета; 3) обратная связь – проводится с сотрудниками, участвовавшими в опросе.
Матрица RACI	Методика распределения полномочий и ролей в бизнес-процессах, которая помогает проанализировать распределение полномочий и ответственности. RACI – это аббревиатура, включающая четыре роли: 1) responsible – ответственный за работу; 2) accountable – ответственный за результат; 3) consulted – консультант; 4) informed – информированный.
Онлайн-система SHLTOOLS	С ее помощью можно провести оценку персонала с использованием тестов способностей, разных опросников.
Тайный покупатель	Используется для определения, соблюдает ли персонал магазина определенные стандарты.
Чек-лист	Контрольный список задач, которые необходимо в нужной последовательности проверить, состоит из максимально простых, точных и лаконичных действий.
Performance review (обзор производительности)	Подход к оценке персонала, позволяющий измерить производительность каждого сотрудника. Состоит из: 1) self review – оценка сотрудника для определения, что полезного он сделал для организации и для своего отдела за определенный период; 2) взаимодействие персонала и руководителей – с помощью импульс-опросов и опросов 360; 3) составление рейтингов по профессиональным навыкам, активности, вовлеченности в процессы организации, вкладу в прибыль и т.п.

Представленные в таблицах 1-3 технологии способны значительно расширить возможности менеджмента предприятий в контексте повышения гибкости управления персоналом в современных условиях конкуренции за качественный кадровый состав.

Выводы. Систематическое внимание менеджмента к управлению персоналом обеспечивает стабильность функционирования предприятия и позволяет реализовывать стратегические задачи в соответствии с общей стратегией компании. При этом менеджмент предприятий требует соответствующих технологий и инструментов, позволяющих сделать процесс управления персоналом более эффективным и оперативным. Общая система управления персоналом и методология его построения

зависят от организационной структуры предприятия – подсистемы функционального управления и подсистемы линейного управления. Также важное место занимают технологии управления персоналом. Под технологиями управления персоналом, по нашему мнению, необходимо понимать процесс подбора, мотивации, обучения, развития и оценки персонала с применением различных методов с целью достижения поставленных целей перед организацией за счет обеспечения наилучших результатов трудовой деятельности. Постоянное развитие системы управления персоналом требует от менеджмента использования новых подходов и технологий в управленческой деятельности, что обуславливает актуальность дальнейших исследований представленной проблематики.

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РОЛЬ И ЗНАЧЕНИЕ ОРГАНИЗАЦИИ СЕКЦИИ НАЦИОНАЛЬНОГО ВИДА СПОРТА КУРАШ В СПОРТИВНЫХ ШКОЛАХ

Аннотация. В статье рассматривается роль и значение организации секции национального вида спорта кураш в спортивных школах. Узбекская национальная борьба «кураш» является одним из самых древних видов спорта и имеет свою яркую, интересную историю.

Ключевые слова: борьба, культура, спорт, инфраструктура, база, патриотизм.

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ROLE AND SIGNIFICANCE OF THE ORGANIZATION OF THE SECTION NATIONAL SPORT KURASH IN SPORTS SCHOOLS

Annotation. The article discusses the role and importance of organizing a section of the national sport kurash in sports schools. The Uzbek national wrestling "kurash" is one of the most ancient sports and has its own bright, interesting history.

Key words: wrestling, culture, sport, infrastructure, base, patriotism.

Национальные виды спорта Узбекистана являются неотъемлемой частью культурного наследия Республики Узбекистан в области физической культуры и спорта, основой воспитания у населения чувств патриотизма и любви к Родине, стремления к повышению авторитета страны на международной арене. Узбекская национальная борьба «кураш» является одним из самых древних видов спорта и имеет свою яркую, интересную

историю. В древних восточных источниках кураш упоминается как зрелищное единоборство. Известный венгерский ученый Л.Кун в своей книге «Всеобщая история физической культуры и спорта» отмечает, что кураш имеет свою древнюю историю [3].

В годы независимости были приняты ряд постановлений и концепции для дальнейшего развития национального вида кураш. Принято постановление Президента Республики Узбекистан от 4.11.2020 г. № ПП-4881 «О мерах по развитию и дальнейшему повышению международного авторитета национального вида спорта кураш¹⁹¹».

В Постановлении были указаны основные направления развития национального вида спорта кураш:

- широкое привлечение к занятиям курашом всех слоев населения и превращение кураша в общенародный вид спорта;
- популяризация кураша, превращение его в жемчужину мирового спорта и включение в программу Международных олимпийских игр;
- формирование материально-технической базы и инфраструктуры, необходимой для занятия курашом;
- поэтапное включение кураша и боевого кураша в программу занятий по физподготовке личного состава Вооруженных Сил и правоохранительных органов в качестве приоритетных видов спорта;
- подготовка профессиональных тренеров и судей по курашу, разработка учебно-методических пособий, укрепление научно-методологической базы кураша;
- создание бренда узбекского кураша, производство спортивной экипировки «яктак» и матов «гилам» для кураша с привлечением инвестиций, принятие мер для коммерциализации кураша;
- широкая пропаганда кураша среди населения.

Была утверждена Концепция по поднятию на новый уровень национального вида спорта кураш до 2025 года, «Дорожная карта» по ее реализации в 2020–2021 гг., а также целевые показатели (индикаторы) популяризации кураша в 2020–2025 гг. [2].

Основная цель данной концепции – официальное включение кураша в Африканские, Панамериканские, Европейские континентальные игры и его признания Международным олимпийским комитетом путем признания организацией «GAISF-Global Association of International Sports Federations», а также создание всех необходимых условий для его включения в программу Международных олимпийских игр до 2028 года.

В 2021/2022 учебный год был предусмотрен:

- увеличение в 2 раза действующих параметров госзаказа по приему на учебу на направление «кураш» Узбекского государственного университета физической культуры и спорта (далее – Университет), специализированных

¹⁹¹ Постановление Президента Республики Узбекистан от 4.11.2020 г. № ПП-4881 «О мерах по развитию и дальнейшему повышению международного авторитета национального вида спорта кураш.

школ-интернатов олимпийского резерва, специализированных детско-юношеских спортивных школ и детско-юношеских спортивных школ;

- открытие специальности «кураш» в Университете, а также других действующих вузах, имеющих направления образования по физкультуре.

Создаются бесплатные группы по курашу в средних общеобразовательных учреждениях сотрудниками, занимающимися курашом, и военнослужащими для активной пропаганды здорового образа жизни, воспитания в духе патриотизма и объединения молодежи под единым девизом «Полвонлари куп юрт кудратли булур».

Согласно утвержденному адресному перечню в 2021–2025 гг. в областных центрах, Нукусе и Ташкенте поэтапно откроются школы мастерства по курашу. Это начальные профессиональные государственные спортивно-образовательные учреждения, финансируемые из госбюджета, занимающиеся отбором и подготовкой способных и талантливых молодых спортсменов для национальных сборных команд. Учащимся гарантируется бесплатное обучение и проживание, а питание – по нормам школ-интернатов олимпийского резерва.

При Федерации кураша Узбекистана создается Фонд развития национального вида спорта кураш без образования юрлица. Определены источники формирования его средств и направления их расходования.

На занятиях по физическому воспитанию можно вводить элементы борьбы кураша требующие быстроты реакции. Таким образом, использование элементы борьбы кураш на занятиях по физическому воспитанию развивает такие как скоростно-силовые, гибкость, выносливость и другие.

В настоящее время для эффективности подготовки кураш необходимы программы обучения и образования подрастающего поколения с использованием традиционных физических упражнений.

Организация секции национального вида спорта кураш в спортивных школах влияют на воспитание воли, нравственных чувств, развитие сообразительности, быстроты реакции детей и физически укрепляют их организм. Воспитывается чувство ответственности перед коллективом, умение действовать в команде. Широкое применение кураш обеспечивает их сохранность и передачу из поколения в поколение.

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**СОДЕРЖАНИЕ РАЗВИТИЯ ПРОФЕССИОНАЛЬНЫХ
КОМПЕТЕНЦИЙ СТУДЕНТОВ ВУЗА СОДЕРЖАНИЕ РАЗВИТИЯ
ПРОФЕССИОНАЛЬНЫХ КОМПЕТЕНЦИЙ СТУДЕНТОВ
ОБРАЗОВАТЕЛЬНОГО ТЕХНОЛОГИИ**

Аннотация. В мировой системе образования особое внимание уделяется использованию современных технологий обучения, инновационной организации образовательных форм, использованию информационных технологий, реализации модернизированного образования на новых качественных уровнях, существенному совершенствованию академической Инфраструктуре учебных заведений уделяется большое внимание.

Ключевые слова: Компетенция, развитие, функционал, предмет, задача.

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**TECHNOLOGY OF PROFESSIONAL COMPETENCE
DEVELOPMENT OF STUDENTS OF HIGHER EDUCATION
INSTITUTIONS**

Abstract. In the world education system, special attention is paid to the use of modern teaching technologies, the innovative organization of educational forms, the use of information technologies, the implementation of modernized education at new quality levels, and the substantial improvement of the academic infrastructure of educational institutions is given great importance.

Key words: Competence, development, functional, subject, task.

Умеет находить решение сложных педагогических ситуаций путем широкого внедрения обновленных видов обучения в высших учебных заведениях мира, укрепления системы повышения уровня и качества подготовки специалистов, проявления инициативы в материально-техническом обеспечении образования. учреждений, собирая программно-

организационные и другие необходимые ресурсы, создавая личностно-ориентированную образовательную среду, проводятся научные исследования по повышению потенциала интеллектуальных кадров. К престижным учебным заведениям развитых стран относятся Шанхайский университет Хуацзюань (Китай), Сеул, Сонгпонг, Университет Йонсей (Южная Корея), Национальный университет Сингапура и «Оценка качества образования и повышение квалификации ППС» (РФ, Южный федеральный округ). университета) и научно-исследовательских центров, организуются научно-исследовательские работы, направленные на повышение качества образования. В основе этих исследований дидактическое значение партисипативных, современных технологий обучения, их влияние на качество образования, функциональные задачи в поведении готовящихся будущих кадров, вопросы изучения научно-теоретических и педагогических подходов в его диалектическое своеобразие занимают важное место. Стремительное развитие экономики в нашей стране, высокие требования к профессиональным качествам и личностному потенциалу специалистов требуют всестороннего использования педагогической информации в различных сферах личной жизни. Проводимые в нашей стране масштабные реформы развивают механизм подготовки профессионально грамотных, высококвалифицированных педагогов, способных обеспечить качество образования в высших учебных заведениях, сочетающих отечественный и передовой зарубежный опыт. Развивается материально-техническая база развития профессиональных компетенций будущих специалистов, внедряется система, основанная на нормативных документах и модульных квалификационных требованиях. В настоящее время профессионалы понимают свою профессиональную деятельность как основу формирования личности для достижения успеха в жизни и осознают необходимость педагогической поддержки. Чтобы быть специалистом в своей профессии, необходимо знать не только понятия, относящиеся к данной области, но и воздействовать на психологическое состояние личности на основе образовательных технологий. Результат движения страны от Стратегии действий к Стратегии развития также призван удовлетворить требования к общему, межкультурному и коммуникативному уровню подготовки студентов, обучающихся в высших учебных заведениях.

№ ПФ-60, принят 28 января 2022 г. Президент В настоящее время специалисты понимают свою профессиональную деятельность как основу формирования личности для достижения жизненного успеха и осознают необходимость педагогического сопровождения. Чтобы быть специалистом в своей профессии, необходимо знать не только понятия, относящиеся к данной области, но и воздействовать на психическое состояние личности на основе образовательных технологий. Результат движения страны от Стратегии действий к Стратегии развития призван удовлетворить

требования к универсальному, межкультурному и коммуникативному уровню подготовки студентов, обучающихся в высших учебных заведениях. В указе особое место отводилось вопросам подготовки высококвалифицированных кадров с использованием современных методов преподавания и обучения, в которых государство совершенствовало политику работы с молодежью, воспитывая интеллектуально развитое молодое поколение всесторонне развитой человека, а также приведение качества образования в образовательных учреждениях и критериев его оценки в соответствие с международными стандартами. Для обеспечения выполнения определенных выше задач особую актуальность приобретает совершенствование образовательных технологий в развитии профессиональных компетенций обучающихся. И все реформы, принятые в сфере образования, направлены на организацию дидактического процесса, организованного на основе педагогического сотрудничества, имеющего открытый характер в гармонии с фундаментальными знаниями и ставящего в центр обучения предмет образования. Формирование качественной образовательной среды создает условия для проявления учащимися своих талантов и способностей, открывает путь к расширению достижений творчески мыслящих личностей. Современные образовательные технологии – программированное обучение, компьютерное обучение и обучение, развитие коммуникативных навыков персонала, развитие разговорной культуры, содержание таких качеств, как открытость, эмпатия, имеют большое значение и считаются одними из основных компонентов в профессиональном профиле будущих специалистов.

Профессиональная компетентность любого специалиста – это умение правильно организовать свою работу, быть открытым к общению, быть милым, уметь правильно с ними обращаться, уметь находить путь к сердцам учащихся, уметь подойти к ним, наладить эффективное взаимодействие с ними с педагогической точки зрения.

Для обеспечения реализации поставленных задач в рамках практического проекта по теме использовалась информация по определению теоретико-эмпирических основ развития профессиональных компетенций у студентов на основе образовательных технологий на основе методов наблюдения и сравнения. «Разработка технологии и методики формирования у молодежи специфических для нас национальных ценностей» за номером А-1-173 (на имя Низоми ТДПУ от 3 марта 2022 года документ № 02-07-621/04). В результате достигнуто повышение эффективности развития профессиональных компетенций у обучающихся на основе образовательных технологий;

Из выводов и предложений по совершенствованию содержания, форм, средств и механизмов развития профессиональных компетенций у обучающихся на основе образовательных технологий, основанных на деятельностных ценностях, в обеспечении реализации поставленных задач

в рамках практической использован проект на тему «Разработка технологии и методики формирования воспитания молодежи, характерного для наших национальных ценностей» за номером А-1-173 (акт № 02-07-621/04 от 3 марта 2022 г. ТДПУ на имя Низоми). В результате достигнуто расширение знаний о содержании, формах, средствах и механизмах развития профессиональных компетенций у обучающихся на основе образовательных технологий.

Разработаны конкретные критерии развития профессиональных компетенций у обучающихся на основе образовательных технологий, а результаты, внедренные в педагогическую практику посредством методических рекомендаций, использованы для обеспечения реализации задач, поставленных в рамках практического проекта «Развитие педагогической деятельности». в учреждениях образования на основе кооперативной педагогики» под номером ПЗ-2017927124. В результате удалось усовершенствовать отдельные критерии и методические рекомендации, определяющие уровень развития у студентов профессиональной инициативы и коммуникативных навыков.

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ФОНОВАЯ ЛЕКСИКА РУССКОГО ЯЗЫКА

Рассматривается лингвострановедческое понятие фоновых знаний, их классификация, анализируется классификация лексики с национально-культурной семантикой как средства овладения фоновыми знаниями. На основе этого определяются параметры распрямления национально-культурной специфики лексической единицы, а также выделяются новые виды лексики с национально-культурной семантикой.

Ключевые слова: лингвострановедение, фоновые знания, лексика с национально-культурной семантикой.

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RUSSIAN BACKGROUND VOCABULARY

The linguo-cultural concept of background knowledge and their classification are considered, the classification of vocabulary with national-cultural semantics as a means of mastering background knowledge is analyzed. On the basis of this, the parameters of deobjectification of the national and cultural specificity of the lexical unit are determined, and new types of vocabulary with national and cultural semantics are distinguished.

Key words: linguistic and cultural studies, background knowledge, vocabulary with national cultural semantics.

Непременным условием общения является не только владение общим языком, но и наличие определенных знаний, накопленных до акта общения. Эти знания, присутствующие в сознании участников коммуникативного акта, получили название фоновых. Фоновые знания в широкой трактовке – это практически все знания, которыми располагают коммуниканты к моменту общения [1, с. 84]. Г.Д. Томахин предлагает следующую примерную классификацию фоновых знаний по степени их распространенности: 1. Общечеловеческие знания. 2. Региональные сведения. 3. Сведения, которыми располагают только члены определенной этнической и языковой общности (нации). 4. Сведения, которыми располагают только члены локально (жители данной местности) или социально замкнутой группы – в языковом плане это соответствует территориальным и социальным диалектам (например, названия местных

географических объектов и связанные с ними ассоциации). 5. Сведения, которыми располагают только члены данного микроколлектива: такие, как семья, учебная или производственная группа и т.п. Хотя в процессе общения, несомненно, присутствуют все типы фоновых знаний, при освоении иностранной культуры именно фоновые знания третьего типа являются наиболее актуальными, приоритетными. Освоение фоновых знаний представляется наиболее плодотворным посредством лексики с национально-культурной семантикой (НКС). Обратим внимание на то, что хотя овладение культурой не сводится лишь к овладению лексикой (все уровни языка отражают культуру: и фонетический, и лексический, и грамматический), социально-культурные изменения непосредственным образом сказываются прежде всего именно на лексике того или иного языка. Кроме того, как отмечает Г.Д. Томахин, описание фоновых знаний «без определенной «привязки» к лексическим единицам представляется делом мало перспективным» [2, с. 25]. Перейдем к вопросу классификации лексики с НКС. основоположники лингвострановедческого подхода к обучению языку Е.М. Верещагин, В.Г. Костомаров выделили следующие группы лексики, обладающей НКС [3, с. 197– 215]: • безэквивалентная; • коннотативная; • фоновая. Г.Д. Томахин дополняет этот список так называемыми ключевыми словами и фразеологизмами [1, с. 88; 2, с. 24]. Предложенная Е.М. Верещагиным, В.Г. Костомаровым классификация основывается на общих теоретических положениях о слове [3, с. 19]. В соответствии с этими положениями выделяются: • языковой знак (обозначающее); • денотат, т.е. обозначаемый предмет/ субъект реальной действительности; • сигнификат, который можно охарактеризовать и как мыслительное отображение (образ) денотата, и как понятийное содержание языкового знака, что делает его связующим звеном между языковым знаком и денотатом. При этом лингвострановедение трактует значение слова (сигнификат) более широко, чем это принято в традиционной семасиологии, и опирается на данные психолингвистики, где значение слова – это не только то, что зафиксировано в словарях, но образ, включающий ряд ассоциаций, как национально кодифицированных (т.е. общих для всех носителей данного языка и культуры), так и сугубо личных (последние выходят за рамки лингвострановедения) [2, с. 24]. Кроме того, Е.М. Верещагин, В.Г. Костомаров выделяют так называемый лексический фон слова [3, с. 20–41]. Можно полагать, что лексический фон тоже основан на ассоциациях, но эти ассоциации связаны непосредственно с денотатом и языковым знаком. В этой связи лексический фон «проявляет свои языковые качества двояко: он ответственен, во-первых, за тематические слова» («со словом письмо тематически связаны слова конверт, почтальон, марка, почтовый ящик и т.д.», что необязательно совпадает в разных культурах и, соответственно, представляет интерес для лингвострановедения) и, во-вторых, за его синтаксические связи, сочетаемость («например, вложить

письмо в конверт, доставить письмо, опустить письмо в почтовый ящик и т.д.»), которые также зачастую различаются в разных языках [4, с. 50]. Таким образом, можно сделать вывод, что в лингвострановедческой теории слова сигнификат включает: • собственно денотативное значение (словарное значение), понятие; • лексический фон (состоящий из непонятных семантических долей, второстепенных признаков слова); • коннотации (ассоциации) различного рода. Анализ теории слова, классификации лексики с НКС, предлагаемой представителями лингвострановедения, позволил нам определить инструменты для максимально полного выявления НКС лексической единицы, а также выявить другие важные виды лексики с НКС. Мы полагаем, что для полноценного и точного определения НКС необходимо выделить, с одной стороны, объекты анализа лексической единицы (ЛЕ), с другой – универсальные параметры анализа данных объектов. Кроме того, необходимо также учитывать степень национальнокультурной специфики как отдельного объекта анализа лексической единицы, так и всей лексической единицы как единого целого. Остановимся на этом подробнее. Мы выделяем следующие объекты анализа ЛЕ: языковой знак, система языковых знаков, денотат, понятие/значение, система понятий/значений, лексический фон (как целостная система), коннотации, система коннотаций – в современном или историческом временном пласте. Параметры анализа объектов ЛЕ можно разделить на две группы, направленные на выявление: • количественного соответствия сопоставляемых объектов; • качественного соответствия сопоставляемых объектов. Рассмотрим эти группы параметров подробнее. Группа 1. Можно представить несколько возможных вариантов количественного соответствия сопоставляемых объектов анализа. Объект анализа ЛЕ в одном языке: • может не иметь соответствующего объекта анализа ЛЕ в другом языке; в этом случае анализируемый объект является безэквивалентным, абсолютно специфичным и, соответственно, не может быть подвергнут дальнейшему анализу на качественное соответствие; • может иметь соответствующий объект анализа ЛЕ в другом языке (наиболее распространенный случай); с точки зрения количественного соответствия данный объект не обладает спецификой, однако национально-культурная специфика может быть выявлена при дальнейшем анализе объекта на качественное соответствие; • может соответствовать нескольким (двум и более) объектам анализа ЛЕ в другом языке; в этом случае анализируемый объект является «дуоэквивалентным» (при наличии двух соответствий) или «мультиэквивалентным» (при наличии более двух соответствий) и обладает, соответственно, частичной специфичностью (с точки зрения количественного соответствия). Дальнейший анализ на качественное соответствие дополнительно может выявить национально-культурную специфику сопоставляемых объектов. Отметим, что здесь имеет место не только оппозиция «объект – объект», но и оппозиция «объект – система

объектов». Это предопределяет направленность сопоставительного анализа, которая заключается прежде всего в том, что анализируются не только отдельные объекты, но и сама система объектов, поскольку потенциально национально-культурная специфика может быть заложена именно в особенностях этой системы.

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СОВРЕМЕННЫЕ ОСОБЕННОСТИ ЭКОНОМИКИ СТРОИТЕЛЬСТВА

Аннотация. Строительство имеет решающее значение для экономического роста, развития инфраструктуры, и преобразования городов. Определение особенностей развития строительства позволяет определять тенденции развития и потенциал развития экономики. Однако для понимания развития отрасли необходимо учитывать особенности ее развития.

Ключевые слова: строительство, потенциал, проблемы, тенденции, экономика.

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MODERN FEATURES OF CONSTRUCTION ECONOMY

Abstract. Construction is critical to economic growth, infrastructure development, and urban transformation. Determining the features of construction development allows you to determine development trends and the potential for economic development. However, to understand the development of the industry, it is necessary to take into account the peculiarities of its development.

Keywords: construction, potential, problems, economics, economics.

Строительство постоянно развивается, и есть несколько ключевых факторов, которые определяют его будущее. К ним относятся устойчивое развитие, технологии, модульная конструкция, безопасность, совместная работа и принятие решений на основе данных.

Технологии, в частности, играют все более важную роль в строительной отрасли. Использование 3D-печати, дронов и робототехники

становится все более популярным благодаря их высокой эффективности, безопасности и ценности для строительных площадок. Точно так же набирает популярность модульная конструкция, поскольку она быстрее, экономичнее и безвреднее для окружающей среды, чем традиционное строительство на месте.

Безопасность также является основным направлением в строительной отрасли, где внедряются новые технологии и меры безопасности для обеспечения безопасности рабочих и населения. Сотрудничество между заинтересованными сторонами, такими как владельцы, подрядчики, архитекторы и инженеры, также считается необходимым для успешного завершения проектов в срок и в рамках бюджета при одновременном повышении общего качества.

Наконец, принятие решений на основе данных становится все более необходимым в строительной отрасли. Компании используют аналитику данных для принятия более обоснованных решений на основе планирования проектов, распределения ресурсов и многого другого. В целом, те, кто сможет идти в ногу с этими событиями, вероятно, будут самыми успешными и разнообразными в ближайшие годы.

Строительная отрасль России обладает огромным потенциалом и возможностями благодаря нескольким факторам. Одним из них является значительная поддержка, оказываемая правительством России через проекты развития инфраструктуры, такие как модернизация транспортной инфраструктуры, строительство новых автомобильных и железных дорог и аэропортов по всей стране. Растущий спрос на жилье, коммерческую недвижимость и инфраструктуру из-за таких факторов, как урбанизация, рост населения и экономическое развитие, также способствует потенциалу отрасли. Кроме того, в России имеется большой резерв квалифицированных рабочих, особенно в области машиностроения и строительства, что обеспечивает конкурентное преимущество. Кроме того, богатые природные ресурсы страны, в том числе древесина и полезные ископаемые, которые широко используются в строительстве, делают промышленность устойчивым источником сырья. Строительная отрасль в России также осваивает новые технологии, такие как *3D*-печать и *VIM*, для повышения эффективности и снижения затрат.

В последние годы в строительной отрасли России наметилось несколько направлений. К ним относятся более широкое использование передовых строительных технологий, рост зеленого строительства, развитие умных городов, акцент на развитии инфраструктуры, более широкое использование государственно-частного партнерства и появление модульного строительства. Принятие этих тенденций направлено на сокращение сроков строительства, затрат, повышение качества и достижение устойчивого развития. В целом, благодаря значительным

инвестициям в развитие инфраструктуры и передовых технологий, строительная отрасль в России переживает значительный рост.

Строительная отрасль в России сталкивается с рядом вызовов и проблем, которые препятствуют ее росту и развитию. Одной из основных проблем является нехватка инвестиций, что приводит к неадекватному финансированию нескольких проектов, что приводит к неполной или некачественной работе. Строительная отрасль страдает от сложных и трудоемких бюрократических правил, что затрудняет выход малых предприятий на рынок и конкуренцию с более крупными фирмами. В отрасли широко распространена коррупция, что приводит к некачественной работе, задержкам проектов и перерасходу средств. Нехватка квалифицированной рабочей силы в машиностроении и архитектуре вызывает задержки, проблемы с качеством и перерасход средств, особенно в крупных проектах. Экологические проблемы и стареющая инфраструктура создают дополнительные препятствия, требующие значительных инвестиций и опыта для модернизации и модернизации существующей инфраструктуры. Экономические санкции, введенные против России правительствами западных стран, также затрудняют международную конкуренцию российских компаний. Решение этих задач имеет решающее значение для обеспечения роста и развития строительной отрасли в России.

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ВЛИЯНИЕ ПАРАМЕТРОВ ЛИСТОСТЕБЕЛЬНЫХ СЕПАРАТОРОВ НА КАЧЕСТВО РАБОТЫ КУКУРУЗОУБОРОЧНОЙ МАШИНЫ

Аннотация. В статье представлены результаты проведенных экспериментов по изучению влияния параметров ножей кукурузоуборочного комбайна, улучшенных за счет размещения листостебельных сепараторов на дне соевого шнека, на уменьшение количества листьев и стеблей в собранных бобах сои.

Ключевые слова: Кукуруза, стеблей, неочищенных початков, лист, листо-стебельной частицы, угол трения, кукурузоуборочный машина, размер-масса показателей, опыт, результаты.

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INFLUENCE OF THE PARAMETERS OF THE LEAF SEPARATORS ON THE QUALITY OF OPERATION OF THE CORN HARVESTER

Abstract. The article presents the results of experiments to study the effect of the parameters of corn harvester knives, improved by placing leaf separators at the bottom of the soybean auger, on reducing the number of leaves and stems in the harvested soybeans.

Key words: The Corn, stem, unrefined cob, leaf, leaf-stem of the particle, angle of friction, corn harvester machine, size-mass index, experience, results.

Кукуруза является важной зерновой и кормовой культурой, и спрос на ее продукцию всегда высок. По этой причине эта культура широко

возделывается в Узбекистане. Одной из основных задач при выращивании кукурузы является получение ее урожая в короткие сроки без повреждений. Этого можно добиться, только собирая его с помощью технических средств.

Но сегодня техника для уборки кукурузы имеет как можно меньше металлоемкости и энергоемкости, а показатели качества работы должны быть на уровне заданных требований. В противном случае они не будут использоваться фермерами и крестьянами.

Учитывая это, компания НИИМСХ разработала кукурузоуборочный комбайн прицепного типа с несколько меньшей металлоемкостью и энергоемкостью, чем комбайны ККП-2 и ККП-3 «Херсонец». При использовании машины в фермерских условиях ее эксплуатационные показатели удовлетворяли установленным требованиям по полноте уборки стеблей и стеблей и степени измельчения стеблей. Однако в результате пропуска части листьев и стеблей в собранное сорго загрязнение сорго посторонними соединениями составило 4,8%, что выше установленных требований [1,2].

После этого, чтобы устранить этот недостаток машины, ее конструкция была усовершенствована путем установки пары рифленых челюстей, которые улавливают перемешанные со стеблями куски листьев и стеблей и сбрасывают их на стеблеобъемный шнек. Были проведены экспериментальные исследования для изучения производительности челюстей, устанавливаемых на станке.

Опытные исследования проводились на сорте кукурузы вечерней в фермерском хозяйстве «Джамал Ота» Янгийского района. Перед проведением опытов изучали классификацию агрофонов, определяли размерно-массовые показатели стеблей и початков кукурузы и продуктивность [3,4,5,6]. При проведении опытов использовались методические пособия ОСТ 70.8.1-83 "Машины для уборки кукурузы на зерно и послеуборочной обработки початков" и ОСТ 70.8.4-83 "Машины для уборки культуры на силосе, зеленый корм, сенаж и травяную муку".. За опытный период влажность кукурузы составила в стебле 26,8 %, в стебле 31,3 %, в зерне 26,2 %.

В опытах изучали влияние числа оборотов стеблеотделителя и зазора между ними на количество стеблелистов в собранной соломе. При этом число оборотов лопастей изменялось с шагом 30 мин-1 в диапазоне от 70 мин-1 до 160 мин-1. Зазор между балками исследовали, сначала вставив их бороздки на 3 мм, затем совместив их концы друг с другом, а затем расширив зазор между ними на 3 мм и 6 мм [8,9].

Опыты показали, что при числе оборотов стеблеотделителя 70 мин-1 количество стеблелистов в жоме несколько уменьшилось по сравнению с предыдущим и составило 3,4% (поз. 1 в таблице). При увеличении числа оборотов джовов со 100 мин-1 до 170 мин-1 каждые 30 мин-1 количество листьев и стеблей в нагаре уменьшилось с 3,0 до 2,1%.

При изучении влияния зазора между стеблелистными сепараторами кукурузоуборочного комбайна на количество стеблелистов в кукурузе было установлено, что между ними существует определенная зависимость [9,10].

Влияние параметров стеблеотделителя кукурузоуборочного комбайна на качество работы

№	Параметры джовов	Параметры ценить	Количество листочков в стебле
1	Число оборотов лопастей, мин ⁻¹	70	3,4
		100	3,0
		130	2,6
		160	2,1
2.	Зазор между пазами, мм	-3	2,7
		0	2,0
		3	2,0
		6	2,3

Например, при зазоре между рядами условно -3 мм количество неразделенных листьев и стеблей в собранном зерне составило 2,7%, при этом бороздки рядов были совмещены, а при зазоре условно 0 мм - незначительно. снизился до 2,0%. При открытии зазора между рядами на 3 мм количество неотделившихся листостебельных стеблей в копоти практически не менялось, а при увеличении зазора на 3 мм до 6 мм количество листовидных стеблей в копоти увеличивалось до 2,3% (пункт 2 в таблице).

Это состояние объясняется тем, что при закрытых междоузлиях они лучше тянут вниз листья и стебли, а при открытых - хуже сжимают и тянут вниз листья. Кроме того, по мере увеличения зазора между сошниками увеличивалась их контактная поверхность с сошниками, а зерна в сошниках дробились под действием зубьев сошников [11,12,13].

Сепаратор листьев и стеблей, установленный на кукурузоуборочном комбайне, имеет возможность отделять листья и стебли, переходящие в кукурузу, но для того, чтобы его производительность была на необходимом уровне, необходимо количество оборотов и зазор между сошниками, а также другие размеры сошников, требуют дальнейшего изучения.

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**КОМПЛЕКС УПРАЖНЕНИЙ ПО ОРГАНИЗАЦИИ ОБУЧЕНИЯ
ПРОФЕССИОНАЛЬНО ОРИЕНТИРОВАННОМУ ИНОЯЗЫЧНОМУ
ЧТЕНИЮ СТУДЕНТОВ ТЕХНИЧЕСКОГО ВУЗА С
ИСПОЛЬЗОВАНИЕМ ЭЛЕКТРОННОГО УЧЕБНОГО ПОСОБИЯ**

Аннотация. В этой статье представлен комплекс упражнений, реализованный в электронном учебном пособии на платформе Moodle и направленный на развитие умений профессионально ориентированного иноязычного чтения у студентов технического вуза.

Ключевые слова: упражнение, профессионально ориентированное иноязычное чтение, электронное учебное пособие, информационные технологии, научно-технический текст, гипертекст.

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**A COMPLEX OF EXERCISES ON THE ORGANIZATION OF
TEACHING PROFESSIONALLY ORIENTED FOREIGN LANGUAGE
READING TO STUDENTS OF A TECHNICAL UNIVERSITY USING
AN ELECTRONIC TEACHING AID**

Abstract. This article presents a set of exercises implemented in an electronic textbook on the Moodle platform and aimed at developing the skills of professionally oriented foreign language reading among students of a technical university.

Key words: exercise, professionally oriented foreign language reading, electronic textbook, information technology, scientific and technical text, hypertext.

Одной из основных задач современной системы образования на этапе реформирования является выполнение социального заказа на подготовку специалистов, обладающих профессиональной компетенцией. Таковыми, как правило, являются глубоко информированные в своей профессиональной области выпускники, постоянно познающие и демонстрирующие информационную культуру высокого уровня, в том числе в области изучения и использования иностранного языка [1]. Быть конкурентоспособным специалистом, гибким и приспособленным к постоянно изменяющимся условиям рынка, а также способным к саморазвитию и самосовершенствованию на протяжении всей жизни это то, что необходимо сейчас на рынке труда, чтобы успешно позиционировать

себя в системе общественно- производственных отношений. Для этого выпускнику вуза необходимо не только обладать совокупностью некоторых знаний и опытом профессиональной деятельности, но и быть готовым реализовать их на практике.

Одним из основных концептуальных положений программы ФГОС ВПО по иностранным языкам в техническом вузе выступает владение иностранным языком студентами любого направления подготовки [2]. Соответственно, основной целью обучения иностранному языку в техническом вузе является развитие у обучающихся умений, необходимых для сопоставления языковых знаний с конкретными профессиональными сферами и ситуациями общения. В этой связи целесообразно выделить иноязычную профессионально-коммуникативную компетенцию, позволяющую студентам интегрироваться в международную профессиональную среду и использовать ее как средство межкультурного общения, академической, профессиональной мобильности и конкурентоспособности.

Известно, что в профессиональной коммуникации основным видом речевой деятельности на иностранном языке является чтение информационных текстов. Несмотря на имеющиеся всесторонние исследования в области обучения иноязычному чтению с целью нахождения, понимания и применения профессионально значимой информации, эта проблема остается актуальной и привлекает внимание отечественных и зарубежных авторов (Н. И. Вейзе, Г. А. Иванова, И. Л. Колесникова, Т. Ю. Полякова, Г. В. Рогова, И. Г. Рубо, Т. С. Серова, С. К. Фоломкина, J. Harmer, S. Hood и др.).

Для организации профессионально ориентированного иноязычного чтения был разработан комплекс упражнений в электронном учебном пособии, реализуемый с помощью компьютера и создающий новые возможности квазипрофессиональной среды. Прежде всего обратимся к понятию «упражнение». Под упражнением понимается многократное выполнение учебных действий, организованных в академических условиях с постепенным усложнением учебного материала и степени самостоятельности учащихся. Упражнение является основной практической единицей обучения иностранному языку, поскольку сформировать навык можно только в процессе повторяющихся действий и операций и их постепенной автоматизации [5]. Таким образом, можно рассматривать понятие «упражнение» как основу развития умений профессионально ориентированного иноязычного чтения. Стоит отметить, что использование отдельных не связанных между собой дидактическими целями упражнений не приведет к достижению поставленной учебной задачи. Этому способствует методически правильно организованный учебно-методический комплекс, понимаемый нами как перечень определенных упражнений разного типа, последовательно составленных и

направленных на развитие необходимых умений с минимальными затратами времени со стороны обучающихся [6].

Следует отметить, что в отечественной методике существует огромное количество работ, посвященных проблеме создания систем и комплексов упражнений для обучения чтению на иностранном языке (Н. В. Барышников, Б. А. Лapidус, Г. В. Рогова, Т. С. Серова, С. К. Фоломкина и др.). Обобщение основных литературных источников по указанной теме и исследования особенностей обучения профессионально ориентированному иноязычному чтению студентов технического вуза в электронной образовательной среде, связанные как с технической стороной обучения (базовые умения работать в электронном пространстве), так и содержательной (размещение информации, ее восприятие и способы усвоения) позволяют нам акцентировать особое внимание на следующих аспектах: во-первых, стимулирование самостоятельной работы студентов в электронной образовательной среде и развитие способностей анализировать, выделять и присваивать полученную информацию из научно-технического текста; во-вторых, приоритет упражнений, направленных на преодоление лексико-грамматических трудностей и обеспечивающих развитие языковой догадки. Таким образом, мы выделяем следующие методические требования к упражнениям при построении комплекса, направленного на развитие умений профессионально-ориентированного иноязычного чтения, которые наиболее полно реализуются при компьютерной форме обучения: а) в каждом упражнении ставится одна основная учебная задача; б) профессиональная и культурологическая насыщенность пронизывает содержание упражнений, приемов их выполнения; в) преемственность и последовательность, которая обеспечивает систематичность и логичность изучения тем, разделов и вопросов; г) коммуникативная направленность, которая реализуется в ситуациях, обусловленных контекстом деятельности; д) повторяемость языкового материала и речевых действий [5]. На основе представленных требований была разработана и предложена структура комплекса упражнений, которая включает следующие типы: 1) языковые упражнения, направленные на овладение необходимым языковым материалом, а также на развитие умений им оперировать; 2) условно-коммуникативные упражнения в ситуации отсутствия непосредственного контакта между автором и реципиентом. Упражнения данного типа характеризуются когнитивной направленностью, поскольку их выполнение приводит к получению определенной познавательной информации;

3) репродуктивные упражнения направлены на развитие умений письма, реферирования и говорения [3].

Разработанный комплекс упражнений, размещенный в электронной образовательной среде Moodle, предполагает определенный алгоритм действий в процессе работы с научно - техническим текстом,

соответственно, каждый этап направлен на развитие отдельных групп умений. Созданный комплекс упражнений внедрен в электронное учебное пособие и реализуется с помощью упражнений, представленных Электронной образовательной средой Moodle. К ним относятся такие упражнения, как Calculated (Вычисляемый), Description (Описание), Essay (Эссе), Matching (На соответствие), Cloze (Вложенный ответ), Multiplechoice (Множественный выбор), Shortanswer (Короткий ответ), Numerical (Числовой), QuestionsFAQ - Frequently Asked Questions (Случайный вопрос на соответствие), True/False (Верно/Неверно). Перечисленные упражнения позволяют отразить действия обучающихся, которые обеспечивают алгоритм усвоения материала и построения речевого акта на основе гипертекста. В целом при создании электронного учебного пособия, а именно при определении содержания упражнений, мы учитывали следующие рекомендации. Во-первых, упражнения ориентированы на студентов с определенным исходным уровнем знаний, среднее время на задание не должно превышать пяти минут. Итак, представленный комплекс упражнений, реализованный в электронном учебном пособии, направлен на развитие умений профессионально ориентированного иноязычного чтения до уровня иноязычной профессионально-коммуникативной компетенции. Он создает благоприятные педагогические условия, обеспечивающие усвоение стратегий работы с научно-техническим текстом по профессиональной тематике [8]. Результатом применения предложенного комплекса упражнений становятся умения, необходимые выпускникам технического вуза для решения профессиональных задач, которым часто приходится критически оценивать конкретную информацию из большого объема данных, анализировать и усваивать ее для дальнейшего использования в своей профессиональной деятельности.

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ОПРЕДЕЛЕНИЕ АНТИБИОТИКОРЕЗИСТЕНТНОСТИ ПРИ СЕПСИСЕ

Резюме. Сепсис — одна из сложных проблем современной медицины, актуальность которой определяется ростом количества больных, высокой летальностью и большими экономическими затратами, связанными с лечением. Идентификация возбудителя и определение чувствительности к антибиотикам позволяет оптимизировать эмпирический режим антибактериальной терапии, проводить деэскалацию антибактериальной терапии (АБТ), более точно прогнозировать её продолжительность, снизить экономические затраты, связанные с применением антибиотиков. Информация об актуальных источниках инфекции позволяет оптимизировать поиск причины бактериемии.

Многообразие клинических проявлений сепсиса в сочетании с недостаточной определённой самого понятия привело к его широкой терминологической трактовке.

В статье дано современное определение сепсиса, рассмотрены вопросы этиологии и патогенеза, описаны разновидности этого клинического состояния, изложен алгоритм действий медицинского персонала при поступлении больного с подозрением на тяжёлый сепсис и септический шок.

В статье предназначено для врачей отделений интенсивной терапии, хирургов, анестезиологов.

Ключевые слова: сепсис, антибиотикорезистентность, возбудитель, оптимизация.

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DETERMINATION OF ANTIBIOTIC RESISTANCE IN SEPSIS

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. Identification of the pathogen and determination of sensitivity to antibiotics allows optimizing the empirical regimen of antibacterial therapy, de-escalation of antibacterial therapy (ABT), more accurately predict its duration, reduce the economic costs associated with the use of antibiotics. Information about the current sources of infection allows you to optimize the search for the cause of bacteremia.

The variety of clinical manifestations of sepsis, combined with the lack of certainty of the concept itself, has led to its broad terminological interpretation.

The article gives a modern definition of sepsis, discusses the etiology and pathogenesis, describes the varieties of this clinical condition, describes the algorithm of actions of medical personnel when a patient is admitted with suspected severe sepsis and septic shock.

The article is intended for doctors of intensive care units, surgeons, anesthesiologists.

Keywords: sepsis, antibiotic resistance, pathogen, optimization.

Актуальность. В мире ежегодно сепсисом болеют около 30 млн человек, а 8 млн больных от него погибают [6,8]. Большинство исследований по проблеме сепсиса посвящены преимущественно частным вопросам диагностики и лечения либо проведены на специфических группах пациентов [6-9], в то время как работ по микробиологии немного и они требуют регулярного обновления [1,5]. В 2020 году в США на 15% выросла смертность от бактерий, устойчивых к антибиотикам [2,7].

Длительные госпитализации в период пандемии COVID-19 позволили бактериям выработать резистентность к новым лекарственным средствам [3,5]. Установлено, что в первый год пандемии COVID-19 от инфекций, устойчивых к антимикробным препаратам погибли 29 400 человек, в 40% случаев это была внутрибольничная инфекция [1,4]. В связи с чем, и возникла необходимость проведения исследования с акцентом на микробиологические свойства возбудителей сепсиса.

Цель исследования. Целью исследования явилась оптимизация диагностики и лечения сепсиса на основе изучения бактериологически верифицированных случаев с определением основных источников, этиологической структуры и резистентности возбудителей к антибактериальной терапии.

Материалы и методы исследования. Исследовано 256 историй болезни больных сепсисом с положительной гемокультурой, находившихся на лечении в клинике АГМИ в 2015—2019 гг. Проведена ретроспективная оценка историй болезни пациентов с положительным посевом крови независимо от сроков появления бактериемии с момента госпитализации.

Результаты исследования. Наиболее частым источником сепсиса были инфекции органов дыхания, которые наблюдались у 28% пациентов. Среди этой группы инфекций превалировала пневмония (96%). Инфекции органов брюшной полости были источником сепсиса у 20% пациентов: перитонит (68%), абсцессы внутренних органов (16%), гнойный холецистит (16%). Кожа и мягкие ткани были источником инфекции у больных сепсисом в 17% случаев (пролежни (73%), нагноившиеся послеоперационные раны (11%), спондилит (8%), гонит (8%)). Сердце и крупные сосуды были источником бактериемии в 13% случаев в связи с наличием бактериального эндокардита (66%) и сосудистых инфекций (34%). Органы мочевого выделения и репродукции были источником инфекции у больных сепсисом в 10% случаев (пиелонефрит (77%), метроэндометрит (18%), сальпинго-офорит (5%)). Наиболее редкими источниками бактериемии в нашем исследовании оказывались центральная нервная система (ЦНС) (7%) и ЛОР-органы (5%). Источником инфекции в ЦНС чаще был гнойный менингоэнцефалит (60%), развившийся на фоне основного заболевания или после острой черепно-мозговой травмы, реже абсцессы мозга (27%) и эпидурит (13%).

Проанализированы основные этиологические агенты бактериемии у больных сепсисом при разных источниках инфекции. Все больные сепсисом на этапе включения в исследование находились в отделении реанимации. При этом часть из них была подключена к аппарату искусственной вентиляции легких, у других имелись центральные или периферические катетеры. Вероятно, большой процент коагулазонегативных стафилококков (CoNS), выделенных из крови больных с разными источниками инфекции, объясняется высокой степенью колонизации объектов окружающей среды. В ходе исследования не получено статистически достоверной разницы между группами больных с разными источниками инфекции в зависимости от количества CoNS, явившихся причиной бактериемии ($p < 0,03$).

Вывод. В результате исследования удалось установить, что более половины источников инфекции у больных сепсисом связаны с органами дыхания и брюшной полостью. При этом основными возбудителями оказались стафилококки, энтеробактерии, что диктует необходимость включать в стартовые режимы терапии антибиотики, прежде всего, активные против указанной флоры. Исследованные грамположительные гемокультуры показали высокую чувствительность к ванкомицину и линезолиду, энтеробактерии — к карбапенемам и цефепиму. При решении вопроса о назначении антибактериальной терапии инфекций, вызванных неферментирующими бактериями, может быть рекомендовано принятие индивидуального решения в каждом отдельном случае, основываясь на данные микробиологического исследования.

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ПРОГНОЗНО-ИНФОРМАТИВНЫЕ ЧЕРТЫ АБИОТИЧЕСКИХ КОМПОНЕНТОВ АРИДНЫХ ЗОН УЗБЕКИСТАНА

Аннотация. В статье попытка выявить на основе глубокого ландшафтного анализа аридной зоны Узбекистана ряд прогнозно – информативных свойства, абиотических комплексов, которые считается целесообразным использовать при физико – географическом прогнозировании. Без которых вообще нельзя разработать хотя бы краткосрочные общие прогнозы, тем более долгосрочные.

Ключевые слова: аридные ландшафты, природные компоненты, геологическое строение, литологический состав рельеф, расчлененность, климатическая условия, ветер, гидрогеологическая условия, поверхностные воды, засоление, аккумуляция.

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PREDICTION AND INFORMATIONAL FEATURES OF ABIOTIC COMPONENTS IN ARID ZONES OF UZBEKISTAN

Annotation. The article tried to identify, on the basis of a deep landscape analysis of the arid zone of Uzbekistan, a number of predictive and informative properties, abiotic complexes that are considered appropriate to use in physical and geographical forecasting. Without which it is generally impossible to develop at least short-term general forecasts, especially long-term ones.

Key words: arid landscapes, natural components, geological structure, lithological composition relief, dissection, climatic conditions, wind, hydrogeological conditions, surface waters, salinization, accumulation.

При физико – географическом прогнозировании изменения ландшафтов под воздействием хозяйственной деятельности человека наряду с другими факторами определенное значение имеет учет прогнозно-информативных свойств природно – абиотических компонентов. На это неоднократно обращали внимание Ю.Г.Симонов [4], Т.В.Звонкова [1], В.С.Преображенский [3] и др.

Прежде чем перейти к основанию 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 соленакоплений 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 скальные и полускальные, местами полускальные с пластичными. В связи с этим в горных районах распространения 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 соответственно 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 соленакопления.

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 слабополосые – областью образования эоловых аккумулятивных форм – транзита и миграции галогеохимических стоков, повышенные участки поливных земель являются накопителями солей [6].

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 необходимо для прогнозирования развития тех или иных процессов или явлений.

В песчаной пустыне межгрядовые или межбарханные котловины, имеющие обрывистые склоны, находится в активной стадии развития, в то время как отсутствие обрывов свидетельствует о затухании дефляции. Отсюда явствует, что необходимо 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- и 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 агропроизводственных 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 Узбекистане, где господствует аридных 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 и 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 геосистем. К ним относятся: глубина залегания грунтовых вод, их минерализация, химический состав и скорость движения. По сколько 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 геосистема 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 недренированных частях дельт, конусов выноса, террас и т.д., где господствует вертикальный водообмен, грунтовые воды являются непосредственным источником соленакопления 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 положительные. Вся суть мелиорации засоленных почв направлена именно на достижение постоянного отрицательного водно-солевого баланса ирригационного массива.

Минерализация 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 соленакопление, в составе солей преобладает доля ионов хлоридов и натрия. Это явление особенно сильно происходит в бессточных дельтовых 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 1989 г. превышает 100) [5]. Вокруг этих водных объектов (Арнасай, Айдарсай, Денгизкуль, Сарикамыш, Каратерень и др.) до определенного расстояния от берега формируются гидроморфные и полугидроморфные природные комплексы. В то же время на месте высохших подобных озер формируются типичные шоровые (гидрогалофитные) геосистемы. На это необходимо обратить внимание при прогнозировании изменения гидроморфных и субаквальных комплексов в тенденции осушения.

Поверхностные воды - источник солей аккумулирующихся и 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 степи, Бухарского и Карпинского 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 ³/га), а в руслах каналов и на дне водохранилищ в результате их аккумуляции наблюдается интенсивное заиление.

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ПРОБЛЕМЫ И РЕШЕНИЯ В ОБЛАСТИ РАЗВИТИЯ ЦИФРОВОГО МАРКЕТИНГА ДЛЯ МАЛОГО БИЗНЕСА

Аннотация. Сегодня одним из мировых трендов является цифровизация бизнес-процессов. Как и во всем мире, в Узбекистане стремительно растет использование цифровых технологий, как и в других отраслях экономики. При этом в данной статье были изучены состояние и проблемы использования цифрового маркетинга в деятельности субъектов малого предпринимательства.

Ключевые слова: цифровой маркетинг, насыщение рынка, целевая аудитория, привлечение внимания клиентов, цифровые каналы маркетинга, инструменты цифрового маркетинга.

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CHALLENGES AND SOLUTIONS IN THE DEVELOPMENT OF DIGITAL MARKETING FOR SMALL BUSINESSES

Abstract. Today, one of the global trends is the digitalization of business processes. As elsewhere in the world, the use of digital technologies is rapidly growing in Uzbekistan, as in other sectors of the economy. At the same time, this article studied the state and problems of using digital marketing in the activities of small businesses.

Key words: digital marketing, market saturation, target audience, attracting customer attention, digital marketing channels, digital marketing tools.

Цифровой маркетинг и маркетинговые информационные системы стали основным направлением деятельности всех субъектов хозяйствования в развитых странах. Сегодня бизнес-процессы оцифровываются во всех странах, в том числе и в нашей стране. Однако существует ряд факторов, связанных с цифровизацией во многих странах. Российские ученые Т. П. Данько и О. В. Китова в своих исследованиях показывают, что на развитие цифрового маркетинга влияет ряд факторов [1]. В качестве факторов, влияющих на развитие цифрового маркетинга, они называют следующие:

общее состояние и динамика экономического развития;
неразвитость рынка (низкий уровень конкуренции, отсутствие платежеспособного спроса, неразвитость систем сбыта);

информационная прозрачность рынка (отсутствуют достоверные статистические данные об уровне жизни и покупательском поведении населения, недостаточен уровень регулярных исследований, данные рынка разрознены и неполны);

финансовые и организационные ограничения внутри компаний;
нехватка квалифицированных кадров, обладающих знаниями в области маркетинга и информационных технологий [1].

Назаров Б.С., один из наших отечественных исследователей, подчеркивает, что для повышения роли и значения бизнес-инноваций и предпринимательства в сфере информационных технологий нашей республики необходимо реализовать следующие меры [12]:

1. Необходимо наладить комплексное автоматическое внедрение решений на основе аналитики на основе больших данных (аналитика больших данных). Аналитика на основе больших данных (Big Data Analytics) развивается повсеместно (например, Google Maps). Google хранит адреса людей, знает их текущее местоположение и интегрирует данные с потоками трафика в режиме реального времени, чтобы быстрее добраться до места назначения. В какой-то степени Google помогает вам найти решение, чтобы добраться до места назначения. Такая аналитика — часть умной разработки. Будь то поиск лучшего производственного устройства, улучшение текущей графики или устранение дефектов качества, аналитика может помочь во всех этих вопросах.

2. Для расширения сферы использования Интернета вещей (IoT) на промышленных предприятиях необходимо обеспечить наличие следующих условий:

выпуск широкой номенклатуры продукции, с использованием большого перечня комплектующих;

необходимость повышения качества продукции и снижения уровня брака;

необходимость эффективного обслуживания ранее поставленной продукции;

необходимость снижения операционных затрат на производство;

значительные мощности по производству энергии;

сложные условия производства;

необходимость оперативной диагностики неисправностей технологического оборудования для остановки внепланового производства;

необходимость обеспечения высокой производительности труда сотрудников;

необходимость обеспечения безопасности сотрудников;

необходимость системной интеграции широкого спектра [12].

Решения, построенные на основе технологии Интернета вещей, сегодня ассоциируются со многими технологиями. Благодаря развитию технологий их использование в промышленности стало более

эффективным. В первую очередь это зависит от прогресса в области сенсоров. Датчики являются основной движущей силой экосистемы Интернета вещей в производстве. Они объединяют данные в режиме реального времени и имеют возможность прямой интеграции с системами баз данных, производственными системами или хранилищами данных. Подключение датчиков IoT к коммуникационным сетям (беспроводное соединение) — еще одно важное новшество. В отличие от нескольких лет назад, интернет-соединения надежны и доступны по цене, что позволяет производителям встраивать их в свои устройства. Существующие стандарты, такие как Bluetooth, Wi-Fi, RFID, ZigBee, семейство IPv6, в настоящее время широко используются в технологиях, поддерживающих IoT на предприятиях. Появляются и другие новые стандарты, которые поддерживаются некоторыми производителями устройств, создавая необходимую конкуренцию, удешевляя решения и повышая качество связи.

Согласно определению, данному в Энциклопедии маркетинга, «Цифровой маркетинг не имеет преимуществ и «плюсов», но является единственной формой маркетинга цифровых товаров и логическим развитием продажи и маркетинга товаров в реальном мире, в Цифровой век.» Цифровые технологии, если их правильно применять для решения маркетинговых задач, дают явные преимущества. Иначе эти технологии не приживутся в маркетинге. Цифровой маркетинг имеет ряд преимуществ:

- легче выйти на целевую аудиторию;
- широкое использование сети Интернет и мобильной связи обеспечивает активное вовлечение целевой аудитории;
- отсутствие территориальных ограничений в реализации маркетинговых идей;
- относительно низкая стоимость контакта;
- высокоскоростная передача сообщений;
- быстрая обратная связь;
- быть в постоянном контакте с потребителями;
- возможность оперативной оценки активности кампании и управления мероприятиями в режиме реального времени.

Цифровой маркетинг помогает, во-первых, быстро охватить большую целевую аудиторию, во-вторых, наладить взаимодействие с потенциальными потребителями. Кроме того, цифровой маркетинг старается сделать общение максимально персонализированным. Наряду с преимуществами цифрового маркетинга есть и определенные недостатки. Проблемы цифрового маркетинга неразрывно связаны с технологическим прогрессом и со временем развиваются благодаря инновациям, мощности и доступности компьютеров.

Стремительное развитие цифрового маркетинга вызывает серьезные проблемы в деятельности маркетологов. Основываясь на изученных

источниках, мы представляем следующие недостатки или проблемы цифрового маркетинга.

1) Насыщение рынков. С развитием цифрового маркетинга онлайн-пространство становится все более многолюдным и насыщенным. Малому бизнесу сложно выделиться из толпы. Кроме того, по мере того, как все больше компаний внедряют стратегии цифрового маркетинга, конкуренция за внимание потребителей возрастает. Это затрудняет контакт и общение с клиентами¹⁹².

2) Отсутствие персонализации и взаимодействия с людьми: хотя каналы цифрового маркетинга, такие как электронная почта и социальные сети, предлагают возможности для взаимодействия и взаимодействия, им не хватает личного контакта и взаимодействия с людьми, характерных для традиционных методов маркетинга. Предприятиям может быть сложнее строить отношения и доверять своим клиентам через цифровые каналы.

3) Низкий коэффициент конверсии: хотя цифровой маркетинг может быть эффективным в привлечении и привлечении клиентов, коэффициент конверсии (т. е. процент посетителей веб-сайта, которые действительно совершают покупку) ниже, чем у традиционных маркетинговых методов. Это может зависеть от различных факторов, таких как дизайн сайта и пользовательский опыт или конкуренция со стороны других компаний.

4) Наличие технических проблем, зависящих от технологий. Усилия по цифровому онлайн-маркетингу в значительной степени зависят от технологий и должны быть готовы к техническим проблемам, таким как скорость интернета или сбои веб-сайта. Кроме того, компаниям необходимо идти в ногу с непрерывным развитием технологий цифрового маркетинга и соответствующим образом адаптировать свои стратегии.

Согласно анализу научной литературы и интернет-ресурсов, 72% маркетологов отмечают, что значение маркетинга в годы пандемии возросло¹⁹³. Цифровой маркетинг стал мощным инструментом для общения с новыми и существующими клиентами. Потому что за последние два года, 2020-2022, в поведении потребителей произошел ряд изменений. Покупки были совершены онлайн.

Изменение поведения потребителей вынуждает маркетологов менять свои стратегии. Потому что идти в ногу с новейшими технологиями, оправдывая ожидания клиентов и сохраняя конкурентное преимущество, становится все труднее. В этой ситуации, согласно исследованию, проведенному Salesforce, проявляются 5 актуальных проблем цифрового маркетинга¹⁹⁴.

¹⁹² <https://barrazacarlos.com/ru/advantages-and-disadvantages-of-digital-marketing/>

¹⁹³ <https://www.dmcgglobal.com/>

¹⁹⁴ <https://www.salesforce.com/>

1. Создание клиентоориентированного рынка. Принятие клиентоориентированного подхода — непростая задача. Согласно исследованию Salesforce, учитывая, что потребности и тенденции клиентов постоянно меняются, использование клиентоориентированной маркетинговой стратегии является ключом к успеху.

2. Создавайте привлекательный контент. Определение привлекательного контента в последние годы изменилось в геометрической прогрессии, поскольку видео и аудио стали более популярными. Хотя это не новая тенденция, потребность в создании привлекательного контента возрастает. Агентства должны придумывать новые, новаторские идеи для доставки контента и использования его новыми и интересными способами, которые резонируют с демографическими данными, которые они хотят охватить.

3. Соблюдение правил конфиденциальности и обмена данными. По данным Salesforce, только 27 % потребителей полностью понимают, как компании используют их личные данные, а 86 % хотят большей прозрачности.

Цифровые маркетологи должны учитывать постоянно меняющиеся правила конфиденциальности и постепенно отказываться от сторонних файлов cookie. Поскольку веб-сайт продолжает привлекать все больше и больше посетителей со всего мира, агентства должны обеспечить соблюдение любых законов, касающихся населения любой страны, на которую они нацелены.

4. Мобильный подход. Потребители чаще, чем когда-либо прежде, просматривают и совершают покупки на смартфонах и планшетах. Теперь, когда более половины всего интернет-трафика покупается с мобильных устройств, важно, чтобы агентства оптимизировали свои веб-сайты для просмотра на мобильных устройствах.

5. Многоканальные маркетинговые стратегии. Компании должны инвестировать в многоканальные усилия, от электронной почты до социальных сетей, от своего веб-сайта до рекламы в поисковых системах и от приложений магазина до сторонних платформ обмена сообщениями. Маркетологи должны не только доставлять последовательное сообщение по этим различным каналам, но также оно должно быть персонализированным. Согласно исследованию Salesforce, 74% клиентов использовали несколько каналов для инициирования и завершения транзакции¹⁹⁵.

В ходе нашего исследования мы провели экспертные и фокус-групповые опросы среди субъектов малого бизнеса и потребителей в городе Самарканде Республики Узбекистан и его районах. В результате проведенного экспертного опроса и фокус-групп было выявлено 13 типов

¹⁹⁵ <https://www.dmcglobal.com/>

проблем в цифровом маркетинге, в целом, в использовании цифровых технологий. Выявленные проблемы:

1. Медлительность интернета;
2. Предприятия имеют персональные сайты;
3. Адаптация к изменяющимся тенденциям;
4. Отсутствие информации о целевой аудитории;
5. Отсутствие заинтересованности в повышении узнаваемости бренда;
6. Обеспечение продаж;
7. Цель четко не определена;
8. Недостаточный бюджет;
9. Неправильный таргетинг своей аудитории;
10. Игнорирование наличия конкуренции на цифровых платформах;
11. Отсутствие полных знаний о том, как работать с веб-сайтами;
12. Эффективная реализация конкурентной маркетинговой стратегии;
13. Не зная, в какие стратегии стоит инвестировать, а в какие нет¹⁹⁶.

Эти проблемы были отмечены субъектами малого бизнеса в ходе исследования. Малые предприятия, работающие в большинстве районов, имеют больше проблем с использованием цифрового маркетинга (рис. 1).

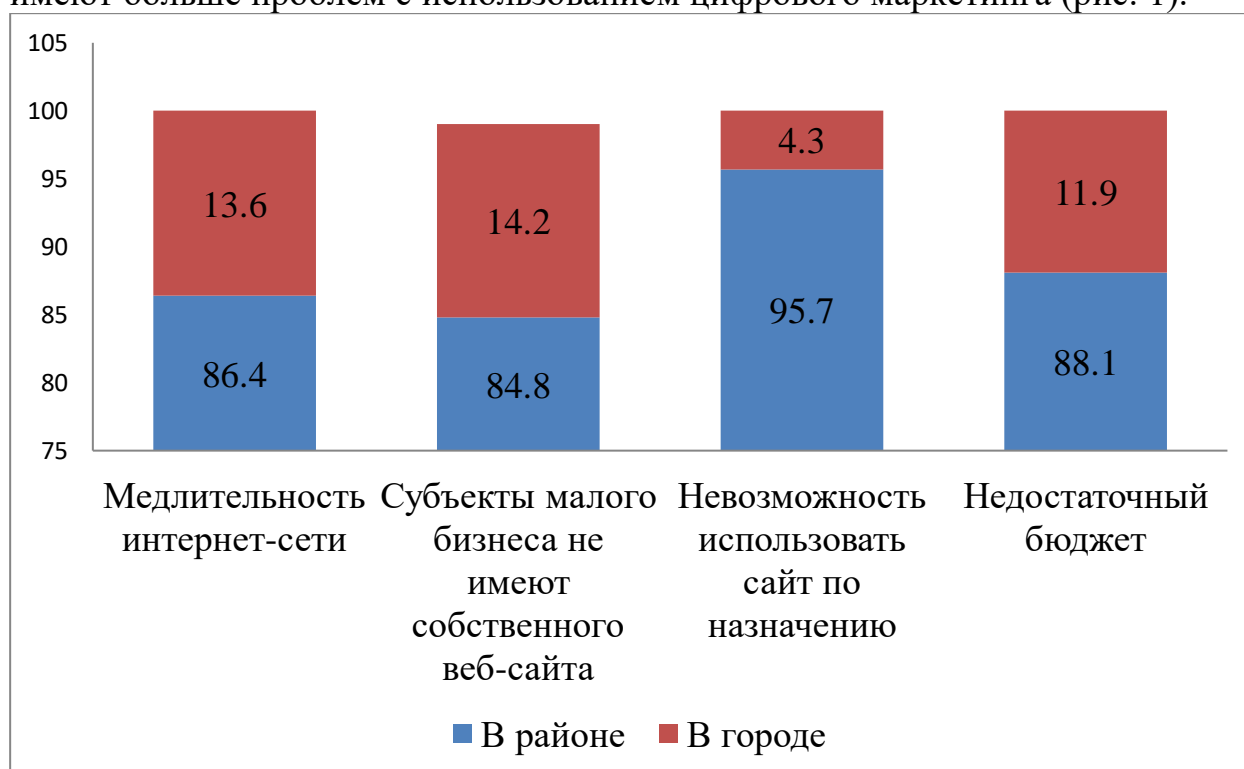


Рисунок 1. Проблемы, связанные с развитием цифрового маркетинга в малом бизнесе¹⁹⁷

Им не хватает навыков, знаний, опыта, связанных с традиционным маркетингом, как использовать цифровой маркетинг, представить себя

¹⁹⁶ Проблемы, выявленные в результате авторских экспертных опросов и опросов фокус-групп.

¹⁹⁷ На основе исследования автора.

целевой аудитории, расширить свою деятельность, привлечь интерес потенциальных потребителей. В ходе исследования стало ясно, что субъекты малого бизнеса не есть желание увеличить.

Таблица 1

**Проблемы и решения в области развития цифрового маркетинга для
малого бизнеса¹⁹⁸**

Проблемы	Решения
Медлительность интернет-сети	В целях усиления сети Интернет, оснащения современными мобильными устройствами, установки мобильных передатчиков Интернета 4 и 5G.
Субъекты малого бизнеса не имеют собственного веб-сайта	Для каждого малого бизнеса личные веб-сайты должны создаваться более простым способом, чтобы пользователи могли быстро и легко находить информацию о нужном им продукте.
Невозможность использования Сайта по назначению	Субъектам малого бизнеса с веб-сайтом необходимо изменить свои личные веб-сайты, потому что клиентам надоедает одно и то же и их больше интересуют новые вещи.
Отсутствие информации о целевой аудитории	Большинство малых предприятий не знают свою целевую аудиторию. Но даже в малом бизнесе необходимо различать его целевую аудиторию.
Отсутствие заинтересованности в повышении узнаваемости бренда	Предприятия малого бизнеса для развития своего бренда
Неправильный таргетинг на вашу аудиторию	На основе описания выбранной целевой аудитории, размещения контента в социальных сетях и на сайте

Проблемы, связанные с использованием цифрового маркетинга, встречаются в основном у субъектов малого предпринимательства, работающих в районах. Установлено, что около 85-90 процентов субъектов малого предпринимательства, действующих в районах, имеют медленный доступ в Интернет, отсутствие личных сайтов предприятий, невозможность использования сайтов по назначению, недостаточный бюджет. Около 5-14 процентов этих проблем были отмечены субъектами малого предпринимательства, действующими в городе Самарканде.

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ОРГАНИЗАЦИЯ МАРКЕТИНГОВОЙ ДЕЯТЕЛЬНОСТИ В МАЛОМ БИЗНЕСЕ

Аннотация. Маркетинговая деятельность имеет большое значение в дальнейшем развитии малого бизнеса, укреплении его позиций на рынке, расширении ассортимента товаров и услуг, достижении конкурентных преимуществ. В данной статье описаны результаты исследований, связанные с тенденцией развития малого бизнеса и эффективностью маркетинговой деятельности в Узбекистане.

Ключевые слова: малый бизнес, маркетинг, маркетинговая деятельность, доля рынка, объем продаж, недовольные клиенты, новые клиенты.

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ORGANIZATION OF MARKETING ACTIVITIES IN SMALL BUSINESS

Abstract. Marketing activity is of great importance in the further development of small business, strengthening its position in the market, expanding the range of goods and services, achieving competitive advantages. This article describes the results of research related to the trend of small business development and the effectiveness of marketing activities in Uzbekistan.

Keywords: small business, marketing, marketing activities, market share, sales volume, dissatisfied customers, new customers.

Как известно из опыта стран мира, малый бизнес и частное предпринимательство заняли прочное место своими высокими результатами и успехами. Доля малого бизнеса и частного предпринимательства в валовом внутреннем продукте большинства стран составляет 60-70 процентов. Развитие малого бизнеса направлено на создание благоприятных условий для жизнедеятельности экономики и эффективной конкурентной среды, стимулирование спроса за счет расширения потребительского сектора, наполнения потребительского рынка товарами и услугами, охраны окружающей среды, увеличения доходов бюджета. Соответственно, многие развитые страны стремятся оказывать всестороннюю поддержку деятельности малого бизнеса.

В результате дальнейшей поддержки малого бизнеса в нашей республике с каждым годом возрастает его роль в экономике страны, занятости и производстве. Согласно 29-й цели стратегии развития Нового Узбекистана на 2022-2026 годы целью является «создание условий для организации предпринимательской деятельности и формирования постоянных источников дохода, увеличение доли частного сектора в ВВП до 80%, а доля экспорта до 60%». Исходя из этой цели, Президент Республики Узбекистан ежегодно проводит «Открытый диалог» с предпринимателями, создание 200 новых промышленных зон в регионах и развитие системы бизнес-инкубаторов, дальнейшее развитие предпринимательства в районах. в сложных условиях реализуются задачи по созданию благоприятных условий, сокращению государственного участия в экономике и открытию широкого пути частному сектору, расширению внедрения принципов свободного рынка в экономические отношения.

В результате правовых, экономических и финансовых условий, созданных для субъектов малого предпринимательства, увеличивается вклад малого бизнеса и частного предпринимательства в объем основных показателей по отраслям экономики. Это видно из данных таблицы 1.

Таблица 1

Размер основных показателей малого бизнеса и частного предпринимательства в отраслях экономики Узбекистана

Показатели	Единица измерения	Годы				
		2017	2018	2019	2020	2021
Промышленность	млрд. сум	61367,8	87962	83344,2	103020,8	121719,2
Строительство	млрд. сум	22469,4	37451,7	53960,9	63866,6	77762,0
Занятости	тысяча человек	10541,5	10128,8	10318,9	9865,7	10070,7
Экспорт	млн. США. дол	2759,3	3810,8	4714,8	3100,9	3711,2
Импорт	млн. США. дол	7511,9	10916,2	14972,2	10943,3	12389,0
Торговля	млрд. сум	92973	114896,4	138920,7	164106,1	204787,4
Сельское, лесное и рыбное хозяйство	млрд. сум	152010,5	191759,2	219466,9	253238,2	307280,2
Услуги	млрд. сум	69212,7	84433,4	103106,6	114052,7	144812,7
Перевозки	млн. тонна	548,8	611,7	641	638,9	678,9
Грузооборот	млн..тонна-км	10444,4	11657,7	12152,3	12304,6	13108,1
Пассажирские Перевозки	млн. пассажир	5037,5	5242,6	5345	4904,8	5237,6
Пассажиروоборот	млн. паж.км	111435	115335,2	117412,7	107766,7	114681,5

Как видно из таблицы 1, из года в год увеличивается вклад малого бизнеса и частного предпринимательства в промышленность, сельское, лесное и рыбное хозяйство, торговлю. 307 280,2 млрд. в 2021 г. по малому бизнесу и частному предпринимательству. сельское, лесное и рыбное хозяйство, 144 812,7 млрд.сум. услуг и 121 719,2 млрд сумов. Выработана промышленная продукция на сумму сумов. Увеличивается вклад малого бизнеса и частного предпринимательства во внешнеэкономическую деятельность. Это видно из анализа показателей экспорта и импорта. 3711,2 млн. в 2021 году по субъектам малого предпринимательства. Экспортировано 12 389,0 млн долларов США. Осуществлялись операции по импорту долларов США.

В последние годы значительно возрастает роль малого бизнеса в экономике регионов. В частности, в Самаркандской области вклад малого бизнеса в отрасли экономики увеличивается из года в год (Рисунок 1).

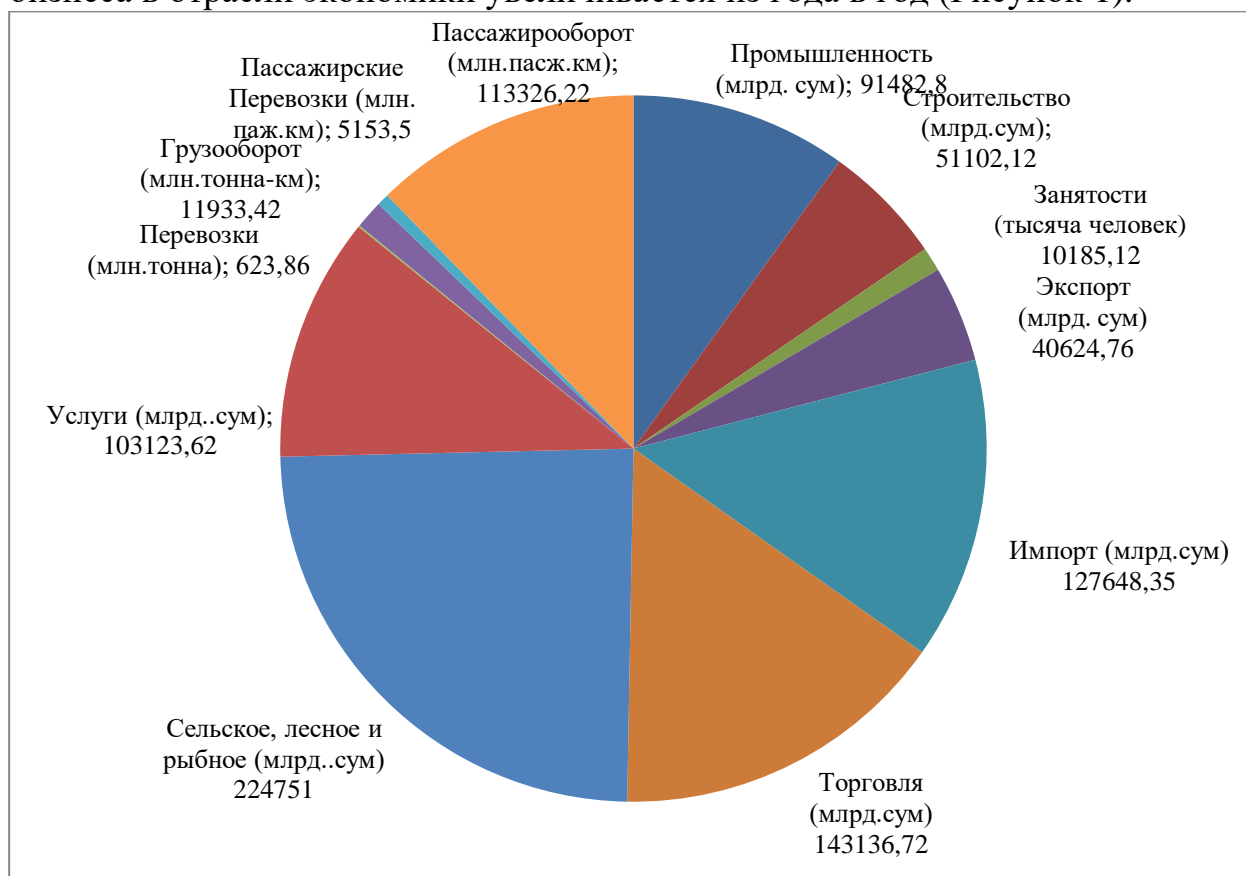


Рисунок 1. Доля рынка малого бизнеса Самаркандской области в 2021 году (по отраслям и отраслям экономики) (разработка автора на основе данных www.stat.uz.)

Маркетинг является основным инструментом в развитии малого бизнеса, принятии решений о реализации предложения товаров и услуг, знании конъюнктуры рынка, изучении потребностей потребителей и их удовлетворении конкурентами.

Маркетинг – это процесс, направленный на понимание проблем потребителей и регулирование рыночной деятельности. Производственно-сбытовая деятельность предприятий малого бизнеса разных форм собственности должна быть тесно увязана с планом сбыта. Концепция маркетинга предусматривает принятие решений во всех сферах своей деятельности с точки зрения обеспечения общего успеха предприятия малого бизнеса на рынке.

Субъекты малого бизнеса широко используют маркетинг в своей повседневной практике для реализации задач по следующим стратегическим направлениям:

- своевременный сбор и анализ информации о рыночной ситуации, конъюнктуре рынка;
- оптимальное соответствие ресурсов целям, а целей потребителюскому спросу;
- формирование вида и ассортимента продукции исходя из спроса на рынке;
- в целях обеспечения осведомленности потенциальных потребителей в вопросах рекламы, стимулирования сбыта, организации связей с общественностью;
- при создании торговых сетей, торговых точек совместно с торговыми посредниками и т.д.

Владельцы малого бизнеса всегда задают следующие вопросы: сколько?, сколько?, что? и когда они должны найти ответ. Сбытовая деятельность субъектов малого предпринимательства напрямую связана с финансами субъекта малого предпринимательства. Поэтому анализ маркетинговой деятельности обычно включает в себя анализ экономических и финансовых показателей, технико-экономических, организационно-управленческих показателей изучаемых объектов.

Анализ маркетинговой деятельности начался с анализа финансовых результатов каждого субъекта малого предпринимательства. Ведь маркетинговая эффективность любого предприятия напрямую связана с финансовыми показателями. Финансовые результаты и эффективность маркетинговой деятельности каждого из субъектов малого бизнеса анализировались отдельно. Финансовые результаты ООО «Kamronbek Gold Star» представлены в Таблице 2.

Таблица 2

Финансовые результаты ООО "Kamronbek Gold Star"

Экономические показатели	2018 г.	2019 г.	2020 г.	2021 г.	2022 г.
Объем продаж, млн. сум	390,27	471,38	569,48	435,87	483,14
Себестоимость реализованной продукции, млн. руб. сум	345,92	415,34	483,76	388,43	429,51
Валовой доход, млн. руб. сум	42,35	56,04	85,72	47,44	53,63
Расходы на маркетинг и продажи, млн. руб. сум	8,84	11,19	18,47	11,61	12,57
Прочие текущие расходы, млн. руб. сум	18,31	21,74	27,81	16,36	18,89
Чистая прибыль, млн. руб. сум	17,2	23,11	39,44	19,47	22,17
Рентабельность продаж, %	62,6	70,2	85,2	69,6	70,4

Если посмотреть на финансовые результаты ООО «Kamronbek Gold Star», то объемы продаж увеличивались из года в год (2018-2020), но в 2021 году наблюдалось снижение по сравнению с предыдущими годами. Одной из основных причин этого является то, что в 2020 году в Республике Узбекистан объявлен карантин для предотвращения распространения COVID-19. Все купили слишком много еды, чтобы запастись едой. В результате доходы предприятий и магазинов, занимающихся реализацией продуктов питания, увеличились по сравнению с предыдущими годами. Даже прибыль от продаж увеличилась на 85,2%. Этот показатель выше, чем в предыдущие годы.

Анализ реализованных финансовых результатов является основой для анализа эффективности маркетинговой деятельности субъекта малого предпринимательства. Анализ эффективности маркетинговой деятельности ООО «Kamronbek Gold Star» представлен в таблице 2.3. При анализе эффективности маркетинговой деятельности рассчитываются рост объема рынка, рост объема продаж, доля рынка, удержание клиентов, статистический анализ новых клиентов, недовольных клиентов в сравнении с предыдущими годами. Как упоминалось выше, COVID-19 повлиял на рост объема рынка и рост объема продаж. Однако при расчете доли рынка проценты рассчитываются по сравнению с конкурирующими компаниями.

Таблица 3

Анализ маркетинговой эффективности ООО «Kamronbek Gold Star»

Показатели эффективности	2018 г.	2019 г.	2020 г.	2021 г.	2022 г.
Рост объема рынка, млн сум	-	81,11	98,1	-133,61	47,27
Рост объема продаж, %	11,2	20,7	20,8	-23,5	10,8
Доля рынка, %	12,1	13,0	14,4	10,3	10,7
Удержание клиентов, %	66,7	73,4	80,2	56,8	63,4
Новые клиенты, %	16,3	22,1	32,5	10,7	15,2
Недовольные клиенты, %	5,9	5,5	8,6	26,4	14,9
Взаимодействие с потребителями (покупателями). (по 100 бальной шкале)	80	80	80	60	70

Взаимодействие с потребителями (покупателями) играло важную роль в удержании клиентов, новых клиентов, недовольных клиентов. Потому что, чтобы удержать клиентов, увеличить количество новых клиентов и резко сократить количество недовольных клиентов, необходимо обратить внимание на культуру взаимодействия между потребителем и продавцом. По этой причине данные показатели предприятия находились в нормальном состоянии в период 2018-2020 гг. Но после 2021 года эти показатели снизились. Одной из основных причин этого является смена продавцов на предприятии. Это, в свою очередь, повлияло на долю рынка.

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ВОПРОСЫ ИЗУЧЕНИЯ МЕТАБОЛИЧЕСКОЙ АКТИВНОСТИ МИКРОФЛОРЫ КИШЕЧНИКА У ДЕТЕЙ РАННЕГО ВОЗРАСТА

Резюме. В последние годы разработан перспективный способ оценки состояния микрофлоры — метод газожидкостной хроматографии (ГЖХ), основанный на определении метаболитов индигенной флоры — летучих жирных кислот (ЛЖК) в фекалиях в кишечнике.

В литературе имеются единичные работы, посвященные клинической оценке метода ГЖХ при ОКИ вирусной этиологии у детей, в которых проведен анализ корреляции дисбиоза кишечника и содержания различных ЛЖК в копрофильtrate.

Однако, до настоящего времени нет единого мнения о диагностической и прогностической роли сдвигов метаболической активности анаэробной флоры при ОКИ у детей, не определены биохимические маркеры дисбиотических нарушений при диареях разной этиологии, не дана оценка эффективности метаболических подходов к коррекции дисбиоза кишечника при вирусных диареях.

Ключевые слова: функциональная активность микробиоценоза, короткоцепочечные жирные кислоты в кале, дети, кисломолочные продукты прикорма.

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QUESTIONS OF STUDYING THE METABOLIC ACTIVITY OF THE INTESTINAL MICROFLORA IN YOUNG CHILDREN

Resume. In recent years, a promising method for assessing the state of microflora has been developed - the method of gas-liquid chromatography (GLC), based on the determination of metabolites of the indigenous flora - volatile fatty acids (VFA) in feces in the intestine.

In the literature, there are isolated works devoted to the clinical assessment of the GLC method for AEI of viral etiology in children, in which the correlation of intestinal dysbiosis and the content of various VFAs in coprofiltrate was analyzed.

However, to date, there is no consensus on the diagnostic and prognostic role of changes in the metabolic activity of the anaerobic flora in AEI in children,

biochemical markers of dysbiotic disorders in diarrhea of different etiology have not been determined, and the effectiveness of metabolic approaches to the correction of intestinal dysbiosis in viral diarrhea has not been evaluated.

Key words: functional activity of microbiocenosis, short-chain fatty acids.

Актуальность. Кишечная микрофлора сегодня рассматривается как важнейший фактор, существенно влияющий на параметры здоровья человека [1,6]. На современном этапе уже получен ряд доказательств о связи микробиоценоза с развитием аллергических заболеваний, патологии желудочно-кишечного тракта, сердечно-сосудистой системы, в т. ч. атеросклероза, ожирением, сахарным диабетом, онкопатологией, аутоиммунными заболеваниями, и эти вопросы продолжают интенсивно изучаться [2,7]. Столь значимое влияние микробиоты на организм человека обусловлено ее огромным метаболическим потенциалом, реализуемым, в основном, за счет мукозальной флоры, колонизирующей пристеночную зону слизистой оболочки кишечника.

Последняя, по данным различных авторов, составляет значительно большую долю относительно просветной флоры и непосредственно связана с формированием биопленки [1,3]. Адгезированные колонии микроорганизмов на кишечной стенке образуют микробно-тканевый комплекс, включающий микроколонии бактерий, продуцируемые ими метаболиты, муцин, гликокаликс, эпителиальные клетки и клетки стромы слизистой оболочки, в пределах которого происходит постоянный обмен генетическим материалом, сигнальными и регуляторными молекулами, метаболитами [1].

Одними из наиболее значимых низкомолекулярных метаболитов являются короткоцепочечные жирные кислоты (КЖК) (уксусная, пропионовая, масляная и др.), которые оказывают влияние на адгезию патогенной и условно-патогенной флоры, на параметры местного иммунитета, на процессы пролиферации и дифференцировки колоноцитов, участвуют в регуляции ионного обмена, микроциркуляции, секреции слизи, восполняют энергетические потребности эпителия, отражают различные процессы, протекающие в толстом кишечнике [1, 3, 4].

Оценка спектра короткоцепочечных жирных кислот является интегральным показателем состояния микробиома кишечника, поскольку бактериологический посев кала дает представление в большей мере о просветной флоре толстого кишечника [1, 4, 5]. При совокупности влияния различных неблагоприятных факторов среды (экология, оперативное родоразрешение, раздельное пребывание с матерью, нерациональное использование антибиотиков широкого спектра действия у детей раннего возраста, а важнейшая роль принадлежит фактору питания) процесс первичной колонизации кишечника младенца характеризуется снижением видового разнообразия, нестабильной популяционной численностью,

недостаточной функциональной активностью представителей микробиоты [6-8].

В данных условиях фактор питания у детей раннего возраста с целью оптимизации процессов колонизации мукозальной флоры и ее функциональной активности представляет огромный практический интерес. В этой связи становится актуальным исследование особенностей становления и метаболической активности микробиоты у детей первых лет жизни в зависимости от характера вводимого прикорма.

Микробиологическое исследование микрофлоры кишечника с конца XX в. рассматривается как недостаточно информативный метод диагностики, не отражающий ее метаболическую активность. Для изучения метаболитов микрофлоры используются хроматографические методы: газо-жидкостная (ГЖХ), ионная, высокоэффективная жидкостная хроматография, газохромато-масс-спектрометрия.

Исследование короткоцепочечных жирных кислот (КЖК) методом ГЖХ обладает высокой чувствительностью и специфичностью, простотой воспроизведения, возможностью быстрого получения результатов. В настоящее время в изученной нами доступной литературе не встретилось данных по нормативным значениям спектра КЖК у детей в возрасте от 0 до 6 мес, представлены лишь референсные значения у детей в возрасте от 6 до 12 мес.

Цель исследования. Оценка метаболической активности микробиоты кишечника у детей первого года жизни.

Материалы и методы исследования. Исследование проведено у 121 ребенка первого года жизни. Группу I составили дети от 2 до 30 дней жизни, группу II — дети 1–12 мес жизни.

Результаты исследования. При анализе первичных данных количественного и качественного содержания короткоцепочечных жирных кислот в кале у детей (n=103) зарегистрированы 2 типа метаболического профиля: анаэробный тип - у 70% детей и аэробный тип - у 30% детей. Оба типа изменений функциональной активности микробиоты характеризовались наличием тенденции к снижению абсолютного суммарного содержания короткоцепочечных жирных кислот в кале относительно референсных показателей при наиболее значимом снижении у детей с аэробным типом. Выявленные особенности, по-видимому, связаны со снижением численности и активности представителей облигатной микрофлоры, что согласуется с данными других авторов.

При оценке уровней уксусной, пропионовой и масляных кислот, составляющих основу всего пула короткоцепочечных жирных кислот, были получены следующие результаты: при анаэробном профиле - достоверное снижение уровней уксусной и повышение пропионовой и масляной кислот; при аэробном типе - достоверное повышение уксусной и снижение

пропионовой и масляной кислот ($p < 0,05$ при сравнении с референсными значениями).

Указанные особенности спектра кислот могут быть обусловлены гиперколонизацией и повышением активности анаэробной флоры с преобладанием маслянокислого и пропионовокислого брожения, характерного для бактерий родов бактероидов, пропионобактерий, фузобактерий, эубактерий, и усилением роста кластридий, продуцентов пропионовой и масляной кислот. И, соответственно, при аэробном типе - активизацией аэробных микроорганизмов, представителей факультативной и остаточной микрофлоры, продуцирующих в основном уксусную кислоту.

Анаэробный индекс, рассчитываемый как отношение суммы концентраций всех кислот к концентрации уксусной кислоты, является важнейшим индикатором состояния внутрипрос-ветной среды кишечника и отражает соотношение анаэробных и аэробных, в т. ч. факультативно-анаэробных популяций микробиоты. При его оценке зарегистрировано резкое смещение индекса в сторону отрицательных значений при анаэробном типе и в зону противоположных значений - при аэробном типе ($p < 0,05$ при сравнении с референсными значениями при обоих профилях кислот), что может свидетельствовать о росте соответственно анаэробных или аэробных популяций на фоне снижения активности облигатной флоры в связи с угнетением ферредок-синсодержащих дыхательных ферментов, обеспечи-вающих их нормальную жизнедеятельность

Уровень уксусной кислоты (С2) в кале в целом у всех детей составил $0,794 \pm 0,01$ мг/г: в I группе — $0,839 \pm 0,034$ мг/г, во II группе — $0,779 \pm 0,012$ мг/г. Максимальное значение отмечалось в 3–6 мес — $0,823 \pm 0,028$ мг/г. Выявлены различия в содержании С2 в кале между новорожденными и детьми 6–12 мес ($p = 0,02$), между детьми 3–6 и 6–12 мес ($p = 0,04$). Пропионовая (С3) и масляная (С4) кислоты у всех детей составили $0,126 \pm 0,01$ и $0,079 \pm 0,01$ мг/г соответственно.

Наибольший уровень С3 отмечен в 6–12 мес, наименьшие значения — у детей от 3 до 6 мес. Найдена положительная связь между уровнем С3 и возрастом ($r = 0,27$; $p < 0,05$). Содержание С4 в кале у новорожденных составило $0,046 \pm 0,023$ мг/г, у детей 1–12 мес — $0,091 \pm 0,01$ мг/г ($p = 0,02$); максимальное значение С4 — $0,114 \pm 0,02$ мг/г — отмечалось в 6–12 мес. Выявлена тенденция к увеличению уровня С4 в кале с возрастом. Суммарное содержание кислот в кале составило $6,908 \pm 0,67$ мг/г: в I группе $10,379 \pm 1,87$ мг/г, во II группе — $5,764 \pm 0,61$ мг/г ($p = 0,02$).

Наименьшее суммарное содержание кислот — у детей 3–6 мес ($2,285 \pm 0,05$ мг/г). К 1 году жизни суммарное содержание КЖК уменьшалось ($r = -0,365$; $p < 0,005$). Анаэробный индекс в целом составил $0,319 \pm 0,04$ мг/г, максимальное значение — у детей 6–12 мес, наименьшее — в 3–6 мес.

Особенности становления функциональной активности микробиоты у детей второго полугодия жизни характеризуются наличием двух типов

метаболических профилей -анаэробным (70% пациентов) или аэробным (30%). Прием обогащенных бифидобактериями кисломолочных продуктов в сравнении с необогащенным продуктом сопровождается более значимым позитивным влиянием на процессы становления метаболической активности микробиоты кишечника у детей раннего возраста. Выявлено, что биопростокваша наиболее эффективна при анаэробном типе профиля метаболической активности, а биоряженка - при аэробном типе. Последнее может быть использовано для дифференцированного подхода к выбору продукта с целью коррекции различных типов нарушений функциональной активности микробиоты и расстройств кишечной моторики.

Вывод. Проведенное наблюдение позволяет предположить, что кисломолочные продукты прикорма с заданным составом и свойствами могут способствовать процессам становления микробиоценоза и функциональной активности микробиоты у детей раннего возраста. Оценка типа метаболических нарушений облегчает подбор оптимального продукта прикорма с учетом выявленных метаболических особенностей. Эффективность и хорошая переносимость кисломолочных продуктов, полученных с использованием закваски на основе метаболически активных штаммов бифидобактерий, свидетельствует о возможности их широкого использования для оптимизации детского питания на региональном уровне с целью профилактики нарушений микробиоценоза.

Метаболическая активность микробиоты кишечника изменяется с возрастом ребенка. Маркер облигатной микрофлоры С2 имеет более высокие значения у новорожденных. Маркер «анаэробизации» — С3 — имеет тенденцию к нарастанию, уровень С4 — достоверное нарастание от периода новорожденности к 1 году жизни.

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ПРОБЛЕМЫ И КОНТРМЕРЫ В ОБЛАСТИ ЗАЩИТЫ ПРАВ ИНТЕЛЛЕКТУАЛЬНОЙ СОБСТВЕННОСТИ МАЛЫХ И СРЕДНИХ ПРЕДПРИЯТИЙ И УПРАВЛЕНИЯ ИМИ

Аннотация. С быстрым развитием экономики нашей страны после реформ и открытости 21 век - это новая эра экономики знаний, и конкуренция между предприятиями становится все более ожесточенной. Метод конкуренции постепенно перешел от конкуренции за ресурсы к конкуренции за таланты и знания, а талант и знания постепенно превратился в основной фактор конкурентоспособности выживания и развития предприятия. Цель данной статьи - проанализировать и детализировать концепцию прав интеллектуальной собственности и процесс роста прав интеллектуальной собственности в нашей стране, выдвинуть проблемы малых и средних предприятий в процессе экономического развития в области защиты прав интеллектуальной собственности и управления ими, а также выдвинуть соответствующие контрмеры для решения проблем.

Ключевые слова: малые и средние предприятия; права интеллектуальной собственности; защита и управление.

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PROBLEMS AND COUNTERMEASURES IN THE FIELD OF INTELLECTUAL PROPERTY RIGHTS PROTECTION AND MANAGEMENT OF SMALL AND MEDIUM-SIZED ENTERPRISES

Summary. With the rapid development of our country's economy after reforms and openness, the 21st century is a new era of the knowledge economy, and competition between enterprises is becoming increasingly fierce. The method of competition gradually shifted from competition for resources to competition for talents and knowledge, and talent and knowledge gradually turned into the main factor of competitiveness of the survival and development of the enterprise. The purpose of this article is to analyze and detail the concept of intellectual property

rights and the process of intellectual property rights growth in our country, to put forward the problems of small and medium-sized enterprises in the process of economic development in the field of intellectual property rights protection and management, as well as to put forward appropriate countermeasures to solve problems.

Keywords: Small and medium-sized enterprises; intellectual property rights; protection and management

С момента вступления в новое столетие, в условиях непрерывного развития и роста малых и средних предприятий, защита прав интеллектуальной собственности и управление ими постепенно привлекли внимание руководителей малых и средних предприятий. В настоящее время малые и средние предприятия уделяют все больше внимания управлению интеллектуальной собственностью. Многие малые и средние предприятия глубже осознают важность защиты интеллектуальной собственности и достигли отличных результатов в управлении интеллектуальной собственностью. Однако существует также много малых и средних предприятий, на которых отсутствует управление правами интеллектуальной собственности, что привело к потере прав интеллектуальной собственности и создало неблагоприятные факторы для развития предприятий¹⁹⁹.

1 Понятие и характеристики прав интеллектуальной собственности

1.1 Концепция прав интеллектуальной собственности

Согласно соответствующей информации, термин “интеллектуальная собственность” был впервые предложен известным французским ученым Капузовым в середине 17 века. В настоящее время академическое сообщество придерживается различных мнений относительно концепции прав интеллектуальной собственности. В этой статье будут использованы следующие концепции для анализа прав интеллектуальной собственности. Права интеллектуальной собственности относятся к “исключительным правам, которыми пользуется правообладатель на плоды своего интеллектуального труда, которые, как правило, действительны только в течение ограниченного периода времени.” Все виды интеллектуальных творений, такие как изобретения, литературные и художественные произведения, а также логотипы, названия, изображения и дизайны, используемые в бизнесе, могут считаться правами интеллектуальной собственности, принадлежащими определенному лицу или организации.”

¹⁹⁹ У Синьван. "Права интеллектуальной собственности - экономика, правила и политика", [М].Издательство Economic Science Press, издание 2007 года.

1.2 Характеристики прав интеллектуальной собственности

(1) Права интеллектуальной собственности обладают интеллектуальными характеристиками. Права интеллектуальной собственности - это кристаллизация мудрости изобретателя, а духовное богатство в области науки и техники, культуры и искусства относится к “праву на интеллектуальные достижения”.

(2) Права интеллектуальной собственности обладают уникальными характеристиками. Только владелец патентной заявки может пользоваться правами интеллектуальной собственности, и другие лица не могут использовать ее по своему усмотрению без разрешения. Это право патентообладателя пользоваться ею в соответствии с законом.

(3) Права интеллектуальной собственности обладают юридически обязательными характеристиками. Права интеллектуальной собственности, полученные правообладателем в соответствии с законом, охраняются законом, а права интеллектуальной собственности, полученные в какой стране, действительны только в этой стране и охраняются законами этой страны.

(4) Права интеллектуальной собственности обладают такими характеристиками, как своевременность. Законы разных стран оговаривают своевременность действия определенного права интеллектуальной собственности в этой стране. Права интеллектуальной собственности вступают в силу только в течение определенного периода времени, и они автоматически прекращаются по истечении срока их действия²⁰⁰.

2 Актуальные проблемы защиты прав интеллектуальной собственности малых и средних предприятий в нашей стране и управления ими

2.1 Осведомленность лидеров малого и среднего бизнеса об интеллектуальной собственности относительно слаба

В последние годы, когда малые и средние предприятия в нашей стране стремятся к быстрому экономическому росту, они часто уделяют больше внимания повышению экономической эффективности, игнорируя при этом управление защитой интеллектуальной собственности. Для малых и средних предприятий первым проявлением является то, что концепция корпоративных лидеров относительно отсталая, а защитой прав интеллектуальной собственности относительно пренебрегают. Они даже считают, что до тех пор, пока есть хорошие экономические выгоды, остальные не очень важны, и они не признают огромного значения потенциальные экономические выгоды, связанные с правами интеллектуальной собственности.

Для предприятий защита товарных знаков, патентов, контрактов и т.д. при защите прав интеллектуальной собственности тесно связана с

²⁰⁰ У Синьван. "Права интеллектуальной собственности - экономика, правила и политика", [М]. Издательство Economic Science Press, издание 2007 года.

функционированием предприятия. Поскольку это нематериальный актив предприятия, владелец бизнеса не признает важность защиты интеллектуальной собственности, что напрямую приведет к отсутствию способности предприятия к самозащите. Часто возникают следующие ситуации: названию компании и логотипу не уделяется внимания при регистрации товарного знака в процессе использования и они захватываются другими компаниями, а название компании, которое использовалось в течение многих лет, больше не может использоваться или выкупается обратно по большой цене; в процессе научно-технического развития исследования и разработки, они не обращают внимания на патентные заявки, и позже компании, занимающиеся научными и технологическими изобретениями, первыми подают заявки на патенты, а их собственные компании вынуждены платить патентные пошлины за использование технологии и т.д., что ставит компанию в пассивное положение в условиях жесткой рыночной конкуренции и даже наносит огромные экономические убытки компании.

2.2 Управление интеллектуальной собственностью редко находит отражение в управлении малыми и средними предприятиями

В настоящее время большинство предприятий в нашей стране, особенно малые и средние предприятия, долгое время придерживались традиционной модели управления бизнесом из-за относительно старой философии бизнеса. Защита прав интеллектуальной собственности и управление ими не были включены в систему управления предприятием, и существуют недостатки в системе управления, приводящая к отсутствию защиты интеллектуальной собственности и управления в стратегическом управлении предприятиями. По сравнению с системой защиты и управления правами интеллектуальной собственности предприятий в развитых странах, наша страна все еще находится на очень слабой стадии.

В условиях сегодняшней все более жесткой рыночной конкуренции разработка бизнес-стратегий предприятий приобретает особое значение. Однако для того, чтобы выжить и развиваться в условиях жесткой рыночной конкуренции, большинство малых и средних предприятий в нашей стране уделяют больше внимания корректировке и внедрению бизнес-стратегий и игнорируют управление интеллектуальной собственностью, нет специального отдела по управлению интеллектуальной собственностью или управленческого персонала. Стратегия интеллектуальной собственности не включена в систему управления бизнесом большинства малых и средних предприятий в нашей стране, что приводит к созданию системы управления защитой интеллектуальной собственности и текущему управлению бизнесом предприятий.

Система серьезно вышла из строя. Некоторые малые и средние предприятия относительно слепы при подаче заявок на патенты, и срок действия большого числа заявок на патенты быстро истекает вскоре после

этого. Из-за ненадлежащих методов управления правами интеллектуальной собственности предприятиями предприятия не только не пользуются преимуществами защиты продуктов знаний для себя, но и это приводит к негативным последствиям для предприятий.

2.3 В условиях новой экономической ситуации правовая система интеллектуальной собственности Китая все еще является неполной

С быстрым развитием экономики знаний и информационных технологий, чтобы получить преимущество в рыночной конкуренции, малые и средние предприятия в нашей стране во многих случаях будут имитировать продукцию крупных брендов в той же отрасли или взаимную имитацию продукции малых и средних предприятий. Особенно в IT-индустрии, типичным примером является появление в последние годы мобильных телефонов-«подражателей» и других цифровых продуктов, а проблемы пиратства и контрафакции в процессе развития Интернета очень серьезны.

Ван Ен, заместитель директора Исследовательского центра интеллектуальной собственности мобильного интернета, однажды сказал: «Мобильный интернет - это новый этап развития интернет-эры. По сути, он сталкивается с теми же общими проблемами, что и традиционный Интернет. Однако, будучи новой формой технологии, интегрированной в Интернет, она также имеет много отличий от традиционного Интернета, и споры и судебные решения, возникающие в связи с правами интеллектуальной собственности, также будут иными. Многие проблемы могут быть не столь заметны, когда масштабы Интернета относительно невелики, но они могут стать еще более заметными в эпоху мобильного Интернета.» Следовательно, правовая политика по защите прав интеллектуальной собственности по новым вопросам в новой ситуации должна быть дополнительно доработана, чтобы обеспечить надежную защиту прав интеллектуальной собственности на корпоративную продукцию.

3 Анализ стратегий управления защитой интеллектуальной собственности малых и средних предприятий

3.1 Повышать осведомленность малых и средних предприятий о защите прав интеллектуальной собственности и управлении ими

3.1.1 Повышать осведомленность руководителей малого и среднего бизнеса о важности прав интеллектуальной собственности

Для защиты прав интеллектуальной собственности предприятий и управления ими, прежде всего, следует повысить осведомленность руководителей предприятий о защите интеллектуальной собственности, чтобы руководители предприятий могли в полной мере осознать важность защиты интеллектуальной собственности и управления ею в стратегии развития предприятия и экономическую ценность, которую это приносит предприятию. Особенно в некоторых высокотехнологичных отраслях,

инновации, основанные на технических знаниях, являются основой конкурентоспособности на рынке.

3.1.2 Повышать осведомленность малых и средних предприятий о самозащите прав интеллектуальной собственности

Малые и средние предприятия должны в полной мере использовать существующие законы, нормы и предписания для защиты своих научных и технологических трудовых достижений. Например, в начале создания предприятия название компании и логотип должны быть зарегистрированы для коммерческой регистрации, а заявки на патенты должны подаваться в течение первого года после создания. время после научно-технических исследований и разработок для защиты своих научных и технологических трудовых достижений, а также сознательно и проактивно использовать различные виды прав интеллектуальной собственности для всесторонней защиты и рассматривать нематериальные активы предприятия как столь же важные, как и материальные активы. Укреплять возобновление прав интеллектуальной собственности при защите прав интеллектуальной собственности, полностью признавать роль прав интеллектуальной собственности в продвижении науки, техники и производительности и постоянно разрабатывать новые технологии для обновления и развития технических знаний. Кроме того, мы должны активно повышать правовую осведомленность и учиться использовать закон для защиты прав интеллектуальной собственности предприятий.

3.2 Усилить подготовку персонала предприятий по вопросам интеллектуальной собственности

Обучать руководителей предприятий и исследователей знаниям в области защиты интеллектуальной собственности и управления ею, чтобы эти сотрудники могли изменить устаревшие концепции обмена знаниями и достижениями в своей работе и повысить осведомленность о защите интеллектуальной собственности. В то же время используйте профессиональные знания в области защиты интеллектуальной собственности для управления правами интеллектуальной собственности других компаний. предприятия, а также ускорить исследования и разработки в области прав интеллектуальной собственности и преобразования достижений.

В эпоху стремительного экономического и технологического развития защита прав интеллектуальной собственности малых и средних предприятий и управление ими приобретают все большее значение. Принимая во внимание различные проблемы в области защиты прав интеллектуальной собственности малых и средних предприятий и управления ими в нашей стране, только путем используя всестороннюю силу всех аспектов, мы можем по-настоящему и эффективно защищать права интеллектуальной собственности и управлять ими, обеспечивать

благоприятную среду для развития малых и средних предприятий и способствовать нормальному и быстрому развитию экономики.

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КРАТКОЕ ОБСУЖДЕНИЕ СТРАТЕГИИ УПРАВЛЕНИЯ ИНТЕЛЛЕКТУАЛЬНОЙ СОБСТВЕННОСТЬЮ ВЫСОКОТЕХНОЛОГИЧНЫХ ПРЕДПРИЯТИЙ

Аннотация. С развитием экономики знаний и ускорением процесса экономической глобализации исторически возросло значение прав интеллектуальной собственности в международной конкуренции. Высокотехнологичные предприятия Китая должны правильно и гибко использовать стратегии интеллектуальной собственности, чтобы стать непобедимыми. В данной статье анализируется текущая ситуация и существующие проблемы управления интеллектуальной собственностью высокотехнологичных предприятий, а также предлагается стратегия управления интеллектуальной собственностью высокотехнологичных предприятий.

Ключевые слова: высокотехнологичные предприятия; права интеллектуальной собственности; стратегии управления.

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BRIEF DISCUSSION OF THE INTELLECTUAL PROPERTY MANAGEMENT STRATEGY OF HIGH-TECH ENTERPRISES

Summary. With the development of the knowledge economy and the acceleration of the process of economic globalization, the importance of intellectual property rights in international competition has historically increased. China's high-tech enterprises must use intellectual property strategies correctly and flexibly to become invincible. This article analyzes the current situation and existing problems of intellectual property management of high-tech enterprises, and also proposes a strategy for managing intellectual property of high-tech enterprises.

Keywords: High-tech enterprises; intellectual property rights; management strategies.

1 Важность высокотехнологичных предприятий для усиления управления интеллектуальной собственностью

Высокотехнологичное предприятие - это система материального производства, сформированная с использованием высоких технологий в качестве ядра. Это совокупность высоких технологий и предприятий. Это современная индустрия, основанная на высоких технологиях, которая является наукоемкой, требующей больших талантов и капиталоемкой. Инновации являются “душой” развития высокотехнологичных предприятий, а система интеллектуальной собственности является базовой системой поощрения и гарантии технологических инноваций. Создание и совершенствование системы прав интеллектуальной собственности является важным механизмом технологических инноваций. Система интеллектуальной собственности защищает инновационные достижения высокотехнологичных технологий, позволяет им получать более высокие экономические и социальные выгоды и поощряет предприятия продолжать внедрять инновации и формировать добродетельный круг. Только постоянно развивая технологии с независимыми правами интеллектуальной собственности и полагаясь на исключительность прав интеллектуальной собственности для завоевания рынка, высокотехнологичные предприятия могут получить конкурентное преимущество²⁰¹.

Будучи нематериальной собственностью, права интеллектуальной собственности являются важной частью имущественных прав корпоративных юридических лиц, являются активами высокотехнологичных предприятий, имеют большую социальную и экономическую ценность и являются основой конкурентоспособности предприятий. Права интеллектуальной собственности играют все более важную роль в поощрении технологических инноваций, содействии экономическому развитию и международной конкуренции. Это делает высокотехнологичные предприятия и их продукцию “уникальными” и является важным фактором привлечения и удержания клиентов. Выживание, развитие и рост высокотехнологичных предприятий требуют непрерывных технологических инноваций, а система интеллектуальной собственности является надежной защитой технологических инноваций. Если инновационные достижения предприятия не будут эффективно защищены, предприятие будет вовлечено в беспорядочную порочную конкуренцию.

В то же время права интеллектуальной собственности также являются требованием интеграции мировой экономики. С развитием интеграции мировой экономики и науки и техники шансы выхода высокотехнологичных предприятий Китая на международный рынок возросли, и споры по поводу прав интеллектуальной собственности

²⁰¹ Юй Тао. Анализ модели управления интеллектуальной собственностью иностранных предприятий [J] Электронная интеллектуальная собственность, 2003, (06).

неизбежно будут усиливаться. Только благодаря собственной осведомленности и действиям высокотехнологичные предприятия могут в полной мере использовать окружающую среду в целом, защищать свои права на интеллектуальную собственность и увеличивать свои экономические выгоды; с другой стороны, они также избегают нарушения прав интеллектуальной собственности других лиц и причинения ненужных неприятностей и убытков.

2 Текущая ситуация и существующие проблемы управления интеллектуальной собственностью высокотехнологичных предприятий

Экономическая глобализация в последние годы вызвала острую потребность в глобализации прав интеллектуальной собственности. Заключение ВТО “Соглашения по ТРИП” является ответом международного сообщества на наступление эры “экономики знаний”. После вступления Китая в ВТО в 2001 году поправки к законодательству об интеллектуальной собственности в основном были согласованы с TRIP. Однако из-за культурной традиции Китая ценить справедливость и отдавать приоритет прибыли в истории существовало недостаточное понимание ценности интеллектуальных продуктов. По сравнению с развитыми странами, такими как Европа и Соединенные Штаты, высокотехнологичные предприятия нашей страны все еще относительно молоды, а защита прав интеллектуальной собственности все еще довольно слаба. Слабая защита прав интеллектуальной собственности является серьезной проблемой для высокотехнологичных предприятий. Эти проблемы в основном отражены в следующих аспектах²⁰².

2.1 Слабая осведомленность о правах интеллектуальной собственности

Основными проявлениями являются “тяжелые достижения, легкие патенты, тяжелые вознаграждения и легкая защита”, и они не желают или не знают, как подавать заявки на патенты на достижения в области изобретений и творений. Когда речь заходит о результатах изобретения, первое, что приходит на ум, - это опубликовать статьи, оценить результаты и подать заявку на получение наград. Ошибочно считается, что, поступая таким образом, вы можете сначала стать владельцем права собственности на изобретение и творение. Такая практика игнорирования социальной и рыночной ценности результатов очень неразумна, и результаты не защищены законом, если они не запатентованы. Большое количество инновационных достижений высокотехнологичных предприятий стали общественным достоянием, поскольку они не защищены законом. С другой стороны, из-за недостаточного понимания прав интеллектуальной собственности время от времени происходят нарушения прав интеллектуальной собственности других лиц.

²⁰² Юй Тао. Анализ модели управления интеллектуальной собственностью иностранных предприятий [J] Электронная интеллектуальная собственность, 2003, (06).

2.2 Присвоение прав интеллектуальной собственности неизвестно

Когда высокотехнологичные предприятия в нашей стране сотрудничают с другими подразделениями, они обычно четко договариваются о владении правами интеллектуальной собственности в форме контрактов. Однако владение правами интеллектуальной собственности на высокотехнологичных предприятиях управляется недостаточно хорошо, и многие предприятия не подписали со своими сотрудниками контракты или положения о защите интеллектуальной собственности. Существуют лазейки в управлении, неясные формы собственности, слабая защита и серьезная утрата прав интеллектуальной собственности предприятий. Наиболее заметной проблемой является спор о владении правами на изобретения, связанные с работой и не связанные с ней.

2.3 Недостаточная инновационная способность и отсутствие независимых прав интеллектуальной собственности

Заявки на патенты - это в основном патенты на полезные модели и промышленные образцы. Патентов на изобретения довольно много, качество невысоко, доля разрешений низкая, а основные инновационные достижения отсутствуют. По сравнению с зарубежными высокотехнологичными предприятиями существует большой разрыв в количестве и качестве патентов.

2.4 Несовершенная система управления интеллектуальной собственностью

Существуют серьезные недостатки в таких системах, как разъяснение присвоения прав собственности, мотивация изобретений для работы, разрешение споров, управление правами интеллектуальной собственности и оценка нематериальных активов, которые влияют на защиту и использование прав интеллектуальной собственности и препятствуют развитию и использованию независимых прав интеллектуальной собственности.

2.5 Слабое развитие информационной работы в области интеллектуальной собственности

В основном это проявляется в недостаточном понимании ценности использования информации в работе по защите прав интеллектуальной собственности. В научных исследованиях, производстве и предпринимательской деятельности ценность информации осознается только тогда, когда она сталкивается с "неприятностями". Кроме того, это также проявляется в повторяющемся и неэффективном труде в процессе НИОКР, отсутствии возможности использовать патентную информацию для вторичных разработок с целью получения независимых прав интеллектуальной собственности и возможности использовать патентную информацию для ведения патентных войн²⁰³.

²⁰³ Юй Тао. Анализ модели управления интеллектуальной собственностью иностранных предприятий [J] Электронная интеллектуальная собственность, 2003, (06).

3 Стратегия управления интеллектуальной собственностью высокотехнологичных предприятий

Существует много причин слабой защиты прав интеллектуальной собственности высокотехнологичных предприятий в нашей стране. Есть как исторические причины, так и внутренняя среда высокотехнологичных предприятий. Нижеследующее в основном анализируется внутри высокотехнологичных предприятий с целью поиска стратегий решения этой проблемы.

3.1 Усовершенствовать систему управления интеллектуальной собственностью и повысить комплексность защиты прав интеллектуальной собственности

Во-первых, провести всестороннюю инвентаризацию и проверку прав интеллектуальной собственности высокотехнологичных предприятий, а также организовать, классифицировать и зарегистрировать в соответствии с характером прав интеллектуальной собственности. В соответствии с фактическим положением предприятия совершенствуйте нормы внедрения различных систем прав собственности. Прояснить отношения владения интеллектуальной собственностью между предприятиями и работниками и стимулировать инновационную активность предприятий. Добавьте соответствующее содержание показателей оценки интеллектуальной собственности в систему индексов оценки эффективности деятельности предприятий, чтобы способствовать улучшению всесторонних возможностей и уровней интеллектуальной собственности предприятий.

3.2 Активизировать усилия по обучению и пропаганде в целях повышения осведомленности об интеллектуальной собственности

Усилить подготовку руководителей высокотехнологичных предприятий и научно-технического персонала по вопросам интеллектуальной собственности и повысить их осведомленность об интеллектуальной собственности. Расширьте базовое обучение по вопросам интеллектуальной собственности во время подготовки новых сотрудников к работе и проведите более углубленное и профессиональное обучение для сотрудников, проработавших 2-3 года, чтобы они могли как можно скорее ознакомиться с законами и нормативными актами в области интеллектуальной собственности и освоить их, сформировать представление о правах собственности, и знать, как использовать систему интеллектуальной собственности для защиты законных прав и интересов предприятий. Внедрите систему обучения интеллектуальной собственности для всех сотрудников и проводите регулярное обучение сотрудников (особенно технического персонала) плановым, поэтапным и иерархическим образом, формируя атмосферу, в которой каждый придает значение технологическим инновациям, разработке запатентованных продуктов и правам интеллектуальной собственности.

3.3 Повысить способность к независимым инновациям и расширить права независимой интеллектуальной собственности

Чтобы повысить конкурентоспособность высокотехнологичных предприятий на международном рынке, необходимо совершенствовать их независимый инновационный потенциал. Проводите исследования патентной стратегии, активно подавайте заявки на патенты и захватывайте командные высоты в отрасли. В полной мере используйте патентную информацию, своевременно следите за последними технологическими разработками и тенденциями рынка в отрасли, выбирайте инновационные приоритеты и прорывы с высокой отправной точки и способствуйте увеличению объема независимых прав интеллектуальной собственности за счет улучшения инновационных возможностей. Регулярно нанимайте экспертов по интеллектуальной собственности для классификации новых технологий предприятий и защиты новых технологий в виде патентов или технических секретов как можно скорее. При необходимости, путем внедрения, переваривания, абсорбции и повторного внедрения инноваций будут сформированы независимые права интеллектуальной собственности, а также улучшена способность преобразовывать инновационные достижения в права интеллектуальной собственности.

3.4 Усилить защиту прав интеллектуальной собственности, чтобы предотвратить возникновение нарушений или инцидентов, связанных с нарушениями

Создать и усовершенствовать внутреннюю систему управления интеллектуальной собственностью предприятия.

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ИССЛЕДОВАНИЕ СОСТОЯНИЯ РАЗВИТИЯ, ПРОБЛЕМ И СТРАТЕГИЙ МОБИЛЬНОЙ ЭЛЕКТРОННОЙ КОММЕРЦИИ В КИТАЕ

Аннотация. 21 век вступил в эпоху сетевой информации, и с быстрым развитием Интернета и технологий мобильной связи мобильная электронная коммерция постепенно становится новым способом ведения бизнеса. Благодаря уникальным преимуществам мобильной электронной коммерции спектр ее применения становится все шире и шире. Однако на данном этапе все еще существуют некоторые проблемы и недостатки в развитии мобильной электронной коммерции в нашей стране, которые срочно нуждаются в дальнейшем понимании и устранении. В этом документе проведен предварительный анализ и обсуждение текущей ситуации, проблем и стратегий развития мобильной электронной коммерции в нашей стране, в надежде способствовать быстрому развитию мобильной электронной коммерции в нашей стране.

Ключевые слова: мобильная электронная коммерция; электронная коммерция; проблемы; контрмеры.

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RESEARCH ON THE STATE OF DEVELOPMENT, PROBLEMS AND STRATEGIES OF MOBILE E-COMMERCE IN CHINA

Summary. The 21st century has entered the era of network information, and with the rapid development of the Internet and mobile communication technologies, mobile e-commerce is gradually becoming a new way of doing business. Thanks to the unique advantages of mobile e-commerce, the range of its applications is becoming wider and wider. However, at this stage there are still some problems and shortcomings in the development of mobile e-commerce in our country, which urgently need further understanding and elimination. This document provides a preliminary analysis and discussion of the current situation, problems and strategies for the development of mobile e-commerce in our

country, hoping to contribute to the rapid development of mobile e-commerce in our country.

Keywords: mobile e-commerce; e-commerce; problems; countermeasures.

С постепенным развитием электронной коммерции быстрое развитие технологий мобильной связи и сетевых технологий заложило основу для мобильной электронной коммерции, а популярность мощного и дешевого оборудования мобильной связи обеспечила благоприятные условия для развития мобильной электронной коммерции, и мобильная электронная коммерция появилась на свет. Это органичная интеграция технологий беспроводной связи и электронной коммерции, и это новое направление для развития электронной коммерции. Мобильная электронная коммерция по-прежнему является совершенно новой бизнес-моделью, которая представляет собой актуальное направление развития и активного применения информационных технологий нового поколения. Судя по нынешнему стремительному экономическому развитию нашей страны и постоянному углублению сетевых информационных технологий, скорость развития мобильной электронной коммерции в нашей стране чрезвычайно высока, а рынок для разработки довольно огромен. Однако, если сравнивать эти ситуации с развитыми странами, то нынешнее развитие мобильной электронной коммерции в нашей стране имеет серьезные недостатки. Поэтому нам необходимо активно и эффективно проводить углубленные исследования и разработки и всесторонне анализировать текущее состояние развития и существующие проблемы мобильной электронной коммерции в нашей стране для анализа и исследования, а затем предлагать контрмеры для решения этих проблем.

1. Текущая ситуация с развитием мобильной электронной коммерции в нашей стране

С быстрым увеличением числа пользователей мобильной связи и глубоким развитием применения технологий мобильной связи в области информационных технологий развитие мобильной электронной коммерции в нашей стране начало набирать обороты²⁰⁴.

(1) Огромный пользовательский масштаб

Согласно последним статистическим данным Министерства промышленности и информационных технологий, общее число пользователей мобильных телефонов в нашей стране превысило 850 миллионов, намного превысив 457 миллионов пользователей Интернета. Объединяя использование компьютеров и мобильных телефонов в нашей стране, нетрудно обнаружить, что количество мобильных телефонов значительно превышает количество используемых

²⁰⁴ Цинь Чэндэ, Ван Рулин. Мобильная электронная коммерция [m]. Пекин: People's Posts and Telecommunications Press, 2009, 7

компьютеров. Согласно соответствующим данным Iresight Consulting за 2009 год, использование мобильных телефонов и число пользователей в Китае стремительно растут, особенно в прикладной сфере электронной коммерции, число пользователей превысило 36,684 миллиона. Кроме того, Iresight Consulting также активно и эффективно проанализировала политическую ситуацию и условия использования мобильной электронной коммерции в нашей стране и считает, что развитие мобильной электронной коммерции в нашей стране будет более быстрым и бурным из-за таких факторов, как снижение тарифов wap, и ожидается, что к концу 2012 года число пользователей превысит 249,572 миллиона.

(2) Активное развитие беспроводного интернета

При непрерывном росте современной экономики использование мобильной электронной коммерции достигло чрезвычайно быстрого развития и популяризации в нашей стране, особенно сейчас, когда wap вступил в чрезвычайно быструю стадию разработки и применения. Чтобы способствовать активному развитию wap быстрее, качественнее и стабильнее, электронная коммерция коммерческие организации с поставщиками мобильной связи и связанными с ними предприятиями в качестве основной структуры активно и эффективно обогащали, и улучшали ресурсы, связанные с wap, такие как “Mobile Dream Network”, “Shangxintong” и другие бренды услуг индустрии электронной коммерции, так что беспроводной интернет в нашей стране развивался все больше и больше. более энергично.

(3) сети 3g активно и эффективно продвигались, и развивались

С момента первоначального пилотного применения сетей 3g в 2008 году сети 3g развивались день ото дня, вызывая у людей сомнения. К 2009 году в области связи в нашей стране были официально выданы лицензии на 3g, что способствовало созданию и развитию приложений сетей 3g в нашей стране. Они играют большую роль в продвижении применения и развития электронной коммерции в нашей стране и имеют огромное значение.

2. Анализ проблем в развитии мобильной электронной коммерции в нашей стране

(1) Бизнес-модель мобильной электронной коммерции нуждается в совершенствовании

Поскольку число пользователей мобильных телефонов продолжает увеличиваться, мобильная электронная коммерция развивается и растет день ото дня. Являясь новым источником информации об электронных покупках и эффективной системой каналов транзакций, она эффективно преодолевает ограничения времени и пространства и может предоставлять клиентам информационные услуги и удовлетворять потребности в транзакциях в любое время и в любом месте, тем самым эффективно привлекая к участию большое количество пользователей. Однако текущий уровень оборудования мобильной связи в нашей стране невысок,

соответствующая скорость передачи сетевых данных низка, пропускная способность невелика, а соответствующие стандарты оплаты высоки. Из-за этого ряда проблем интерактивные сервисы мобильной электронной коммерции недостаточно развиты, что ограничивает развитие мобильной электронной коммерции в нашей стране²⁰⁵.

(2) Существуют проблемы с безопасностью мобильной электронной коммерции

Вопросы безопасности являются наиболее ключевыми и критичными проблемами, ограничивающими развитие мобильной электронной коммерции. Это распространенная проблема во всем мире, и в моей стране она еще более заметна. Вопросы безопасности в некоторой степени определяют степень развития мобильной электронной коммерции. Причина, по которой многим людям не нравится мобильная электронная коммерция, в основном основана на соображениях безопасности. Взяв в качестве примера безопасность беспроводных сетей связи, он реализует открытую коммуникацию. Это может легко привести к небезопасным проблемам, таким как подслушивание. Беспроводное прослушивание может привести к утечке коммуникационной информации и данных, в то время как утечка идентификационных данных мобильных пользователей и информации о местоположении может привести к отслеживанию мобильных пользователей по беспроводной сети. Это создает потенциальную угрозу информационной безопасности, личной безопасности и неприкосновенности частной жизни пользователей беспроводной связи.

(3) Ограничения на дорогие тарифы мобильной электронной коммерции

Тариф - один из наиболее волнующих вопросов для потребителей мобильной коммерции. Опрос China Mobile показал, что 51% пользователей считают, что уровень платы за war в конечном счете повлияет на то, будут ли пользователи выбирать war-сервисы и эффективно участвовать в их использовании. В настоящее время тарифы на мобильную связь в Китае состоят из трех частей: плата за доступ в Интернет, базовая ежемесячная плата и плата за роуминг. Согласно правилам соответствующих департаментов и статистике соответствующих исследований, плата за пользование war-сервисом не определяет уровень использования, она составляет всего 0,15 юаня / мин, из которых менее 1 минуты использования не будет выставляться, и она будет выставляться в полном соответствии с использованием ситуация, без дополнительных сборов. Согласно этим расчетам, это всего лишь 30 юаней за 500 минут использования, но существование такой ситуации ограничено временем. Таким образом,

²⁰⁵ Цинь Чэндэ, Ван Рулин. Мобильная электронная коммерция [m]. Пекин: People's Posts and Telecommunications Press, 2009, 7

тарифы на мобильную связь являются одним из наиболее волнующих вопросов для потребителей мобильной электронной коммерции в нашей стране, и они также являются очень чувствительным вопросом.

3. Стратегические предложения по решению проблемы мобильной электронной коммерции в нашей стране

(1) Правительство усилит надзор

Правительству следует уделять больше внимания, активно и эффективно формулировать, и совершенствовать соответствующую политику, нормативные акты, системы и институциональное управление в области мобильной электронной коммерции, а также создавать благоприятные условия для применения, эксплуатации и развития мобильной электронной коммерции. В то же время оно должно эффективно укреплять руководящие принципы политики правительства, институциональное управление, а также всесторонний надзор за рынком и надзорные обязанности для более эффективного поддержания развития рынка мобильной электронной коммерции и поддержания честных, конкурентных и законных операций в надлежащем порядке, чтобы достичь здорового и устойчивого улучшения и активного развития всего рынка мобильной электронной коммерции.

(2) Усилить безопасность мобильной электронной коммерции в нашей стране

Вопросы безопасности являются важным фактором, влияющим на развитие мобильной электронной коммерции в нашей стране. Можно с уверенностью сказать, что технологии безопасности являются ключевым и стержневым звеном в повышении безопасности мобильной электронной коммерции в нашей стране. Необходимо активно укреплять конструкцию и совершенствовать управление безопасностью, чтобы эффективно помочь защитить соответствующую имущественную безопасность и коммерческую тайну продавцов и клиентов. Требуется усилить технологию активной проверки безопасности и управления защитой в технологиях, а также внедрить обоснованные и юридические ограничения в области планирования и управления в политике, чтобы лучше стандартизировать промышленное развитие и создать безопасную торговую среду.

(3) Улучшить содержание услуг и снизить затраты на мобильную электронную коммерцию

Учитывая содержание и стоимость услуг мобильной связи, мое правительство может извлечь уроки из опыта Японии, чтобы ускорить развитие отрасли связи, разрушить монополию отрасли, внедрить механизмы рыночной конкуренции, улучшить качество обслуживания и снизить тарифные стандарты, чтобы создать хорошие условия для развития мобильной электронной коммерции. Привлечение пользователей красочным контентом и сервисами, позволяющими пользователям постоянно повышать свою осведомленность о мобильной электронной

коммерции посредством использования контента, может еще больше способствовать развитию мобильной электронной коммерции.

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СТРАТЕГИЯ РАЗВИТИЯ МОБИЛЬНОЙ ЭЛЕКТРОННОЙ КОММЕРЦИИ

Аннотация. В настоящее время мобильная электронная коммерция Китая все еще находится на начальной стадии развития, и она по-прежнему нуждается в постоянном совершенствовании с точки зрения отраслевых стандартов, теоретических исследований, бизнес-моделей и признания потребителями. Однако в целом развитие мобильной электронной коммерции в нашей стране по-прежнему имеет большой потенциал. В этой статье анализируются некоторые проблемы, с которыми сталкивается рынок мобильной электронной коммерции, и выдвигаются предложения и стратегии по развитию мобильной электронной коммерции, чтобы обеспечить основу для будущих исследований.

Ключевые слова: мобильная электронная коммерция; бизнес-моделей.

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MOBILE E-COMMERCE DEVELOPMENT STRATEGY

Summary. At present, China's mobile e-commerce is still in the initial stage of development, and it still needs constant improvement in terms of industry standards, theoretical research, business models and consumer acceptance. However, in general, the development of mobile e-commerce in our country still has great potential. This article analyzes some of the problems faced by the mobile e-commerce market and puts forward proposals and strategies for the development of mobile e-commerce, to provide a basis for future research.

Keywords: mobile e-commerce; business models.

1. Концепция мобильной электронной коммерции

Мобильная электронная коммерция - это не только новая отрасль, но и новый экономический тренд. Его внешний вид многим людям кажется немного незнакомым. На самом деле это не так. Начиная с генерации

коротких сообщений и заканчивая разработкой браузеров, развитие различных технологий, таких как технология 3G, интеллектуальные мобильные терминалы и обработка информации, всесторонне улучшило эффективность коммуникации и ее безопасность, и это также стало свидетелем развития высоких технологий в новую эпоху²⁰⁶.

Так называемая мобильная электронная коммерция, по сути, относится к системе электронной коммерции, сформированной путем объединения портативных устройств мобильной связи, таких как мобильные телефоны, карманные компьютеры, персональные бизнес-помощники и пейджер, с Интернетом для участия в деятельности по электронной коммерции. По сравнению с электронной коммерцией мобильная электронная коммерция имеет больше преимуществ, в основном проявляющихся в функции позиционирования и мобильности. Другими словами, эти устройства могут отслеживать определенные местоположения и позволяют потребителям совершать мобильные транзакции в любое время и в любом месте, что обеспечивает потребителям большое удобство.

На экономическом рынке мобильная электронная коммерция постепенно становится основным трендом. Как правило, мы пользуемся мобильными телефонами, компьютерами и другими мобильными устройствами, а затем используем Интернет для совершения покупок, продажи билетов, беспроводного медицинского обслуживания и т.д., что, несомненно, подтверждает, что мобильная электронная коммерция имеет весьма объективные перспективы развития.

2. Некоторые проблемы на рынке мобильной электронной коммерции

В теоретических исследованиях все еще имеются определенные недостатки. В последние годы, судя по развитию и изменениям мобильной электронной коммерции, количество статей, изучающих такие аспекты, увеличивается из года в год, но содержание исследований не является всеобъемлющим. Как правило, оно вращается вокруг двух основных аспектов “мобильной безопасности” и “беспроводной системы мобильной связи”, а методы исследования все еще остаются на уровне неэмпирических исследований, им не хватает глубины. С этой точки зрения можно понять, что недостатки исследований и инноваций в приложениях для мобильной электронной коммерции нуждаются в дальнейшем улучшении.

Риски для безопасности. Безопасность мобильной электронной коммерции сталкивается со многими проблемами, и есть некоторые более деликатные вопросы, такие как аутентификация пользователей, безопасность и защита конфиденциальности, которые до сих пор не были полностью стандартизированы и легализованы. Таким образом, вопросы безопасности превратились в скрытую опасность и главную проблему,

²⁰⁶ Ян Линь, Чэнь Вэй. Основы мобильной коммерции [м]. Пекин: Столичный университет экономики и бизнеса, 2008, 6

требующую определения приоритетов. Как мы все знаем, мобильные устройства легко потерять и украсть, что представляет большую угрозу для пользователей. Как только мобильное устройство будет потеряно, другие пользователи увидят важные данные, такие как телефонные номера и цифровые сертификаты, и люди, получившие беспроводное устройство, также смогут совершать мобильные платежи и получать доступ к внутренним сетям и файловым системам. Открытость сетей беспроводной связи принесла свободу общения пользователям беспроводной связи, но наряду с удобством существует также множество небезопасных факторов. Основными из них являются: коммуникационный контент уязвим для угроз подслушивания, атак на стандарты беспроводной связи, угроз целостности данных, кражи личных данных пользователей и вмешательства в коммуникационный контент.

Бизнес-проблемы, с которыми сталкиваются клиенты. Мобильная электронная коммерция широко используется в компаниях с более частыми транзакциями и более низкими ценами, такими как счета за коммунальные услуги и телефонные счета. Поскольку услуги мобильной телефонной связи в основном одинаковы, особенность подчеркивается с точки зрения содержания услуги. В настоящее время все еще существует много пользователей мобильных телефонов, которые не привыкли к мобильной электронной коммерции или не признают ее. В таком состоянии это создает препятствия для продвижения и использования мобильных платежей²⁰⁷.

Проблемы с пользовательской концепцией. Рынок мобильной электронной коммерции Китая еще не стал популярным, и многие отечественные потребители и компании не до конца разобрались в мобильной коммерции и до сих пор не знают, какие преимущества они могут получить от использования мобильной электронной коммерции. Предприятия очень осторожно относятся к использованию мобильной электронной коммерции, в результате чего клиенты не будут «спешить» пробовать, что также привело к противоречию между энтузиазмом субъекта к участию и в целом оптимистичным настроением рынка мобильной электронной коммерции. С непрерывным развитием оборудования мобильной связи использование коротких сообщений с мобильного телефона для ведения бизнеса является эффективным методом передачи, а стоимость транзакции невелика, но существуют также голосовые методы для ее завершения, которые приведут к затратам на звонки и увеличат транзакционные издержки. Кроме того, традиционные концепции более серьезно влияют на представления потребителей о потреблении, и все еще существуют некоторые сомнения в отношении

²⁰⁷ Ян Линь, Чэнь Вэй. Основы мобильной коммерции [м]. Пекин: Столичный университет экономики и бизнеса, 2008, 6

“виртуальных” транзакций. Это также порог, который необходимо преодолеть при развитии мобильной электронной коммерции.

Надежные законы и нормативные акты еще не сформированы. Мобильная электронная коммерция, как развивающийся способ ведения бизнеса, не является исключением, и она также столкнулась с рядом юридических проблем. Мобильная электронная коммерция в Китае находится в зачаточном состоянии. До сих пор не было введено никаких соответствующих законов и подзаконных актов специально для мобильной электронной коммерции. В результате многие вопросы, такие как торговля мобильной электронной коммерцией, налогообложение и безопасность, не могут быть решены, а также основные права и интересы всех предприятий и персонал, участвующий в электронной коммерции, не может быть гарантирован.

3. Предложения и стратегии по развитию мобильной электронной коммерции

Усилить государственный надзор. Развитие мобильной электронной коммерции неотделимо от поддержки правительства. В процессе разработки мобильной электронной коммерции существует множество проблем, которые трудно решить самостоятельно, таких как законы и нормативные акты, политическое руководство, кредитная система и управление предприятием. Следовательно, правительству следует энергично внедрять и правильно направлять меры по поддержанию рынка мобильной коммерции в здоровом состоянии циклического функционирования.

Правительству следует усилить разработку политики и нормативных актов в области мобильной электронной коммерции и сформулировать некоторые преференциальные меры для содействия развитию мобильной электронной коммерции. В то же время необходимо создать систему управления, способствующую здоровому развитию мобильной электронной коммерции, и сосредоточиться на усилении надзора за рынком в сетевой среде для обеспечения информационной безопасности. Только в том случае, если все аспекты будут урегулированы, больше потребителей смогут развеять свои сомнения и выбрать мобильную электронную коммерцию.

Разрабатывайте легкие и эффективные протоколы безопасности. Мобильная электронная коммерция значительно ниже с точки зрения безопасности, чем традиционные модели электронной коммерции, и безопасность пользовательской информации всегда является самой большой проблемой, которую необходимо срочно решить. Кроме того, в настоящее время в центре внимания также находятся вопросы безопасности, такие как электронные платежные системы и системы распределения товаров. Поэтому, чтобы обратиться к мерам безопасности традиционной электронной коммерции, вы можете использовать технологию шифрования с открытым ключом, технологию шифрования с закрытым ключом,

технологии цифровой подписи и т.д. для решения этих проблем и защиты пользовательской информации от компрометации.

Активно совершенствуем оборудование мобильных терминалов. Для того чтобы позволить большему количеству людей участвовать в мобильной электронной коммерции, ключ лежит в мобильных устройствах, поэтому мобильные устройства должны быть удобными и надежными. После перехода беспроводных устройств на WAP допускается лишь небольшое увеличение стоимости. Что касается дизайна мобильных терминалов: предприятиям следует улучшить дизайн существующих мобильных терминалов. В то же время они должны разрабатывать больше мобильных устройств с разнообразными функциями. Как правило, мы можем использовать простые в эксплуатации беспроводные устройства WAP, чтобы упростить предоставление услуг, связанных с мобильной электронной коммерцией.

Механизм обеспечения целостности должен быть тщательно отрегулирован. Мы усовершенствовали культуру электронной коммерции в мобильном Интернете и интегрировали ее в основные ценности господствующей культуры - честность и надежность. Интернет-компании также должны создать долгосрочный механизм обеспечения добросовестности, придерживаться концепции честности и надежности, поддерживать хорошую экологическую среду Интернета и обеспечивать построение сети целостности, чтобы сделать рынок мобильной электронной коммерции здоровым и стандартизированным. Мало того, мы также должны извлечь уроки из некоторых традиционных методов электронной коммерции, чтобы решать проблемы целостности, возникающие при транзакциях мобильной электронной коммерции. Как правило, в процессе совершения транзакций в мобильной электронной коммерции для обеспечения безопасности и невозможности отказа от транзакции необходимо усилить управление аутентификацией личности в соответствии с квалификацией субъекта. Также возможно внедрить систему транзакций с использованием реальных имен, чтобы обеспечить подлинность личности и снизить риск нарушения целостности транзакций.

Таким образом, мобильная электронная коммерция имеет большой потенциал для развития в нашей стране. Благодаря тесному сотрудничеству и совместным усилиям правительства и операторов мобильной связи, это, безусловно, создаст благоприятные условия для развития мобильной электронной коммерции, а также будут решены вопросы безопасности и продвижения. Следовательно, в будущем процессе развития предприятий мобильной электронной коммерции они должны полагаться на свои собственные возможности для повышения конкурентоспособности на рынке и адаптации к потребностям современной мобильной электронной коммерции.

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МАРКЕТИНГОВАЯ СТРАТЕГИЯ МОБИЛЬНОЙ ЭЛЕКТРОННОЙ КОММЕРЦИИ

Аннотация. Мобильная электронная коммерция – это новая область электронной коммерции, которая быстро развивается в последние годы. Ее маркетинговые модели включают бизнес-модель, основанную на B-B-C, модель электронной коммерции, основанную на B-B-M, модель электронной коммерции, основанную на B-B-P, и модель электронной коммерции, основанная на B to B to B. Усиление маркетинга мобильной электронной коммерции должно быть сосредоточено на выдающихся характеристиках законодательства, безопасности и создании спроса.

Ключевые слова: мобильная электронная коммерция; маркетинговая стратегия; электронная коммерция.

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MOBILE E-COMMERCE MARKETING STRATEGY

Summary. Mobile e-commerce is a new e-commerce field that has been developing rapidly in recent years. Its marketing models include a business model based on B-B-C, an e-commerce model based on B-B-M, an e-commerce model based on B-B-P, and an e-commerce model based on B to B to B. The strengthening of mobile e-commerce marketing should focus on the outstanding characteristics of legislation, security and demand creation.

Keywords: mobile e-commerce; marketing strategy; e-commerce

С ростом популярности смартфонов в Китае и развитием мобильного Интернета мобильные телефоны стали очень важной частью жизни людей. Мобильные телефоны больше не являются средством связи в традиционном понимании прошлого, они в большей степени используются для развлечения людей, потребления, ведения бизнеса, офиса и других видов деятельности. На этом фоне индустрия мобильной электронной коммерции

в Китае быстро развивается, и привычки пользователей к мобильным покупкам постепенно развиваются.

Так называемая мобильная электронная коммерция (M-Commerce) относится к единой системе электронной коммерции, сформированной путем объединения портативных устройств мобильной связи, таких как персональные цифровые помощники, мобильные телефоны и компьютеры с беспроводным доступом в Интернет. По сравнению с традиционной системой электронной коммерции мобильная электронная коммерция постепенно заменила недостатки традиционного процесса электронной коммерции своей спецификой. Ее гибкость, скорость и готовые к использованию характеристики позволяют пользователям получать сетевую информацию и услуги независимо от времени и места²⁰⁸.

1. Маркетинговая модель мобильной электронной коммерции

Согласно отчетам, об исследованиях мобильной электронной коммерции за последние годы, доля рынка мобильной электронной коммерции Китая постепенно увеличивалась, и пользователи мобильной связи Китая также достигли значительного развития в последние годы. В нынешнюю эпоху стремительного развития рыночной экономики и бурного распространения онлайн-информации мобильные телефоны сети начали проникать на весь экономический рынок. Рынок мобильной электронной коммерции предлагает потребителям не только удобные и быстрые способы совершения покупок, но и более качественные продукты и информационные услуги для потребителей.

Мобильная электронная коммерция в основном отражается следующими способами: во-первых, это бизнес-модель, основанная на принципах от В до В до С. Эта модель сосредоточена на управлении мобильными клиентами и распространяет продукты мобильной электронной коммерции на клиентов обычных потребителей. Суть этого типа мобильной электронной коммерции заключается в том, что что производственные предприятия с определенными высокими технологиями будут распространять свою продукцию среди клиентов своих собственных клиентов, тем самым в определенной степени расширяя цепочку создания стоимости самого предприятия. Эта модель электронной коммерции в конечном счете должна поддерживаться передовыми технологиями и высококласными маркетинговыми моделями. Вторая – это модель электронной коммерции, основанная на В to В to М. Эта бизнес-модель использует электронную коммерцию для объединения производства, кооперации и других процессов между предприятиями с моделями внутреннего и внешнего управления компании посредством электронной коммерции и в то же время создания эффективного маркетингового канала

²⁰⁸ Чжан Цзиньчжоу. Исследование текущей ситуации и стратегии развития мобильной коммерции в Китае [D]. Пекинский университет почты и телекоммуникаций, 2008

с помощью систем приобретения, интеллектуальные системы мониторинга и т.д., чтобы лучше обслуживать автоматизированное управление производством на предприятиях. Третья - это модель электронной коммерции, основанная на принципах В-to-B-P. Эта бизнес-модель относится к функционированию электронной коммерции через традиционный Интернет или другие современные технологии электронного управления информацией, интеллектуальному анализу и эффективной обработке корпоративных данных с целью определения потребностей клиентов и основных характеристик потребностей, а также затем лучше изучите рынок, чтобы компания распространила маркетинг на маркетинговую деятельность клиентов, чтобы лучше интегрировать цепочку поставок мобильной электронной коммерции.

2. Мобильные приложения для электронной коммерции

Текущая маркетинговая стратегия мобильной электронной коммерции в основном сосредоточена на следующих аспектах²⁰⁹:

(1) Маркетинг мобильной электронной коммерции в основном анализирует количество и характеристики спроса корпоративных клиентов с помощью технологии сетевой платформы и интеллектуального анализа данных, чтобы можно было целенаправленно развивать информационную технологию превосходных ресурсов.

(2) Используя преимущества мобильной электронной коммерции, предприятия могут устранить недостатки мобильной электронной коммерции, использовать преимущества мобильной электронной коммерции для лучшего обслуживания других отраслей и повысить общее качество обслуживания и уровень всей компании.

(3) Маркетинг мобильной электронной коммерции сочетает в себе рекламные и маркетинговые стратегии сетевого маркетинга, применяя при этом инновационные методы продвижения онлайн-рекламы мобильной электронной коммерции, чтобы можно было эффективно продвигать модель маркетинга мобильной электронной коммерции и максимизировать ее эффективность.

(4) Несмотря на то, что маркетинговая модель мобильной электронной коммерции продвигалась полным ходом, она активно использовала различные средства для эффективного расширения услуг по расчетам в сетях мобильной связи, такие как использование средств мобильной связи, таких как мобильные телефоны и КПК, для завершения услуг по мобильным расчетам. Мобильные платежи и расчетные услуги для мобильных платежей были эффективно продвигаемы и популяризированы.

3. Препятствия на пути развития мобильной электронной коммерции

²⁰⁹ Чжан Цзиньчжоу. Исследование текущей ситуации и стратегии развития мобильной коммерции в Китае [D]. Пекинский университет почты и телекоммуникаций, 2008

Поскольку развитие мобильной электронной коммерции в нашей стране все еще находится в зачаточном состоянии, существует ряд неотложных проблем, которые необходимо решить. Например, правовые нормы, касающиеся мобильной электронной коммерции, несовершенны, а улучшение показателей безопасности платежных терминалов мобильной сети ограничено в определенной степени. Все еще существует много недостатков в использовании мобильных бизнес-платформ и управлении ими. В то же время слабая осведомленность о кредитоспособности и низкая степень открытости и популяризации самой WAP-сети привели ко многим рискам безопасности, которые необходимо срочно устранить для лучшего и более эффективного развития развития мобильной электронной коммерции в нашей стране.

4. Контрмеры и стратегии по улучшению применения мобильной электронной коммерции в нашей стране

(1) Соответствующие ведомства нашей страны должны усовершенствовать законы и системы, связанные с мобильной электронной коммерцией, с тем чтобы усовершенствовать модель промышленного развития для создания безопасной среды транзакций электронной коммерции. Поскольку мобильная электронная коммерция существует в модели виртуальной сетевой среды, по сравнению с традиционными методами транзакций, для ее поддержания требуются более эффективные нормы и ограничения. Разумные юридические гарантии могут обеспечить безопасность бизнес-платформы, чтобы повысить чувство доверия между сторонами транзакции, чтобы ее можно было использовать в быструю мобильную систему электронной коммерции.

(2) Рационально усовершенствовать оборудование мобильных терминалов для обеспечения безопасности данных и информации. Чтобы привлечь больше людей к участию в процессе мобильной электронной коммерции, необходимо начать с совершенствования оборудования мобильных терминалов, не только улучшить существующие решения с точки зрения дизайна, но и усердно работать над разработкой многофункциональных беспроводных устройств. ,

(3) Мобильная электронная коммерция должна сознательно создавать “мобильный” спрос. Создание спроса является одним из наиболее важных шагов в развивающейся сфере бизнеса, и ключ к созданию спроса лежит в поиске потенциальных клиентов на рынке. Для клиентов мобильной электронной коммерции некоторые клиенты мгновенной информации являются основным источником электронного оборудования мобильной связи, и некоторые потенциальные клиенты также должны быть своевременно разработаны. Например, управление некоторыми услугами с трансцендентной осведомленностью - это потенциальная область мобильной электронной коммерции, которую можно использовать. Сервисные компании могут собирать различную потенциальную

информацию, связанную с прошлым и будущим клиентов, и готовы обслуживать клиентов в любое время.

(4) Мобильная электронная коммерция должна подчеркивать свои характеристики “мобильности” и “непосредственности” во многих сервисах электронной коммерции, чтобы привлечь внимание большего числа потребителей. Мобильная электронная коммерция может использовать удобство беспроводных сетей и характер мобильных сервисов для замены банков и кредитных карт в качестве эффективного финансового средства. Во-вторых, непосредственность мобильной электронной коммерции также может увеличить прямые контакты между клиентами и предприятиями, так что обе стороны могут экономить время и транзакционные издержки за счет прямого обмена информацией и совместной коммуникации, в полной мере использовать своевременность и персонализацию услуг мобильной электронной коммерции, а также за счет отслеживания товаров и услуг, потребители могут получить наиболее доступный и удовлетворительный сервис.

Короче говоря, мобильная электронная коммерция быстро растет, но в то же время нам также необходимо четко осознавать, что по сравнению с покупками на ПК и традиционными рынками развитие мобильной электронной коммерции все еще находится в зачаточном состоянии и далеко не достигло стадии вспышки. Следовательно, это требует, чтобы специалисты по мобильной электронной коммерции по-прежнему воздерживались от высокомерия, улавливали тенденции развития отрасли и изучали модель развития, которая действительно подходит для них, чтобы еще больше способствовать развитию отрасли.

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ТЕКУЩАЯ СИТУАЦИЯ И ТЕНДЕНЦИИ РАЗВИТИЯ МОБИЛЬНОЙ ЭЛЕКТРОННОЙ КОММЕРЦИИ В КИТАЕ

Аннотация. 21 век – это эпоха оцифровки, создания сетей и информатизации, и электронная коммерция развивается во всем мире беспрецедентными темпами. Электронная коммерция обеспечивает глобальную торговую среду с ее низкими транзакционными издержками и высокой скоростью связи, что снижает корпоративные издержки. Кроме того, из-за стремительного развития Интернета и беспроводной связи жизнь людей сильно изменилась. Широкая популярность новых продуктов, производимых с использованием беспроводных технологий, таких как мобильные телефоны и карманные компьютеры, позволила осуществлять традиционную электронную коммерцию в любое время и в любом месте. Этот новый тип бизнес-модели обычно называют мобильной электронной коммерцией. С развитием беспроводных технологий все больше и больше пользователей беспроводных устройств начинают использовать эти устройства для осуществления мобильной электронной коммерции. Новый тип мобильной электронной коммерции, благодаря присущим ей характеристикам, таким как универсальность, персонализация, гибкость и т.д., принес традиционной торговле беспрецедентный потенциал рынков, высокую производительность и высокую прибыль. В этой статье исследуется этот новый тип модели электронной коммерции, начиная с концепции мобильной электронной коммерции, в сочетании с тенденциями развития отечественной мобильной электронной коммерции, представлена текущая ситуация с мобильной электронной коммерцией и, наконец, прогнозируется будущее направление развития мобильной электронной коммерции.

Ключевые слова: беспроводные технологии; мобильная электронная коммерция.

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CURRENT SITUATION AND DEVELOPMENT TRENDS OF MOBILE E-COMMERCE IN CHINA

Summary. 21st century - This is the era of digitization, networking and informatization, and e-commerce is developing worldwide at an unprecedented pace. E-commerce provides a global trading environment with its low transaction costs and high communication speed, which reduces corporate costs. In addition, due to the rapid development of the Internet and wireless communications, people's lives have changed a lot. The widespread popularity of new products manufactured using wireless technologies, such as mobile phones and pocket computers, it allowed to carry out traditional e-commerce at any time and in any place. This new type of business model is commonly referred to as mobile e-commerce. With the development of wireless technologies, more and more users of wireless devices are beginning to use these devices for mobile e-commerce. A new type of mobile e-commerce, thanks to its inherent characteristics, such as versatility, personalization, flexibility, etc., has brought unprecedented market potential to traditional commerce, high productivity and high profit. This article explores this new type of e-commerce model, starting with the concept of mobile e-commerce, combined with the development trends of domestic mobile e-commerce, presents the current situation with mobile e-commerce and, finally, predicts the future direction of mobile e-commerce development.

Keywords: wireless technologies; mobile e-commerce.

1 Текущая ситуация с мобильной электронной коммерцией

1.1 Концепция мобильной электронной коммерции

Так называемая мобильная коммерция относится к процессу и поведению при использовании различных беспроводных информационных терминалов, таких как мобильные телефоны, карманные компьютеры и другие устройства мобильной связи в сочетании с Интернетом, для осуществления деятельности по электронной коммерции. Мобильная электронная коммерция - один из трендов в развитии электронной коммерции.

Мобильная электронная коммерция может быть настроена в соответствии с индивидуальными потребностями и предпочтениями потребителей, а выбор мобильных устройств и способ предоставления услуг и информации полностью контролируются пользователем. По сравнению с традиционной электронной коммерцией мобильная электронная коммерция действительно может позволить потребителям получать информацию и персонализированные услуги из всей сети в любое время и в любом месте.

1.2 Текущая ситуация с мобильной электронной коммерцией

Что касается развитых стран, то они уже в значительной степени внедрили мобильную электронную коммерцию. Однако в настоящее время электронная коммерция в нашей стране находится в стадии бурного

развития. С быстрым увеличением числа пользователей мобильной связи и стремительным развитием технологий мобильной связи развитие мобильной электронной коммерции в нашей стране набрало обороты. Мобильная электронная коммерция воплотила в реальность новую модель обмена информацией и покупок. Например, Taobao и Alipay, дочерняя компания гиганта электронной коммерции Alibaba, опубликовали стратегию мобильной электронной коммерции в начале 2008 г. Пользователи могут входить в Taobao для выполнения различных бизнес-операций с помощью мобильного доступа в Интернет и использовать Alipay для совершения платежей по мобильному телефону. Кроме того, развитие различных беспроводных технологий также представляет собой совершенно новую область, которая никогда ранее не разрабатывалась, например, наступление эры 3G.

1.2.1 Технический статус-кво

Идеальное сочетание Интернета, технологий мобильной связи и других технологий привело к созданию мобильной электронной коммерции, которую приветствует все больше потребителей за ее гибкие, простые и удобные характеристики. С помощью мобильной электронной коммерции пользователи могут получать необходимые им услуги, информацию и т.д. в любое время и в любом месте.

Развитие технологии мобильной электронной коммерции в нашей стране также прошло через вышеуказанные этапы²¹⁰:

Первый этап первого поколения аналоговых мобильных телефонов (т.е. технология 1G), вышедшего в 1995 году;

Второй этап - это мобильные телефоны второго поколения GSM, TDMA и других цифровых стандартов (т.е. технология 2G), появившиеся с 1996 по 1997 год, которые расширили функцию приема данных.;

Третий этап - это нынешняя эра 3G.

Среди них первое поколение может совершать только голосовые вызовы, коэффициент использования спектра низкий, а сигнализация создает помехи для голосовых служб. Мобильный телефон аналогового стандарта был исключен. Развитие мобильных технологий перешло на второй этап, который позволил увеличить пропускную способность системы и значительно улучшить ее производительность, но производительность межрегиональной коммутации по-прежнему несовершенна. Основное отличие третьего поколения от предыдущих двух поколений заключается в том, что была улучшена скорость передачи звука и данных. 3G - это третий этап развития технологии мобильной электронной коммерции в нашей стране. Он может лучше реализовать бесперебойный роуминг и мобильную широкополосную связь в глобальном масштабе. Он

²¹⁰ Ли Сюли. Краткое обсуждение маркетинговой стратегии мобильной электронной коммерции в Китае [J], China Commerce and Industry, 2012 (06)

может обрабатывать различные медиа-формы, такие как изображения, музыка и потоковое видео, а также предоставлять различные информационные услуги, включая просмотр веб-страниц, конференц-звонки, и электронная коммерция.

Технология 3G начала пилотироваться в некоторых городах страны в 2008 году. Лицензия на 3G была официально выдана в Китае только 7 января 2009 года, что ознаменовало официальный выход Китая на рынок мобильной электронной коммерции.

Услуги мобильной коммерции также могут быть предоставлены в рамках традиционных сетей, но технология 3G делает предоставление этих услуг более безопасным и эффективным и в значительной степени решает проблемы безопасности пользователей традиционной коммерции. Еще одно преимущество технологии 3G заключается в высокоскоростном мобильном интернет-приложении, которое обеспечивает отличную платформу для мобильной коммерции. Кроме того, развитие технологии 3G решило проблему скорости интернета по мобильным телефонам, которая долгое время препятствовала развитию мобильной коммерции в нашей стране, одновременно сократив время и затраты пользователей на интернет-серфинг. С развитием 3G мобильная коммерция, безусловно, станет частью повседневной жизни многих людей.

Хотя технология 3G обладает многими преимуществами, у нее все еще есть определенные недостатки. С одной стороны, ей не хватает совершенного программного обеспечения и поддержки мобильных устройств; с другой стороны, низкий уровень проникновения широкополосной связи в Китае ограничивает развитие мобильной электронной коммерции; наконец, вопросы безопасности платежей по-прежнему являются серьезной проблемой, стоящей перед мобильными устройствами. электронная коммерция.

1.2.2 Статус заявки

Как упоминалось ранее, моя страна начала развивать мобильную электронную коммерцию. Однако из-за позднего начала электронной коммерции в моей стране развитие мобильной электронной коммерции идет медленнее, чем в других развитых странах. Здесь мы проанализируем текущее состояние рынка мобильной электронной коммерции Китая на основе следующей структурной схемы рынка мобильной электронной коммерции.

Согласно приведенной выше структурной схеме рынка мобильной электронной коммерции, можно проанализировать, что рынок мобильной электронной коммерции Китая включает в себя три аспекта: экстранет, интранет и потребители. Среди них экстранет и интранет в основном отражены в технических аспектах внедрения мобильной электронной

коммерции предприятиями. Поэтому здесь мы сосредоточимся на потребителях мобильной электронной коммерции²¹¹.

Электронная коммерция в моей стране находится на стадии бурного развития, и группа пользователей электронной коммерции отражает следующие характеристики: молодые, высокообразованные люди с высоким доходом. Согласно имеющимся данным, число пользователей мобильной электронной коммерции в 2008 году достигло 7,7 миллиона. Таким образом, рынок беспроводной электронной коммерции обладает огромным пространством и полным потенциалом роста. Таково текущее состояние рынка мобильной электронной коммерции в нашей стране. Несмотря на то, что рынок мобильной электронной коммерции быстро растет и обладает неограниченным потенциалом, существуют также следующие проблемы:

1) Пользовательская база относительно невелика: по сравнению с населением нашей страны в 1,3 миллиарда человек, можно сказать, что нынешние пользователи мобильной электронной коммерции являются лишь верхушкой айсберга.

2) Отсутствие соответствующих знаний: интернет-пользователи Китая находятся в стадии быстрого роста, поэтому большинству пользователей не хватает знаний об электронной коммерции, особенно о мобильной электронной коммерции.

3) Опасения по поводу безопасности платежей: безопасность должна быть в первую очередь рассмотрена и всегда гарантирована.

Кроме того, в настоящее время практически отсутствуют законы и нормативные акты, касающиеся мобильной электронной коммерции, а традиционные законы и нормативные акты в области бизнеса и электронной коммерции не могут быть в полной мере применены к мобильной электронной коммерции. Скорейшее совершенствование соответствующих законов и нормативных актов является важной задачей для развития мобильной электронной коммерции.

2 Тенденция развития мобильной электронной коммерции

2.1 Тенденции развития технологий мобильной электронной коммерции

В настоящее время мобильная электронная коммерция в Китае достигла стадии 3G, и некоторые эксперты прогнозируют, что мобильная электронная коммерция в ближайшем будущем приведет к внедрению технологии 4G.

²¹¹ Ли Сюли. Краткое обсуждение маркетинговой стратегии мобильной электронной коммерции в Китае [J], China Commerce and Industry, 2012 (06)

4G²¹² - это технология, которая объединяет 3G и WLAN и может передавать высококачественные видеоизображения. По мнению экспертов, будущая система 4G сможет загружать данные со скоростью 100 Мбит / с, что намного превышает скорость, которую может достичь нынешняя технология 3G. Кроме того, цена 4G сопоставима с ценой обычных широкополосных сетей. Видно, что 4G обладает несравнимыми преимуществами по сравнению с 3G.

Короче говоря, 4G - это эволюция технологии 3G, которая повышает эффективность сети и функции беспроводной связи на основе традиционных коммуникационных сетей и технологий. В то же время это также слияние множества технологий. Таким образом, мобильная электронная коммерция Китая будет развиваться в направлении 4G.

2.2 Тенденции развития рынка мобильной электронной коммерции

Согласно соответствующим данным, объем транзакций на китайском рынке мобильной электронной коммерции в 2008 году составил 210 млн юаней. В 2009 году, с наступлением эры 3G, ожидается, что объем транзакций достигнет 640 млн юаней. В то же время, согласно полученным данным, ожидается, что с появлением 4G в 2012 году масштаб транзакций мобильной электронной коммерции достигнет 10,8 млрд юаней, что имеет большой потенциал для развития.

Кроме того, поскольку мобильная электронная коммерция только началась в нашей стране, ее бизнес-модель нуждается в постепенном совершенствовании, и создание безопасной системы мобильных платежей является ключевой частью совершенствования бизнес-модели. С другой стороны, мобильная электронная коммерция также должна поддерживаться соответствующими мерами в плане распространения и оплаты.

Мобильная электронная коммерция - развивающаяся отрасль в нашей стране, и мобильная электронная коммерция в нашей стране только зарождается. Технология мобильной электронной коммерции недостаточно совершенна, и уровень принятия пользователями низок. Однако с быстрым увеличением числа пользователей Интернета и мобильных телефонов мобильная электронная коммерция в Китае в будущем будет быстро развиваться. Кроме того, с точки зрения технологии, хотя нынешняя технология 3G может предоставлять базовые услуги мобильной коммерции, она все еще имеет определенные недостатки в технологии, безопасности и т.д. Поэтому, если мы хотим, чтобы мобильная электронная коммерция в Китае развивалась лучше и быстрее в будущем, она должна быть дополнительно усовершенствована с точки зрения технологий, предотвращения угроз безопасности, информирования общественности, методов обслуживания и масштабов.

²¹² Ли Сюли. Краткое обсуждение маркетинговой стратегии мобильной электронной коммерции в Китае [J], China Commerce and Industry, 2012 (06)

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ЭКОНОМИКА УЗБЕКИСТАНА И РОЛЬ РАЗВИТИЯ СФЕРЫ УСЛУГ

Аннотация. В статье анализируется понятие сферы услуг как экономической категории. Проанализирована роль сферы услуг в экономике стран мира и Узбекистана. Развитие сферы услуг в 2017-2022 гг. изучены по основным видам. В анализе отмечены бизнесы с большой долей производства по основным видам услуг, обсуждена доля электронной коммерции в экономике и, как следствие, появление на рынке новых видов услуг. Выделены перспективы дальнейшего развития сферы услуг.

Ключевые слова: сфера услуг, оказанные рыночные услуги, связь и информатизация, финансовые услуги, транспортные услуги, услуги в сфере образования, услуги в сфере здравоохранения, электронная коммерция, услуги диспетчерских служб, услуги кейтеринга.

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THE ECONOMY OF UZBEKISTAN AND THE ROLE OF THE DEVELOPMENT OF THE SERVICE SECTOR

Abstract. The article analyzes the concept of the service sector as an economic category. The role of the service sector in the economy of the countries of the world and Uzbekistan is analyzed. Trends in the development of the service sector in 2017-2022 have been fully studied by the main types. The dynamics of enterprises and organizations working in this field in recent years has been analyzed. Prospects for further development of the service sector are highlighted.

Key words: service sectors, market services, communications and informatization services, financial services, transport services, education services, health services, e-commerce, dispatch services, catering services.

Введение

За годы независимости Узбекистан добился значительных успехов в развитии экономики, в частности сферы услуг. Этот сектор в нашей стране становится все более диверсифицированным и в нем отмечается высокий рост отдельных видов услуг.

В целом сфера услуг в Узбекистане демонстрирует многообещающую динамику с широчайшими возможностями для дальнейшего роста и развития. Усилия правительства по поддержке этого сектора экономики, включая инвестиции в инфраструктуру, а также финансовые стимулы и благоприятные условия для ведения бизнеса, вероятно и дальше будут способствовать интенсивному его росту в ближайшие годы.

Методология исследования

В статье в качестве теоретико-методологической основы используются методы логического мышления, логического анализа; указы, принятые президентом Ш.М.Мирзиёевым по развитию национальной экономики, а также научно-методологическая литература по теме исследования. В качестве информационной базы были использованы данные Агентства Республики Узбекистан по статистике.

Анализ и результаты

Сектор услуг играет важную роль в экономическом росте страны, создавая дешевые рабочие места, обеспечивая занятость и сокращая бедность. По расчетам Международной организации труда, увеличение сферы услуг на 1% снижает уровень бедности в среднем на 1,5%. Это особенно важно для нашей страны, население и трудовые ресурсы которой увеличиваются день ото дня.

Важная закономерность развития экономики во всем мире - это взаимосвязь экономического роста и повышения роли услуг в национальной экономике, что находит свое выражение в возрастании доли трудовых, материальных и финансовых ресурсов, используемых в сфере услуг.

По мере развития общества и роста производительных сил происходит определенное развитие данной сферы. Наблюдаются увеличение в ней занятости, рост технической оснащенности труда, внедрение все более совершенных технологий.

В настоящее время роль сферы услуг, как одного из важнейших секторов экономики, весьма велика и актуальна. Это, в частности, связано с усложнением производства, насыщением рынка товарами как повседневного, так и индивидуального спроса, быстрым ростом научно-технического прогресса, который ведет к нововведениям в жизни общества.

Сфера услуг весьма многогранна, и она включает в себя различные виды деятельности, которые помогают повысить производительность труда и достичь эффективности производства. Итоговым результатом такой деятельности становится не готовый продукт, а оказание услуг, которые

могут предоставляться не только предприятиям, но и физическим лицам – конечным потребителям.

Сегодня сфера услуг входит в тройку самых крупнейших экономических сфер. Так, по результатам исследования Всемирного банка США являются одной из крупнейших экономик мира и имеют хорошо развитый сектор услуг. В 2021 году на этот сектор (на добавленную стоимость) приходились 77,6 % ¹⁾ от ВВП страны.

За 2021 год добавленная стоимость сферы услуг в ВВП (1-рисунок) Швейцарии составила 71,92 % ¹⁾, Великобритании - 71,46 % ¹⁾, Франции – 70,34 % ¹⁾, Австралии - 65,65 % ¹⁾, Германии - 62,88 % ¹⁾, Бразилии – 59,38 % ¹⁾, Китае – 53,31 % ¹⁾, России – 52,91 % ¹⁾.



Рисунок 1. Доля сферы услуг в ВВП стран мира 2021 год (в %)
Источник: The Global Economy (<https://ru.theglobaleconomy.com>)

В Узбекистане за 2021 год доля добавленной стоимости услуг в ВВП составила 39,6 %, а по предварительным данным за 2022 год - 41,5 %.

Во многих развитых и развивающихся странах на сферу услуг приходится более 50 % трудоустроенного населения. В Узбекистане этот показатель составил за 2021 год – 51,0 %.

В последние годы широкомасштабная работа по созданию достойных условий жизни населения, улучшению деловой среды, обеспечению занятости за счет поддержки социально-экономического развития страны, активного предпринимательства, инновационных идей и творческого потенциала привела к увеличению числа предприятий, работающих в сфере услуг.

В ходе реализации основных задач и направлений по развитию сферы услуг в республике, за 2017-2022 годы объем рыночных услуг возрос в 1,9 раз и достиг 357,6 трлн. сум. Объем оказанных услуг на душу населения за этот период вырос в 1,7 раз и составил 10,0 млн. сум.

Динамика развития сферы услуг за 2017–2022 годы свидетельствует о положительных тенденциях развития основных видов услуг (таблица 1).

Таблица 1.

Динамика объема оказанных рыночных услуг согласно Программе развития сферы услуг на 2017-2022 гг., млрд. сум

	2017 г.	2022 г. *	Реальный темп роста по сравнению с 2017 годом, раза
Услуги - всего	118 811,0	357 554,5	1,9
в том числе по видам:			3,0
Услуги связи и информатизации	8 196,7	22 917,6	5,1
Финансовые услуги	15 023,8	80 431,0	1,5
Транспортные услуги	36 217,2	81 006,6	1,4
в том числе: услуги автотранспорта	20 232,9	41 318,3	1,6
Услуги проживания и питания	3 649,6	11 322,8	1,4
Услуги торговли	32 006,9	88 847,9	1,5
Услуги, связанные с недвижимым имуществом	4 026,5	9 674,3	2,3
Услуги в сфере образования	4 402,0	15 395,7	2,1
Услуги в сфере здравоохранения	1 701,5	6 384,2	1,5
Услуги аренды и проката	2 589,2	6 444,3	1,4
Услуги по ремонту компьютеров и бытовых товаров	2 329,2	5 842,3	1,3
Индивидуальные услуги	3 134,4	8 713,9	2,0
Услуги в области архитектуры, инженерных изысканий, технических испытаний и анализа	1 611,7	7 338,2	2,1
Прочие услуги	3 922,3	13 235,7	1,9

Источник siat.stat.uz

За последние годы в Узбекистане стремительными темпами развивается сектор информационных технологий (ИТ). В республике для развития ИКТ-инфраструктуры активно привлекаются инвестиции, в том числе для расширения услуг широкополосного доступа в Интернет и строительства новых центров обработки данных. За 2017-2022 годы общий объем услуг связи и информатизации возрос в три раза. К концу 2022 года объем услуг связи и информатизации был зафиксирован на уровне 22,9 трлн. сум. По сравнению с 2017 годом, он увеличился на 14,7 трлн. сум.

На рынке Узбекистана услуги сотовой связи оказывают такие компании, как ООО «Unitel» (торговая марка «Билайн»), ООО «Universal Mobile Systems» (торговая марка «UMS»), СП «RWC» (торговая марка «Perfectum Mobile»), ИП ООО «Coscom» (торговая марка «Ucell»), ООО «Humans» (торговая марка «Humans») и филиал UzMobile АК «Узбектелеком».

Еще одна важная часть сферы услуг в Узбекистане – это финансовый сектор. Страна развивает свой банковский сектор, внедряя новые финансовые продукты и услуги, а также улучшая доступ к финансированию. Правительство республики работает над привлечением иностранных инвестиций в финансовый сектор, что помогло привнести сюда новые технологии и накопленный опыт, способствуя модернизации финансового сектора. Так, за 2017–2022 годы объем финансовых услуг увеличился в 5,1 раза. За 2022 год объем финансовых услуг достиг 80,4 трлн. сум. По сравнению с 2017 годом (15,0 трлн. сум), отмечено увеличение объема финансовых услуг за 2022 год на 65,4 трлн. сум.

За 2017-2022 годы объем транспортных услуг возрос в 1,5 раз. Так, за 2022 год их объем, по сравнению с 2017 годом (36,2 трлн. сум), увеличился на 44,8 трлн. сум и достиг 81,0 трлн. сум, или составил 22,7 % от общего объема оказанных рыночных услуг.

Услуги торговли формируют значительную часть совокупного объема оказанных услуг в экономике (88,8 трлн. сум), увеличившись, в целом за период с 2017 по 2022 годы, на 56,8 трлн. сум, или в 1,4 раза.

За 2017-2022 годы также зафиксирован рост услуг, связанных со сферой образования, в 2,3 раза. Например, за 2022 год объем услуг в сфере образования, по сравнению с 2017 годом (4,4 трлн. сум), увеличился на 11,0 трлн. сум и достиг 15,4 трлн. сум, или составил 4,3 % от общего объема оказанных рыночных услуг (рисунок 2).

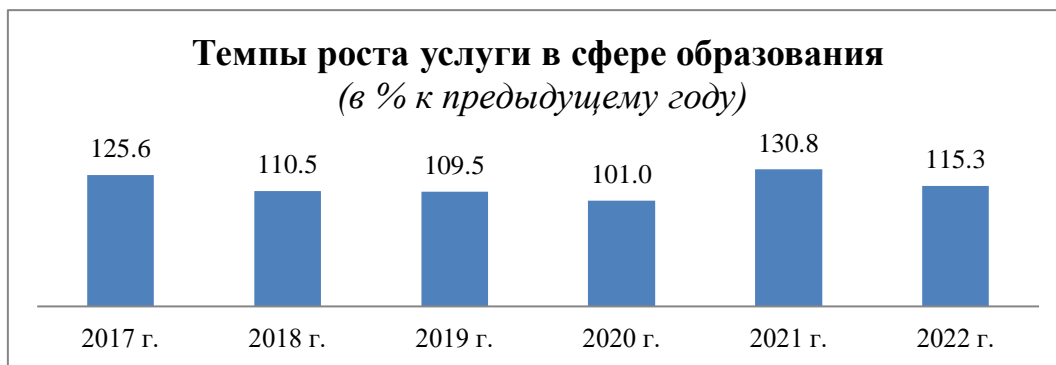


Рисунок 2. Темпы роста услуг в сфере образования

Источник stat.uz

В настоящее время на территории Узбекистана функционирует 191 институт и университет, в числе которых - 28 зарубежных. В них проходят обучение 1 040,4 тыс. человек. За 2017-2022 годы их количество увеличилось на 742,7 тыс. человек.

По сравнению с 2017 годом, за 2022 год объем услуг в сфере здравоохранения увеличился на 4,7 трлн. сум и стал равен 6,4 трлн. сум. В общем объеме услуг их доля составила 1,8 %.

В настоящее время по всей территории республики функционируют свыше 1,2 тыс. больниц. Количество частных медицинских учреждений в Узбекистане растет, что создает здоровую конкуренцию в области медицины, позволяя повысить качество оказываемых населению медицинских услуг и снизить на них цены.

За 2022 год объем услуг, оказанных субъектами малого предпринимательства, был равен 173,2 трлн. сум (за 2017 год – 69,2 трлн. сум) и в общем объеме произведенных рыночных услуг их доля составила 48,4 %.

В настоящее время в Узбекистане активно развиваются новые виды услуг, заметно возросло их значение для региональных экономик, в первую очередь в агломерациях городов.

Сегодня электронные банковские операции и Интернет-магазины составляют неотъемлемую часть нашей жизни. В современном информационном мире в результате широкого распространения сети Интернет, логистики, появления электронных платежных систем и электронного документооборота активно развивается новая форма осуществления деятельности – электронная коммерция.

Пандемия COVID-19 в начале 2020 года привела к ускорению цифровых преобразований. Цифровые решения стали инструментом, позволяющим людям и предприятиям продолжать часть экономической и социальной деятельности удаленно. Это привело к более широкому использованию удаленной работы, видеоконференцсвязи, цифровых развлечений и других приложений. Также это обусловило резкий рост электронной торговли.

Доля электронной коммерции в валовой добавленной стоимости возросла с 0,03 % в 2018 году до 0,57 % в 2021 году.

С появлением на рынке новых видов услуг возникла необходимость их мониторинга для более полного и качественного учета.

За 2021 год объем услуг диспетчерских, включая услуги по предоставлению заказов водителям (*к примеру предоставление заказов по перевозке*) составил 41,8 млрд. сум, их доля от общего объема услуг по складированию и вспомогательных транспортных услуг (5 380,4 млрд. сум) отмечена на уровне 0,8 %.

Объем услуг кейтеринга (*кейтеринг – это комплексная услуга по организации питания на удалённых точках*) за 2021 год был равен 23,7 млрд. сум, или 0,3 % от общего объема оказанных рыночных услуг по предоставлению продуктов питания и напитков (7 111,9 млрд. сум).

Заключение

Таким образом, сектор услуг становится все более важной частью экономики Узбекистана и в 2022 году на его долю пришлась почти половина ВВП страны. Различные виды услуг, например, такие, как транспортные, финансовые и услуги ИКТ, быстро растут благодаря значительным инвестициям и государственной поддержке. Поскольку наша страна продолжает диверсифицировать национальную экономику и инвестировать в свое развитие сектор услуг, существует множество возможностей для дальнейшего его роста и расширения.

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АНАЛИЗ СТРАТЕГИИ "ГОЛОДНЫЙ МАРКЕТИНГ" НА ПРИМЕРЕ МОБИЛЬНОГО ТЕЛЕФОНА ХИАОМИ

Аннотация. В последние годы произошел быстрый подъем мобильного телефона Хиаоми, этот телефон можно назвать темной лошадкой в китайской индустрии смартфонов, в целом привлекая внимание большинства потребителей к отечественным мобильным телефонам. Ключевые факторы и маркетинговые методы мобильного телефона Хиаоми стали одной из горячих тем сегодняшних исследований, а стратегия "голодного маркетинга" также привлекла внимание выдающихся людей в различных отраслях в это время. Хотя нынешняя стратегия "голодного маркетинга" компании не оказывает большого влияния на рост ее бизнес-показателей, практический опыт этой стратегии также может послужить ориентиром для последующих поколений.

Ключевые слова: голодный маркетинг; мобильный телефон Хиаоми; маркетинговая модель.

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ANALYSIS OF "HUNGER MARKETING" STRATEGY BASED ON THE CASE OF MOBILE PHONE XIAOMI

Abstract. In recent years, with the rapid rise of millet mobile phone, the phone can be called a dark horse in China's smart phone industry, generally attracting the attention of the majority of consumers to the domestic mobile phone. The key factors and marketing methods of millet mobile phone have become one of the hot topics in today's research, and the "hunger marketing" strategy has also attracted the attention of the outstanding people in various industries at this time. Although millet's current "hunger marketing" strategy does not exert a great impact on its business performance growth, the practical experience of this strategy can also provide a reference for later generations.

Key words: hunger marketing; mobile phone Xiaomi; marketing model.

По состоянию на август 2011 года китайская индустрия мобильных телефонов полагалась на прямые продажи из магазинов и салонов как на наиболее распространенный метод продаж. Использование таких инструментов, как Интернет, практически отсутствовало, но все изменилось, когда Xiaomi вышла на рынок. Xiaomi была первой компанией, внедрившей метод продаж через свой официальный сайт. Поначалу этот метод продаж был встречен скептически. Потребители не привыкли покупать свои мобильные телефоны в Интернете, и эта концепция была для них новой, но вскоре потребители поняли и приняли телефоны Xiaomi, продаваемые таким образом. Все больше людей привлекала высокая производительность и низкая цена телефонов Xiaomi. С тех пор мобильные телефоны Xiaomi взлетели до небес и приподняли завесу над стремительным развитием смартфонов в Китае. Успех Xiaomi в китайской индустрии мобильных телефонов можно объяснить ее уникальной стратегией «голодного маркетинга», эта стратегия включает в себя создание ощущения редкости и эксклюзивности своих продуктов, что, в свою очередь, создает у потребителей чувство срочности и волнения. Стратегия «голодного маркетинга» стала рассматриваться общественностью как основная маркетинговая модель для телефонов Xiaomi, и телефоны Xiaomi стали одним из самых успешных брендов, использующих эту стратегию, но продажи телефонов Xiaomi за последние несколько лет снизились, что указывает на то, что стратегия «голодного маркетинга» становится менее эффективной и больше не является сильным драйвером продаж. В целом стратегия «голодного маркетинга» является эффективным маркетинговым инструментом, но она не универсальна и имеет свои ограничения и недостатки. Одно из основных ограничений стратегии «голодного маркетинга» заключается в том, что ее можно использовать только для продвижения на рынок продуктов с уникальной торговой точкой. Xiaomi смогла эффективно использовать эту стратегию, потому что у них был высокопроизводительный смартфон по низкой цене, что было необычным сочетанием на рынке в то время, но, как только другие компании начали выпускать смартфоны с аналогичными функциями и ценами, уникальность Xiaomi уменьшилась, а стратегия «голодного маркетинга» перестала быть столь эффективной. Еще одним недостатком стратегии «голодного маркетинга» является то, что она может создавать негативные впечатления у клиентов. Стратегия включает в себя создание ощущения дефицита, что может привести к разочарованию клиентов, которые не смогли купить желаемый продукт, это может привести к разочарованию и негативным отзывам о компании. [3]

Голодный маркетинг — это маркетинговая стратегия, используемая компаниями для создания ощущения редкости и эксклюзивности своей продукции. Концепция проста: компания создает спрос на свою продукцию, ограничивая предложение, создавая у потребителей ощущение срочности и

эксклюзивности. Стратегия включает в себя выпуск ограниченного количества продукта или полное удержание продукта до определенной даты, создавая ощущение предвкушения и желания. Ограничивая предложение, компания может создать у потребителей ощущение срочности и эксклюзивности, что приведет к увеличению спроса и повышению цен. [2] Стратегия голодного маркетинга обычно используется в индустрии технологий и моды, где выпуск новых продуктов вызывает много ажиотажа и ажиотажа. Apple, например, хорошо известна своей маркетинговой тактикой голода: компания часто выпускает ограниченное количество новых продуктов, что приводит к длинным очередям и бешеным покупкам.

1.2 Эффективность стратегии «голодного маркетинга»
Эффективность маркетинговой стратегии голодания спорна. С одной стороны, это может создать ощущение волнения и эксклюзивности вокруг продукта, что приведет к увеличению спроса и повышению цен, но это также может оттолкнуть потребителей, которые не могут приобрести продукт из-за ограниченного предложения, что приводит к разочарованию и гневу. Более того, стратегия может работать не для всех продуктов и отраслей. Например, голодный маркетинг может быть неэффективен в пищевой промышленности, где потребители ожидают доступа к множеству вариантов и могут просто выбрать другой продукт, если желаемый товар недоступен.

1.3 Критика стратегии «голодного маркетинга»
Одним из основных недостатков голодного маркетинга является то, что он создает искусственный спрос на продукты. Создавая дефицит, компании, по сути, манипулируют поведением потребителей, что приводит к росту цен и прибылей, также, голодный маркетинг можно рассматривать как форму элитарности, поскольку только те, у кого есть финансовые средства и свободное время для ожидания в очередях или покупки предметов ограниченного выпуска, могут получить к ним доступ, собственно, голодный маркетинг также может способствовать потребительству и расточительности, поскольку потребители могут чувствовать давление, чтобы покупать товары, которые им не нужны или не нужны, просто потому, что они выпущены ограниченным тиражом или эксклюзивны. [1]

Одно исследование, проведенное учеными из Университета Висконсин-Мэдисон, показало, что голодный маркетинг может быть эффективным способом увеличения спроса на новые продукты. Исследование показало, что потребители с большей вероятностью покупают продукт, если они считают, что его не хватает или если он доступен только в течение ограниченного времени. Исследование также показало, что нехватка и срочность были важными компонентами голодного маркетинга. Другое исследование, проведенное исследователями из Оксфордского университета, показало, что голодный маркетинг может быть особенно эффективен в индустрии моды. Исследование показало, что потребители с большей вероятностью покупают эксклюзивные товары и

товары, выпущенные ограниченным тиражом, даже если они стоят дороже, чем их неограниченные аналоги. Исследование также показало, что потребители с большей вероятностью будут делиться своими покупками в социальных сетях, если они считают продукт редким или эксклюзивным. Другое исследование показало, что голодный маркетинг может быть обоюдоострым мечом. Хотя это, безусловно, может увеличить спрос на продукт, это также может привести к негативным последствиям, таким как неудовлетворенность или разочарование потребителей, если они не смогут купить продукт, это было очевидно в случае с ограниченным выпуском Nintendo NES Classic Edition в 2016 году, что привело к тому, что разочарованные потребители и реселлеры воспользовались дефицитом для продажи продукта по завышенным ценам, также, некоторые исследователи выразили обеспокоенность тем, что голодный маркетинг может быть неэтичным, если он используется для манипулирования потребителями с целью заставить их покупать продукты, которые им не нужны или которые они не могут себе позволить. В некоторых случаях голодный маркетинг может привести к тому, что потребители будут чувствовать давление или принуждение к совершению покупки, что может нанести ущерб их финансовому и психическому благополучию. [4]

Стратегия голодного маркетинга Xiaomi — это маркетинговая техника, которая создает дефицит, предлагая ограниченное количество продукта, чтобы создать у клиентов ощущение срочности и эксклюзивности, эта маркетинговая стратегия стала основой успеха Xiaomi, и ей удалось добиться феноменального роста за короткий период времени. История маркетинговой стратегии Xiaomi началась в 2010 году, когда компания выпустила свой первый смартфон Xiaomi Mi. Продукт продавался в ограниченном количестве и только через флеш-продажи в Интернете, это создало у клиентов ощущение эксклюзивности и срочности, и телефон был распродан за считанные секунды. Xiaomi продолжала использовать эту стратегию для своих последующих выпусков смартфонов, вызывая безумие среди своих поклонников и последователей. Продукция компании пользовалась большим спросом, а ограниченная доступность только добавила ажиотажа. Голодная маркетинговая стратегия Xiaomi не ограничивалась только смартфонами. Бренд также использовал эту технику для продвижения других своих продуктов, таких как устройства для умного дома и фитнес-трекеры. Компания создала ощущение эксклюзивности, предложив своим клиентам ограниченное количество этих продуктов, что привело к всплеску спроса, но стратегия голодного маркетинга не обошлась без проблем. Xiaomi пришлось столкнуться с проблемой контрафактной продукции, наводнившей рынок из-за высокого спроса на ее продукцию. Компания должна была принять меры, чтобы обуздать эту проблему и обеспечить, чтобы ее клиенты получали подлинные продукты, несмотря на трудности, голодная маркетинговая стратегия Xiaomi увенчалась огромным

успехом. Компании удалось создать базу лояльных поклонников, которые с нетерпением ожидают запуска ее продуктов. Продукция Xiaomi пользуется большим спросом, и бренд смог добиться феноменального роста за короткий период времени. [5]

В результате изучения и анализа случая "голодного маркетинга" мобильного телефона Xiaomi можно сделать вывод, что в нынешней быстро развивающейся рыночной экономике стратегия "голодного маркетинга" стала одним из эффективных маркетинговых инструментов для захвата интересов товаров. Эффективная стратегия "голодного маркетинга" может не только повысить имидж бренда, улучшить долю рынка, но и быстро продать товар, чтобы предприятие как можно скорее получило прибыль. Для успешной реализации стратегии "голодного маркетинга" необходимо, во-первых, точно контролировать условия применения и интенсивность стимулирования потребительского спроса; во-вторых, постоянно усиливать инновационность продукции и повышать ее основную конкурентоспособность; в-третьих, разумно использовать средства массовой информации и каналы сбыта; в-четвертых, полностью контролировать динамику рынка. В настоящее время конкуренция между предприятиями по моделям прибыли заменила рыночную конкуренцию, и формирование уникальной модели прибыли для предприятий в основном опирается на более поздние маркетинговые методы, что означает контроль динамики рынка, постоянное усиление качества и инновации продукции, производство более выдающихся продуктов; также анализ желания покупки целевых клиентов со всех сторон, и приближение к реальным потребностям потребителей.

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АНАЛИЗ УПРАВЛЕНИЯ ЧЕЛОВЕЧЕСКИМИ РЕСУРСАМИ КИТАЙСКИХ НЕФТЯНЫХ КОМПАНИЙ

Аннотация. Стремительное развитие эры экономики знаний привело к конкуренции за таланты между предприятиями. Человеческий капитал стал основным стратегическим ресурсом предприятия и даже страны. Овладение передовыми идеями и технологиями даст вам преимущество в конкурентной борьбе. После вступления нефтяных предприятий нашей страны в ВТО рыночная конкуренция на рынке становится все более ожесточенной, что также выявило недостатки нефтяных предприятий нашей страны в развитии управления человеческими ресурсами. В этой статье анализируются проблемы с человеческими ресурсами китайских нефтяных предприятий и полностью доказываются важность эффективного управления человеческими ресурсами. управление ресурсами для развития предприятия.

Ключевые слова: нефтяные компании; управление человеческими ресурсами.

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ANALYSIS OF HUMAN RESOURCE MANAGEMENT OF CHINESE OIL COMPANIES

Summary. The rapid development of the era of the knowledge economy has led to competition for talent between enterprises. Human capital has become the main strategic resource of the enterprise and even the country. Mastering advanced ideas and technologies will give you an advantage in the competition. After the entry of our country's oil companies into the WTO, market competition in the market is becoming increasingly fierce, which also revealed the shortcomings of our country's oil companies in the development of human resource management. This article analyzes the human resource problems of Chinese oil companies and fully proves the importance of effective human resource management. resource management for enterprise development.

Keywords: oil companies; human resource management.

Глобализация мировой экономики и политическая глобализация ускоряются день ото дня, наука и техника также быстро развиваются. Человеческий капитал стал фундаментальным ресурсом для долгосрочного развития предприятий. Рациональное использование высококвалифицированных специалистов и эффективное управление человеческими ресурсами стали предпосылками непрерывного прогресса и развития крупных международных предприятий. Только уделяя внимание развитию талантов, мы можем быть непобедимыми в условиях жесткой конкуренции²¹³.

PetroChina входит в число 500 крупнейших компаний мира и является одним из нескольких важных государственных предприятий Китая. Ее статус впечатляет. Однако в последние годы возникло много проблем в управлении человеческими ресурсами в нефтяных компаниях. Это, должно быть, не позволяет нам проводить углубленные исследования и проводить исследования, а также рассматривать проблему талантов как важнейшую проблему, которую необходимо срочно решить, чтобы обеспечить стабильное развитие нефтяных компаний.

1. Анализ текущей ситуации с управлением человеческими ресурсами на нефтяных предприятиях

① Несовершенный механизм стимулирования и система распределения в нефтяных компаниях привели к серьезной утечке мозгов. Механизм стимулирования талантов нефтяных компаний нашей страны слишком упрощен, далек от такового в других международных компаниях, а система оплаты труда компании не может достичь уровня интернационализации, что делает некоторых сотрудников психологически неуравновешенными, особенно высококлассных и способных сотрудников. Существующая в нашей стране система распределения затрудняет нефтяным компаниям реформирование своей заработной платы, что создает серьезную конкуренцию со многими высокооплачиваемыми иностранными компаниями.

② Несовершенная техническая подготовка и качественное образование сотрудников нефтяных компаний привели к нехватке высококвалифицированных специалистов внутри компании. Внутренняя форма обучения в нефтяных компаниях слишком однообразна. Она преподается только в традиционных аудиториях, или сотрудники собираются вместе для дискуссий. Такая модель обучения не принесла хорошего эффекта. Напротив, сотрудники потеряли интерес к обучению и не использовали эксперименты или упражнения для улучшения

²¹³ Ма Цзяньхуа. Проблемы и контрмеры в управлении человеческими ресурсами нефтяных предприятий [J]. Управление и технологии малого и среднего бизнеса, 2017 (4): 19-20.

содержательного эффекта обучения. Многие сотрудники нефтяных компаний находятся на переднем крае строительства. Плохая экология, плохой климат и другие причины вызвали психологические изменения у сотрудников, но компания не помогла сотрудникам хорошо адаптироваться, и в то же время она не уделяет внимания обучению на курсах психологии, игнорируя таким образом повышение общего качества работы сотрудников.

③ Общий технический уровень сотрудников нефтяных компаний невысок, а система оценки не является надежной. Общий анализ и соответствующие данные показывают, что большинство сотрудников нефтяных компаний окончили внутренние технические колледжи нефтяных компаний, поэтому им не хватает систематических теоретических знаний, но некоторые все еще занимают важные должности. Низкий уровень образования сотрудников действительно не очень хорошо адаптируется к высокотехнологичной нефтяной отрасли, что является препятствием для развития предприятий. При таких обстоятельствах также возникают большие проблемы с оценкой сотрудников предприятиями. Предприятия действительно проводят регулярные оценки сотрудников, но процесс оценки не имеет хорошего механизма надзора, и результаты оценки не разглашаются. Это приведет к тому, что сотрудники предприятия не будут обращать внимания на повышение их собственных качеств и навыков, а также сформирует беспорядочное состояние работы и учебы²¹⁴.

2. Анализ контрмер для управления человеческими ресурсами нефтяной компании

1) Усовершенствовать механизм стимулирования предприятий и реформировать систему распределения заработной платы. Создание механизмов стимулирования для крупных государственных нефтяных компаний должно привести к созданию новых концепций и активному изучению разнообразных механизмов стимулирования с учетом отличительных особенностей времени и богатого культурного наследия. Прежде всего, необходимо провести разумные реформы в системе распределения заработной платы, чтобы улучшить систему надбавок для руководящих должностей и обеспечить материальное поощрение сотрудников. Вознаграждение должно отражать большой объем работы и большую прибыль, напрямую связанную с вкладом сотрудников в развитие предприятия, и обеспечивать соответствие вознаграждения международным стандартам, чтобы сотрудники могли получать вознаграждение, которого они заслуживают, и полностью мобилизовывать энтузиазм и креативность сотрудников.

2) Оптимизируйте структуру команды талантливых специалистов и создайте научную систему отбора. Внедрение методов с несколькими

²¹⁴ Ма Цзяньхуа. Проблемы и контрмеры в управлении человеческими ресурсами нефтяных предприятий [J]. Управление и технологии малого и среднего бизнеса, 2017 (4): 19-20.

должностями или ротации может позволить внутренним сотрудникам предприятия во многих отношениях понять работу всего предприятия, а знакомство с различными подразделениями также способствует развитию и совершенствованию их собственных профессиональных навыков. В то же время они также могут увидеть, есть ли у них потенциал в других областях, чтобы они могли рационально использовать таланты, что не приведет к ненужной растрате талантов, а также способствует развитию сложных талантов.

3) Уделяйте внимание отбору и обучению талантов. Что касается новых сотрудников, нефтяные компании должны повторно использовать таланты в области высоких технологий. Те, кто получил высшее образование, должны быть более зрелыми от психологии до практических технологий, и у них должно быть больше возможностей для развития, чтобы они могли лучше реализовать свой потенциал в будущей работе. Отбор должен быть открытым, справедливым и прозрачным, а механизм конкуренции должен быть внедрен беспристрастно, что также делает сотрудников более мотивированными и инициативными в своей работе. Предприятия должны рационально распределять труд талантов на всех уровнях, чтобы таланты не растрачивались впустую и могли гармонично развиваться. Технические таланты распределяются на технические должности в максимально возможной степени, чтобы в полной мере использовать их собственные преимущества и стимулировать технологическое развитие предприятий. Первокласным сотрудникам в определенной области предприятия должны предоставлять больше возможностей для развития, чтобы они могли вносить больший вклад в работу предприятия.

4) Улучшите подготовку талантов. Обучение является важным средством для развития талантов на предприятиях. Разумное обучение может позволить сотрудникам предприятий более четко осознавать свои недостатки, и с помощью практики они могут обучать себя устранять свои недостатки, чтобы иметь возможность вносить больший вклад в развитие предприятия. Нефтяные компании должны постепенно создавать совершенные учебные заведения и регулярно проводить практические занятия и технические операции со своими сотрудниками, чтобы сотрудники могли лучше понимать ситуацию, связанную с работой на передовой. Обучение может использовать комбинацию внешнего и внутреннего сопровождения, чтобы повысить интерес сотрудников к обучению.

Человеческие ресурсы – это экономическая стратегия, которая фокусируется на подготовке рабочей силы для будущей деятельности организации и своевременном предоставлении различных талантов для развития предприятия посредством запланированного привлечения, найма, отбора или методов обучения и развития в соответствии с потребностями развития бизнеса предприятия. В условиях сегодняшнего стремительного

экономического развития крупные государственные нефтяные компании нашей страны должны уделять больше внимания использованию и обучению талантов. Только тогда мы сможем гарантировать, что мы непобедимы с точки зрения технологической стратегии, экономической стратегии и политической стратегии.

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КРАТКИЙ АНАЛИЗ ПЛАНА СТРОИТЕЛЬСТВА СЕРВИСНОГО ЦЕНТРА ПО ОБМЕНУ ПЕРСОНАЛОМ КИТАЙСКОЙ НЕФТЯНОЙ КОРПОРАЦИИ

Аннотация. На основе исследования и анализа лучших практик совместного обслуживания отечественных и зарубежных предприятий в сочетании с текущей ситуацией и особенностями управления человеческими ресурсами China Petroleum в данной статье анализируется необходимость и осуществимость создания China Petroleum центра совместного обслуживания персонала, разрабатывается план реализации строительства центра совместного обслуживания персонала. Центр совместного обслуживания персонала China Petroleum и выдвигает целевые предложения по строительству центра совместного обслуживания персонала.

Ключевые слова: общий сервисный центр; управление человеческими ресурсами; план строительства; китайская нефтяная корпорация.

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A BRIEF ANALYSIS OF THE CONSTRUCTION PLAN FOR THE SERVICE CENTER FOR THE EXCHANGE OF PERSONNEL OF THE CHINESE OIL CORPORATION

Summary. Based on the research and analysis of the best practices of joint servicing of domestic and foreign enterprises in combination with the current situation and the peculiarities of human resource management of China Petroleum, this article analyzes the necessity and feasibility of creating a China Petroleum center for joint personnel service, develops a plan for the construction of a joint personnel service center. The China Petroleum Joint Staff Service Center and puts forward targeted proposals for the construction of a joint staff service center.

Keywords: general service center; human resource management; construction plan; china petroleum corporation.

Развитие современного управления человеческими ресурсами вступило в “эру совместного использования”, и подавляющее большинство из 500 крупнейших компаний мира начали использовать модель совместного обслуживания для управления предприятием. В условиях глобальной экономической интеграции и формирования новых вычислительных архитектур совместное использование, несомненно, является стимулом для трансформации предприятий.

В основных положениях недавней кадровой работы China Petroleum также четко сформулировано требование о том, что “необходимо провести исследование глобальных служб обмена персоналом совместно с соответствующими департаментами и выбрать возможность для осуществления пилотных проектов”. Это в полной мере свидетельствует о том, что PetroChina глубоко осознала необходимость инновационного управления человеческими ресурсами и приступила к планированию совместного обслуживания. В то же время, для достижения стратегической цели создания комплексной международной энергетической компании мирового класса PetroChina нуждается в соответствующей стратегии управления человеческими ресурсами в качестве поддержки, а shared services, как новая модель управления человеческими ресурсами, особенно подходит для крупных предприятий, таких как PetroChina, которые могут лучше поддерживать интеграцию внутренние кадровые ресурсы и межрегиональные специализированные службы позволяют лучше сократить расходы на управление человеческими ресурсами и эксплуатацию, а также повысить эффективность работы персонала. Поэтому строительство центра совместного обслуживания персонала имеет большое стратегическое значение²¹⁵.

1. Концепция совместного сервисного центра

Центр совместного обслуживания персонала (HRSSC) относится к организации, созданной предприятием в связи с внедрением модели совместного обслуживания, которая предоставляет транзакционные рабочие услуги, связанные с управлением человеческими ресурсами, для всех бизнес-подразделений предприятия, и бизнес-подразделения, которые принимают его услуги, оплачивают плату за обслуживание в соответствии с количеством из предоставленных услуг. Благодаря созданию центра совместного обслуживания персонала он может предоставлять профессиональные и стандартизированные услуги по управлению человеческими ресурсами для всего предприятия, что позволяет эффективно сократить долю транзакционных услуг в управлении человеческими ресурсами и осуществить смещение акцента отдела управления человеческими ресурсами с работы по транзакционным

²¹⁵ Лю Мэнбин. Исследование по созданию коллективных центров обслуживания персонала корпоративными группами [D]. Пекин: Столичный университет экономики и бизнеса, 2009.

услугам. к планированию человеческих ресурсов, стратегической поддержке компании и т.д., чтобы еще больше укрепить стратегическое позиционирование отдела управления человеческими ресурсами, сделать его тесно связанным со стратегией компании и планированием развития бизнеса, а также поддержать разработку долгосрочной стратегии компании.

2. Анализ наилучшей практики совместного обслуживания персонала

С быстрым развитием технологий мобильной связи нового поколения, облачных вычислений и других информационных технологий многие крупные компании использовали эти новые информационные технологии для создания центров обмена персоналом по всему миру и добились практических результатов.

3 Необходимость и осуществимость строительства компанией PetroChina совместного центра обслуживания персонала

3.1 Необходимость создания общего сервисного центра

3.1.1 Эффективные средства оптимизации режима управления

Бизнес общих услуг характеризуется централизацией, стандартизацией, пакетной обработкой и удаленностью, эффективными и унифицированными бизнес-процессами и профессиональным разделением труда в управлении человеческими ресурсами. Будучи “экспертом в области человеческих ресурсов”, штаб-квартира может лучше способствовать стратегическому развитию компании группы и по-настоящему играть роль стратегического партнера в области людских ресурсов; в то же время общие сервисы могут эффективно поддерживать PetroChina в постепенном переходе к единому управлению, укреплять централизованные и унифицированные управленческие возможности штаб-квартиры, достигать цели упрощения и децентрализации и лучше стимулировать жизнеспособность предприятия.

3.1.2 Эффективные меры по снижению затрат и повышению эффективности

Статистика консалтинговых агентств показывает, что обычно после того, как предприятие внедряет услуги по совместному использованию персонала, затраты на управление человеческими ресурсами и эксплуатацию предприятия снижаются в среднем на 15%, а эффективность работы персонала повышается в среднем на 17%. Особенно на зрелой стадии, благодаря высокой степени централизации и автоматизации бизнеса, операционные расходы на управление человеческими ресурсами могут быть снижены в среднем на 23%, а эффективность работы персонала может быть повышена в среднем на 32%. Таким образом, модель управления общими сервисами должна стать хорошим лекарством для PetroChina, позволяющим снизить затраты и повысить эффективность²¹⁶.

²¹⁶ Лю Мэнбин. Исследование по созданию коллективных центров обслуживания персонала корпоративными группами [D]. Пекин: Столичный университет экономики и бизнеса, 2009.

3.1.3 Эффективные способы повышения качества кадрового обслуживания

Благодаря стандартизированным процессам, единому управлению и чрезвычайно высокой скорости реагирования shared services может предоставлять предприятиям стандартизированные и быстрые услуги в области управления персоналом и повышать качество обслуживания, одновременно повышая удовлетворенность бизнес-подразделений и сотрудников. Таким образом, для такой крупной компании, как PetroChina, совместные сервисы, скорее всего, будут иметь масштабный эффект, и их преимущества станут очевидны за более короткий промежуток времени.

3.2 Осуществимость создания общих служб

3.2.1 Платформа централизованной и унифицированной системы управления человеческими ресурсами в качестве поддержки

PetroChina создала централизованную и унифицированную платформу управления человеческими ресурсами в 2009 г. Эта платформа может эффективно поддерживать PetroChina в предоставлении межрегиональных и межотраслевых профессиональных услуг, а также способствовать организационным изменениям и трансформациям. Передовые международные компании, такие как Shell Petroleum, реализовали строительство общих сервисных центров с помощью централизованной и унифицированной платформы управления человеческими ресурсами.

3.2.2 Постепенно внедрять унификацию и управление процессами кадрового бизнеса

В частности, бизнес, включенный в систему управления, был унифицирован и обработан в рамках единого процесса. Например, что касается рутинной работы по учету и распределению заработной платы, которая будет осуществляться на всех подчиненных предприятиях, то она может осуществляться централизованно и единообразно с помощью системы. Этот вид бизнеса сначала может быть рассмотрен для управления в центре общего обслуживания персонала.

3.2.3 Постепенная стандартизация бизнес-данных о персонале

За последние два года PetroChina прошла проверку личных дел персонала и верификацию системных данных, а бизнес-данные о персонале постепенно стандартизировались и унифицировались. Качество различных типов данных улучшалось год от года, обеспечивая хорошую платформу базы данных для общих сервисов.

3.2.4 Некоторые предприятия начали опробовать модель управления общими службами

PetroChina выдвинула идею создания глобального центра совместного обслуживания в рамках общего плана управления человеческими ресурсами. В то же время некоторые подчиненные компании начали опробовать модель управления общим обслуживанием.

4 Анализ плана строительства совместной службы управления персоналом China Petroleum

4.1 Анализ организационной модели

Организационная модель Общего сервисного центра China Petroleum может быть основана на модели Золотого треугольника. Отдел кадров штаб-квартиры может позиционироваться как эксперт в области человеческих ресурсов, в основном отвечающий за планирование людских ресурсов компании группы, разработку политики и системы и т.д.; Отделы персонала различные предприятия и учреждения позиционируются как деловые партнеры по управлению человеческими ресурсами, в основном ответственные за разработку планов развития человеческих ресурсов предприятия и внедрение управления эффективностью совместно с предприятием; операционная кадровая работа и соответствующий персонал органов второго уровня предприятий и учреждений и низовых подразделений постепенно выводятся из подчинения и объединяются в управленческую структуру. из централизованного центра обмена персоналом.

4.2 Общий бизнес-анализ

Принимая во внимание обязанности PetroChina по управлению человеческими ресурсами, был проведен всесторонний анализ с трех уровней стратегии, управления и реализации, и в общей сложности было выделено 474 обязанности по управлению человеческими ресурсами. На этой основе основное внимание уделяется “уровню реализации” управления человеческими ресурсами в сочетании с характеристиками, подходящими для бизнеса совместного обслуживания, с точки зрения четырех аспектов централизации, стандартизации, пакетной обработки и удаленности. Был проведен анализ, и первоначально было определено, что 120 предприятий подходят для включения в центр совместного обслуживания (см. рисунок 1).

4.3 Анализ строительной модели

Благодаря анализу текущей ситуации в управлении China Petroleum и исследованию лучших практик международного совместного обслуживания, China Petroleum подходит для создания совместного сервисного центра в соответствии с “региональной моделью”, поскольку:

(1) Большинство крупных и средних предприятий в стране и за рубежом внедрили модель построения региональных центров совместного обслуживания, и у них есть передовой опыт, на котором можно учиться.

(2) Это удобно для централизованного и унифицированного управления, в полной мере использует преимущества регионального совместного использования и способствует формированию эффекта масштаба и синергетического эффекта.

(3) Удобнее предоставлять услуги на месте, высокая скорость реагирования и экономия средств.

(4) Общий сервисный центр легко найти, что способствует переводу низовых менеджеров по персоналу в общий сервисный центр.

4.4 Анализ стратегии внедрения

PetroChina обладает огромными масштабами, множеством подчиненных предприятий, разбросанным географическим распределением и высокой сложностью бизнеса. Рекомендуются “шаг за шагом” и строить в четыре этапа в соответствии со стратегией внедрения “сначала пилотировать, затем продвигать”.

На первом этапе в качестве пилотных проектов для создания корпоративного центра совместного обслуживания могут быть выбраны зарубежные регионы, подразделения в Пекине и крупное предприятие. ;

На втором этапе содействовать строительству общих центров для ключевых крупных предприятий, таких как нефтяное месторождение Чанцин, и продвижению общих услуг для всех подразделений в Пекине. ;

На третьем этапе, опираясь на завершённый центр совместного обслуживания персонала крупных предприятий, будет радиационно построен центр совместного обслуживания в своем регионе. ;

На четвертом этапе будет осуществлена региональная интеграция, и постепенно будет построен централизованный и унифицированный центр обслуживания персонала компании группы.

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ИССЛЕДОВАНИЕ СТРАТЕГИИ ОПТИМИЗАЦИИ УПРАВЛЕНИЯ ЧЕЛОВЕЧЕСКИМИ РЕСУРСАМИ ПРЕДПРИЯТИЯ

Аннотация. Конкуренция предприятий сегодня – это конкуренция рабочей силы. В эпоху экономики знаний наука и техника быстро развиваются, а предприятия сталкиваются с новыми возможностями и вызовами. Независимо от того, находится ли предприятие в процессе развития или на стадии постепенной зрелости, развитие и использование человеческих ресурсов являются наиболее важными. В настоящее время предприятия находятся в условиях быстро развивающейся рыночной экономики, и постепенно выявляется большое количество недостатков в управлении человеческими ресурсами, что в определенной степени тормозит развитие предприятий. Чтобы обеспечить долгосрочное развитие предприятия, необходимо активно оптимизировать существующие методы управления человеческими ресурсами, основанные на реализации ценностных целей предприятия, и в полной мере использовать роль стратегии управления человеческими ресурсами для содействия общему повышению всесторонней конкурентоспособности предприятия.

Ключевые слова: государственные предприятия; управление человеческими ресурсами; стратегия оптимизации.

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RESEARCH OF THE STRATEGY OF OPTIMIZATION OF HUMAN RESOURCE MANAGEMENT OF THE ENTERPRISE

Summary. Competition of enterprises today - this is a labor force competition. In the era of the knowledge economy, science and technology are developing rapidly, and enterprises are facing new opportunities and challenges. Regardless of whether the company is in the process of development or at the stage of gradual maturity, the development and use of human resources are the most important. Currently, enterprises are in a rapidly developing market

economy, and a large number of shortcomings in human resource management are gradually being revealed, which to a certain extent hinders the development of enterprises. In order to ensure the long-term development of the enterprise, it is necessary to actively optimize the existing methods of human resource management based on the implementation of the value goals of the enterprise, and to fully use the role of the human resource management strategy to promote the overall improvement of the comprehensive competitiveness of the enterprise.

Keywords: state-owned enterprises; human resource management; optimization strategy.

Непрерывное социально-экономическое развитие и прогресс высветили важность управления человеческими ресурсами на предприятиях. В национальной экономической системе государственные предприятия являются ее ядром. Следовательно, необходимо иметь глубокое понимание управления человеческими ресурсами, овладеть профессиональными знаниями и в полной мере использовать преимущества управления человеческими ресурсами, чтобы государственные предприятия могли адаптироваться к текущим экономическим условиям. ситуация с развитием²¹⁷.

1 отражена важность внедрения управления человеческими ресурсами на предприятиях

1.1 Воплощение важного содержания корпоративной стратегии

В условиях постоянного продвижения рыночных процессов в нашей стране предприятия также сталкиваются с более серьезным конкурентным давлением. Предприятия, развивающиеся в соответствии с этой тенденцией, должны адаптироваться к потребностям развития рыночной экономики и повысить свою конкурентоспособность за счет позитивных и разумных изменений. Являясь одним из ключевых элементов повышения конкурентоспособности предприятий, человеческие ресурсы необходимо сочетать с их собственными стратегическими планами, чтобы способствовать реализации их собственных долгосрочных целей развития. Таким образом, это стало одним из ключевых элементов, которому предприятия должны придавать большое значение.

1.2 Воплощение улучшения показателей деятельности предприятия

Эффективность деятельности предприятия - это конкретный результат связанной с ним работы по достижению целей его развития. После повышения уровня управления человеческими ресурсами внутренняя сплоченность предприятия может быть улучшена, а сотрудники более активны и инициативны во время своей работы, что может обеспечить гарантию улучшения качества работы. операционная эффективность

²¹⁷ Ма Цзяньхуа. Проблемы и контрмеры в управлении человеческими ресурсами нефтяных предприятий [J]. Управление и технологии малого и среднего бизнеса, 2017 (4): 19-20.

компании. И поскольку внедрение системы управления человеческими ресурсами является одним из важных способов содействия повышению эффективности работы предприятий, внедрение системы управления человеческими ресурсами также можно рассматривать как основное содержание деятельности компании для достижения значительного улучшения.

1.3 Воплощение идеи повышения качества персонала

В стремительном развитии предприятия роль сотрудников чрезвычайно важна. Благодаря надлежащему внедрению системы управления персоналом это может заложить основу для реализации целей быстрого развития компании. Управление человеческими ресурсами заключается в том, чтобы рассматривать отдельных сотрудников как важный объект. При реализации ряда управленческих мер личное поведение сотрудников может быть эффективно отрегулировано, а гармоничная и красивая культурная среда может быть создана на основе содействия дальнейшему развитию и строительству предприятия.

2 Проблемы, возникающие при управлении человеческими ресурсами предприятия

2.1 Ретроспективное мышление в управлении человеческими ресурсами

Благодаря устойчивому развитию экономики, науки и техники страна постепенно осознала важность человеческих ресурсов и человеческого капитала, активизировала свои усилия в области управления человеческими ресурсами, максимально использовала преимущества управления человеческими ресурсами и сформулировала эффективные планы реструктуризации. Однако исследования показали, что сами менеджеры недостаточно хорошо разбираются в системе управления человеческими ресурсами, связанных с ней процессах и содержании. Прежде всего, отсутствует система управления человеческими ресурсами, и некоторые существенные вещи не изменились. Во-вторых, некоторые государственные предприятия не реализовали конкретные планы, распространяя информацию о важности управления человеческими ресурсами. Метод управления персоналом прост, и существуют очевидные различия в мышлении и поведении²¹⁸.

2.2 Механизм роста людских ресурсов не является надежным

На государственных предприятиях из-за отсутствия надежного механизма оценки человеческих ресурсов и системы оценивания в оценке отсутствует наука и она не может достичь цели конкурса талантов, что препятствует процессу развития человеческих ресурсов. Система поощрения заработной платы на государственных предприятиях

²¹⁸ Ма Цзяньхуа. Проблемы и контрмеры в управлении человеческими ресурсами нефтяных предприятий [J]. Управление и технологии малого и среднего бизнеса, 2017 (4): 19-20.

неэффективна, и существуют определенные различия в материальном поощрении заработной платы. В то же время структура заработной платы не соответствует результатам работы сотрудников, что снижает энтузиазм сотрудников к работе, а утечка мозгов является серьезной. Из-за отсутствия исследований и разработок в области человеческих ресурсов отдел управления человеческими ресурсами предприятия потерял большое количество выдающихся талантов. Государственным предприятиям не хватает регулярного обучения. Обучение является ключевым фактором, способствующим быстрому росту предприятий. Во время обучения из-за простоты и отсутствия практики моделей обучения на нескольких государственных предприятиях многие сотрудники не уделяют достаточного внимания учебным проектам, что увеличивает сложность обучения. повышение качества и грамотности сотрудников.

2.3 Отсутствие надежного механизма отбора

С постепенным усложнением конкуренции талантов и знаний значительно возросло значение, которое предприятия придают человеческим ресурсам. По сравнению с иностранными компаниями, государственные предприятия испытывают серьезную утечку мозгов. Из-за отсутствия исследований и разработок человеческих ресурсов и несовершенного механизма отбора предприятия обычно отбирают выдающихся талантов в рамках механизма отбора, но критерии отбора должны соответствовать реальной ситуации. Что касается подбора высшего управленческого персонала предприятий, то большинство операторов государственных предприятий назначаются непосредственно своим начальством. Такой метод назначения не соответствует тенденциям развития предприятий в условиях рыночной экономики.

3 Методы управления человеческими ресурсами

3.1 Усовершенствовать систему управления человеческими ресурсами

Основной причиной, влияющей на уровень человеческих ресурсов, является система управления человеческими ресурсами. Большинство предприятий создали систему управления, соответствующую стандартам, но модель управления по-прежнему соответствует традиционной модели. В связи с этим государственным предприятиям необходимо трансформировать свои традиционные концепции, внедрять стратегические идеи, ориентированные на людей, и, в конечном счете, способствовать устойчивому развитию предприятий. Проводите регулярные тренинги для сотрудников, чтобы повысить их всестороннее качество, продемонстрировать свои профессиональные навыки и максимально повысить качество и эффективность их работы. Реализация идей работы, ориентированной на людей, может полностью стимулировать энтузиазм сотрудников. Кроме того, необходимо создать систему распределения поощрений, соответствующую фактической ситуации на предприятии, достичь разумных целей распределения, использовать систему годовой

заработной платы для высшего руководства и хвалить сотрудников, исходя из фактической ситуации.

3.2 Повысить уровень подготовки персонала

На государственных предприятиях, чтобы создать здоровую и теплую рабочую среду и полностью мобилизовать энтузиазм сотрудников, необходимо повысить уровень подготовки сотрудников. Кроме того, распределение каждого сотрудника должно быть оптимизировано исходя из реальной ситуации на самом предприятии. С одной стороны, на предприятии будет раскрыта система подбора персонала, таланты будут отбираться в соответствии с потребностями рыночной экономики, выживут наиболее приспособленные, а таланты, соответствующие требованиям предприятия, будут оставлены, чтобы избежать чрезмерного количества персонала. С другой стороны, необходимо распределять рабочие задачи, основываясь на характеристиках каждого сотрудника, в полной мере использовать собственную ценность сотрудника и повышать экономические выгоды предприятия. Кроме того, своевременное обучение является очень важным процессом на предприятии. Отдел управления человеческими ресурсами государственного предприятия должен направлять отобранных талантов в университеты для соответствующего обучения; обучение также может быть организовано внутри предприятия, чтобы укрепить единство сотрудников и способствовать устойчивому развитию предприятия.

3.3 Создание корпоративной культуры

Корпоративная культура - это проблема, которую все государственные предприятия могут легко игнорировать. Корпоративный персонал является главной движущей силой, способствующей быстрому развитию предприятий, а корпоративная культура является основой направления работы сотрудников, помогая им скорректировать свое отношение и полностью мобилизовать свой энтузиазм, инициативу и целеустремленность. инновации. Как вы можете себе представить, корпоративная культура олицетворяет единство, руководство и сдержанность предприятия, и ее целью является создание теплой и здоровой рабочей среды. Корпоративная культура - это характеристика, которой должно обладать каждое предприятие, и она совпадает с ситуацией и тенденциями развития самой компании, чтобы можно было привлечь больше свежей крови.

3.4 Научная формулировка стратегии управления человеческими ресурсами предприятия

Во-первых, менеджеры по персоналу должны объединить фактическую ситуацию развития предприятия, понять текущую ситуацию развития предприятия и, в конечном счете, предоставить достоверную информацию бизнес-менеджерам. Основываясь на результатах исследования, менеджеры должны сформулировать план развития предприятия на поздней стадии, тем самым повысив уровень управления предприятием. Во-вторых,

предприятиям следует скорректировать свою текущую модель управления в соответствии с требованиями развития рынка и интегрировать стратегии управления человеческими ресурсами в развитие предприятий для достижения корпоративных целей.

3.5 Улучшить вознаграждение и льготы в области людских ресурсов

Внедрить инновации в систему распределения заработной платы, чтобы можно было оптимизировать роль стимулирования заработной платы. Система распределения заработной платы, разработанная нефтяными компаниями, должна иметь приемлемые различия и уровни для сотрудников, основываться на ценах на рынке труда и соответствующим образом ориентирована на ключевые должности, чтобы в полной мере учитывать роль цен на рабочую силу, а также корректировать уровни заработной платы и разрывы в заработной плате различных категорий персонала. В то же время должна быть установлена разумная система заработной платы, основанная на заработной плате по должности, должны быть уточнены обязанности и требования к навыкам для каждой должности, и при изменении должности заработная плата должна быть соответствующим образом скорректирована. Ориентируясь на реальное развитие предприятия и основываясь на специфических характеристиках и законах роста талантов, внедряется научно обоснованная система оплаты труда, способствующая дальнейшему повышению профессиональных способностей сотрудников и эффективности их работы, а также максимизации их потенциала. Стимулировать.

Управление человеческими ресурсами предприятия имеет много недостатков из-за существования различных влияющих факторов, и если предприятие хочет повысить конкурентоспособность, необходимо придавать большое значение управлению человеческими ресурсами. Благодаря созданию и совершенствованию механизмов обучения управлению человеческими ресурсами, совершенствованию механизмов подбора персонала, рациональной служебной аттестации и научной разработке систем стимулирования можно в полной мере стимулировать энтузиазм сотрудников, гарантировать бесперебойное развитие кадровой работы и заложить прочную основу. заложены основы для быстрого развития предприятия.

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ИССЛЕДОВАНИЕ СТРАТЕГИИ УПРАВЛЕНИЯ ЧЕЛОВЕЧЕСКИМИ РЕСУРСАМИ ПРЕДПРИЯТИЯ

Аннотация. Эффективное внедрение системы управления человеческими ресурсами может не только улучшить экономическую функцию предприятия, но и обеспечить большое количество талантов для будущего устойчивого развития предприятия. В этой статье анализируется реализация стратегии управления человеческими ресурсами компании и закладывается хорошая основа для будущего устойчивого развития компании.

Ключевые слова: корпоративное управление; реализация кадровой стратегии.

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RESEARCH OF THE HUMAN RESOURCE MANAGEMENT STRATEGY OF THE ENTERPRISE

Summary. Effective implementation of the human resource management system can not only improve the economic function of the enterprise, but also provide a large number of talents for the future sustainable development of the enterprise. This article analyzes the implementation of the company's human resource management strategy and lays a good foundation for the future sustainable development of the company.

Keywords: corporate governance; implementation of hr strategy.

1 Характер и основные принципы стратегического управления человеческими ресурсами

Человеческие ресурсы всегда были очень важной частью повседневной деятельности предприятий. Они могут не только привлечь большое количество талантов на предприятия, но и повлиять на экономические выгоды предприятий. Следовательно, роль и ценность человеческих ресурсов также должны быть отражены в предлагаемой стратегии

корпоративного управления. Реализуя стратегическое управление человеческими ресурсами, когда мы анализируем его с внутренней точки зрения, мы можем рассматривать его как своего рода теорию талантов, которую можно использовать, направлять и формировать везде. Новые идеи. В процессе практического применения эта теория позволяет не только реализовать эффективное использование талантов, но и постоянно использовать ценность и потенциал талантов на практике для достижения долгосрочного развития предприятий. Как мы все знаем, управление человеческими ресурсами играет незаменимую роль в повседневной деятельности и развитии предприятий. Следовательно, только тогда, когда предприятия осознают важность управления человеческими ресурсами и внедряют соответствующие меры по управлению человеческими ресурсами, они могут способствовать стабильному развитию предприятий²¹⁹.

2 Конкретное содержание внедрения стратегического управления человеческими ресурсами

Для достижения стратегического управления и развития предприятие должно полагаться на поддержку своих сотрудников. Для содействия стратегическому развитию компании уровень профессиональных навыков сотрудников должен соответствовать определенным стандартам и требованиям, а общее качество работы сотрудников должно постоянно повышаться на практике, чтобы эффективно повышать уровень личных знаний сотрудников. Развитие компании тесно связано с ее сотрудниками и многими объективными факторами, такими как предпринимательская культура. В конкретном процессе внедрения стратегического управления играет очень важную роль в развитии компании. В конкретном процессе применения стратегического управления человеческими ресурсами его основной целью является достижение эффективного сочетания управления человеческими ресурсами, основанного на стратегическом позиционировании компании²²⁰. Его главная цель - постепенно превратить человеческие ресурсы в движущую силу развития предприятия. В конкретном процессе внедрения стратегического управления человеческими ресурсами мы должны принять принцип ориентации на людей, который может не только способствовать мотивации и инициативности сотрудников, но и эффективно стимулировать креативность и инициативность сотрудников. Обеспечивая большую экономическую выгоду для компании, можно реализовать ценность сотрудников. В процессе построения и внедрения системы стратегического

²¹⁹ У Гэньхуа. Стратегии оптимизации управления человеческими ресурсами традиционных государственных предприятий [J]. Реформа предприятия и управление им, 2017 (5)

²²⁰ У Гэньхуа. Стратегии оптимизации управления человеческими ресурсами традиционных государственных предприятий [J]. Реформа предприятия и управление им, 2017 (5)

управления человеческими ресурсами большое внимание уделялось собственным мыслям и поведению сотрудников, что способствовало реализации эффективных стимулов для сотрудников и сделало их более активными на работе. Кроме того, в конкретном процессе внедрения стратегического управления человеческими ресурсами мы также осознаем важность концепций внешнего управления, и мы также должны осознавать, что предприятия могут достичь нормального развития в контексте рыночного управления. Он может не только удовлетворять различные требования клиентов, но и полностью учитывать различные внутренние и внешние факторы компании.

3 Существующие проблемы в управлении человеческими ресурсами

3.1 Адаптируемость талантов относительно невелика

Анализируя и изучая текущую ситуацию со стратегическим управлением компанией, можно прийти к выводу, что многим компаниям необходимо внедрять большое количество талантов в свою повседневную деятельность и управление, чтобы обеспечить нормальную работу компании. Однако с точки зрения подбора талантов некоторые компании находятся в плачевном состоянии. После вступления в должность в течение определенного периода времени многие сотрудники по-настоящему хорошо понимают свои способности и характеристики. В этом случае сотрудникам легко иметь собственную трудоспособность, которая несовместима с их должностью. В то же время в процессе дальнейшей работы проводится регулярное обучение, но если взаимодействие между талантами и должностями относительно невелико, рабочая сила, материальные ресурсы и средства компании будут потрачены впустую. В то же время, при конкретной реализации управления человеческими ресурсами часто возникают ситуации, когда менеджеры не уделяют внимания управлению человеческими ресурсами. Многие таланты низкого уровня не могут адаптироваться, а таланты высокого уровня не воспринимаются всерьез. Это явление очень распространено в повседневном процессе управления текущей компанией. Следует знать одну вещь: как правило, таланты высокого уровня не задерживаются в этом контексте надолго. Вот почему компании часто теряют таланты высокого уровня и продолжают нанимать таланты низкого уровня на определенные должности. Причина. В контексте такого рода неурегулированности управления собственные функциональные характеристики компании и экономическая система находятся в относительно слабом состоянии в процессе строительства и развития. В серьезных случаях качество работы и эффективность сотрудников не были эффективно улучшены. Со временем это напрямую влияет на экономические выгоды самой компании.

3.2 Сложные связи между корпоративным управлением

В конкретном процессе применения системы управления талантами ее главной целью является выявление высококачественных и

высококвалифицированных талантов. Культивирование и использование высококачественных талантов может не только удовлетворить индивидуальные потребности предприятий в талантах в процессе развития, но и способствовать построению экономической функциональной системы предприятия. На протяжении всего процесса внедрения, если мы не сможем обеспечить систему подбора талантов, соответствующую фактическим требованиям, это неизбежно приведет к неспособности компании реализовать использование талантов, и многие должности по-прежнему будут вакантными. Когда компании специализируются на решении этой проблемы, они обычно устраиваются на работу. Для некоторых профессий они продолжают снижать требования к набору персонала, чтобы избежать вакансий. В этом случае это в конечном итоге приведет к тому, что в компанию придет много людей, которые не соответствуют стандартам качества и профессионализму. В ходе повседневной работы эти сотрудники могут не только удовлетворять индивидуальные потребности в построении экономической системы предприятия, но и серьезно препятствовать и ограничивать развитие предприятия.

4 Конкретная реализация стратегии управления человеческими ресурсами предприятия

4.1 Совершенствовать идеологию лидерства

Учитывая состояние развития предприятий нашей страны, можно видеть, что многие предприятия постепенно осознали важность управления человеческими ресурсами в процессе повседневной работы и развития, особенно в контексте внедрения стратегического управленческого мышления, существует тесная связь между управлением человеческими ресурсами и стратегическим мышлением. В результате анализа развития и статуса деятельности компании было установлено, что в ней много лидеров, большинство из которых работают в сфере технологий, продаж и других отраслях. Эти руководители обладают богатым опытом «ведения дел», но им не хватает понимания управления человеческими ресурсами и они не могут гарантировать эффективное внедрение мер по управлению человеческими ресурсами. Таким образом, в конкретном процессе внедрения стратегического управления человеческими ресурсами ему препятствовали многие факторы, и эти факторы также повлияли на внедрение управления человеческими ресурсами. В настоящее время многие менеджеры компаний используют пассивные и активные методы, чтобы улучшить свое понимание этой концепции. Пассивный метод заключается в том, что в процессе повседневной работы и управления компания может проводить тренинги по менеджменту, чтобы углубить понимание менеджерами этого аспекта. Позитивный подход заключается в том, чтобы дать руководителям возможность непосредственно понять важность стратегического управления человеческими ресурсами в конкретном процессе внедрения с помощью некоторых практических мероприятий. Во-вторых,

руководителям компаний также необходимо ощутить вклад действительно стратегического управления человеческими ресурсами в развитие компании. Это может не только побудить менеджеров уделять больше внимания сотрудникам, но и постепенно превратить сотрудников из обычных ресурсов в ресурсы со стратегическими и конкурентными характеристиками.

4.2 Улучшить статус Отдела кадров

В конкретном процессе внедрения стратегического управления человеческими ресурсами это фактически эффективное сочетание управления предприятием и человеческими ресурсами, основанное на его собственных стратегических целях развития. Формулирование и реализация такого рода стратегических целей является не только научной и рациональной, но и позволяет сочетать управление человеческими ресурсами со стратегическим развитием предприятия для достижения диверсификации того и другого. Его основная цель - способствовать формулированию и развитию корпоративных стратегических целей и обеспечивать эффективные гарантии максимизации корпоративных экономических выгод [6]. На практике, чтобы действительно достичь этой цели, мы должны не только обеспечить надежность и эффективность стратегических целей при формулировании и конкретном процессе реализации, но и обеспечить реализацию организационных возможностей менеджеров.

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АНАЛИЗ ВЛИЯНИЯ СТРАТЕГИЧЕСКОЙ ТРАНСФОРМАЦИИ СЕТИ НА КОНКУРЕНТОСПОСОБНОСТЬ МЕЖДУНАРОДНЫХ КОМПАНИЙ

Аннотация. Данная аннотация рассматривает понятие стратегической трансформации сети, которая включает фундаментальные изменения в стратегических целях международных компаний, их организационной структуре и концепциях управления. Основной акцент делается на необходимости адаптации к серьезным изменениям во внешней и внутренней среде бизнеса с целью обеспечения выживания, развития и конкурентных преимуществ. Автор указывает, что стратегическая трансформация представляет собой радикальное изменение, влияющее на самоопределение международных компаний вне зависимости от активной или пассивной природы этого изменения.

Ключевые слова: стратегическая трансформация, конкурентоспособность, международные компании.

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ANALYSIS OF THE IMPACT OF STRATEGIC NETWORK TRANSFORMATION ON THE COMPETITIVENESS OF INTERNATIONAL COMPANIES

Summary. This abstract examines the concept of strategic network transformation, which involves fundamental changes in the strategic goals, organizational structure, and management concepts of international companies. The focus is on the need to adapt to significant changes in the external and internal business environment to ensure survival, development, and competitive advantages. The author emphasizes that strategic transformation represents a

radical change that affects the self-identity of international companies, regardless of whether it is an active or passive nature of the change.

Keywords: strategic transformation, competitiveness, international companies.

Стратегическая трансформация сети в основном относится к фундаментальным изменениям, которые вносятся международными компаниями в их стратегические цели, такие как долгосрочное направление бизнеса, организационная структура и концепции управления, с целью обеспечения будущего выживания и развития и поиска конкурентных преимуществ, особенно в условиях, когда внутренняя и внешняя среда бизнеса ожидается или уже претерпела серьезные изменения. Когда внешняя среда, особенно отрасль, в которой действуют международные предприятия, претерпевает серьезные изменения или входит в новую стадию роста, международные предприятия должны динамически балансировать изменения внутренних и внешних условий и выбирать новые пути выживания и роста. Понятия, аналогичные стратегической трансформации, включают в себя стратегическую корректировку и стратегическую трансформацию. Последние два акцентируют внимание на пересмотре стратегических целей международных компаний при изменении внутренней и внешней среды. Хотя степень пересмотра может отличаться, первоначальная цель, по сути, остается неизменной. Стратегическая трансформация – это изменение стратегических целей международных компаний, которое является фундаментальным и относительно радикальным. Это изменение, по сути, представляет собой изменение самоопределения международных компаний, независимо от того, является ли оно активным или пассивным.

Стратегическое преобразование сети является долгосрочным, изменчивым, рискованным и динамичным процессом. В первую очередь, это связано с тем, что цели и процесс трансформации сетевой стратегии имеют двойную долгосрочность. Основной целью такой трансформации является обеспечение долгосрочного выживания и развития международных корпоративных сетей, а не краткосрочной прибыли. Это особенно важно в свете изменений в конкурентной среде, стадии развития предприятия или дальновидного суждения внутреннего руководства о будущем компании. Трансформация сетевой стратегии не может произойти в одночасье, это процесс, который требует систематических изменений и скачков в качестве основной конкурентоспособности международных предприятий.

Если текущая стратегия достаточна для сохранения долгосрочного конкурентного преимущества, международным компаниям не нужно проводить стратегическую трансформацию на основе сети. Однако, если такой необходимости нет, трансформация сетевой стратегии неизбежно

приведет к полному изменению или общей перестройке международных предприятий. Анализ внутренней и внешней среды позволяет переопределить будущие стратегические цели международных предприятий и корректировать основные технологии, структуру продукта, целевой рынок и другие аспекты содержания международных предприятий.

Таким образом, стратегическая трансформация сети является важным шагом для обеспечения долгосрочной конкурентоспособности международных предприятий, и ее проведение требует серьезного подхода и систематических изменений.

Стратегическая трансформация сети не происходит часто в течение жизненного цикла международного предприятия, но когда она происходит, последствия могут быть огромными. Если мы воспользуемся моментом и правильно проведем сетевую стратегическую трансформацию, развитие международных предприятий выйдет на новый уровень. В противном случае они могут оставаться на исходном уровне или даже постепенно снижаться. Поэтому сетевая стратегическая трансформация международных предприятий сопряжена с большой неопределенностью и рисками.

С развитием глобализации и Интернета бизнес-среда всех слоев общества находится в одном месте, а изменения во внутренней и внешней среде приводят к корректировке стратегических целей международных предприятий, которые находятся в состоянии динамических изменений. Если условия в бизнес-среде международного предприятия не полностью отклоняются от существующих стратегических целей, это динамическое изменение обычно вращается вокруг установленных стратегических целей, чтобы достигнуть эффекта динамического баланса.

Мотивация и классификация трансформации сетевой стратегии в академических кругах обычно связаны с тем, что считается, что трансформация сетевой стратегии обусловлена как изменениями внутренней, так и внешней среды. Такие изменения могут быть вызваны различными факторами, которые можно назвать «пассивными». Например, изменение отношения рынка к продуктам и услугам международных компаний может привести к давлению на компании, такому как снижение доли продаж и уменьшение прибыли. Для того чтобы заново занять свои позиции на рынке или избежать устранения, международные компании осуществляют стратегическую трансформацию на основе сети. Стратегическая трансформация международной сети предприятий прямо зависит от изменения внутренней и внешней среды. Однако, перед трансформацией компании реагируют на очевидные изменения в бизнес-среде, принимая «активную» стратегическую трансформацию, чтобы предвидеть будущие возможности и угрозы до того, как они затронут производство и эксплуатацию. Активная трансформация помогает компаниям избежать давления рыночных изменений и сохранить

конкурентные преимущества, поэтому долгосрочная конкурентоспособность является главной причиной стратегической трансформации.

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УПРАВЛЕНИЕ РИСКАМИ В ЭКОНОМИЧЕСКОМ УПРАВЛЕНИИ ПРЕДПРИЯТИЯМИ

Аннотация. В современных экономических условиях предприятия используют различные модели экономического управления для осуществления операционной деятельности, создания больших возможностей для развития, повышения уровня контроля рисков и конкурентных преимуществ. В данной статье в контексте экономического управления проведен подробный анализ рисков, связанных с экономическим управлением, а также предложены меры по укреплению экономической среды, повышению эффективности бюджетного управления, созданию разумной системы контроля и предупреждения рисков, разработке системы финансового контроля для предотвращения рисков. Эти меры и рекомендации помогут предприятиям создать благоприятную среду для развития и содействовать их эффективному и стабильному развитию.

Ключевые слова: экономическое управление, предупреждение рисков, бюджетное управление.

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RISK MANAGEMENT IN THE ECONOMIC MANAGEMENT OF ENTERPRISES

Summary. In modern socio-economic conditions, enterprises employ various economic management models to carry out operational activities, creating more development opportunities, enhancing the level of risk and control in various economic activities, and strengthening competitive advantages, which have a positive impact and role. This article conducts a detailed analysis of economic management risks in the context of economic management and proposes measures to strengthen economic environment investigation, enhance

the efficiency of cost budget management, establish a reasonable risk warning and control system, and develop a financial supervision risk prevention system. These measures and recommendations aim to help enterprises create a favorable development environment and promote efficient and stable development.

Keywords: economic management, risk warning, budget management.

В связи с множеством и сложностью аспектов, связанных с управленческой работой, предприятия не могут осуществлять полный цикл управленческой работы при выполнении различных управленческих задач, что приводит к множеству недостатков и уязвимостей. Особенно это касается управления в экономической сфере, где недостаточно прямой связи с различными экономическими активностями, слабого сознания в области экономического управления и недостаточного слияния, и проникновения управления рисками и экономического управления. Все это оказывает негативное влияние на долгосрочное развитие предприятия. Например, если при осуществлении экономической деятельности предприятие не проводит эффективную оценку и анализ возможных скрытых рисков, оно окажется неспособным противостоять значительным рискам и может столкнуться с кризисом и банкротством. Поэтому предприятия должны активно приспосабливаться к тенденциям развития предприятия, изменять неправильные концепции управления, проникать экономические модели управления в управление рисками во всех аспектах производства и бизнеса, чтобы совершенствовать и оптимизировать существующую теорию и модель управления. Кроме того, при осуществлении экономического управления предприятия могут проводить всесторонний анализ и изучение роли экономических ресурсов, производственных ресурсов и т. д., чтобы обеспечить их рациональное распределение и достижение целей экономии, контроля затрат и увеличения экономической эффективности ²²¹.

При осуществлении экономического управления предприятиям необходимо заботиться о предупреждении, когда они не занимаются контролем рисков. Построение механизма предупреждения рисков может обеспечить превентивные меры по отношению к рискам и укрепить оценку рисков для всех видов бизнеса предприятия.

На текущем этапе предприятия, после анализа текущей рыночной среды и принятия обоснованных решений, полностью осознают риски и неопределенные факторы, которые могут возникнуть в экономическом управлении, и проводят их оценку и идентификацию. Затем они разрабатывают стратегии по преодолению этих рисков и неопределенностей. Это становится важным инструментом для текущего экономического управления и экономического контроля.

²²¹ Li Ping. Risk Control and Economic Management of Plastic Enterprises: A Review of "Enterprise Risk Management" [J]. *Plastics Technology*, 2021, 49(12): 124-125.

В процессе экономического управления предприятиями ключевым элементом является укрепление контроля и управления затратами на все виды экономической деятельности, что также является важным аспектом усиления управления рисками. При контроле рисков в экономическом управлении предприятие, с одной стороны, может эффективно гарантировать соответствие реальных финансовых вливаний и бюджетного финансирования, снижая излишние затраты; с другой стороны, при контроле рисков, с помощью бюджетного управления можно проводить эффективные расчеты и разбивку бюджетов по различным проектам, что не только позволяет сократить излишние затраты, но и снизить вероятность возникновения финансовых рисков, а также оптимизировать использование ресурсов и достичь существенного снижения затрат для предприятия.²²² Поэтому, при разработке бюджетного управления, путем разработки детального плана управления бюджетом и создания совершенной системы управления, можно полностью оценить затраты на все виды предпринимательской деятельности, анализировать разницу с бюджетом и своевременно принимать меры по предотвращению.

Виды рисков в экономическом управлении предприятием с развитием общества, изменениями в отрасли, инновациями и другими факторами постоянно возрастают.²²³ Для обеспечения всестороннего укрепления и полного контроля над рисками в экономическом управлении предприятия, в данной статье рассматриваются следующие аспекты: анализ текущей рыночной среды, проведение идентификации и оценки рисков, установление специализированного механизма мониторинга рисков и т.д. Все это направлено на создание более совершенной системы контроля рисков, помогающей предприятию тщательно анализировать текущую рыночную динамику, усиливать контроль над затратами, регулировать свое поведение, осознавать более полную финансовую ситуацию и активно и гибко реагировать на потенциально существующие риски, а также прогнозировать долгосрочное развитие в будущем.

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ИННОВАЦИОННЫЕ СТРАТЕГИИ РАЗВИТИЯ В ОБЛАСТИ ЭКОНОМИЧЕСКОГО УПРАВЛЕНИЯ ПРЕДПРИЯТИЯМИ В НОВЫХ УСЛОВИЯХ

Аннотация. В настоящее время конкуренция на рынке становится все более ожесточенной, и развитие предприятий сталкивается с возможностями и вызовами. Развитие экономического управления предприятиями в новых условиях является важной основой для их выживания и успешного развития. Предприятия должны использовать это как точку входа для непрерывного инновационного развития, разрабатывая более подробные, выполнимые и научно обоснованные стратегии развития предприятия. На этой основе статья исследует инновационные аспекты внутреннего экономического управления предприятий для общего ознакомления.

Ключевые слова: предприятие, экономическое управление, инновации, стратегия.

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INNOVATIVE STRATEGIES FOR ECONOMIC MANAGEMENT DEVELOPMENT IN ENTERPRISES IN NEW CONDITIONS

Summary. Currently, market competition is intensifying, and enterprise development encounters both opportunities and challenges. The development of economic management in enterprises in new conditions is an important foundation for their survival and successful growth. Enterprises should consider it as a starting point for continuous innovation, and formulate more detailed, feasible, and scientifically-based strategies for enterprise development. In this context, this article explores the innovation aspects of internal economic management in enterprises for reference.

Keywords: Enterprise, economic management, innovation, strategy.

В настоящее время многие предприятия, стремясь к возможностям долгосрочного развития, создают специализированные отделы по экономическому управлению. Однако некоторые сотрудники в этих отделах все еще придерживаются традиционных концепций и подходов к управлению, не успевая своевременно адаптироваться к быстрым изменениям в рыночной экономике. В такой ситуации особенно важно развивать инновационность в области экономического управления предприятия.

1. Идеология инновационного управления предприятием.

Инновации в предприятии обычно затрагивают многие аспекты, при этом идеологические и практические инновации являются очень важными составляющими. Идеологические инновации являются предпосылкой для практических инноваций. Только путем преодоления устаревших управленческих концепций на уровне идеологии и непрерывного внедрения новшеств можно обеспечить руководство предприятием научными и эффективными инновационными практическими мероприятиями. Поэтому в процессе ведения экономического управления предприятием организация должна поощрять своих сотрудников к непрерывному инновационному подходу к работе, развивать их инновационные способности, чтобы идеологические инновации стимулировали практические инновации.²²⁴ Менеджерам, занимающимся управлением внутри предприятия, также необходимо своевременно играть роль руководителей, распространять инновационные идеи среди сотрудников, активизировать их участие в управленческой работе, совершенствовать модель инновационного развития предприятия и способствовать эффективному проведению экономического управления предприятием.

2. Внедрение информационных технологий для повышения эффективности управления является важным средством ведения управленческой работы предприятия.

Информационные технологии играют значительную роль. В то же время, поскольку рыночные тенденции могут изменяться в любой момент, своевременное и эффективное освоение информации о развитии становится ключевым фактором успешного развития предприятия.²²⁵ Чтобы следовать требованиям социального развития, предприятия должны постоянно повышать уровень применения информационных технологий и улучшать внутреннюю информационную компетентность.

²²⁴ У Цзенфуй. Исследование по инновациям в экономическом управлении предприятием и стратегическому управленческому учету[J]. Шаньси аграрно-экономический журнал, 2020(22):120-121.

²²⁵ Лю Вэнчжоу. Рассмотрение инноваций в экономическом управлении предприятием и стратегическом управленческом учете[J]. Современная экономическая информация, 2018(12):218.

Во-первых, предприятия должны использовать возможности и активно внедрять информационные технологии, а также применять информационные средства для обмена информацией, организовывая внутреннюю подготовку персонала и нацеленные на развитие мероприятия по повышению компетенции в области информационных технологий.

Во-вторых, предприятия должны ускорить создание информационной платформы управления, обеспечивая реально-временную передачу внутренних финансовых данных предприятия в информационные базы данных, что повысит эффективность управления и интеграции информации.

В-третьих, предприятия должны непрерывно совершенствовать текущую экономическую управленческую работу, повышать уровень информационного управления, мобилизовывать больше сотрудников для участия в процессе информационного управления, применять информационные технологии во всех сферах предприятия, одновременно активно развивать корпоративную культуру, чтобы выявить более ярко выраженные черты человечности предприятия, а затем вырастить больше высококвалифицированных специалистов в области передовых технологий, что создаст прочную основу для долгосрочного развития предприятия.

3 Совершенствование системы оценки результативности

Предприятия должны своевременно создавать систему оценки результативности, соответствующую стратегическому планированию предприятия и текущей рыночной среде. Она должна базироваться на ключевых показателях затрат и результатов, а также ориентироваться на создание ценности как первоочередной критерий оценки. Важно одновременно учитывать текущую деловую производительность предприятия и долгосрочное, устойчивое развитие, обращать внимание не только на результаты оценки результативности, но и на соответствие личного поведения сотрудников принципам развития предприятия в процессе достижения собственных целей личностного развития, тесно связываясь с рыночной ситуацией и создавая результативную систему оценки с высокой конкурентоспособностью.²²⁶

Во-первых, необходимо своевременно создать научно обоснованную и разумную иерархию показателей результативности.

Во-вторых, следует обращать внимание на процесс развития работы по управлению результативностью, содействуя повышению эффективности управления, а также уделять внимание тому, чтобы непосредственные оценщики в процессе управления результативностью оказывали содействие и осуществляли сопровождение, строя соответствующую систему информационных технологий для управления результативностью.

В-третьих, необходимо считать результаты оценки результативности основой для справедливой и объективной оценки сотрудников, а также на

²²⁶ Сяо Бинфэн. Анализ применения стратегического управленческого учета в предприятии[J]. Китайское среднее и малое предприятие, 2021(9):106-107.

их основе осуществлять последующие работы по организации и развитию персонала и управлению персоналом, включая перестановки кадров.

В-четвертых, для обеспечения успешной реализации внутренней системы управления результативностью предприятия необходимо закрепить основу с помощью трех фундаментальных аспектов: организационные принципы, развитие корпоративной культуры и информационные системы.

4. Глубокое осуществление работы по управлению человеческими ресурсами.

Глубокое осуществление работы по управлению человеческими ресурсами в контексте развития предприятия является важным предпосылкой для долгосрочного развития предприятия, а проведение качественной работы по набору и развитию персонала является основой для осуществления вышеуказанной работы. Только через глубокое осуществление работы по управлению человеческими ресурсами можно привлечь больше высококвалифицированных специалистов. Поэтому предприятия должны уделять внимание работе по управлению человеческими ресурсами, активно развивать каналы набора персонала. Во-первых, внутренние работники по экономическому управлению предприятия должны осознавать текущую модель и стратегию развития предприятия, углублять знания и методы сбора информации, учитывать рыночные потребности, углубляться в соответствующие знания, преодолевать трудности развития предприятия, а также осознавать свою ответственность и сопереживать с предприятием. Во-вторых, сотрудники по экономическому управлению внутри предприятия должны глубоко изучать соответствующие знания в области информационных технологий и усиленно развивать свои внутренние управленческие навыки. В-третьих, предприятия должны активно организовывать обучение персонала, приглашать внутренних и внешних экспертов отрасли для передачи опыта работникам на своих должностях. В-четвертых, предприятия должны регулярно проводить внутренние семинары и конференции, побуждая сотрудников по экономическому управлению к самоанализу, своевременному рассмотрению ситуации и совместному прогрессу.

5 Инновационные механизмы внутреннего контроля предприятия.

Внутренняя управленческая работа является важным фактором, влияющим на развитие предприятия, и способствует непрерывному совершенствованию управленческой работы предприятия.²²⁷ Для того чтобы постоянно повышать комплексные возможности предприятия, необходимо усердно оптимизировать внутренние управленческие меры, обеспечивать хорошее управление и контроль над процессами производства, хозяйственной деятельности и развития предприятия.

²²⁷ Ли Цин. Обсуждение применения стратегического управленческого учета в управлении предприятием[Л]. Реформа и управление предприятием, 2021(10):177-178.

Поэтому предприятия должны высоко ценить экономическую управленческую работу, своевременно вносить инновации во внутреннюю модель управления и усердно совершенствовать процесс внутреннего контроля предприятия.

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ФАКТОРЫ УСПЕХА И ВЫЗОВЫ МЕЖКУЛЬТУРНОГО УПРАВЛЕНИЯ В МЕЖДУНАРОДНОЙ КОМПАНИИ DHL

Аннотация. DHL, как международная компания, принимает уникальный подход в области обучения и корпоративной культуры. Глобализация торговых сетей приводит к культурным конфликтам, и DHL эффективно управляет этими конфликтами. Менеджеры из разных культур имеют разные взгляды на бизнес-цели, ориентацию во времени, ценности, неприятие риска и так далее.

Ключевые слова: DHL, менеджеры, международные компании.

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SUCCESS FACTORS AND CHALLENGES FOR INTERCULTURAL MANAGEMENT AT DHL INTERNATIONAL COMPANY

Summary. DHL, as an international company, adopts a unique approach in terms of training and corporate culture. The globalization of trade networks leads to cultural conflicts, and DHL effectively manages these conflicts. Managers from different cultures have different perspectives on business goals, time orientation, values, risk aversion, and so on.

Keywords: DHL, managers, international companies.

С точки зрения обучения и корпоративной культуры DHL придерживается уникального подхода. Глобализация торговых сетей приведет к культурным конфликтам, и DHL прекрасно справляется с этими конфликтами. Менеджеры из разных культур имеют разные взгляды на бизнес-цели, ориентацию во времени, ценности, неприятие риска и так далее. Что касается сравнения Востока и Запада, то менеджмент на Востоке

больше внимания уделяет краткосрочному поведению бизнеса, любит вести «верную битву», уделяет большое внимание краткосрочным планам и прибыли, а также относительно консервативны в инвестициях и не осмеливаются иметь дело с вещами, которых они не понимают рискуют, колеблются перед лицом возможностей и проблем, когда доход компании хороший, приоритетом является распределение доходов, а не повторный рост компании.²²⁸ Поэтому наиболее распространенным методом, используемым китайскими менеджерами, является быстрое внедрение передовых технологий и методов для получения выгоды для достижения краткосрочных целей по прибыли и уделяется меньше внимания долгосрочному развитию. Западные менеджеры больше внимания уделяют долгосрочной стратегии развития предприятия и считают, что составление долгосрочных планов так же важно, как и краткосрочные, поэтому они будут рисковать, активно разрабатывать новые технологии, новые продукты, открывают новые рынки и готовы использовать прибыль, полученную предприятием, для регенерации Инвестиции для дальнейшего расширения производства предприятий. Таким образом, разные бизнес-концепции приводят к напряженности между руководством на одном уровне или между руководством на верхнем и нижнем уровнях, а в тяжелых случаях возникают конфликты между двумя сторонами.

Это изменит тип моделей принятия решений, поскольку лица, принимающие решения, являются выходцами из разных культур. В многонациональных корпорациях этот разнообразный культурный фон неизбежно приведет к огромным различиям в направленности принятия решений, процедурах, централизации и децентрализации, своевременности и качестве и т. д., тем самым влияя на модель принятия решений и изменяя ее.²²⁹ В Китае корпоративные решения часто принимаются коллективом, и его обязанности и достижения также принадлежат коллективу. Западные менеджеры хотят быть институционализированными и процедурными при принятии решений, чтобы обеспечить высокую эффективность. У европейцев, особенно у немцев, лучше всего развито логическое мышление, они очень строги и осторожны при рассмотрении проблем, расчетливы и серьезны в делах.

Их высокопоставленные лица, принимающие решения, часто придерживаются научных решений, минимизации рисков и демократического принятия решений, а все действия по принятию управленческих решений основаны на законах и правилах. Например, все основные вопросы отделения DHL (Deutsche Post) будут решаться на совещании на высоком уровне. За исключением небольшого числа владельцев малых и средних предприятий, которые принимают решения

²²⁸ Tang Zhiliang. The Role of Multinational Corporations in the Evolution of International Division of Labor[J]. Social Scientist, 2009 (06): 118-121.

²²⁹ Chen Xiaoping. Cross-cultural Management[M]. Beijing: Tsinghua University Press, 2005: 65-78.

единолично, большинство крупных предприятий принимают решение-создание системы «открыть кейс и обсудить его». ²³⁰Последовательность принятия решений в филиале компании идет снизу вверх, а затем осуществляется сверху вниз, отчетность и обратная связь до верхнего уровня; в то же время все соответствующие отделы также будут проводить горизонтальную коммуникацию, обмен и переговоры для достижения единодушного одобрения. Наконец, он утверждается высшим руководством. Конфликты, вызванные этими различиями в методах принятия решений, неизбежны.

В процессе развития транснациональных корпораций неизбежны конфликты. Когда возникает межкультурный конфликт, если транснациональная компания игнорирует его, это очень плохо сказывается на компании. Следовательно, как только возникает конфликт, будь то неявный конфликт или явный конфликт, его необходимо вовремя обнаружить. Эффективное управление межкультурным конфликтом может свести к минимуму негативные последствия конфликта и максимизировать его положительные последствия. Если многонациональные компании могут эффективно и разумно управлять межкультурными конфликтами, они могут использовать культурные конфликты для развития своего творческого мышления, улучшения инновационных возможностей и обеспечения роста многонациональных компаний; Эффективный контроль и управление конфликтами внутри организации легко приведет к потерям организационных ресурсов, а в тяжелых случаях будут затронуты организационные цели, что приведет к потере всей многонациональной компании. Поэтому DHL придает большое значение управлению межкультурными конфликтами, взяв в качестве примера управление на китайском рынке, она приняла ряд целенаправленных мер по сокращению культурных конфликтов или побуждению к доброкачественным конфликтам для повышения организационной эффективности.

Чтобы помочь DHL добиться лучшего развития в Китае, DHL запустила кадровую стратегию и учредила Академию управления логистикой DHL в Шанхае, а также открыла портал онлайн-обучения mylearningworld.net, поощряя сотрудников пользоваться преимуществами Множество программ профессионального развития, в том числе языковые курсы, обучение навыкам межличностного общения, методы управления и другие важные темы, совместное изучение языков и других навыков также может расширить горизонты и раскрыть потенциал благодаря таким богатым и разнообразным возможностям обучения и развития. Благодаря этой серии возможностей обучения и обучения сотрудники с разным культурным опытом могут пройти совместное обучение, что может освободить их от оков культурных различий и предрассудков, понять,

²³⁰ Ци Цзюкун. Путь распространения бренда DHL[J]. Наблюдение за рынком, 2009 (09): 66-67.

терпимо относиться и уважать мультикультурализм, а также укрепить их понимание различных условий работы.

Отзывчивость и адаптивность : Японский филиал DHL будет проводить такие тренинги примерно 5 раз в год, каждый раз будет участвовать около 15 человек, а соотношение мужчин и женщин²³¹

Это примерно 7 к 3. Хотя мужчин в колледже кажется больше, это примерно соответствует гендерному соотношению сотрудников в компании. Обучение обычно делится на два дня, первый день – «самодиагностика» обучаемых. Благодаря самоанализу сотрудников в их сознание внедряется понятие «самоанализ». Второй день - это постепенное обучение «языковому убеждению, методам убеждения и различным методам убеждения», чтобы понять явные и неявные различия в общении в различных культурных условиях, чтобы помочь сотрудникам компании овладеть коммуникативными навыками высокого уровня. Кроме того, DHL организует для сотрудников тренинги по культурной адаптации. Компания будет регулярно отправлять сотрудников в другие места для работы или организовывать командировки, чтобы они могли испытать на себе влияние различных культурных различий, или размещать сотрудников с разным культурным прошлым в одной рабочей среде, например, для работы с сотрудниками из Гонконга и других стран. Япония. Выполните работу, эти методы могут развить сотрудников DHL для работы с другими культурами. В то же время предоставить коммуникационные платформы для менеджеров в компании, в том числе материальные, нематериальные, формальные и неформальные, чтобы уменьшить межкультурные конфликты между менеджерами и способствовать использованию культурных различий. DHL активно реализует стратегию локализации талантов, используя достаточные человеческие ресурсы в разных странах. Придают большое значение продвижению и подбору местного персонала, а также поэтапному переходу к высшему управленческому персоналу компании на основе локализации рядовых сотрудников. Целенаправленное обучение часто может улучшить работоспособность сотрудников. Выбор DHL локализации талантов способствует формированию благотворного круга перетока кадров внутри компании. При изменении внешней бизнес-среды локализация бизнеса имеет очевидные преимущества. Компания может формулировать гибкие политики, позволяющие справляться с различными препятствиями и ограничениями, которые могут возникнуть. Это позволяет DHL сохранять долгосрочные операционные преимущества в различных культурах. Короче говоря, посредством обучения и интеграции человеческих ресурсов в рамках организации DHL позволяет DHL реализовывать совместное использование и дополнение преимуществ

²³¹ У Бо. DHL: приоритет ценностей[J]. Современный менеджер, 2009 (08): 42-45.

человеческого капитала внутри DHL, тем самым оказывая координирующий эффект «1+1>2».

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СТРАТЕГИИ ИНВЕСТИРОВАНИЯ НА МЕЖДУНАРОДНЫХ РЫНКАХ

Аннотация. Инвестирование в международные рынки может быть захватывающим и прибыльным делом, которое предлагает инвесторам доступ к различным отраслям, экономикам и валютам. Однако это также может быть сложной и рискованной задачей, учитывая сложность и волатильность мировых рынков. Таким образом, выбор правильных инвестиционных стратегий имеет решающее значение для достижения успеха на международной арене.

Ключевые слова: стратегии инвестирования, международные рынки.

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INVESTING STRATEGIES IN INTERNATIONAL MARKETS

Annotation. Investing in international markets can be an exciting and lucrative business that offers investors access to different industries, economies and currencies. However, it can also be challenging and risky given the complexity and volatility of global markets. Thus, choosing the right investment strategies is critical to success in the international arena.

Keywords: investment strategies, international markets.

Введение:

Существуют различные инвестиционные стратегии, которые инвесторы могут реализовать при инвестировании на международных рынках. Некоторые стратегии сосредоточены на инвестировании в определенные страны или регионы, в то время как другие сосредоточены на определенных отраслях или секторах. Также было бы уместно сказать следующее: некоторые стратегии направлены на минимизацию риска за счет диверсификации по нескольким классам активов и географическим регионам.

Основная часть:

Международные инвестиционные стратегии и внутренние

инвестиционные стратегии различаются по нескольким параметрам, включая риск, диверсификацию, размер рынка и валютный риск. Одним из ключевых различий между международными инвестиционными стратегиями и отечественными инвестиционными стратегиями является уровень связанного с ними риска. Международные инвестиции по своей природе более рискованны, чем внутренние инвестиции, поскольку они подвержены политическим, культурным и экономическим факторам, которые могут отсутствовать в родной стране инвестора. Также было бы уместно сказать следующее, международные инвестиции могут быть подвержены валютному риску, что может привести к колебаниям стоимости инвестиций в зависимости от изменений обменных курсов, кроме прочего одно различие между международными инвестиционными стратегиями и отечественными инвестиционными стратегиями заключается в уровне диверсификации. Международные инвестиции могут обеспечить более широкие возможности диверсификации, чем внутренние инвестиции, поскольку инвесторы могут получить доступ к более широкому кругу рынков и отраслей, эта диверсификация может помочь снизить общий риск портфеля, поскольку инвесторы не слишком зависят от какого-либо одного рынка или отрасли. Размер рынка — еще один важный фактор, который следует учитывать при сравнении международных и отечественных инвестиционных стратегий. Внутренние рынки могут быть меньше, чем международные рынки, что может ограничивать инвестиционные возможности и потенциально снижать доходность. С другой стороны, международные рынки могут быть менее эффективными, чем внутренние рынки, что может создать возможности для опытных инвесторов найти недооцененные активы. Наконец, валютный риск является ключевым фактором при инвестировании на международном уровне, этот риск возникает из-за колебаний обменных курсов, которые могут повлиять на стоимость инвестиций инвестора. Чтобы снизить этот риск, инвесторы могут хеджировать свои валютные риски или диверсифицировать свои инвестиции в нескольких валютах. Одной из стратегий, которую используют многие инвесторы, является инвестирование в стоимость, собственно говоря это и включает в себя выявление недооцененных акций, которые могут вырасти в цене с течением времени. Ценные инвесторы ищут компании с хорошей репутацией, хорошими финансовыми показателями и надежной бизнес-моделью. Затем они анализируют цену акций компании и другие финансовые показатели, чтобы определить, являются ли акции недооцененными или переоцененными, кроме прочего если акции недооценены, инвестор купит акции компании, ожидая, что цена акций в конечном итоге вырастет. Другой популярной инвестиционной стратегией является инвестирование в рост, собственно говоря это и включает в себя инвестиции в компании, которые, как ожидается, испытают значительный рост в будущем. Инвесторы роста ищут компании с инновационными

продуктами или услугами, сильными управленческими командами и большим доступным рынком. Затем они анализируют финансовые показатели компании и другие ключевые показатели, чтобы определить, будет ли компания расти быстрыми темпами, кроме прочего если инвестор считает, что компания имеет большой потенциал роста, он будет покупать акции компании, ожидая, что цена акций будет расти по мере роста компании. Доходное инвестирование — еще одна стратегия, которую используют инвесторы, собственно говоря это и предполагает инвестирование в компании, которые регулярно выплачивают дивиденды своим акционерам. Доходные инвесторы ищут компании с историей выплаты стабильных дивидендов, а также с прочным финансовым положением, которое позволяет им продолжать выплачивать дивиденды в будущем. Затем они анализируют дивидендную доходность, коэффициент выплат и другие финансовые показатели, чтобы определить, является ли компания хорошей инвестицией, кроме прочего инвестор считает, что компания, вероятно, продолжит выплачивать дивиденды, он купит акции компании в расчете на получение регулярного дохода, кроме прочего еще одна стратегия, которую используют некоторые инвесторы, — импульсное инвестирование, собственно говоря это и предполагает инвестирование в акции, которые в настоящее время имеют тенденцию к росту в цене. Импульсные инвесторы ищут компании с высокими показателями за последнее время, положительным освещением в новостях и большим количеством покупателей. Затем они анализируют технические индикаторы акции и другие показатели, чтобы определить, будет ли акция продолжать расти в цене, кроме прочего если инвестор считает, что акции, вероятно, продолжат восходящий тренд, они купят акции компании с расчетом продать их с прибылью, когда цена достигнет своего пика. Наконец, некоторые инвесторы используют комбинацию этих стратегий для создания диверсифицированного портфеля, собственно говоря это и включает в себя инвестирование в акции стоимости, роста, дохода и импульса, а также в другие классы активов, такие как облигации, недвижимость и товары. Диверсифицируя свои инвестиции, инвесторы могут снизить риск и максимизировать свою прибыль в долгосрочной перспективе. Одним из наиболее успешных примеров международных инвестиций является Coca-Cola, всемирно известная компания по производству напитков. Coca-Cola, основанная в 1886 году в США, превратилась в крупнейшую в мире компанию по производству напитков, работающую более чем в 200 странах и территориях. Международная инвестиционная стратегия компании сыграла значительную роль в ее успехе, позволив ей расширить предложение своей продукции и выйти на рынок за пределы своих внутренних границ. Одним из успешных международных инвестиций Coca-Cola является приобретение контрольного пакета акций Innocent Drinks, британской компании, производящей смузи, соки и другие полезные для

здоровья напитки. В 2009 году Coca-Cola приобрела 58% акций Innocent Drinks за 30 миллионов фунтов стерлингов, что вызвало споры и негативную реакцию со стороны постоянных клиентов Innocent, которые сочли, что это приобретение идет вразрез с ценностями компании в области устойчивого развития и этических методов ведения бизнеса. Тем не менее, инвестиции Coca-Cola в Innocent Drinks оказались разумным шагом, поскольку продукты компании и охват рынка дополняли портфолио Coca-Cola. Innocent Drinks продолжала работать как независимая компания, а Coca-Cola предоставляла поддержку и ресурсы, чтобы помочь компании расширить свою деятельность на другие европейские рынки. С момента приобретения Innocent Drinks расширила ассортимент своей продукции, включив в него безмолочные йогурты и растительное молоко, и теперь продает свою продукцию более чем в 20 странах. Инвестиции и стратегическое партнерство Coca-Cola с Innocent Drinks позволили компании удовлетворить растущий спрос на более полезные для здоровья напитки, сохранив при этом свои позиции ведущего производителя безалкогольных напитков. Также было бы уместно сказать следующее, международные инвестиции Coca-Cola также внесли значительный вклад в экономический рост стран и сообществ, в которых они работают. Например, инвестиции компании в Мексике создали более 94 000 рабочих мест, а также способствовали экономическому росту страны. Учитывая вышеисложенный материал мне бы хотелось отметить следующий момент следует отметить, что инвестиции Coca-Cola в Innocent Drinks являются прекрасным примером успешного международного инвестирования. Партнерство позволило обеим компаниям расширить предложение своей продукции и охват рынка, а также способствовало экономическому росту стран, в которых они работают. Международные инвестиции необходимы для создания сильной мировой экономики, и такие компании, как Coca-Cola, продемонстрировали положительные результаты. какое влияние это может оказать, если делать это стратегически и ответственно.

Одним из примеров неудачных международных инвестиций является случай с Walmart в Германии. В 1997 году Walmart приобрел сеть супермаркетов в Германии под названием Wertkauf, а позже приобрел еще одну сеть под названием Interspar. В то время Walmart был крупнейшим розничным продавцом в мире и имел успешный опыт работы в Соединенных Штатах. Однако, несмотря на то, что Walmart инвестировал более 1 миллиарда долларов в Германию, ему не удалось повторить свой успех на этом зарубежном рынке. Компания изо всех сил пыталась конкурировать с хорошо зарекомендовавшими себя немецкими ритейлерами, такими как Aldi и Lidl, которые имели сильное присутствие на рынке и предлагали низкие цены. Попытка Walmart навязать свои американские методы ведения бизнеса и культуру немецким потребителям также встретила сопротивление, поскольку многие немцы предпочитали

делать покупки в местных магазинах и не ценили модель розничной торговли в больших коробках. Борьба Walmart в Германии также усугублялась культурными различиями между американской и немецкой деловой практикой. Например, в Германии существуют строгие правила работы магазинов и законы о труде, с которыми Walmart не привык иметь дело. Кроме того, централизованная система управления цепочками поставок Walmart плохо работала на децентрализованном розничном рынке Германии. В 2006 году Walmart решил продать свои немецкие предприятия Metro AG, немецкому гиганту розничной торговли, с убытком в 1 миллиард долларов, собственно говоря это и нанесло значительный удар по планам международной экспансии Walmart и продемонстрировало риски, связанные с инвестированием в зарубежные рынки без глубокого понимания местной культуры и методов ведения бизнеса.

Заключение:

В заключение, инвестирование в международные рынки требует от инвесторов тщательного анализа и понимания динамики рынка, нормативно-правовой базы и сопутствующих рисков. Крайне важно выбрать правильные инвестиционные стратегии, которые соответствуют индивидуальным инвестиционным целям, устойчивости к риску и временному горизонту. Диверсификация, распределение активов и комплексная проверка являются важными элементами выбора правильных инвестиционных возможностей и снижения рисков. При правильной инвестиционной стратегии и дисциплинированном подходе инвестиции в международные рынки могут предоставить инвесторам уникальные возможности для роста и диверсификации своего портфеля.

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МЫШЛЕНИЕ И ВДОХНОВЕНИЕ, ВЫЗВАННЫЕ УСПЕХОМ NESTLE

Аннотация. В этой статье рассматривается история успеха Nestle, ведущей многонациональной компании в сфере производства продуктов питания и напитков, и то, как их инновационное мышление и творческое вдохновение сыграли значительную роль в их успехе. Изучая подход Nestle к бизнесу, в статье выделяются ключевые факторы, которые способствовали их росту, в том числе акцент на качество, устойчивые методы и взаимодействие с потребителями, также, статья опирается на успех Nestle, чтобы дать практические советы предпринимателям и бизнес-лидерам, стремящимся повысить свою креативность и инновации. Изучая уроки, извлеченные из успеха Nestle, эта статья дает ценную информацию о том, как компании могут оставаться на шаг впереди в сегодняшнем постоянно меняющемся бизнес-ландшафте.

Ключевые слова: стратегии инвестирования, международные рынки.

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THINKING AND INSPIRATION INSPIRED BY NESTLE'S SUCCESS

Abstract. This article takes a look at the success story of Nestle, a leading multinational food and beverage company, and how their innovative thinking and creative inspiration played a significant role in their success. Examining Nestle's approach to business, the article highlights the key factors that have fueled their growth, including a focus on quality, sustainable practices and customer engagement. In addition, the article builds on the success of Nestle to provide practical advice to entrepreneurs and business leaders looking to boost their creativity and innovation. By examining the lessons learned from Nestle's success, this article provides valuable insights into how companies can stay ahead of the curve in today's ever-changing business landscape.

Keywords: investment strategies, international markets.

Поскольку предприятия стремятся оставаться конкурентоспособными

в современном быстро меняющемся мире, крайне важно иметь перспективную стратегию развития. Одной из компаний, которая продемонстрировала этот подход, является Nestle, швейцарская многонациональная компания по производству продуктов питания и напитков. Nestle имеет давнюю историю инноваций и успешно адаптируется к изменяющимся тенденциям на рынке. Успех Nestle обусловлен ее способностью думать наперед и предвосхищать потребности своих потребителей. Такой подход привел к созданию новых продуктов, услуг и маркетинговых стратегий, которые помогли компании оставаться актуальной на рынке. Например, Nestle недавно вышла на рынок продуктов питания растительного происхождения, что является растущей тенденцией, и представила ряд продуктов, предназначенных для этой ниши. Чтобы добиться успеха в бизнесе, крайне важно вдохновляться успехом таких компаний, как Nestle, и применять аналогичный подход, это означает, что предприятия должны постоянно оценивать текущие рыночные тенденции и предвидеть будущие изменения, чтобы оставаться конкурентоспособными. Вдохновение также может исходить от других успешных компаний за пределами отрасли. Изучая и извлекая уроки из своих стратегий, предприятия могут получить представление о новых подходах и инновационных идеях. Еще одним важным аспектом перспективной стратегии развития является способность быть гибкими и адаптируемыми. Компании должны быть готовы менять и корректировать свои стратегии, чтобы оставаться актуальными, это означает инвестирование в исследования и разработки для создания новых продуктов и услуг, отвечающих меняющимся потребностям и желаниям потребителей. В современном мире технологии играют все более важную роль в формировании поведения потребителей. Поэтому предприятия должны осваивать технологии и использовать их, чтобы оставаться впереди конкурентов, это включает в себя создание надежного присутствия в Интернете, использование маркетинга в социальных сетях и инвестирование в стратегии цифрового маркетинга, подытожим следует отметить, что успех таких компаний, как Nestle, демонстрирует важность перспективной стратегии развития для сохранения конкурентоспособности на рынке. Оставаясь в курсе тенденций рынка и проявляя гибкость и способность к адаптации, предприятия могут создавать новые продукты и услуги, отвечающие меняющимся потребностям и желаниям потребителей, также, предприятия должны осваивать технологии и использовать их в своих интересах, чтобы оставаться впереди конкурентов. Применяя эти подходы, предприятия могут добиться долгосрочного успеха. Nestle, одна из крупнейших в мире компаний по производству продуктов питания и напитков, добилась успеха благодаря своему стратегическому мышлению и стремлению удовлетворить потребности и предпочтения своего целевого рынка. Успех Nestle заключается в ее способности локализовать свою

продукцию и адаптировать ее к местной культуре принимающей страны. Ключом к успеху Nestle является понимание и понимание различных культур и предпочтений потребителей в разных регионах. Хорошо известно, что Nestle адаптирует свою продукцию к местным вкусам и предпочтениям принимающей страны. Такой подход помог Nestle зарекомендовать себя как надежный бренд на многих рынках по всему миру. Ассортимент продукции Nestle включает в себя широкий спектр продуктов, отвечающих широкому спектру потребностей и предпочтений клиентов. Компания предлагает широкий выбор продуктов в различных категориях, таких как молочные продукты, кондитерские изделия, кофе, закуски и корма для домашних животных. Они успешно локализовали свою продукцию на различных рынках, таких как KitKat в Японии, лапша Maggi в Индии и Milo в Австралии, и это лишь некоторые из них. Философия локализации Nestle основана на вере в то, что компании должны использовать правильные продукты, чтобы ориентироваться на целевой рынок принимающей страны и локализовать свои продукты, этот принцип помог Nestle построить долгосрочные отношения со своими клиентами и стать брендом, которому доверяют в нескольких регионах. Успех Nestle также объясняется стремлением компании к инновациям и постоянному совершенствованию. Компания вкладывает значительные средства в исследования и разработки для создания новых продуктов, отвечающих изменяющимся вкусам и предпочтениям клиентов. В компании работает более 2000 исследователей и ученых, которые круглосуточно работают над разработкой и улучшением своей продукции. Еще одним фактором, который способствовал успеху Nestle, является ее приверженность устойчивому развитию. Компания предприняла несколько шагов, чтобы уменьшить свое воздействие на окружающую среду и продвигать устойчивые методы в своей деятельности. Например, Nestle обязалась к 2025 году полностью использовать перерабатываемую или многоразовую упаковку и инвестировала в возобновляемые источники энергии, подытожим, успех Nestle является результатом ее стратегического мышления и стремления удовлетворить потребности и предпочтения своего целевого рынка. Компания успешно локализовала свою продукцию, адаптировала ее к местной культуре принимающей страны и сосредоточилась на инновациях и устойчивом развитии. Философия использования правильных продуктов для ориентации на целевой рынок принимающей страны и локализации своей продукции является уроком, который должны усвоить все предприятия, чтобы добиться успеха на мировом рынке. Концепция мышления и вдохновения является важным аспектом любого успешного делового предприятия. Одной из компаний, которая добилась выдающихся успехов, интегрировавшись в культуру принимающей страны, является Nestle. Многонациональная компания по производству продуктов питания и напитков представлена более чем в 190 странах и сумела успешно

локализовать свой бренд на каждом из этих рынков. Мышление и вдохновение имеют решающее значение для успеха любого бизнеса. Важно постоянно вводить новшества и придумывать новые идеи, которые могут помочь компании выделиться на переполненном рынке. Успех Nestle можно объяснить ее способностью мыслить нестандартно и предлагать инновационные продукты, отвечающие местным вкусам каждой страны, в которой она работает. Одним из ключевых факторов, способствовавших успеху Nestle, является активная интеграция компании в культуру принимающей страны. Nestle приложила согласованные усилия, чтобы понять культурные нюансы каждого рынка, на котором она работает, и соответствующим образом адаптировала свои продукты и маркетинговые стратегии. Например, в Индии Nestle запустила ряд продуктов, отвечающих местным вкусам индийского населения. Компания представила ряд продуктов, таких как лапша Maggi и кофе Nescafe, которые мгновенно стали хитом среди индийских потребителей. Nestle также выпустила ряд шоколадных конфет, специально разработанных для индийского рынка и наполненных местными ароматами, такими как кардамон и шафран. Точно так же в Бразилии Nestle локализовала свою продукцию, чтобы удовлетворить уникальные вкусы бразильских потребителей. Компания выпустила ряд продуктов, вдохновленных местной кухней, таких как мороженое со вкусом Brigadeiro и фирменное сгущенное молоко Nestle. Успех стратегии Nestle по локализации не только помог компании закрепиться на новых рынках, но и помог создать сильную идентичность бренда на каждом из этих рынков. Интегрируясь с культурой принимающей страны, Nestle удалось установить тесные связи с местными потребителями, что помогло укрепить лояльность к бренду и стимулировать продажи, подытожим, успех Nestle служит прекрасным примером того, как компании могут добиться успеха, активно интегрируясь с культурой принимающей страны. Приспосабливая свои продукты и маркетинговые стратегии к местным вкусам каждого рынка, на котором она работает, Nestle удалось реализовать локализацию своего бренда и обеспечить сильное присутствие в более чем 190 странах. Мышление и вдохновение имеют решающее значение для успеха любого бизнеса, и успех Nestle является свидетельством силы инноваций и готовности принять культуру принимающей страны.

Мышление и вдохновение являются ключевыми составляющими в стимулировании инноваций и роста как для отдельных лиц, так и для организаций в целом. Поощряя сотрудников критически и творчески мыслить, предприятия могут разрабатывать новые продукты, совершенствовать процессы и выходить на новые рынки. Именно это и сделала Нестле, и это основная причина успеха компании на протяжении более 150 лет, но предприятия не могут полагаться исключительно на собственный внутренний кадровый резерв. Чтобы привлечь самых лучших

и способных из принимающей страны, компании должны предпринять шаги по локализации своих талантов, это означает не только найм местных сотрудников, но и предоставление им обучения и поддержки, необходимых им для роста и развития в компании. Есть несколько стратегий, которые предприятия могут реализовать для привлечения и удержания местных талантов. Прежде всего, компании должны быть готовы инвестировать в своих сотрудников, это означает предоставление конкурентоспособной заработной платы, льгот и программ обучения, которые помогут сотрудникам расти и продвигаться в организации, также, предприятия должны быть готовы адаптироваться к местной культуре и обычаям, это означает понимание потребностей и ожиданий местных сотрудников и адаптацию политики и практики компании для удовлетворения этих потребностей. Например, компания «Нестле» реализовала ряд инициатив по поддержанию баланса между работой и личной жизнью, таких как гибкий график работы и политика, учитывающая интересы семьи, подытожим, предприятия должны быть готовы взаимодействовать с местным сообществом, это означает установление отношений с местными школами и университетами, спонсирование общественных мероприятий и поддержку местных благотворительных организаций и организаций. Демонстрируя приверженность местному сообществу, предприятия могут завоевать доверие и доброжелательность, что, в свою очередь, привлечет лучших специалистов.

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МЕЖДУНАРОДНАЯ ЭКСПАНСИЯ NESTLE

Аннотация. В этой статье рассматривается международная экспансия Nestle и ее влияние на мировой рынок. Nestle, швейцарская многонациональная компания по производству продуктов питания и напитков, уже много лет расширяет свою деятельность по всему миру, выходя на новые рынки и приобретая местные компании для расширения своего присутствия. В статье освещаются стратегии расширения Nestle, включая совместные предприятия, слияния и поглощения и органический рост, а также обсуждаются проблемы, с которыми сталкивается компания при адаптации к местным рынкам и удовлетворении потребностей потребителей в разных регионах. В нем также рассматривается влияние расширения Nestle на мировой рынок, в том числе влияние на местные предприятия, потребителей и окружающую среду.

Ключевые слова: экспансия, компания Nestle.

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INTERNATIONAL EXPANSION OF NESTLE

Abstract. This article examines the international expansion of Nestle and its impact on the global market. Nestle, a Swiss multinational food and beverage company, has been expanding its activities around the world for many years, entering new markets and acquiring local companies to expand its presence. The article highlights Nestle's expansion strategies, including joint ventures, mergers and acquisitions and organic growth, and discusses the challenges the company faces in adapting to local markets and meeting the needs of consumers in different regions. It also looks at the impact of the Nestle expansion on the global market, including the impact on local businesses, consumers and the environment.

Keywords: expansion, Nestle.

Nestle — одна из крупнейших компаний по производству продуктов питания и напитков в мире, представленная более чем в 190 странах. Компания была основана в Швейцарии в 1866 году и с тех пор превратилась

в глобальную электростанцию. Nestle имеет долгую историю международной экспансии и успешно вышла на новые рынки благодаря сочетанию стратегического партнерства, приобретений и органического роста. Одна из первых международных экспансий Nestle была на рынке Соединенных Штатов в конце 1800-х годов. Компания открыла завод по переработке молока в Иллинойсе в 1868 году и начала продавать свою продукцию под торговой маркой Nestle. Компания продолжала расширять свою деятельность в США и со временем стала одной из ведущих компаний по производству продуктов питания и напитков в стране. В 20 веке Nestle продолжала расширять свое международное присутствие за счет стратегических приобретений и партнерских отношений. Компания приобрела несколько знаковых брендов, в том числе Nescafe, Gerber и Perrier, что помогло ей закрепиться на новых рынках и расширить ассортимент своей продукции. За прошедшие годы Nestle расширила свою деятельность за счет различных стратегических приобретений и партнерств. Одним из самых значительных приобретений компании стала покупка шоколадного бренда Rowntree в 1988 году, что помогло Nestle стать мировым лидером в производстве кондитерских изделий. В 1990-х Nestle продолжала расширять ассортимент своей продукции, приобретая компании по производству кормов для домашних животных, мороженого и минеральной воды. Одним из наиболее успешных приобретений компании стала покупка в 2001 году американской компании по производству кормов для домашних животных Ralston Purina, которая помогла Nestle стать крупнейшей в мире компанией по производству кормов для домашних животных. В последние годы Nestle сосредоточилась на расширении своей деятельности в сфере здоровья и хорошего самочувствия. Компания выпустила несколько новых продуктов, направленных на удовлетворение растущего спроса на более здоровые продукты питания, включая безглютеновые и органические продукты. Nestle также вложила значительные средства в исследования и разработки, сотрудничая с университетами и другими исследовательскими институтами для разработки новых продуктов и технологий. Компания также создала глобальную сеть исследований и разработок с объектами в Швейцарии, Китае и США. Помимо акцента на здоровье и благополучии, Nestle также расширяет свою деятельность в цифровом пространстве. Компания запустила несколько мобильных приложений и цифровых платформ, направленных на привлечение потребителей и предоставление им персонализированных советов по питанию и здоровому образу жизни. Nestle также создала совместные предприятия с местными компаниями на развивающихся рынках, что позволило ей использовать их знания и опыт для стимулирования роста. Одна из самых значительных международных экспансий Nestle за последние годы была связана с китайским рынком. В 2011 году Nestle объявила об инвестициях в Китай в размере 1 миллиарда

долларов, которые включали строительство новых заводов, внедрение новых продуктов и расширение своей дистрибьюторской сети. Инвестиции оказались успешным шагом для Nestle, и теперь компания является одной из ведущих китайских компаний по производству продуктов питания и напитков. Имея сильное присутствие в быстрорастущем секторе электронной коммерции страны, Nestle смогла извлечь выгоду из быстро растущего среднего класса в Китае. Компания также смогла использовать силу своего бренда и инновационные продукты, чтобы получить конкурентное преимущество на рынке. Одной из ключевых причин успеха Nestle в Китае стала ее способность адаптироваться к местным вкусам и предпочтениям. Компания представила продукты, отвечающие конкретным потребностям и предпочтениям китайских потребителей. Например, Nestle представила ряд продуктов, которые нравятся китайским потребителям, заботящимся о своем здоровье, включая продукты с низким содержанием сахара и жира. Nestle также смогла установить прочные партнерские отношения с местными компаниями, что помогло компании расширить свою деятельность в Китае. Например, компания сотрудничает с Alibaba, ведущей китайской компанией электронной коммерции, для продажи своей продукции в Интернете. Благодаря этому партнерству Nestle смогла охватить более широкую аудиторию и извлечь выгоду из быстрого роста электронной коммерции в Китае. Еще одним фактором, который способствовал успеху Nestle в Китае, была ее приверженность устойчивому развитию. Компания реализовала ряд инициатив, направленных на снижение воздействия на окружающую среду в Китае, включая сокращение потребления воды и выбросов углерода. Эти инициативы не только помогли Nestle уменьшить воздействие на окружающую среду, но и помогли компании укрепить свою репутацию ответственного и устойчивого бизнеса в Китае. Инвестиции компании окупились, и теперь Nestle является одной из ведущих компаний по производству продуктов питания и напитков в Китае с сильным присутствием в быстрорастущем секторе электронной коммерции страны. Международная экспансия Nestle также была обусловлена акцентом на устойчивое развитие и социальную ответственность. Компания взяла на себя обязательство снизить воздействие на окружающую среду и запустила несколько инициатив по продвижению устойчивого сельского хозяйства и сокращению отходов. Nestle также инвестировала в программы образования и обучения в сообществах, где она работает, помогая создавать рабочие места и поддерживая экономическое развитие. Таким образом, международная экспансия Nestle была обусловлена сочетанием стратегического партнерства, приобретений и органического роста. Компания успешно вышла на новые рынки и расширила ассортимент своей продукции, уделяя при этом особое внимание устойчивости и социальной ответственности. Благодаря сильному глобальному присутствию и приверженности

инновациям Nestle готова к дальнейшему успеху в ближайшие годы.

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УПРАВЛЕНИЕ ЦЕПОЧКОЙ ПОСТАВОК NESTLE

Аннотация. В этой статье представлен обзор методов управления цепочками поставок Nestle, которые помогли компании сохранить свои позиции крупнейшего в мире производителя продуктов питания и напитков. В статье обсуждается внимание Nestle к устойчивому развитию и ее усилия по снижению воздействия на окружающую среду, в том числе ее приверженность ответственному выбору источников и сокращению отходов. В нем также подчеркивается использование компанией технологий и анализа данных для оптимизации операций цепочки поставок, от закупок и логистики до управления запасами и обслуживания клиентов.

Ключевые слова: логистика, компания Nestle.

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NESTLE SUPPLY CHAIN MANAGEMENT

Abstract. This article provides an overview of Nestle's supply chain management practices that have helped the company maintain its position as the world's largest food and beverage company. The article discusses Nestle's focus on sustainability and its efforts to reduce its environmental impact, including its commitment to responsible sourcing and waste reduction. It also highlights the company's use of technology and data analytics to streamline supply chain operations, from purchasing and logistics to inventory management and customer service.

Keywords: logistic, Nestle.

Nestle — многонациональная компания по производству продуктов питания и напитков, известная во всем мире своей качественной продукцией. Компания работает уже более века и стала одной из крупнейших пищевых компаний в мире. Nestle гордится своей способностью поставлять качественные продукты, безопасные для потребления человеком. Управление цепочками поставок компании является одним из ключевых факторов, которые способствовали ее успеху.

Управление цепочками поставок Nestle основано на ряде руководящих принципов, которые гарантируют, что продукция компании всегда будет самого высокого качества. Цепочка поставок компании основана на модели, которая предполагает сотрудничество между поставщиками и клиентами, это сотрудничество гарантирует, что продукция компании поступает от надежных поставщиков и что эти поставщики могут поставлять продукцию своевременно. Управление цепочками поставок компании включает в себя пятиэтапный процесс, включающий планирование, поиск поставщиков, изготовление, доставку и возврат. Этап планирования включает в себя прогнозирование спроса и планирование производства для удовлетворения этого спроса. Этап снабжения включает в себя выявление и выбор поставщиков, которые могут предоставить сырье, необходимое для производства продукции. Этап изготовления включает в себя производство продуктов и обеспечение их соответствия высоким стандартам качества компании. Этап доставки включает в себя своевременную доставку продуктов клиентам, а этап возврата включает управление любыми возвратами или отзывами. Управление цепочками поставок Nestle также ориентировано на устойчивость. Компания признает, что несет ответственность за защиту окружающей среды и обеспечение того, чтобы ее цепочка поставок была этичной и социально ответственной. С этой целью компания реализовала ряд инициатив по снижению воздействия на окружающую среду и внедрению этических норм в своей цепочке поставок. Одной из ключевых инициатив Nestle в области устойчивого развития является стремление сократить выбросы парниковых газов. Компания поставила цель сократить выбросы парниковых газов на 35% к 2020 году. Для достижения этой цели Nestle инвестирует в возобновляемые источники энергии и меры по повышению энергоэффективности. Компания также внедрила политику нулевых отходов на свалку, что означает, что она стремится перерабатывать или повторно использовать все свои отходы. Nestle также стремится продвигать этические нормы в своей цепочке поставок. У компании есть набор принципов поставщиков, которых должны придерживаться все ее поставщики. Эти принципы включают приверженность правам человека, трудовым стандартам и экологической устойчивости. Nestle также проводит регулярные проверки своих поставщиков, чтобы убедиться, что они соблюдают эти принципы, подытожим следует отметить, что управление цепочками поставок Nestle является одним из ключевых факторов, которые способствовали ее успеху как компании. Цепочка поставок компании основана на модели сотрудничества между поставщиками и покупателями и ориентирована на производство качественных продуктов, безопасных для потребления человеком. Приверженность Nestle принципам устойчивого развития и этическим нормам в своей цепочке поставок также заслуживает похвалы и позволила компании сохранить свои позиции лидера в индустрии продуктов

питания и напитков.

Одной из основных инициатив Nestle в области устойчивого развития является ее стремление сократить выбросы парниковых газов и повысить энергоэффективность на всех этапах своей деятельности. Компания поставила перед собой амбициозные цели по сокращению выбросов парниковых газов, включая достижение нулевых чистых выбросов парниковых газов к 2050 году. Для достижения этой цели Nestle инвестирует в возобновляемые источники энергии, внедряет энергоэффективные технологии и работает с поставщиками для сократить выбросы по всей цепочке поставок. Помимо сосредоточения внимания на сокращении выбросов парниковых газов, Nestle также стремится сократить потребление воды и продвигать устойчивые методы управления водными ресурсами. Компания поставила перед собой цель достичь водной нейтральности к 2025 году, а это означает, что она будет восполнять всю воду, используемую в своей деятельности и цепочке поставок. Nestle также работает с поставщиками, чтобы продвигать ответственные методы управления водными ресурсами и сокращать потребление воды по всей цепочке поставок. Nestle также стремится продвигать этические и социально ответственные методы ведения бизнеса во всей своей цепочке поставок. Компания разработала ряд принципов для поставщиков, в которых излагаются ее ожидания от поставщиков в таких областях, как права человека, трудовые отношения и охрана окружающей среды. Nestle также проводит регулярные проверки своих поставщиков, чтобы убедиться, что они соответствуют этим стандартам, и внедрила механизм рассмотрения жалоб, позволяющий поставщикам и другим заинтересованным сторонам сообщать о любых проблемах, связанных с этическими и социальными проблемами, итак, Nestle работает над продвижением устойчивых методов ведения сельского хозяйства по всей цепочке поставок. Компания сотрудничает с фермерами по всему миру для продвижения регенеративных методов ведения сельского хозяйства, которые способствуют здоровью почвы, биоразнообразию и устойчивости к изменению климата. Nestle также работает над тем, чтобы продвигать устойчивые источники основных товаров, таких как какао, кофе и пальмовое масло, и взяла на себя обязательство к 2025 году закупать 100% экологически чистые какао, подытожим, управление цепочкой поставок Nestle сосредоточено на устойчивости, охране окружающей среды и этических методах ведения бизнеса. Компания признает, что несет ответственность за защиту окружающей среды и продвижение социальной ответственности на протяжении всей своей деятельности и цепочки поставок. Благодаря своим многочисленным инициативам в области устойчивого развития Nestle работает над снижением своего воздействия на окружающую среду, продвижением этических методов ведения бизнеса и обеспечением долгосрочной устойчивости своей цепочки поставок.

Nestle поставила цель сократить выбросы парниковых газов на 35% к 2020 году по сравнению с уровнем 2005 года. Эта цель является частью более широкой стратегии компании в области устойчивого развития, которая направлена на ответственное использование ресурсов, сокращение отходов и продвижение здорового питания и хорошего самочувствия. Сокращение выбросов парниковых газов является важнейшим компонентом стратегии устойчивого развития Nestle. Компания признает, что ее деятельность, включая производство и транспортировку продукции, способствует выбросу парниковых газов, что, в свою очередь, способствует изменению климата. Сокращая собственные выбросы, Nestle может помочь смягчить последствия изменения климата и внести свой вклад в глобальные усилия по сокращению выбросов парниковых газов. Для достижения своей цели по сокращению выбросов парниковых газов Nestle реализовала ряд инициатив. Одной из ключевых инициатив является увеличение использования возобновляемых источников энергии в своей деятельности. Компания поставила цель получать 100% электроэнергии из возобновляемых источников к 2020 году и уже добилась прогресса в достижении этой цели. Nestle инвестировала в проекты по возобновляемым источникам энергии, такие как ветряные и солнечные электростанции, а также установила солнечные батареи на своих объектах. Еще одна инициатива заключается в повышении энергоэффективности своей деятельности. Nestle внедряет меры по энергосбережению, такие как модернизация оборудования и улучшение рекуперации отработанного тепла, чтобы уменьшить количество энергии, необходимой для производства своей продукции. Компания также внедрила программу поощрения своих поставщиков к повышению энергоэффективности, что помогает сократить выбросы, связанные с производством сырья Nestle. В дополнение к этим инициативам Nestle также работает над сокращением выбросов от транспорта. Компания увеличивает использование транспортных средств с низким уровнем выбросов в своем парке, а также продвигает использование альтернативных методов транспортировки, таких как железнодорожный и морской транспорт, где это возможно. Nestle также работает со своими поставщиками над повышением эффективности своей цепочки поставок, что помогает сократить выбросы от транспорта. В целом приверженность Nestle сокращению выбросов парниковых газов является важнейшим компонентом ее стратегии устойчивого развития. Компания осознает важность решения проблемы изменения климата и предпринимает конкретные шаги для снижения собственного воздействия на окружающую среду. Реализуя инициативы по расширению использования возобновляемых источников энергии, повышению энергоэффективности и сокращению выбросов от транспорта, Nestle демонстрирует свою приверженность устойчивому развитию и вносит свой вклад в глобальные усилия по борьбе с изменением климата.

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ОСОБЕННОСТИ ВНЕБОЛЬНИЧНОЙ ПНЕВМОНИИ У ПАЦИЕНТОВ С ОСТРЫМИ СОСУДИСТЫМИ НАРУШЕНИЯМИ

Резюме. Термин "нарушение мозгового кровообращения (НМК)" относится к комплексу неврологических симптомов различной степени тяжести, связанных с заболеваниями и повреждениями сосудов головного мозга.

Термин не является специфическим и включает несколько нозологий, в которых преобладают ишемические синдромы атероматозного или эмболического характера, а также субарахноидальное или внутримозговое кровоизлияние.

В этой статье описаны методы коррекции острых сосудистых патологий у пациентов с внебольничной пневмонией из анамнеза.

Ключевые слова: больничная внешняя пневмония, неотложная помощь, сосудистая патология.

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FEATURES OF COMMUNITY-ACQUIRED PNEUMONIA IN PATIENTS WITH ACUTE VASCULAR DISORDERS

Resume. The term "violation of cerebral circulation (NMC) " refers to a complex of neurological symptoms of varying severity associated with diseases and damage to the vessels of the brain.

The term is not specific and includes several nosologies in which ischemic syndromes of an atheromatous or embolic nature prevail, as well as subarachnoid or intracerebral hemorrhage.

This article describes the methods of correction of acute vascular pathologies in patients with community-acquired pneumonia from anamnesis.

Keywords: hospital external pneumonia, emergency care, vascular pathology.

Актуальность. Внебольничная пневмония (ВП) – рутинная междисциплинарная проблема, с которой, в первую очередь сталкиваются врачи анестезиологи-реаниматологи, инфекционисты, пульмонологи, кардиологи, фармакологи, учитывая высокую заболеваемость и смертность пациентов [11]. В нашей стране заболеваемость ВП в 2019 г. в среднем составила 410 на 100 тыс. взрослого населения. От 2% до 24% госпитализированных пациентов с ВП нуждаются в интенсивном лечении в условиях отделений реанимации и интенсивной терапии (ОРИТ) вследствие генерализации системной воспалительной реакции и развития системы множественных острых дисфункций (СМОД) [4,7,9]. Среди пациентов с тяжелой ВП (ТВП) потребность в проведении искусственной вентиляции легких составляет от 25% до 67%, кроме того, в среднем 12% пациентов нуждаются в заместительной почечной терапии, а 47% – в гемодинамической коррекции нарушений системы кровообращения [2,5,6,8]. Летальность у госпитализированных в ОРИТ пациентов с ТВП составляет 17–56% [5,6]. Ведущими причинами танатогенеза пациентов с ТВП являются острая воспалительная эндотоксемия (ОВЭ), рефрактерная сочетанная гипоксия, генерализованный кризис микроциркуляции, как следствие – СМОД [10].

Таким образом, ключевой проблемой критического состояния пациентов представляется гипоперфузия тканей. В условиях ВП гипоперфузия наряду с сочетанной гипоксией нарушает доставку и потребление кислорода тканями; возникающие нарушения вентиляционно-перфузионных и перфузионно-метаболических отношений приводят к развитию СМОД [11]. Предвидение дисфункции системы кровообращения вместе с протезированием функции внешнего дыхания и комплексом интенсивного лечения пациентов с ВП является актуальной задачей современной анестезиологии и реаниматологии, поскольку для коррекции нарушений гемодинамики у данных пациентов требуется инвазивное исследование показателей центральной гемодинамики, трудновыполнимое в стационарах с ограниченной материальной базой [3].

Цель исследования. оценить предикторы развития пневмонии у пациентов с острым инфарктом миокарда и острым нарушением мозгового кровообращения.

Материалы и методы исследования. Мы отобрали в общей сложности 70 пациентов с вентилятор ассоциированной пневмонией, у которых впоследствии была выявлена недостаточность мозгового кровообращения, для выполнения задачи.

Результаты исследования. В исследование было включено 140 пациентов, из них 84 (60,0%) с ОНМК по ишемическому типу, 33 (23,6%) с

ОНМК по геморрагическому типу и 23 (16,4%) с острым инфарктом миокарда.

Изучена связь развития пневмонии с возрастом пациентов, полом, длительностью госпитализации, использованием ИВЛ, катетеризацией центральных вен, наличием СД и ХОБЛ. Средний возраст пациентов с пневмонией составил 77 \pm 9 лет, а без пневмонии 75 \pm 12 лет.

Средняя длительность госпитализации умерших пациентов с пневмонией, по медиане была 13 (7,25; 25) суток, а без пневмонии 3 (1; 10,25) суток. Пневмония развилась у 39 (72,2%) мужчин и 57 (66,3%) женщин.

ХОБЛ был диагностирован у 98 (70%) пациентов. Сахарный диабет 2-го типа был у 19 (13,6%) пациентов. Катетеризация ЦВ выполнялась у 108 (77,1%) пациента. У 83 (59,3%) пациентов за время стационарного лечения использовалась ИВЛ.

Вывод. Оценку эффективности лечения пациентов с ВАЛ и ОНМК необходимо проводить не только с учетом объема повреждения мозга, но и факторов риска неблагоприятного исхода (нарастание проявлений органной недостаточности оцененной по шкале SOFA более 6 баллов при развитии ВАЛ; отсутствие уменьшений проявлений органной дисфункции на 3-й сутки от момента развития ВАЛ; повышение уровня натрия до верхних границ нормы на 7-е сутки от момента развития ВАЛ; тяжесть повреждения по шкале LIS более 0,6 баллов при развитии ВАЛ; необходимость смены АБТ в более 50 % случаев).

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СОВРЕМЕННЫЕ ТЕХНОЛОГИИ В ПРОИЗВОДСТВЕ ПРОДУКТОВ ПИТАНИЯ

Аннотация. Данной статье приведены сведения о современных технологиях которые используются в стадии выращивания, производстве, а также в сбыте продуктов питания. Эти информации дают доступ к многочисленным инновациям, от дронов до автоматизированной обработки и роботов, и в результате пищевая промышленность претерпела заметные преобразования. Эти разработки дают возможность преодолевать проблемы различного масштаба, включая доставку еды, нехватку продовольствия и все, что между ними.

Ключевые слова: роботы, дроны, упаковка, датчики, 3D-печать, интернет, маркетинг.

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MODERN TECHNOLOGIES IN FOOD PRODUCTION

Annotation. This article provides information about modern technologies that are used in the stage of cultivation, production and also in the marketing of food products. This information gives access to numerous innovations, from drones to automated processing and robots, and as a result, the food industry has undergone a remarkable transformation. These developments make it possible to overcome problems of various sizes, including food delivery, food shortages, and everything in between.

Keywords: robots, drones, packaging, sensors, 3D printing, internet, marketing.

Современные технологии играют роль в каждой части системы производства продуктов питания. От начала до конца все игроки пищевой

промышленности могут использовать технологии для достижения различных целей. Ниже вы найдете несколько примеров современных технологий в производстве продуктов питания, чтобы вы могли точно увидеть, как технологии трансформируют этот сектор.

Роботы. Многие роботизированные устройства предназначены для увеличения производительности, делая процесс быстрее и безопаснее. Эти передовые машины могут внести свой вклад в пищевую промышленность, помогая другим рабочим, выполняя небезопасные процедуры и многое другое. Например, «роботы-мясники» могут помочь, обрабатывая сложные куски мяса на фабриках, чтобы снять риск с людей. Кроме того, роботы могут ускорить сортировку и упаковку на производстве, поэтому компании могут быстрее удовлетворять потребности.

Дроны. Сельскохозяйственный сектор зависит от погодных условий и качества почвы. Без новых технологий в пищевой промышленности работникам пришлось бы физически проверять урожай, проверяя его качество вручную. Это процесс, требующий точности и аккуратности, и хотя люди могут оценивать условия более сложным образом, технологии могут помочь облегчить нагрузку, взяв на себя аналогичные обязанности.

Чтобы преодолеть трудности, начали использовать дроны. Они исследуют почву и урожай, что экономит время и повышает производительность. Эта ценная информационная почва способствует повышению качества продукта, помогает компании выращивать качественные продукты питания.

Экологичная упаковка и сокращение отходов. Устойчивое развитие стало потребностью современного потребителя, и бренды должны соответствовать требованиям, чтобы оставаться актуальными. Как отмечалось ранее, все больше потребителей хотят сократить количество отходов, что в основном начинается с выбора пищевых продуктов в многоразовой упаковке. Вот где технология вступает в игру.

Новейшие технологии сделали экологичные альтернативы упаковке более доступными. Эти варианты, в том числе съедобная упаковка и упаковка, пригодная для вторичной переработки, сокращают количество отходов почти до нуля, а наночастицы могут даже убивать бактерии, делая пищу более здоровой и безопасной.

Кроме того, удобство приложений для телефона делает сокращение отходов все более возможным. Например, пользователи могут просматривать определенные веб-сайты, чтобы найти места, где можно пожертвовать неиспользованные продукты питания. Есть даже предприятия общественного питания, которые резервируют продукты на конец дня и бесплатно раздают их всем, кто запрашивает их через приложение.

Умные датчики. Производство продуктов питания стало более простым благодаря интеллектуальным датчикам. Эти датчики предоставляют ценную информацию руководителям производства, помогая

им подсчитывать запасы, проверять ингредиенты, поддерживать температуру и в целом упрощать работу. За пределами фабрики или объекта предприятия могут устанавливаться датчики в транспортных средствах доставки, чтобы обеспечить бесперебойную доставку.

3D-печать. Прорыв в области 3D-печати не за горами. Эта технология требует времени и совершенства, чтобы полностью раскрыть свой потенциал, но процесс уже начался. 3D-печать может не сработать для создания изысканных блюд с нуля, но она, безусловно, может иметь значение для упакованных продуктов. Кроме того, 3D-печать может в конечном итоге появиться на кухнях людей, где потребители смогут использовать ее для создания конкретных предметов для приготовления пищи и выпечки.

Интернет вещей. Интернет вещей уже является существующей тенденцией, используемой в орошении и мониторинге урожая. Эти системы подключенных устройств позволяют пищевой промышленности централизовать информацию об орошении, вспашке и многом другом. Например, датчики работают в зерновых бункерах, что позволяет фермерам удаленно контролировать влажность и температуру. Кроме того, IoT может предупреждать производителей о потенциальных проблемах с цепочками поставок, что экономит время и деньги.

Интернет-маркетинг. Поскольку изменение климата становится все более тревожным, люди начали искать варианты местной еды, чтобы сократить выбросы углерода и поддержать местный бизнес. Однако, поскольку конкуренция остается жесткой, потребители не всегда знают, где найти местные фермы и организации для получения продуктов питания. К счастью, интернет-маркетинг предлагает решение.

Теперь у местных производителей есть способ помочь потребителям найти продукты, выращенные в их регионе. Продвигая свои веб-сайты через социальные сети и платную рекламу, фермеры могут общаться с членами сообщества. Также легче организовывать и продвигать такие мероприятия, как фермерские рынки. Это беспроигрышный вариант для всех, поскольку производители увеличивают клиентуру, а потребители питаются лучше.

Использование данных. В наши дни данные — это золото для предприятий пищевой промышленности. Эта информация помогает им сузить свои целевые рынки, чтобы они могли использовать свои ресурсы максимально разумно. Он дает представление о предпочтениях потребителей, позволяя компаниям также улучшать свои продукты и услуги. На базовом уровне данные могут быть разницей между сохранением блюда в меню ресторана и увеличением прибыли в долгосрочной перспективе.

По мере появления тенденций в области технологий производства продуктов питания и напитков данные дают каждому возможность оставаться в авангарде.

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ПОЧТА ХИЗМАТЛАРИНИ БУХГАЛТЕРИЯ ХИСОБИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Почта алоқаси хизматларининг бухгалтерия хисоби объекти сифатидаги ўрни батафсил ёртиб бериш.

Калит сўз: Почта алоқаси, почта хизматлари, почта жўнатмалари, бухгалтерия ҳисоби, курерлик хизматлари, халқаро почта.

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IMPROVING POSTAL SERVICES ACCOUNTING

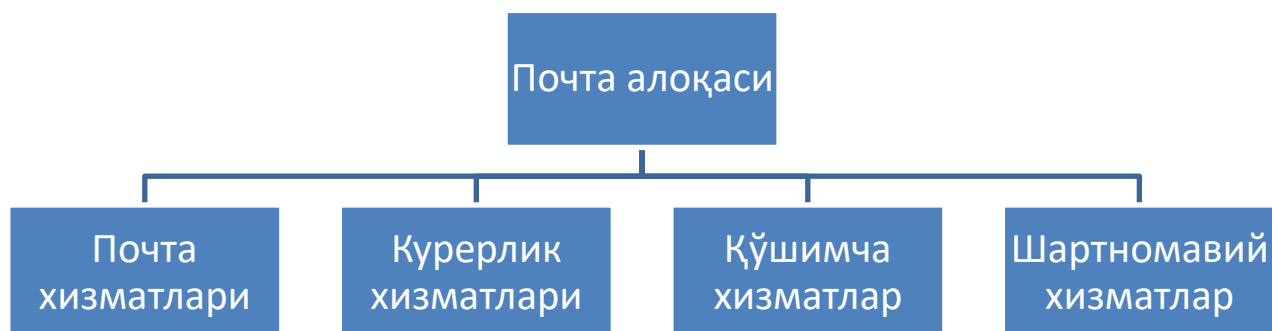
Abstract. Explain in detail the role of postal communication services as an object of accounting.

Key word: Postal communication, postal services, postal shipments, accounting, courier services, international mail.

Хозирги глобаллашув жараёнида ахборот муҳим омил ҳисобланади. Чунки ахборотларнинг аниқлиги ва тезкорлиги хал қилувчи омил ҳисобланади. Ахборотларни аниқ ва тез етказишда почта алоқасининг ўрни катта ҳисобланади.

Почта ва телекоммуникация соҳаларини ривожлантириш борасида қабул қилинган қонун ҳужжатлари асосида мамлакатимизда почта алоқаси тармоқларини замонавийлаштириш, халқаро почта алоқасини янада такомиллаштириш, ахборот-коммуникация технологиялари негизида хизматларнинг янги турларини жорий этиш юзасидан кенг қўламли ишлар амалга оширилмоқда.

Почта алоқаси ҳақида сўз борар экан аввалам бор почта алоқаси тушунчасига тўхталиб ўтсак. Почта алоқаси – бу почта, курерлик жўнатмалари ва пул маблағларининг почта ўтказмаларини жўнатиш ва етказиб беришни таъминловчи техника ва транспорт воситаларининг ягона ишлаб чиқариш технология мажмуидан иборат алоқа туридир. Почта алоқасини бир нечта гуруҳларга бўлишимиз мумкин (1-чизма).



1-чизма. Почта алоқаси хизматларининг турлари.

Почта алоқаси хизматлари асосан шаҳарлар аро ёки давлатлар аро амалга ошириладиган хизматлар ҳисобланади. Курерлик жўнатмалари жўнатилиши қисқа муддатли қўлдан қўлга етказиб берилган ҳолда амалаг ошириладиган хизматлар Курерлик хизматлари асосан маълум бир минтақада амалга ошириладиган хизмат тури ҳисобланади.

Мамлакатимизда почта алоқасининг юқори технологияларга асосланган ва бозор иқтисодиётига хос бўлган турлари жадал суратлар билан ривожланмоқда.

Бугун дунё миқёсида почта жўнатмаларининг ҳажми унчалик ўзгармаётган бўлса-да, унинг анъанавий хизмат турларига нисбатан истиқболли имкониятлари туфайли курерлик, тезкорлик билан етказиш ва логистика хизматлари ривожланиб бормоқда.

Бу хизматлар ҳам уз навбатида бир қанча турларга бўлинади.

Почта хизматлари	Курерлик хизматлари	Қўшимча хизматлар	Шартномавий хизматлар
Ички ва ҳалқаро почта варақачалари-ни етказиб бериш	Почта варақачалари-ни етказиб бериш	Почта маркаларининг чакана савдоси	Даврий нашрларга обуна бўлиш
Ички бандеролларни етказиб бериш	Хаталрни етказиб бериш	Посилкаларни сақлаш	Пенсия ва нафақа пулини етказиш
Ички ва ҳалқаро секограмма-ларни етказиб бериш	Бандеролларни етказиб бериш	Почта жўнатмаларини ўровлаб бериш	Телеграммаларни қабул қилиш ва етказиб бериш
Ички ва ҳалқаро посилкаларни етказиб бериш	Посилкаларни етказиб бериш	Посилкаларни мато билан ўровлаб бериш	Шаҳарлар ва ҳалқаро телефон сўзлашуви
Ички ва ҳалқаро хатларни етказиб бериш	Махсус ўралган даврий нашрларни етказиб бериш	Абонемент кутилларини фойдаланишга бериш	Коммунал хизмат туловларини қабул қилиш

Халқаро пул ўтказмалари		Посилкани қайта ўровлаб бериш	Товарлар чакана савдоси
Ички пул ўтказмаларини етказиб бериш			

Бутун жахон Почта Иттифоқи (БПИ) бош директори Эдуард Дяннинг такидлашичи “Почта хизматлари миллиардлаб инсонлар ва корхоналарнинг алоқа хизматларига бўлган кундалик хизматларни ҳисобга олиб, жуда кўплаб ананавий ва янги хизматларни тақдим этипти. Улар кундан кунга комуникациялар соҳасида кучлар тақсимотини ўзгартириб юбораётган янги технологиялар қаршисида чекинмаган ҳолда шароитга мослашиб новаторларча фаолият кўрсатишмоқда”¹.

Жахоннинг тахминан 65 фоизи миллий почта оператори бутунги кунда онлайн хизматлар кўрсатмоқда. Жумладан, уларнинг 16 фоизи тўловларни интернет орқали амалга оширишни, 13 фоизи почта йиғимларини онлайн тўлашни, 10 фоизи эса олинганлиги электрон имзо билан тасдиқланган жўнатмалар хизматини тақлиф этипти. Яна 12 фоизи интернет орқали маҳсулотлар савдосини йўлга қўйган. Ва ниҳоят, почта хизматларининг 40 фоизида аҳоли учун интернетга уланиш масканлари барпо этилган.¹ Яқинда Бутунжахон Почта Иттифоқига интернетда номлар ва рақамларни ўзлаштириш бўйича корпоратив томонидан юқори даражали пост домени берилди, бу почта соҳасининг кибероламида фаолият бошлашига мустаҳкам пойдевор ҳисобланиб, ишончли ва ҳурматга сазовор электрон почта хизматлари ишлаб чиқиш имконини беради.

Мамлакатимизда почта алоқаси хизматларининг йиллар бўйича ўзгариш динамикаси²³²

№	Кўрсаткич номи	2020	2021	2022
1	Жўнатилган хатлар (миллион дона)	16,7	16,2	14,2
2	Газета ва журналлар (миллион нусха)	23,3	23,9	24,2
3	Жўнатмалар (посилкалар) (минг дона)	82,3	89,5	89,9
4	Пул ўтказиш ва нафақа тўловлари (миллион)	37,1	33,6	34,8
5	Телеграммалар (миллион дона)	0,6	0,5	0,5

²³² Маълумотлар www.pochta.uz сайтидан олинди

Жадвал маълумотларидан кўришиб турибдики жўнатилган хатлар 2020 йилга келиб сезиларли даражада камайган. Бунга асосий сабаб электрон почта хизматининг ривожланишидир. Газета ва журналлар, жўнатмалар, пул ўтказиш ва нафақа тўловлари бўйича хизматлар маълум даражада ўсган, телеграммаларни етказиб бериш эса ўзгармасдан қолган.

Мамлакатимизда халқаро почта алоқаси хизматларининг йиллар бўйича ўзгариш динамикаси²³³

№	Кўрсаткич номи	2020	2021	2022
1	Халқаро почта хабарлари (миллион дона)	1,7	1,3	1,8
2	Хаво транспортида жўнатилган почта (минг тонна)	1,0	1,2	1,1
3	Халқаро жўнатмалар (посилкалар) (минг дона)	23,6	31,5	30,6
4	Халқаро телеграммалар (миллион дона)	0,05	0,06	0,09

Жадвал маълумотларидан куришимиз мумкинки халқаро почта хабарлари ва халқаро телеграммалар жунатиш ўтган йилларги нисбатан ўсган, хаво транспортида жўнатилган почта ва халқаро жўнатмалар ўтган йилларга нисбатан пасайган.

Бутун дунё миқёсида олиб қараганда, почта хизматлари томонидан йилига 438 миллиарддан ортиқ хатга ишлов берилди, бироқ жисмоний (анъанавий) почта ўрнини элэктрон шакли эгаллаши ва яқинда бўлиб ўтган иқтисодий инқироз оқибатида жўнатмалар сони камайиши тўхтамаяпти.

Ҳозирги кунда мамлакатимиз почта алоқаси хизматлари бозоридан ўндан ортиқ субъектлар фаолият кўрсатиб, уларнинг олтитаси йирик хорижий компанияларнинг шўба корхоналари ҳисобланади. Ушбу субъектлар асосан курерлик хизматларини кўрсатишга ихтисослашган бўлиб, почта алоқасининг анъанавий тури бўлмиш универсал хизматни биргина миллий оператор – “Ўзбекистон почтаси” очик аксиядорлик жамияти кўрсатмоқда.

Шу нуктаи назардан қараганда, почта алоқаси хизматлари бозорининг замонавий ривожланиш тенденциялари мамлакатимизнинг почта соҳасидаги қонунчилик базасини қайта кўриб чиқишни ва такомиллаштиришни тақозо этди. Бу эса ўз навбатида ҳисоб тизимини ҳам қайта ишлаб чиқишни талаб қилади. Статистика маълумотларида ҳам почта алоқаси хизматларидан олинган даромадларнинг курсатилмаганлиги бу

²³³ Маълумотлар www.pochta.uz сайтидан олинди

сохада хал қилиниши керак бўлган муоммолар мавжудлигидан дарак беради.

Биз ўрганишлар натижасида қуйидаги таклифларни ишлаб чиқдик:

1. Етказиб берилаётган почта жўнатмаларини даромад сифатида тан олинниши бўйича муоммоларни хал қилиш.

2. Хар бир хизмат тури бўйича махсус счётлар ишлаб чиқиш мақсадга мувофиқ.

3. Почта алоқаси орқали бажарилаётган иш ва хизматларни статистик маълумотларини келтириб ўтиш.

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ОСОБЕННОСТИ ИСПОЛЬЗОВАНИЯ ИСКУССТВЕННОГО ИНТЕЛЛЕКТА В ОБРАЗОВАТЕЛЬНОМ ПРОЦЕССЕ

Аннотация. В статье рассматриваются типы систем искусственного интеллекта в зависимости от их происхождения, развития и возможностей, а также факторы, улучшающие качество образования за счет его применения в образовательном процессе. Изучен опыт развитых стран по использованию систем искусственного интеллекта в образовании и применения систем искусственного интеллекта в образовании нашей страны.

Ключевые слова: искусственный интеллект, интеллект, компьютер, умная школа, робот, фантастика, роботы-учителя.

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FEATURES OF USING ARTIFICIAL INTELLIGENCE IN THE EDUCATIONAL PROCESS

Abstract. The article is devoted to the types of artificial intelligence systems according to their origin, development, and capabilities, as well as the factors that improve the quality of education through its application in the educational process. As well, it is studied the experience of developed countries' artificial intelligence systems' application in education and the application of artificial intelligence systems in the education system of the country.

Key words and concepts: artificial intelligence, intellect, com innovative brilliant school, robot, science fiction, robot teachers.

ВВЕДЕНИЕ. Сегодня искусственный интеллект стал одной из самых важных технологий в мире. В начале прошлого века большинство сцен, которые мы могли видеть только в кино и различных фантастических романах, становятся реальностью с внедрением в нашу жизнь искусственного интеллекта.

По данным Организации Объединенных Наций, к 2022 году ожидается, что почти четверть мирового валового внутреннего продукта будет зависеть от цифровых технологий, и наиболее правильным стратегическим направлением является уделять особое внимание ускорению и развитию работы в этом направлении.

Сегодня такие страны, как Канада, Сингапур, ОАЭ, Финляндия, Япония, Китай, Италия, Тунис, Великобритания, США, Швеция, Мексика, Евросоюз, Кения, Дания, Франция, Австралия, Республика Кореи, Индии и Германии сегодня в мировой практике объявлены стратегии развития искусственного интеллекта.

Актуальность темы. Быстрое и широкое использование технологий искусственного интеллекта в мировой практике, а также обеспечение высокого качества использования такой цифровой информации в жизни нашей страны, создание благоприятных условий для подготовки квалифицированных кадров в этой сфере – требование сегодняшнего дня. Термин «искусственный интеллект» был впервые предложен на конференции в Дортмунде в 1956 году Джоном Маккарти и его коллегами Марвином Ли Мински, Натаниэлем Рочестером, Клодом Шенноном. Джону Маккарти приписывают введение термина. За это время было проведено и проводится множество научных исследований, в результате которых область применения искусственного интеллекта стремительно расширяется. Сегодня искусственный интеллект эффективно используется в здравоохранении, энергетике, горнодобывающей промышленности, сельском хозяйстве, образовании, усовершенствовании машин, голосовых помощниках, онлайн-чатах и общении, разработке программного обеспечения.

Прежде чем определить концепцию искусственного интеллекта, нам нужно знать, что такое интеллект. Интеллект (лат. intellectus³ — знание, понимание, восприятие, ум) — умственная способность человека; способность точно отражать и изменять жизнь, окружающую среду в сознании, мышление, чтение и обучение, познание мира и принятие социального опыта; способность приходить к решению в решении различных вопросов, действовать рационально, предвидеть события²³⁴.

²³⁴ Гуломов С.С. и др. Информационные системы и технологии. Учебник для студентов вузов. - Т: Шарк, 2000. 336-368 стр.

Интеллект включает в себя восприятие, память, рассуждение и мыслительные процессы. Развитие интеллекта зависит от таких социальных факторов, как врожденная одаренность, объем мозга, активная деятельность, жизненный опыт. Уровень интеллекта также определяется по результатам деятельности человека и психологических тестов.

Из рассмотренного выше понятия «интеллект» можно сделать вывод, что интеллект существует только у людей и является специфической мерой умственных способностей человека. С помощью специальных методов психологов стало возможным опытным путем определить интеллектуальный (психический) уровень человека.

Определения искусственного интеллекта и интеллекта различны. Основная причина этого в том, что свойства мозга до сих пор до конца не изучены. Человеческий мозг хранит бесчисленное множество секретов. Однако мы не до конца понимаем методы и принципы работы мозга, наши базовые знания о функционировании мозга ограничиваются нейронами и их активностью. Чтобы изучить мозг в полной мере, необходимо сначала понять и объяснить, как работает мозг. Это привело к формированию нейронауки и, соответственно, мозгового подхода к образованию. Анализ алгоритма мозга может внести большой вклад в развитие компьютеров или интеллектуальных машин.

Краткий анализ научных работ других ученых по теме. Вопросы развития систем искусственного интеллекта нашли отражение в исследованиях узбекских ученых С.Гуломова, Б.Бегалова, М.Камилова, Т.Бекмуратова, Ш.Мадраксимова, Н.Игнатьева. Российские ученые М. Ахметов, А. Базаева, Л. Бочарова, А. Лобанов проводили научные исследования по разработке и применению систем искусственного интеллекта в сфере образования.

До сих пор нет четкого определения искусственного интеллекта. Одной из основных причин этого являются разные интерпретации ученых, работающих в разных областях науки.

Цель. Обсуждаются появление, развитие и виды систем искусственного интеллекта в соответствии с их возможностями, а также повышение качества образования за счет их использования в образовательном процессе. Изучен опыт развитых стран по использованию систем искусственного интеллекта в образовании, вопросы их внедрения в образование нашей страны.

Основная часть. Искусственный интеллект был определен самим Джоном Маккарти. Он определил искусственный интеллект как «науку и технику создания интеллектуальных человекоподобных машин, особенно интеллектуальных компьютерных программ». Соответственно, компьютер можно назвать искусственным интеллектом, если он демонстрирует человеческое поведение, такое как рассуждение, решение проблем, осмысление и обобщение, то есть использование когнитивных

способностей более высокого уровня. По словам другого великого ученого, Нильса Нильссона, исследовавшего искусственный интеллект и являющегося автором многих научных публикаций в этой области, «искусственный интеллект — это теория, целью которой является создание имитации естественного интеллекта». Его также можно описать как последовательность алгоритмов, имитирующих искусственный интеллект.

Из вышесказанного мы можем понять, что исследования искусственного интеллекта подчеркивают, что все во Вселенной работает в рамках определенного алгоритма. Соответственно, сознание есть результат математически сложного алгоритма. Для большинства авторов искусственного интеллекта сегодня мозг — это структура, выполняющая свои функции на основе законов внешнего мира. Это состояние означает, что искусственный интеллект имеет рациональную природу.

Процесс развития и изменения искусственного интеллекта идет параллельно с развитием компьютеров, то есть транзисторов. Однако это мнение не должно вести к выводу, что искусственный интеллект связан только с компьютерными технологиями. Наоборот, он показывает, что искусственный интеллект — это область, которая напрямую связана со многими дисциплинами, от медицины, инженерии и промышленности до психологии, и структурирована в соответствии с потребностями всех из них.

В настоящее время мы можем разделить искусственный интеллект на три типа, исходя из его возможностей согласно анализу различной научной литературы:

Слабый ИИ или узкий СИ. Слабый искусственный интеллект — это тип искусственного интеллекта, который способен выполнять определенную задачу с интеллектом, и является наиболее распространенным и доступным в настоящее время типом. Узкий ИИ не может работать вне своей области и ограничений, потому что он предназначен только для одной конкретной задачи. Именно поэтому его еще называют узким искусственным интеллектом. Программа Siri от Apple — хороший пример узкого искусственного интеллекта, который работает в рамках ограниченных типов и предопределенных возможностей. Другие примеры узкого ИИ включают игру в шахматы, беспилотные автомобили, распознавание речи и распознавание изображений.

Общий искусственный интеллект. Общий искусственный интеллект — это тип интеллекта, который может выполнять любую интеллектуальную задачу с человеческой эффективностью. Общий ИИ — это интеллектуальная система, которая думает как человек. В настоящее время не существует такой системы, которая представляла бы собой общий искусственный интеллект и могла бы выполнять любую задачу так же идеально, как человек. Исследователи всего мира сейчас сосредоточены на разработке машин с общим искусственным интеллектом. Системы с общим

искусственным интеллектом все еще находятся в стадии исследования, и на создание таких систем уходит много сил и времени²³⁵.

Идеальный искусственный интеллект. Совершенный искусственный интеллект — это уровень системного интеллекта, при котором машины могут превзойти человеческий интеллект и выполнять любую задачу лучше, чем человек с когнитивными способностями. Это результат общего искусственного интеллекта. Некоторые из основных характеристик сильного искусственного интеллекта включают в себя: способность думать, рассуждать, решать головоломки, делать выводы, планировать для себя, учиться и общаться. Идеальный ИИ по-прежнему остается гипотетической концепцией искусственного интеллекта.

Мировая экономика переживает важный период из-за смены сетей, цифровизации, мобилизации этого процесса, внедрения искусственного интеллекта во все сферы в условиях глобальной пандемии.

Одной из таких сфер является система образования, применение искусственного интеллекта в образовании многие понимают под «учителями-роботами», что несколько отличается от реальности. Искусственный интеллект можно найти в персонализированных образовательных системах, информационном поиске, чат-ботах, образовательных системах для детей, инклюзивных образовательных системах, системах управления учебным процессом, системах оценки знаний учащихся. С помощью таких систем можно не только повысить знания учащихся, но и снизить нагрузку на преподавателей.

Одним из важных требований к организации современного образования с помощью искусственного интеллекта является достижение высоких результатов в короткие сроки без затрат чрезмерных умственных и физических усилий. Доведение до учащихся конкретных теоретических знаний в течение определенного периода времени, формирование навыков и компетенций в определенных видах деятельности. Оценка уровня приобретенных ими знаний, умений и навыков требует от педагога высокого педагогического мастерства. Реализация этой важной задачи требует сочетания традиционных методов обучения с передовыми педагогическими и информационными технологиями в общеобразовательных учреждениях²³⁶.

Если обратить внимание на мировое образование в связи с проводимой в этой сфере работой, по информации Минобрнауки России, с 2021 года в школах начнется апробация образовательных модулей «Искусственный интеллект». К 2024 году искусственный интеллект будет

²³⁵ Рахимов Н.О. Модели представления знаний в интеллектуальных обучающих системах //Сообщения ТАТУ. – Т, №4. 2010. 64-68 стр.

²³⁶ Кадыров М.М. Учебник информационных технологий. Часть 1. - Т.: Издательство "Сано-стандарт", 2018. 192-237 стр.

преподаваться в половине всех школ в рамках обычной учебной программы²³⁷.

Со второго семестра 2021 года в корейских государственных школах ввели занятия по искусственному интеллекту. В следующем году старшеклассники 2 и 3 классов смогут пройти вводный курс по искусственному интеллекту или пройти урок математики по искусственному интеллекту, если эти темы будут включены в школьную программу.

Китай и США лидируют в исследованиях и образовании в области искусственного интеллекта. Помимо размещения в этих странах всемирно известных центров высшего образования и научных исследований, страны также полностью отрегулировали механизмы поддержки инновационной деятельности и оказывают большую финансовую поддержку учреждениям. В результате Китай и США привлекают много образованных специалистов из стран мира.

В нашей стране сделаны огромные шаги для развития науки, и сама жизнь показывает, что можно добиться больших результатов в социальной и экономической областях, используя цифровые технологии в любой сфере.

Как сказано в Послании Президента Республики Узбекистан Шавката Мирзиёева Олий Мажлису, развитие цифровой экономики является одним из самых актуальных и приоритетных направлений для Узбекистана на ближайшие годы.

В качестве очередного подтверждения этих приоритетных задач принят проект указа Президента Республики Узбекистан «О Стратегии развития искусственного интеллекта в Узбекистане на 2021-2022 годы» на основе задач, перечисленных в Стратегии инновационного развития Республики Узбекистан. Узбекистан в 2019-2021 годах. Цель указа — планомерно запускать национальные научные исследования и разработки в области искусственного интеллекта и эффективно реформировать образование.

Основной задачей стратегии является рациональная мобилизация человеческих ресурсов и поощрение создания и использования цифровых продуктов при реализации цели, поставленной в стратегии развития искусственного интеллекта на 2021-2022 годы.

В соответствии со стратегией «Цифровой Узбекистан – 2030» и в целях скорейшего внедрения технологий искусственного интеллекта и их широкого использования в нашей стране, обеспечить возможность использования цифровых данных и их высокое качество, создать благоприятные условия для подготовки квалифицированных кадров в этой сфере Президентом Республики Узбекистан от 17 февраля 2021 года принято Постановление PQ-499b «О мерах по созданию условий для

²³⁷ Бессмертный И.А. Искусственный интеллект. Учебное пособие- Санкт-Петербург, 2010. 27-32 стр

оперативного внедрения технологий искусственного интеллекта». Целью настоящего решения является разработка нормативно-правовой базы, определяющей единые требования, ответственность, безопасность и прозрачность при разработке и использовании технологий искусственного интеллекта в отраслях экономики и социальной сфере нашей страны, в системе государственного управления.

Отрадно для всех нас, что 10 школ Ферганы, в том числе 13-я школа, вошли в систему образования Республики Узбекистан на базе возможностей первых систем искусственного интеллекта. Следует отметить, что внедрение в систему образования программы «Умная школа», разработанной на основе систем искусственного интеллекта, дает ряд преимуществ.

Автоматическая оценка качества знаний. Искусственный интеллект может предложить несколько методов на этот счет. Хотя она не может полностью заменить человеческую оценку, но может быть близка к ней по качеству.

Программное обеспечение «Умная школа» на основе систем искусственного интеллекта также экономит время учителей в школах; в короткий срок выявить пробелы в образовании по учащимся, предметам, предметам, классам; анализируя умственное и физическое развитие учащихся и создавая ряд других возможностей, он облегчает управление школой. Человеческая память не идеальна, программа напоминает учителям, родителям информацию, связанную с обучением ученика, и даже выдает специальные предупреждения о случаях отсутствия активного участия в уроках.

Наблюдение за поведением учащихся. На базе систем искусственного интеллекта проводятся различные анализы, которые позволяют следить за духовными, психическими, нравственными процессами учащихся, а также за приобретением знаний одновременно. В результате программа способствует развитию студентов не только умственно и физически, но и духовно. При этом программа «Умная школа» выявляет пробелы, образовавшиеся в учебном процессе учащихся, перерывы в изучении предметов, учащихся с низким уровнем обучения и талантливых учащихся по предметам, в графическом и других формах и определяет, с какими учащимися следует работать индивидуально и по каким темам.

Кроме того, внедрение искусственного интеллекта в образовательный процесс заставит измениться и учителей. В частности, в результате сотрудничества учителей с программой «Умная школа» они помогают быстрее, эффективнее и качественнее обучать учащихся в школах. Это побуждает учителей работать над собой и повышать качество образования. Внедрение систем искусственного интеллекта в школах оптимизирует и автоматизирует многие задачи учителей. Это позволяет преподавателям

уделять больше времени работе со своими учениками и повышению качества образования²³⁸.

Многие ученые обсуждают будущее искусственного интеллекта. Дело в том, что пока одни машины выражают опасения, что они могут вторгнуться в частную жизнь людей и даже стать оружием, другие ученые относятся к этому положительно²³⁹. Они утверждают, что самоуправляемые машины в системе искусственного интеллекта могут рассчитать наиболее выгодный, наименее опасный вариант с наименьшим риском и минимальными потерями. Еще одна спорная ситуация с искусственным интеллектом связана с занятостью человека. Многие отрасли стремятся автоматизировать определенные рабочие места с помощью интеллектуальных технологий, наращивая усилия по сокращению рабочей силы. Это также создает плохое впечатление об искусственном интеллекте у людей.

Выводы

Сегодня искусственный интеллект продолжает трансформировать образование в виде следующих процессов.

- в процессе глобализации и научно-технического прогресса возрастает значение искусственного интеллекта в системе образования;
- искусственный интеллект может создавать новые показатели и ориентиры для студентов и учащихся с помощью систем тестирования и оценок;
- созданы возможности для более эффективного и широкого использования дифференцированного и индивидуального обучения;
- обратная связь, которая так важна в образовании, может быть автоматизирована в соответствии с потребностями учащихся с помощью искусственного интеллекта.

Технологии искусственного интеллекта способны преобразовать любую отрасль, но возможности не безграничны.

Основные недостатки искусственного интеллекта:

- любые неточности в данных повлияют на результат;
- точность входных данных обеспечивает безошибочную работу систем искусственного интеллекта;
- система искусственного интеллекта, созданная для одной отрасли, не будет работать для другой отрасли.

Это означает, что система, предназначенная для сельского хозяйства, не может использоваться в медицинской сфере. Или система, предназначенная для выявления мошенничества, не может управлять автомобилем или оказывать юридическую помощь. Другими словами, эти системы характеризуются очень узкой специализацией.

²³⁸ Бессмертный И.А. Искусственный интеллект. Учебное пособие- Санкт-Петербург, 2010. 27-32 стр

²³⁹ David Moursund. Brief Introduction to Educational Implications of Artificial Intelligence. <http://darkwing.uoregon.edu/~moursund/dave/index.htm>. 24.04.2006, 45-стр.

Системы предназначены для выполнения одной конкретной задачи и далеки от многозадачности, как люди. Кроме того, самообучающиеся системы не являются независимыми. Описания технологий искусственного интеллекта, которые мы видим по телевизору и в кино, все еще являются элементами фантастики. Однако компьютеры, которые могут анализировать сложные данные для обучения и улучшения определенных навыков, встречаются редко.

Не следует забывать, что каждая созданная технология всегда должна служить человечеству, улучшать его уровень жизни, развитие человека.

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БАЛИҚЧИЛИК КОРХОНАЛАРИДА ХАРАЖАТЛАР ҲИСОБИНИ ТАКОМИЛЛАШТИРИШ

Аннотация. Балиқчилик хўжаликларида ишлаб чиқариш харажатлари ҳажми динамикасини ҳамда балиқ маҳсулотлари таннархи даражаси динамикасини узлуксиз равишда таҳлил қилиш муҳим аҳамиятга эгадир, чунки таҳлил туфайли харажатларни камайтириш ва таннархни пасайтириш имкониятлари аниқланади, натижада улардан фойдаланиш бўйича чора-тадбирлар ишлаб чиқилади.

Калит сўзлар: Балиқчилик, харажат, дастлабки ҳисоб, харажат моддаси, харажат объекти, кластер, инновация, калкуляция.

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IMPROVING COST ACCOUNTING IN FISHERIES

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.

Кириш. Сўнгги йилларда республикамизда балиқчилик тармоғини ривожлантириш, сифатли балиқ маҳсулотлари ишлаб чиқариш ҳажмларини кўпайтириш, аҳолини балиқ маҳсулотларига бўлган талабини қондириш бўйича бир қанча дастурий чора-тадбирлар қабул қилинмоқда. Бунинг негизида, балиқчилик хўжаликларини иқтисодий манфаатларини инобатга олган ҳолда, уларга турли имтиёзлар берилмоқда. “Ўзбекистон Республикаси Президентининг 2020-йил 24-январдаги Олий Мажлисга Мурожаатномаси”²⁴⁰да балиқчилик соҳасида наслчиликка алоҳида эътибор қаратилиб, уни давлат томонидан қўллаб-қувватлашнинг янги механизмларини тадбиқ қилиниши айтиб ўтилди. Ҳукуматимиз томонидан соҳага берилаётган бундай эътибор ўз навбатида, балиқчилик хўжаликлари ихтиёрида сезиларли даражада пул маблағлари қолиши, уларни ишлаб

²⁴⁰Ўзбекистон Республикаси Президентининг 2020-йил 24-январдаги Олий Мажлисга Мурожаатномаси.

чиқаришга жалб этиб, даромадларини янада ошириши, бу орқали балиқчилик хўжаликларининг молиявий барқарорлиги таъминланиши каби имкониятларни беради.

Материаллар ва методлар. Балиқчилик хўжаликларида харажатлар хўжалик фаолияти амалга ошириш учун сарфланган моддий, молиявий ва меҳнат ресурслари (меҳнат ҳақи ва ягона ижтимоий тўловлар) сарфидан иборат бўлади. Бевосита ишлаб чиқариш билан боғлиқ бўлган харажатлар ишлаб чиқаришхаражатларини ташкил этиб, улар ишлаб чиқарилган маҳсулот таннархини ташкил қилади. Ўзбекистон Республикаси Президентининг 2018-йил 6-ноябрдаги “Балиқчилик соҳасини янада ривожлантиришга доир қўшимча чора-тадбирлар тўғрисида”²⁴¹ги қарори бу борадаги ишларни сифат жиҳатидан янги босқичга кўтаришни кўзда тутди. Ушбу қарорга мувофиқ, республикада балиқчилик тармоғини жадал ривожлантириш, балиқ маҳсулотлари ишлаб чиқаришнинг замонавий ва инновацион услубларини жорий этган ҳолда ҳажмларини ошириш, соҳани тартибга солиш назарда тутилган. Шу билан бирга, ташкил этилаётган балиқчилик кластерларининг йиллик балиқ етиштириш қуввати камида 50 тонна бўлган тақдирда улар 2019-йил 1-январдан бошлаб дастлабки уч йил давомида барча солиқлар ва давлат мақсадли жамғармаларга мажбурий ажратмалардан озод этилади. 2021-йил 1-ноябрга қадар муддатда насли она балиқ, балиқ увилдириғи, шунингдек, республикада ишлаб чиқрилмайдиган инкубация, лаборатория, интенсив усулда балиқ етиштириш, балиқ овлаш, балиқ маҳсулотларини қайта ишлаш, музлатиш ва сақлаш учун зарур бўладиган асбоб-ускуна, анжом, механизмларни ва уларнинг эҳтиёт қисмлари, муқобил энергия таъминоти ускуналари, мелиорация ишлари учун махсус техникалар ва тирик балиқ ташувчи транспорт воситалари, чет эл ташкилотлари ва унинг шўъба корхоналари, фирма дўконлари, дилерлик тармоқлари ва тадбиркорлик субъектлари томонидан балиқчилик хўжаликлари эҳтиёжи учун четдан келтирадиган омухта ем ва минерал ўғит (аммафос) ўрнатилган тартибда шакллантириладиган рўйхат бўйича божхона тўловларидан озод этилади.

Натижалар ва уларнинг таҳлили. Балиқчилик ишлаб чиқариш харажатлари ва маҳсулот киримининг дастлабки ҳисоби уларнинг алоҳида моддалари бўйича қуйидаги тартибларга кўра юритилади (1-жадвал).

1-жадвал

Балиқчилик ишлаб чиқариш харажатларини ҳисобга олиш тартиби

Харажат моддалари	Ҳисобга олиш тартиби
1.Балиқ маҳсулотларини сотиб олиш харажатлари	Бир-бирлик маҳсулотнинг унинг бир-бирлик нархига кўпайтириш йўли билан топилади
2.Озуқа маҳсулотларини сотиб олиш харажатлари	Бир-бирлик маҳсулотнинг унинг бир-бирлик нархига кўпайтириш йўли билан топилади

²⁴¹ Ўзбекистон Республикаси Президентининг 2018-йил 6-ноябрдаги “Балиқчилик соҳасини янада ривожлантиришга доир қўшимча чора-тадбирлар тўғрисида”ги қарори.

3.Меҳнат харажатлари	Наряд бўйича ишланган соат миқдорини 1 соатлик тарифга кўпайтириш йўли билан топилади
4.Ижтимоий суғуртага ажратма	Ажратмага тортиладиган ҳисобланган иш ҳақини белгиланган ставкага кўпайтириш йўли билан топилади
5.Коммуналтўловлар	Ҳисобга олиш ускуналари кўрсаткичларини белгиланган ставкага кўпайтириш йўли билан топилади
6.Маркетинг харажатлари	Ҳисоб сиёсатида белгиланган тартиб бўйича тақсимланади
7.Ветеринария хизматлари	Ҳисоб сиёсатида белгиланган тартиб бўйича тақсимланади
8.Транспорт харажатлари	Хўжалик техникаси ва бошқа транспортларнинг ишлаган вақти миқдorigа (соатига) қараб тақсимланади

Балиқчилик тармоғида, бошқа хўжалик юритувчи субъектлардаги каби, ишлаб чиқариш харажатларининг таркибий моддалари Ўзбекистон Республикаси Вазирлар Маҳкамасининг 1999 йил 5 февралдаги 54-сон қарори билан тасдиқланган “Маҳсулот (иш, хизмат)ларни ишлаб чиқариш ва сотиш харажатларининг таркиби ҳамда молиявий натижаларни шакллантириш тўғрисида Низом”²⁴² га асосан тартибга солинади. Ушбу Низомга мувофиқ балиқчилик хўжаликларида ишлаб чиқариш харажатларининг таркибий моддалари иқтисодий мазмунига кўра бешта гуруҳга бўлинади. Булар:

– материал харажатлари – балиқчилик тармоғидаги ва бошқа турдаги материаллар қиймати;

– меҳнат ҳақи харажатлари – балиқчилик тармоғидаги ишчиларга ҳисобланган меҳнат ҳақи;

– ижтимоий ажратмалар - балиқчилик тармоғидаги ишчиларга ҳисобланган меҳнат ҳақиға нисбатан давлатнинг бюджетдан ташқари мақсадли фондларига белгиланган ставкалардаги мажбурий тўловлари;

– амортизасия харажатлари - балиқчилик тармоғи асосий воситалари ҳамда номоддий активларининг ескириш қиймати;

– бошқа ишлаб чиқариш харажатлари – балиқчилик тармоғи учун сарфланган бошқа ёрдамчи ва умумишлаб чиқариш мақсадларидаги харажатлар, масалан газ, сув, электр қуввати, пар таъминоти, жорий ва капитал таъмирлаш харажатлари, шунингдек турли хизматлар учун ҳисобланган тўловлар.

²⁴²Ўзбекистон Республикаси Вазирлар Маҳкамасининг “Маҳсулот (ишлар, хизматлар)ни ишлаб чиқариш ва сотиш харажатлари таркиби ҳамда молиявий натижаларни шакллантириш тартиби тўғрисидаги низомни тасдиқлаш тўғрисида”ги Низомни, 1999-йил 5-феврал. 54-сон

Балиқчилик ишлаб чиқариш харажатлари ҳар бир моддасини ҳисобга олишнинг ўзига хос хусусиятлари мавжуд. Уларнинг асосийлари куйидагилар:

- балиқ маҳсулотларини сотиб олиш харажатлари;
- озуқа маҳсулотларини сотиб олиш харажатлари;
- меҳнатга ҳақ тўлаш ва ижтимоий ажратмалар;
- коммунал тўловлари;
- маркетинг харажатлари;
- ветеринария хизматлари;
- транспорт харажатлари;
- кўзда тутилмаган харажатлар.

Балиқчилик ишлаб чиқариш харажатларининг синтетик ҳисоби бухгалтерия ҳисоби счётлар режасидаги 2010 «Асосий ишлаб чиқариш счётлари»да ҳисобга олиб борилади. Ишлаб чиқариш харажатларининг аналитик ҳисоби балиқчилик соҳаларининг йўналишларига қараб юритилади. “Балиқчилик тармоғида ишлаб чиқариш харажатлари счётларининг дебитида ҳақиқатда қилинган харажатлар акс эттирилади. Балиқчиликда калькуляция объекти бўлиб балиқ ва балиқ болалари ҳисобланади. Ушбу маҳсулотлар таннархини калькуляция қилишда уларнинг барчаси белгиланган коэффициентларда шартли маҳсулотга (балиққа) ўтказилади”²⁴³. Ҳар бир турдаги шартли маҳсулот бўйича топилган харажат шу турдаги маҳсулотнинг олинган миқдорига бўлиниб, бир бирлик маҳсулотнинг таннархи топилади. Балиқ ҳовузлардаги овланмай қолган балиқларга тўғри келадиган харажатлар балиқчилик соҳаси учун тугалланмаган ишлаб чиқариш харажатлари сифатида келгуси ҳисобот даврига ўтказилади.

Хулоса. Балиқчилик хўжаликларида ишлаб чиқариш харажатларини таклиф этилаётган харажат моддалари бўйича ҳисобга олиб борилиши, харажатлар устидан назорат ўрнатиш, уларни камайтириш имкониятларини аниқлаш имконини бериш билан бирга, улар дастлабки ҳисобини такомиллаштиради, ҳар бир турдаги балиқ таннархини иқтисодий асосланган ҳолда аниқлашга олиб келиб, тармоқ самарадорлигини оширишга хизмат қилади.

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²⁴³ Дусмуратов Р.Д., Менгликулов Б.Ю. Қишлоқ хўжалигида бухгалтерия ҳисоби ва статистика асослари. – Т.: “Фан ва технология”, 2014. 201-б.

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МАМЛАКАТИМИЗ МОЛИЯВИЙ ҲИСОБОТНИНГ ХАЛҚАРО СТАНДАРТЛАРИГА ЎТИШ ЙЎЛИДА

Аннотация: Ушбу мақолада молиявий ҳисоботнинг халқаро стандартларига ўтиши, унинг трансформацияси. Молиявий ҳисоботнинг халқаро стандартларига ўтишидаги юзага келадиган муаммолар. Молиявий ҳисоботни тузиш усуллари ва кетма-кетлиги ўрганилган.

Калит сўзлар: ҳисобот, молиявий ҳисобот, молиявий ҳисоботнинг халқаро стандартлари (МҲҲС), бухгалтерия баланси, молиявий натижалар, трансформация, фойда ва зарарлар тўғрисидаги ҳисобот.

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OUR COUNTRY IS ON THE WAY TO TRANSITION TO INTERNATIONAL STANDARDS OF FINANCIAL REPORTING

Abstract: In this article, the transition to international standards of financial reporting, its transformation. Problems that arise in the transition to International Financial Reporting Standards. Methods and sequence of preparation of financial statements are studied.

Keywords: reporting, financial reporting, International Financial Reporting Standards (IFRS), balance sheet, financial results, transformation, profit and loss statement.

Кириш. Дунёдаги глобаллашув ва интеграция жараёнларининг жадаллашиб бораётганлиги бевосита, халқаро меъёрлар ва стандартларга ўтиш ва уларга амал қилишга бўлган талабларнинг кучайтирилишига зарурат туғдирмоқда. Бу омиллар, бевосита умумқабул қилинган бухгалтерия ҳисоби ва ҳисоботларига ҳам алоқадордир. Жаҳондаги турли соҳаларда фаолият юритаётган акциядорлик жамиятлари, трансмиллий корпорациялар ва йирик компаниялар молиявий ҳисоботларини халқаро стандартларига (МҲҲС) мувофиқ молиявий ҳисоботларни ихтиёрийлик асосда тузмокда.

Ўзбекистон Республикаси Президентининг 2017 йил 7 февралдаги “Ўзбекистон Республикасини янада ривожлантириш бўйича Ҳаракатлар стратегияси тўғрисида”ги ПФ-4947-сонли фармонида “Корпоратив бошқарувнинг замонавий стандарт ва усуллари жорий этиш,

корхоналарни стратегик бошқаришда акциядорларнинг ролини кучайтириш, тадбиркорлик субъектларининг муҳандислик тармоқларига уланиши бўйича тартиб-таомил ва

механизмларни такомиллаштириш ва соддалаштириш” [1] жумлалари келтириб ўтилган. Бундан кўриниб турибдики, ахборот фойдаланувчиларга маълумотларни шу жумладан, молиявий ҳисобот маълумотларини шаффоф ва ишончли тарзда етказиб бериш, иқтисодий ривожлантиришда муҳим омиллардан бири ҳисобланади. Шу билан бир қаторда, молиявий ҳисоботнинг халқаро стандартларига ўтишнинг биз учун яна бир афзалликларидан бири мамлакатимиздаги йирик корхоналарга халқаро молия бозорларида иштирок этиш имкони яратилади. Масалан, республикамиздаги йирик корхоналарнинг чет эл фуқаролари ёки юридик шахслари томонидан уларнинг акция ва облигацияларини сотиб олиши эвазига ушбу корхоналарга инвестиция киритиш, пировардида корхонани ривожлантириш натижасида Давлат бюджетига тушумнинг ошишига олиб келади.

Мавзуга оид адабиётларнинг таҳлили. Молиявий ҳисоботлар бутун дунёда ташқи фойдаланувчилар учун кўпгина тадбиркорлик субъектлари томонидан тайёрланади ва тақдим қилинади. Бундай молиявий ҳисоботлар турли давлатларда бир-бирига ўхшаш бўлиб туюлса ҳам, улар ўртасида турли ижтимоий, иқтисодий ва ҳуқуқий шароитлар ҳамда ҳар хил давлатларда миллий талаблар ўрнатилганида молиявий ҳисоботнинг турли фойдаланувчиларининг талаблари ҳисобга олинганлиги сабабли юзага келиши мумкин бўлган фарқлар мавжуддир.

Бундай турли шароитлар молиявий ҳисобот элементларининг турлича таърифлари ишлатилишига олиб келди: масалан активлар, мажбуриятлар, капитал, даромад ва харажатлар. Улар, шунингдек, молиявий ҳисобот моддаларини тан олишда ҳар хил мезонлардан фойдаланиш ҳамда ушбу моддаларни баҳолаш учун ҳар хил асосларни маъқул деб ҳисоблашга сабаб бўлди. Бу эса молиявий ҳисоботни қўллаш доираси ва уларда очиб бериладиган маълумотларга ҳам таъсир кўрсатди [3].

«Агар компания халқаро миқёсда ҳисобот берса, у халқаро ҳисобот стандартлари кенгашининг молиявий ҳисоботнинг халқаро стандартлари (International Financial Reporting Standards) (IFRS) кўрсатмаларига мувофиқ тузиши керак» [6].

Иқтисодчи олим С.Н.Ташназаровнинг таъкидлашича молиявий ҳисоботларни МХХС (молиявий ҳисоботнинг халқаро стандартлари) бўйича трансформация қилиш зарурияти ошиб бормоқда [4].

Тадқиқот методологияси. Тадқиқот давомида молиявий ҳисоботнинг халқаро стандартларига ўтиш ва трансформациясини методологик жиҳатдан ўрганиш мақсадида илмий-тадқиқот фаолияти олиб боришнинг анализ ва синтез, таққослаш каби усуллардан фойдаланилди.

Таҳлил ва натижалар. Молиявий ҳисоботнинг халқаро стандартлари деганда нимани тушунамиз? Молиявий ҳисоботнинг халқаро стандартлари – молиявий ҳисоботларни тузиш учун ҳужжатлар тўплами, молиявий ҳисоботларнинг тузилишини тартибга солувчи регламент бўлиб, ташқи фойдаланувчилар томонидан бирор-бир ташкилотга нисбатан иқтисодий қарор қабул қилиш учун фойдаланилади. Яъни, оддий мисол тариқасида келтирсак, бу хорижий инвесторларни мамлакатимизда фаолият юритаётган ташкилотларнинг (компания, корпорация, акциядорлик жамиятлари) акциялари, қимматли қоғозлари ва бошқа турдаги инвестиция жалб қилиши мумкин бўлган моддий бойликларнинг истиқболда ўсиши ёки пасайишини таҳлил қилиши учун зарур ахборотлар билан таъминлаш мумкин бўлади.

Ўзбекистон Республикаси Президентининг 2020 йил 24 февралдаги “Молиявий ҳисоботнинг халқаро стандартларига ўтиш бўйича қўшимча чора-тадбирлар тўғрисида” ПҚ-4611-сон Қарорига биноан, 2021 йил 1 январдан бошлаб, акциядорлик жамиятлари, тижорат банклари, суғурта ташкилотлари ва йирик солиқ тўловчилар тоифасига киритилган юридик шахслар молиявий ҳисоботларнинг халқаро стандартлари асосида бухгалтерия ҳисоби юритилишига ўтиши белгиланган [2].

Қарор лойиҳасида МҲХСни босқичма-босқич амалга оширишни назарда тутувчи қуйидаги нормалар тақлиф қилинган:

1) МҲХСга ўтиш санаси 2021 йил 1 январ этиб белгиланган, шунингдек молиявий ҳисоботни МҲХС асосида тузадиган ташкилотлар рўйхатини тасдиқлаш;

2) МҲХСга ўтиш санаси 2021 йил 1 январ этиб белгиланган ташкилотлар томонидан молиявий ҳисоботларни қуйидаги ҳажмларда тайёрлаш:

2021 йил якуни бўйича МҲХСга ўтиш даврининг дастлабки йили учун мавжуд маълумотларни шакллантириш мақсадида, дастлабки молиявий ҳисоботни тузиш, бу ерда ўтиш санаси (2021 йил 1 январ) бўйича қиёсий маълумотлар фақат молиявий ҳолат тўғрисидаги ҳисоботда тақдим этиш;

2022 йил якуни бўйича МҲХС асосидаги биринчи йиллик молиявий ҳисобот ва ундан кейинги йилларда МҲХС асосидаги молиявий ҳисоботларнинг тўлиқ тўпламини тузиш;

МҲХСга ўтишнинг эртароқ муддатлари (2021 йилга қадар) назарда тутилган ташкилотлар 2021 йил якуни бўйича МҲХС асосидаги молиявий ҳисоботларнинг тўлиқ тўпламини тузиш.

3) Молиявий ҳисоботни ихтиёрий равишда МҲХСга мувофиқ тайёрлайдиган тадбиркорлик субъектлари томонидан молиявий ҳисоботларни камида икки календар йил учун тайёрлаш ва фақат ушбу белгиланган муддат ўтгандан кейин бухгалтерия ҳисоби миллий стандартларига мувофиқ молиявий ҳисобот тузишга ўтиш ҳуқуқига эга бўлиш.

4) МХХС асосидаги молиявий ҳисоботни тузиш бўйича талаб консолидациялашган молиявий ҳисоботга киритилган ташкилотларга тааллуқли эмаслигини белгилаш, бундан ушбу қарор билан тасдиқланган рўйхатдаги ташкилотлар мустасно.

5) Қўйидаги тартибни ўрнатиш, унга мувофиқ:

а) МХХС асосидаги молиявий ҳисоботларни тузувчи ташкилотлар, ҳисобот йилининг 1 мартага қадар солиқ тўловчининг шахсий кабинети орқали давлат солиқ органларига МХХСга ўтиш тўғрисида хабарнома юбориш (МХХСга ўтиш санасини кўрсатган ҳолда);

б) МХХС асосидаги молиявий ҳисоботлар давлат солиқ органларига ва қонун ҳужжатларига мувофиқ бошқа органларга қўйидаги муддатларда тақдим этиш:

чорақлик ҳисобот учун ҳисобот чораги тугаганидан кейин қирқ кун ичида - 2023 йилнинг биринчи чораги якунидан бошлаб;

йиллик ҳисобот учун ҳисобот йилидан кейинги йилнинг 1 мартдан кечиктирмай, кичик корхоналар ва микрофирмалар фақат йиллик молиявий ҳисоботни тақдим этиш.

в) МХХС асосидаги йиллик молиявий ҳисобот қонун ҳужжатларида белгиланган тартибда эълон қилиш.

б) Ўзбекистон Республикаси Молия вазирлиги масофадан ўқитиш технологияларидан фойдаланган ҳолда 2025 йилга қадар ҳар йили янгилашиб борадиган, “МХХСга мувофиқ молиявий ҳисобот” махсус курси бўйича бепул таълим платформасини ташкил этиш.

Албатта, ҳар қандай ислохотнинг тўғри, ўз вақтида юритилиши кадрлар масаласига, уларнинг сифатига боғлиқ. Шу боис, давлатимиз раҳбарининг қарорида МХХС бўйича кадрлар тайёрлаш масаласига алоҳида эътибор қаратилган. Дарҳақиқат, бу борада энг асосийси, акциядорлик жамиятлари, тижорат банклари, суғурта ташкилотлари ва йирик солиқ тўловчиларини 2021 йил якунига қадар бухгалтерларни халқаро сертификатлаш доирасида “МХХС бўйича молиявий ҳисобот” фанини муваффақиятли топширганлиги тўғрисида ҳужжатга ёхуд “Сертификатланган халқаро профессионал бухгалтер (CIPA)”, “Сертификатланган дипломли бухгалтер (ACCA)”, “Сертификатланган жамоатчи бухгалтер (CPA)” ва “Халқаро молиявий ҳисобот бўйича диплом (DipIFR)” сертификатларидан бирига эга камида уч нафар мутахассис миқдорида МХХСни сифатли қўллаш учун етарли бўлган бухгалтерия хизмати ходимлари билан таъминлаш масаласидир. Ана шу ўта залворли ва ҳал қилувчи масала ҳал этилса, қўйилаётган вазифа сифатли удаланади. Шунингдек, молиявий ҳисоботни ихтиёрий равишда молиявий ҳисоботларнинг халқаро стандартларига мувофиқ тайёрлайдиган тадбиркорлик субъектлари бухгалтерия ҳисобининг миллий стандартлари бўйича молиявий ҳисобот тақдим этишдан озод этилиши белгилаб қўйилаётгани ҳам муҳим аҳамиятга эга.

Бундан ташқари, молиявий ҳисоботларнинг халқаро стандартлари соҳасида мутахассисларни тайёрлаш бўйича жаҳоннинг муваффақиятли тажрибаларини оммалаштириш ҳамда соҳага оид олий таълим муассасаларининг ўқув дастурларини босқичма-босқич халқаро аккредитациядан ўтказиш юзасидан бухгалтерия ҳисоби соҳасидаги халқаро ташкилотлар билан ўзаро ҳамкорликни кенгайтиришга ҳам устувор вазифа сифатида қаралади.

Мамлакатимизни ривожланган давлатлар қаторига киритиш учун ялпи ички маҳсулотнинг барқарор ўсиш суръатларига эришиш, бюджет барқарорлиги, ишлаб чиқариш маҳсулотлари рақобатбардошлигини таъминлаш, бунинг учун эса, чет эл инвестицияларини кўпроқ киритиш муҳим роль ўйнайди [5].

Хулоса ва таклифлар

Хулоса қилиб шуни таъкидлаш жоизки, молиявий ҳисоботларни миллий стандартлар асосида тузиш, айрим нуқсонларни келтириб чиқармоқда. Бу эса ўз навбатида ахборотларнинг шаффофлиги ва ишончлилигини йўқотишига сабаб бўлмоқда. Шу сабабдан, молиявий ҳисоботларни халқаро стандартлар асосида тузиш ва халқаро тажрибалардан фойдаланиш мақсадга мувофиқдир.

Хулоса ўрнида яна шуни айтиш мумкинки, давлатимиз раҳбарининг 2020 йил 24 февралдаги “Молиявий ҳисоботнинг халқаро стандартларига ўтиш бўйича қўшимча чора-тадбирлар тўғрисида” ПҚ-4611-сон қарори корхоналаримизнинг жаҳон бозорларида ўз ўрнига эга бўлиши учун мустаҳкам замин яратади. Бунинг учун эса миллий ҳисоб тизимимиздан тўлиқ воз кечмаган ҳолда, аксинча трансформациялаш орқали молиявий ҳисоботнинг халқаро стандартларга мослашиш мақсадга мувофиқроқдир.

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ҚИШЛОҚ ХЎЖАЛИГИ КОРХОНАЛАРИДА БАЛИҚ МАҲСУЛОТЛАРИ ЕТИШТИРИШГА ДОИР ҲИСОБ ЮРИТИШНИНГ ХУСУСИЯТЛАРИ

Аннотация. Мақолада балиқчилик корхоналарида балиқ маҳсулотларини даромадга олиш, сотиш каналлари бўйича реализация қилиш ва молиявий натижаларни аниқлаш бўйича бўладиган хўжалик операцияларига счетлар боғланиши тузиш ҳамда молиявий ҳисоботда молиявий натижаларни акс эттиришни такомиллаштириш бўйича таклифлар берилган.

Калит сўзлар. Фермер хўжаликлари, табиий сув ҳавзалари, сунъий сув ҳавзалари, тайёр маҳсулот, сотиш каналлари, хўжалик операциялари, счетлар боғланиши, яли тушум, соф тушум, маҳсулот таннархи, молиявий натижа.

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FEATURES OF ACCOUNTING FOR THE PRODUCTION OF FISH PRODUCTS IN AGRICULTURAL ENTERPRISES

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, Innovation, Calculation.

Кириш. Аҳолини озиқ-овқат маҳсулотларига бўлган талабини яна тўлароқ қондириш ва мамлакат озиқ-овқат хавфсизлигини таъминлаш бўйича қишлоқ хўжалигини алоҳида соҳаси бўлган балиқчиликда бошқаруви тизимини такомиллаштириш, соҳада бозор механизмларини кенг жорий қилиш, хорижий ва маҳаллий инвестицияларни жалб қилиш, ресурстежамкор технологияларни жорий этиш бўйича ислохотлар жадал олиб борилмоқда.

Шу билан бирга, ушбу соҳани атрофлича таҳлили соҳада балиқ маҳсулотлари ишлаб чиқаришнинг замонавий ва инновацион услубларини

жорий этган ҳолда ҳажмларини кескин ошириш, интенсив усулда балиқ етиштириш, озуқа базасини мустаҳкамлаш, балиқчилик хўжалиklarини иқтисодий жиҳатдан қўллаб-қувватлаш бўйича муаммолар мавжудлигини кўрсатмоқда. Ушбу муаммолар интенсив усулда балиқ етиштиришни босқичма-босқич йўлга қўйиш ва рағбатлантириш, мавжуд сув ресурсларидан самарали фойдаланиш, соҳага инновацион ғоялар, илмий ишланмалар, замонавий технологиялар ва илм-фан ютуқларини кенг қўламда жорий қилиш билан бирга, балиқ етиштирувчи фермер хўжалиklarида етиштирилган маҳсулотлар ҳисобини ташкил этишни такомиллаштириш ва иқтисодий манфаатдорлигини ошириш асосида ҳал этиш вазифаси белгилаб берилди. Жумладан, Ўзбекистон Республикаси қишлоқ хўжалигини ривожлантиришнинг 2020 — 2030 йилларга мўлжалланган стратегиясида “чорвачиликда маҳсулдорликни ошириш, балиқ ва парранда гўшти, шунингдек, сут ишлаб чиқаришни барқарор интенсивлаштиришга қаратилган тадқиқот ишларини олиб бориш”²⁴⁴ вазифалари белгилаб берилди.

Балиқчилик фермер хўжалиklarида ушбу вазифаларни ҳал этишда бухгалтерия ҳисобини тўғри ташкил этилиши ва юритилиши, бунда олинаётган маҳсулотларни тўлиқ ва ўз вақтида дастлабки ҳужжатларда акс эттириш, бухгалтерия счетлари боғланишини тўғри тузиш, харажатлар ва доромадларни тўлиқ акс эттириш, молиявий натижаларни иқтисодий асосланган ҳолда аниқлаши ҳам муҳим аҳамиятга эга.

Материаллар ва методлар. Самарқанд вилоятида фаолият юритаётган балиқчиликка ихтисослашган фермер хўжалиklари бўйича илмий-тадқиқот ишлари олиб борилиб, балиқ ҳавзаларида тутилган балиқларни бухгалтерия ҳисобида даромадга олиш, деҳқон бозорларида ва қайта ишловчи корхоналарга сотиш, балиқ сотиш ва молиявий натижаларни аниқлаш бўйича хўжалик операцияларига тузиладиган счетлар боғланиши атрофлича таҳлил қилинди.

Тадқиқот давомида илмий-тадқиқотларни олиб боришда кузатиш, гурухлаш, солиштириш ва бошқа усуллардан фойдаланилди.

Натижалар ва уларни таҳлили. Самарқанд вилояти бўйича 2019 йилда 3932 тонна балиқ етиштирилиб, унинг 3247 тоннаси фермер хўжалиklари ҳиссасига тўғри келган. 2020 йилда ушбу кўрсаткичлар мос равишда 4360 ва 3643 тоннани ташкил этган. 2021 йилда балиқ етиштириш 2020 йилга нисбатан камайиб, 4150 тоннани ташкил этган. Вилоятда балиқ етиштиришни туманлар кесимида ўрганганимизда, Пайарик, Самарқанд, Каттақўрғон ва Иштихон туманларининг фермер хўжалиklари улуши 60-65 фоиз ташкил этган²⁴⁵.

²⁴⁴ Ўзбекистон Республикаси Президентининг “Ўзбекистон Республикаси қишлоқ хўжалигини ривожлантиришнинг 2020 — 2030 йилларга мўлжалланган стратегиясини тасдиқлаш тўғрисида” 2019 йил 23 октябрдаги ПФ-5853-сонли Фармони.

²⁴⁵ Вилоят қишлоқ хўжалик бошқармасининг 2017-2018-2019 йиллар йиғма ҳисобот маълумотлари.

Тадқиқот объекти бўлган Самарқанд вилояти балиқчиликка ихтисослашган фермер хўжаликлари бўйича балиқ ҳавзаларида тутилган балиқларни бухгалтерия ҳисобида даромадга олиш, деҳқон бозорларида ва қайта ишловчи корхоналарга сотиш, балиқ сотиш ва молиявий натижаларни аниқлаш бўйича хўжалик операцияларига тузиладиган счетлар боғланиши атрофлича таҳлил қилинди.

Фермер хўжаликларида балиқчилик тармоғининг ишлаб чиқариш харажатлари, олинган маҳсулот ва уни сотиш жараёни, молиявий натижаларни аниқлаш бўйича хўжалик операцияларига тузилган счетлар боғланиши қуйидаги бухгалтерия счетларида олиб борилади:

№ 2010 – “Асосий ишлаб чиқариш”;

№2810 – “Омбордаги тайёр маҳсулотлар”;

№4010 – “Харидорлар ва буюртмачилардан олинадиган счётлар”;

№5010 – “Миллий валютадаги пул маблағлари”;

№5110 – “Ҳисоб-китоб счёти”;

№6310 – “Харидорлар ва буюртмачилардан олинган бўнақлар”;

№9010 – “Тайёр маҳсулотларни сотишдан даромадлар”;

№9110 – “Сотилган тайёр маҳсулотларнинг таннари”;

№9910 – “Яқуний молиявий натижа”.

Фермер хўжаликларида тузилган счетлар таҳлили шуни кўрсатадики, тузилган счетлар боғланиши фақат нақд пулсиз ҳисоб-китоблар шаклида харидорларга сотилган ёки деҳқон бозорида сотилган балиқлар даромадга олиниб, уларни сотиш, молиявий натижалари бўйича счетлар боғланиши тузилган бўлиб, аҳолига ҳовуздан тутилиб нақд пулга сотилган балиқлар даромадга олинмай қолинган, натижада молиявий натижаларда нақд пулга аҳолига сотилган балиқлар бўйича хўжалик операциялари ўз аксини топмай қолган.

Ҳовуздан тутилиб, аҳолига сотилган балиқларни даромадга олиш, сотиш ва молиявий натижаларини аниқлаш бўйича хўжалик операцияларига қуйидагича бухгалтерия счетлари боғланиши тузиш лозим:

1. Дебет счёт № 2810 – “Омбордаги тайёр маҳсулотлар”

Кредит счёт № 2010 – “Асосий ишлаб чиқариш” – ҳовуздан тутилган балиқ таннарига.

2. Дебет счёт № 9110 – “Сотилган тайёр маҳсулотларнинг таннари”

Кредит счёт № 2810 – “Омбордаги тайёр маҳсулотлар” - ҳовуздан тутилган балиқ сотилганда, унинг таннарига.

3. Дебет счёт № 5010 – “Миллий валютадаги пул маблағлари”

Кредит счёт № 9010 – “Тайёр маҳсулотларни сотишдан даромадлар” – ҳовуздан тутилган балиқ сотилганда, унинг сотиш баҳосига, яъни нақд пул кассага кирим қилинганда.

4. Дебет счёт № 9010 – “Тайёр маҳсулотларни сотишдан даромадлар”

Кредит счёт № 9910 – “Яқуний молиявий натижа” - ҳовуздан тутилган балиқ сотишдан олинган фойда суммасига.

ёки,

Дебет счет № 9910 – “Якуний молиявий натижа”

Кредит счет № 9110 – “Сотилган тайёр маҳсулотларнинг таннархи” - ҳовуздан тутилган балиқ сотишдан кўрилган зарар суммасига.

Хулоса. Фермер хўжаликларида олиб борилган тадқиқотлар натижасида таклиф этилган счётлар боғланишини тузиш, ҳовуздан тутилиб, аҳолига нақд пулга сотиладиган балиқларни ҳисобга олиш бўйича тегишли бухгалтерия ҳужжатлари тузиш зарурлигини белгилаб, етиштирилган балиқларни тўла даромадга олиншини, хўжалик даромадлари ва молиявий натижаларни иқтисодий асосланган ҳолда аниқланишини таъминлайди. Натижада фермер хўжаликларида маҳсулот етиштириш бўйича статистик маълумотларни, молиявий ҳисоботни аниқ ва ишончли бўлишига олиб келиб, бошқарув қарорлари самарадорлигини таъминлайди.

Юқоридаги таклифларимизни фермер хўжаликларида қўлланилиши бухгалтерия ҳисобини ташкил этиш ва юритишни такомиллаштириш билан бирга, молиявий натижаларини иқтисодий асосланган ҳолда аниқлаш, олинган жами фойда бухгалтерия ҳисобини юритиш тамойилларига мос ҳолда аниқлашга олиб келиб, ишлаб чиқариш самарадорлигини ошириш ва барқарор ривожланишни таъминлайди.

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СТРУКТУРА COVID-19 И ПОЛИМОРБИДНОСТЬ

Аннотация. В работе представлен анализ обследования 340 пациентов на предмет изучения частоты и структуры новой коронавирусной инфекции у пациентов, госпитализированных в COVID-центр, с учетом возраста и гендерных особенностей пациентов.

Проведен анализ полиморбидности у пациентов с COVID-19, который показал, что достоверной разницы по гендерному признаку не получено. В возрастном аспекте, если в 18-40 лет преобладали заболевания желудочно-кишечного тракта, то в старших возрастных группах – заболевания сердечно-сосудистой и бронхо-легочной систем.

Ключевые слова: структура коронавирусной инфекции, тяжесть течения COVID-19, полиморбидность.

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STRUCTURE OF COVID-19 AND POLYMORBIDITY

Annotation. The paper presents an analysis of a survey of 340 patients to study the frequency and structure of a new coronavirus infection in patients hospitalized in a COVID center, taking into account the age and gender

characteristics of patients. A polymorbidity analysis was carried out to study the contribution to the severity of the course of coronavirus infection in patients with COVID-19, which showed that there was no significant difference by gender. In the age aspect, if at 18-40 years old diseases of the gastrointestinal tract prevailed, then in the older age groups - diseases of the cardiovascular and broncho-pulmonary systems.

Key words: structure of coronavirus infection, severity of COVID-19 course, polymorbidity.

Введение. Как известно, COVID-19 представляет собой опасное заболевание, которое может протекать как в форме острой респираторной вирусной инфекции лёгкого течения, так и в тяжёлой форме. Заболеванию подвержены люди всех возрастов, медианный же возраст людей с инфекцией SARS-CoV-2 составляет 50 лет [1, 4]. Большинство молодых людей и детей переносят заболевание в лёгкой форме. Тяжёлые же формы болезни с большей вероятностью могут развиваться у пожилых людей и у людей с определёнными сопутствующими заболеваниями, такими как, сахарный диабет, сердечные-сосудистые, бронхо-легочные заболевания и др., которые вносят свой вклад в течение, исход короновиральной инфекции и требуют дополнительных усилий, как отдельных стационаров, так и здравоохранения в целом [2, 3, 4, 6].

Проблема полиморбидности - одна из ведущих проблем здравоохранения, в том числе и на фоне новой короновиральной инфекции. [2, 3, 5, 6].

Цель исследования: Изучение структуры COVID-19 и полиморбидности у пациентов в зависимости от возраста и гендерных различий.

Материалы и методы. Объектом для исследования послужили 340 мужчин и женщин, сплошной выборки, в возрасте 18-85 лет, находившихся на стационарном лечении в COVID-центре г. Андижана с января по июнь 2021 года.

Проведен ретроспективный анализ истории болезни с изучением клинического диагноза, лабораторно-биохимических и инструментальных исследований, подтверждающих как основной диагноз, так и сопутствующую патологию.

Результаты исследования. Из числа обследованных пациентов женщин было 57,1%, по сравнению с мужчинами 42,9%, но средний возраст мужчин и женщин статистически не различался, поэтому разная численность пациентов не повлияла на проведение сравнительного анализа. Нами изучена частота и структура COVID-19 по степени тяжести у пациентов в зависимости от возраста и гендерных различий.

Для объективизации картины тяжести короновиральной инфекции в каждой возрастной группе, мы проанализировали и сравнили структуротеченияинфекции, исключивлегкую степень, которая по

объективным причинам, данная группа больных лечилась преимущественно амбулаторно, встречалась в небольшом проценте случаев, и получили следующие результаты: COVID-19 средней степени тяжести достоверно чаще встречался среди пациентов 18-30 лет – в 73,9% случаев, $P < 0,01$, по сравнению со старшей возрастной группой – 61-70 лет – 39,7%. В то время как, тяжелое течение коронавирусной инфекции достоверно чаще встречалось у лиц пожилого и старческого возрастов – 54,8%, $P < 0,01$ и 60,5%, $P < 0,01$, соответственно, по сравнению с пациентами зрелого возраста – 23,1%, соответственно, на что, безусловно, повлияло наличие полиморбидности, которая увеличивается с возрастом и усугубляет течение всех заболеваний [3, 4, 6].

Анализируя частоту и структуру COVID-19 в зависимости от гендерных особенностей пациентов было получено, что у мужчин, и у женщин примерно с одинаковой частотой встречались средне-тяжелое и тяжелое течение коронавирусной инфекции: 45,7% и 45,0% у мужчин и 48,9% и 46,8% у женщин, соответственно. Крайне тяжелое течение COVID-19 определялось чаще у мужчин – 9,3% по сравнению с 4,3% женщин, но различия не достоверны, $P > 0,05$, вероятно, из-за небольшого процента пациентов данной подгруппы, определенная численность которых необходима для проведения статистического анализа.

Для изучения вклада в тяжесть течения коронавирусной инфекции полиморбидности нами изучена госпитальная заболеваемость по системам внутренних органов у пациентов с COVID-19 различного возраста и пола. Результаты исследования показали, что наибольший процент среди всех пациентов с COVID-19 составили патология бронхо-легочной – 28,5% и сердечно-сосудистой систем – 28,1%, и далее, в убывающем порядке диагностирована патология ЖКТ – 18,7%, болезни мочевыделительной системы – 12,0%, эндокринные заболевания – 8,2%, ревматические болезни – 4,5%. Причем, достоверной разницы по гендерному признаку не получено. Но, в возрастном аспекте, если в 18-40 лет преобладали заболевания ЖКТ, то в старших возрастных группах – заболевания сердечно-сосудистой и бронхо-легочной систем. Следует отдельно отметить значительную распространенность в нашем регионе различных видов анемий, которые были диагностированы у 89,8% пациентов, особенно у женщин нашего региона – 93,5%, по сравнению с мужчинами – 85,0% ($P < 0,05$).

Выводы: В госпитальной структуре наиболее часто диагностирована коронавирусная инфекция тяжелой и средней тяжести. В возрастном аспекте тяжелое течение COVID-19 достоверно чаще встречалось у лиц старше 60 лет, средне-тяжелое течение у лиц 18-40 лет. В структуре полиморбидной патологии значительный процент пришелся на патологию бронхо-легочной и сердечно-сосудистой систем и особенно анемии, что отличает нашу популяцию от пациентов других стран, что, безусловно, повлияло на тяжесть течения и исход при COVID-19.

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ПОЧТА ХИЗМАТЛАРИНИНГ ҲИСОБ ВА АУДИТ ОБЪЕКТИ СИФАТИДАГИ ТАСНИФИЙ АСОСЛАРИ

Аннотация. Ушбу мақолада почта хизматларининг бугунги аҳоли ҳаёт даражасида муҳим бир омил сифатида қаралиши ва почта хизматларининг бухгалтерия ҳисоби ва аудитида кўплаб муоммолар мавжудлиги баён қилинган.

Калитли сўзлар: почта алоқаси, почта хизматлари, курьерлик хизматлари, универсалхизматлар, почта жўнатмалари, ёзма хат-хабарлар.

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CLASSIFICATION BASIS OF POSTAL SERVICES AS AN OBJECT OF ACCOUNTING AND AUDIT

Abstract. This article shows that postal services are regarded as an important factor in the standard of living of today's population and that there are many problems in the accounting and auditing of postal services.

Key words: postal communication, postal services, courier services, universal services, postal items, written letters.

Республикамыз иқтисодиётини жадал ва мутаносиб ривожлантиришда, аҳоли ҳаёт даражаси ва сифатини изчил оширишда хизматлар соҳасининг ўрни беқиёсдир. Зеро, Президентимиз таъкидлаганларидек, «хизмат кўрсатиш соҳаси иқтисодиётимизни барқарор ривожлантиришнинг энг муҳим манбаи ва омили ҳисобланади. Жаҳон тажрибаси бугун айнан ушбу соҳа ялпи ички маҳсулотни шакллантириш, аҳоли бандлигини таъминлаш, одамларнинг фаровонлигини оширишда етакчи ўрин тутишини кўрсатмоқда.

Хизматлар соҳасида почта алоқаси хизматлари муҳим ўрин тутди. Ушбу хизматларсизодамларнинг ва хўжалик юритувчи субъектларнинг кўплаб ижтимоий-иқтисодий, маънавий, маърифий ва бошқа талабларини қониқтириб бўлмайди. Бундай талабларнинг ўсиб бориши, табиий равишда, почта алоқаси хизматларини борган сари раванқ топтиришни объектив зарурат қилиб кўяди.

Республикамизда почта алоқаси хизматлари ва улар билан боғлиқ барча муносабатлар махсус «Алоқа тўғрисида», «Почта алоқаси тўғрисида», "Истеъмолчиларнинг ҳуқуқларини ҳимоя қилиш тўғрисида", "Жисмоний ва юридик шахсларнинг мурожаатлари тўғрисида" ва бошқа қонунлар орқали тартибга солинган.

Республикамизнинг «Почта алоқаси тўғрисида»ги қонунига (31.08.2000 йил, N 118-II) мувофиқ **почта алоқаси хизматлари** деганда почта алоқаси оператори ёки провайдерининг почта ва курьерлик хизматлари кўрсатиш бўйича фаолияти тушунилади.

Почта алоқаси оператори – бу мулк ҳуқуқи ёки бошқа ашёвий ҳуқуқлар асосида почта алоқаси тармоғига эгалик қилувчи ва фаолиятнинг асосий тури сифатида почта алоқаси хизматлари кўрсатиш ҳуқуқига эга бўлган юридик шахс.

Почта алоқаси провайдери – бу фойдаланувчиларга почта алоқаси операторларининг тармоғи орқали почта, курьерлик хизматлари кўрсатувчи юридик шахс.

Юқоридаги таърифлардан кўриниб турибдики, почта алоқаси хизматлари бошқа хизмат турларидан фарқли ўлароқ монопол хизматлар сирасига кирилади. Улар бизнинг республикамизда фақат «Ўзбекистон почтаси» акциядорлик жамиятига кирувчи почта алоқаси операторлари ва провайдерлари томонидан кўрсатилади.

Почта алоқаси хизматлари ушбу хизматларни кўрсатувчи субъектларда даромад ва фойда олишнинг асосий манбаи ҳисобланади. Шунингдек, почта алоқаси хизматлари ушбу соҳа субъектларида маблағ сарфлашнинг бош объекти бўлиб ҳисобланади. Айнан шу сифатда почта алоқаси хизматлари ушбу хизматларини кўрсатувчи субъектларда юритиладиган бухгалтерия ҳисобининг ҳамда уларда ўтказиладиган аудитнинг асосий объекти бўлиб ҳисобланади.

Бошқарув воситаси сифатида бухгалтерия ҳисоби почта алоқаси хизматларини кўрсатувчи операторлар ва провайдерлар фаолиятини ифодаловчи пул бирлигидаги барча миқдор кўрсаткичлар, чунончи даромадлар, харажатлар, фойда ёки зарар, хўжалик маблағлари ва уларни ташкил топиш манбалари тўғрисидаги ахборотларни тизимли равишда акс эттириш, ушбу ахборотларни тегишли фойдаланувчиларга ўз вақтида тақдим этиш каби талабларга жавоб бериши лозим. Молиявий назоратнинг муҳим тури сифатида аудит ушбу субъектлар томонидан тузилган молиявий ҳисоботларни, юз берган жараёнлар ва операцияларни республикамиз

қонунларига мослиги ёки мос келмаслиги ҳақида аудиторларга ўз фикрини шакллантиришга имкон бериши керак. Бухгалтерия ҳисоби ва аудит томонидан улар олдида қўйилаётган ушбу талабларни тўлиқ ва ҳаққоний бажарилиши кўп жиҳатдан почта алоқаси хизматларининг ушбу бошқарув воситалари объектлари сифатидаги таснифий ҳамда тавсифий асосларининг мавжудлигига бевосита боғлиқ.

Таъкидлаш жоизки, амалдаги бухгалтерия ҳисоби ва аудит қонунчилиги ҳужжатларида почта алоқаси хизматларининг ҳисоб ва аудит объектлари сифатидаги таснифи ва тавсифи етарлича ўз аксини топмаган. Ушбу муҳим масала даврий адабиётларда, чунончи дарсликлар, ўқув ва амалий қўлланмаларда ҳам атрофлича берилмаган.

Бизнингча, почта алоқаси хизматларини кўрсатувчи субъектларда бухгалтерия ҳисоби ва аудитнинг хусусиятлари махсус стандарт ёки йўриқнома мақомидаги меъёрий ҳужжатлар билан мустаҳкамланиши мақсадга мувофиқ. Мос равишда, меъёрий ҳужжатлар билан мустаҳкамланган почта алоқаси хизматларини кўрсатувчи субъектларда бухгалтерия ҳисоби ва аудит хусусиятларини дарсликлар, ўқув ва амалий қўлланмаларга ҳам киритиш лозим.

Фикримизча, махсус стандарт ёки йўриқнома мақомидаги меъёрий ҳужжатларда, шунингдек уларга мос равишда тайёрланадиган дарсликлар, ўқув ва амалий қўлланмаларда почта алоқаси хизматларининг ҳисоб ва аудит объектлари сифатидаги таснифий асослари етарлича очиқ берилиши керак.

Почта алоқаси хизматларининг ҳисоб ва аудит объектлари сифатидаги таснифи ва тавсифини очиқ беришда, бизнингча, авваламбор, уларнинг «Почта алоқаси тўғрисида қонун»да келтирилган тавсифлари асос қилиб олинishi лозим. Шунингдек, ушбу хизматларни ҳисоб ва аудит объектлари сифатидаги таснифий жиҳатларини белгилашда республикамизнинг бошқа қонун ҳужжатлари талаблари эътиборга олинishi керак.

Фикримизча, почта алоқаси хизматларини бухгалтерия ҳисоби ва аудит объектлари сифатида қуйидаги белгиларибўйича таснифлаш мақсадга мувофиқ:

- (1) хизмат гуруҳлари;
- (2) хизмат турлари;
- (3) почта жўнатмалари ва ўтказмаларининг жисмоний шакллари;
- (4) хизматларни бажариш усуллари ва муддатлари;
- (5) ҳисоб-тўлов турлари;
- (6) тариф ва расценкаларни белгилашга асос қилиб олинган мезонлар;
- (7) солиққа тортилиши;
- (8) бошқалар.

Бизнингча, почта алоқаси хизматларини бухгалтерия ҳисоби ва аудит объектлари сифатида таснифлашда уларнинг «Почта алоқаси тўғрисида қонун»да келтирилган гуруҳлари ва турларини бирламчи асос қилиб олиш

лозим. Чунки, айнан почта алоқаси хизматлари гуруҳлари ва турлари бу хизматларни кўрсатувчи субъектлар асосий фаолиятининг бош мақсади ва мазмунини ифодалайди. Бошқарув воситаси сифатида бухгалтерия ҳисобининг бош мақсади ва асосий вазифаси бўлиб макон ва замонда амалга оширилаётган почта алоқаси хизматлари гуруҳлари ва турлари тўғрисида пул бирлигидаги ахборотларни йиғиш, қайд этиш, гуруҳлаш, жамлаш ва тегишли фойдаланувчиларга етказиб бериш ҳисобланади.

“Почта алоқаси тўғрисида қонун”га мувофиқ барча почта алоқаси хизматлари қуйидаги 3 та гуруҳга бирлаштирилади (1-расмга қаранг).



1-расм. Почта алоқаси хизматлари гуруҳлари

Почта алоқаси хизматлари ҳар бир гуруҳи ўз ичига аниқ турдаги хизматларни олади. Чунончи, «Ўзбекистон почтаси» АЖ веб-сайтида келтирилган маълумотларга кўра, почта алоқаси хизматларининг юқорида келтирилган ҳар бир гуруҳи таркибига қуйидаги хизмат турлари киритилган (1-жадвалга қаранг).

**Почта алоқаси хизматлари алоҳида гуруҳларига кирувчи
хизматларнинг турлари**

№	Хизматлар гуруҳи	Гуруҳ таркибига кирувчи хизмат турлари
1	Почта хизматлари	<ul style="list-style-type: none"> ○ *Оддий, буюртмалихатларни ва қийматизълон қилинган хатларни жўнатиш (ички ва халқаро); ○ * Оддий ва буюртмали почта карточкаларини жўнатиш (ички ва халқаро); ○ * Оддий, буюртмали ва қийматизълон қилинган бандеролларни республика бўйича жўнатиш тушумлар; ○ * Оддий ва буюртмали секограммаларни жўнатишдан (ички ва халқаро); ○ * Оддий ва қийматизълон қилинган магнитоифадаги посылкаларни жўнатиш (ички ва халқаро); ○ * Буюртмали майда пакетларни жўнатиш (ички ва халқаро); ○ * Мосравишда қопланган чоп этилган наشرларни жўнатиш (ички ва халқаро); ○ * Республика бўйича оддий, телеграфли ва электрон пул ўтказмаларини жўнатиш; ○ * Халқаро оддий ва электрон пул ўтказмаларини жўнатиш.
2	Курьерлик хизматлари	<ul style="list-style-type: none"> ○ * Почта карточкаларини етказиб бериш (ички ва халқаро); ○ * Хатларни етказиб бериш (ички ва халқаро); ○ * Бандеролларни етказиб бериш (ички); ○ * Посилкаларни етказиб бериш (ички ва халқаро); ○ * Тегишли қоғазларда чоп этилган наشرларни етказиб бериш (ички ва халқаро).
3	Универсал хизматлар	<ul style="list-style-type: none"> ○ * Газета ва журналларга обуналарни қабул қилиш; ○ * Пенсия ва нафақаларни етказиб бериш; ○ * Даврий наشرлар, журналлар, китоблар ва бошқаларни етказиб бериш; ○ * Телеграммаларни қабул қилиш ва етказиб бериш; ○ * Шаҳарлар оарова халқаро телефон сўзлашувларини хизматларини кўрсатиш; ○ * Коммунал хизматлар (электроэнергия, газ, иситиш, иссиқ сув ва бошқалар) тўловларини ва шаҳар телефони учун абонент ҳақини қабул қилиш; ○ * Почта маркаларини ва филателия маҳсулотлари, даврий наشرлар, журналлар, китоблар, истеъмол товарларини сотиш. ○ * Посилкаларни сақлаш, ўраш, қайта ўраш хизматлари; ○ * Посилка ящиклари, бандеролка ва робкаларини ва халталарини сотиш; ○ * Почта жўнатмаларини манзилларини ёзиб бериш ва почта бланкаларини тўлдириб бериш; ○ * Абонентлик ящикларини тақдим этиш

Почта алоқаси хизматларини бажаришнинг юқорида келтирилган усуллари бир-биридан улар учун ундириладиган ҳақ (тариф) миқдори бўйича ҳам фарқланади. Ушбу усуллар почта хизматларини кўрсатувчи

субъектлар оладиган даромадларга бевосита ўз таъсирини ўтказиши. Шу боис ҳам, почта алоқаси хизматларини уларни бажаришда қўлланиладиган усуллар бўйича тўғри ҳисоб-китоб қилиш ва ҳисобини юритиш ўта муҳим ҳисобланади.

Почта алоқаси хизматларини кўрсатишда улар учун тариф ва расценкаларни белгилашга асос қилиб олинган мезонлар ўта муҳимдир. Бундай мезонлар сифатида турли ўлчов бирликларидаги натурал ва пул бирлигидаги кўрсаткичлар олинади. Чунинчи, бундай кўрсаткичлар тизими ҳамда уларнинг миқдори барча почта операторлари ва провайдерлари учун алоҳида жўнатмалар, ўтказмалар ва хизматлар бўйича бир хилдир. Почта алоқаси хизматларини улар учун тўловларни амалга ошириш турлари бўйича таснифлаш ўта муҳим. Ушбу белгисига кўра барча почта алоқаси хизматлари қуйидаги турларга бўлинади:

*нақд пулга кўрсатилган хизматлар;

*пластик карта орқали тўлови амалга оширилган хизматлар;

*нақдсиз пул кўчириш орқали кўрсатилган хизматлар;

*корпоратив пластик орқали тўлови амалга оширилган хизматлар.

Почта алоқаси хизматларини солиқ тўловларига муносабатига кўра ҳам тўғри таснифлаш катта аҳамият касб этади. Бундай тасниф солиққа тортиладиган ва солиққа тортилмайдиган алоқа хизматларини, солиқ имтиёзларига эга бўлган хизмат турлари ҳисобини тўғри юритишнинг асосий гарови бўлиб ҳисобланади.

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ОЦЕНКА ЭФФЕКТИВНОСТИ АНТИБАКТЕРИАЛЬНОЙ ТЕРАПИИ ДЛЯ БОЛЬНЫХ ПНЕВМОНИЕЙ, ОСЛОЖНЕННОЙ СЕПСИСОМ, В ОТДЕЛЕНИИ ИНТЕНСИВНОЙ ТЕРАПИИ

Резюме. В клинической практике при лечении больных с внебольничной пневмонией врач должен решать сложные вопросы, связанные с первичным или вторичным (септическим) характером пневмонии, при определении тактики лечения.

В связи с этим наличие четких диагностических критериев сепсиса, пневмонического сепсиса, септического шока у больных с этим типом пневмонии имеет важное значение, так как во многом определяет тактику ведения больного.

В данной статье, опираясь на современные российские и зарубежные рекомендации, собственный клинический опыт, мы постарались осветить особенности тактики диагностики и ведения данной категории пациентов.

Ключевые слова: больничная внешняя пневмония, отделение интенсивной терапии, клиническая практика, интенсивная терапия.

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EVALUATION OF THE EFFECTIVENESS OF ANTIBACTERIAL THERAPY FOR PATIENTS WITH PNEUMONIA COMPLICATED BY SEPSIS IN THE INTENSIVE CARE UNIT

Resume. In clinical practice, when treating patients with community-acquired pneumonia, a doctor must solve complex issues related to the primary or secondary (septic) nature of pneumonia when determining treatment tactics.

In this regard, the presence of clear diagnostic criteria for sepsis, pneumonic sepsis, septic shock in patients with this type of pneumonia is important, since it largely determines the tactics of patient management.

In this article, based on modern Russian and foreign recommendations, our own clinical experience, we have tried to highlight the features of the tactics of diagnosis and management of this category of patients.

Keywords: hospital external pneumonia, intensive care unit, clinical practice, intensive care.

Введение. Не смотря на очевидные достижения современной медицины, внебольничная пневмония (ВП) занимает первое место среди заболеваний инфекционной природы во всех развитых странах и является одной из ведущих причин смерти от инфекционных болезней [2].

По данным многоцентровых европейских исследований смертность от пневмонии в ОРИТ колеблется от 22 до 54%. В 2003 году в США на долю пневмонии приходилось 47,7% среди всех причин смерти при болезнях органов дыхания [5]. В отечественной литературе отсутствуют сведения касательно эпидемиологии тяжёлой пневмонии, существующих показаний для госпитализации в ОРИТ, а также соответствии используемой лечебной тактики современным рекомендательным протоколам интенсивной терапии. К сожалению, нет данных по мониторингу результатов лечения пациентов с внебольничной пневмонией в отделениях реанимации в крупных городах и регионах страны [1]. Главными причинами летальности ВП являются сепсис и септический шок [4].

Имеются основания предположить, что определённый вклад в неудовлетворительные результаты лечения больных с ВП помимо исходной тяжести состояния, связанной с поздним обращением играют роль и несвоевременная госпитализация в ОРИТ и невыполнение современного протокола интенсивной терапии [7].

Существенной проблемой для реаниматолога при работе с критериями тяжёлой пневмонии состоит в том, что с этих позиций нельзя подойти к реализации на практике современных консенсусных рекомендательных протоколов интенсивной терапии сепсиса, в основе которых лежит стратификация больных по наличию системной воспалительной реакции, структуре и тяжести органной дисфункции [6].

Цель исследования. Разработка оптимальных подходов к интенсивной терапии и улучшение результатов с помощью антибактериальным препаратом (АБТ) больным с внебольничной пневмонией, осложнённой сепсисом и септическим шоком.

Материалы и методы исследования. Проанализированы результаты обследования 50 больных с осложненной формой пневмонии в возрасте от 18 месяца до 60 лет, госпитализированных в отделения реанимации и интенсивной терапии клинике АГМИ.

Результаты исследования. В отделениях реанимации отсутствуют единые согласованные критерии для госпитализации больных с внебольничной пневмонией. Главным недостатком оказания помощи в РАО является ранний перевод больных в профильные отделения и более высокая частота повторных госпитализаций, однако, результаты интенсивной терапии септического шока здесь существенно лучше, чем в ОИТ.

На основании проведенного ROC-анализа выявлена сравнимая информационная значимость специализированных шкал оценки тяжести внебольничной пневмонии, осложнённой сепсисом в определении популяционного прогноза. Предпочтение должно быть отдано шкалам CURB-65/CRB-65, имеющим наименьшее число параметров и более доступных для клинической практики.

Использование базовых составляющих Протокола SSC/PACXII для ведения больных с пневмониогенным сепсисом позволяет добиться снижения абсолютного риска смерти на 38,1%. Среди компонентов интенсивной терапии наряду со своевременной респираторной поддержкой наиболее значимым является адекватный выбор схемы АБТ - ОР=0,3(0,2 - 0,46) и её начало в течение первого часа после постановки диагноза - ОР=0,46 (0,25 - 0,87).

Включение в комплекс интенсивной терапии активированного протеина С в первые сутки развития синдрома ПОН не влияет на показатели летальности в общей группе пациентов с тяжелым пневмониогенным сепсисом, но даёт возможность сократить время сосудистой поддержки при септическом шоке.

Повышение приверженности врачей к соблюдению рекомендательных положений протокола SSC/ PACXII позволяет снизить суммарную летальность больных с внебольничной пневмонией, осложнённой сепсисом и шоком.

Вывод. Таким образом, изменившиеся представления по сепсису все же далеко не всегда позволяют тяжелую пневмонию отождествить с понятием сепсиса. Результаты проведенного нами анализа в целом согласуются с имеющимися данными современной литературы по лечению и летальности тяжелой пневмонии осложненной септическим течением.

Однако для повышения эффективности диагностики и лечения назрела необходимость унификации имеющихся методических рекомендаций и стандартных протоколов по ведению больных с тяжелой пневмонией. Диагностическое выделение групп больных с тяжелой пневмонией, пневмоническим сепсисом и септической пневмонией, по нашему мнению, может улучшить дифференцированную лечебную тактику и повысить эффективность лечения этой тяжелой патологии.

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**КОРХОНАЛАР БАРҚАРОРЛИК КЎРСАТКИЧЛАРИ АСОСИДА
КОРХОНАНИНГ МОЛИЯВИЙ НАТИЖАЛАРИНИ ХАЛҚАРО
АМАЛИЁТГА МОСЛАШТИРИШ**

Аннотация. Мақолада бозор иқтисодиёти шароитида корхоналарнинг молиявий натижаларни барқарорлигини таъминлашиши, ишончлилик даражасининг мустахкамлиши ҳамда корхоналар жаҳон мамлакатларида иқтисодиётнинг глобаллашуви шароитида молиявий натижалар ҳисобини миллий стандартларни такомиллаштирган ҳолда халқаро стандартларга утишни ташиқил қилиши бўйича таклифлар берилди.

Калит сўзлар: молиявий натижалар, халқаро стандартлар, молия бозорлари, миллий стандартлар, даромадлар, фойда ва зарарлар, харажатлар, соф фойда, баланс, хўжалик субъектлари, барқарорлик, статик назариялар, динамик назариялар, органик назариялар.

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**ADAPTATION OF THE FINANCIAL RESULTS OF THE ENTERPRISE
TO INTERNATIONAL PRACTICE ON THE BASIS OF INDICATORS
OF SUSTAINABILITY OF ENTERPRISES**

Abstract. The article makes proposals to ensure the sustainability of the financial results of enterprises in a market economy, increase the level of reliability, improve the accounting of financial results in the countries of the world in the context of globalization of the economy to international standards while improving national standards.

Key words: financial results, international standards, financial markets, national standards, income, profits and losses, expenses, net profit, balance sheet, business entities, stability, static theories, dynamic theories, organic theories.

Бугунги кунда Ўзбекистонда молиявий ҳисоботнинг халқаро стандартларига ўтишда кенг қамровли ишлар амалга оширилмоқда. Ўзбекистон республикасида мавжуд корхона ва компанияларнинг молиявий ҳисоботларини халқаро стандартлар асосида тузилиши ҳозирги давримизнинг талаби ва зарурати жуда каттадир. Ўзбекистон Республикасининг Президенти Шавкат Мирзиёевнинг 2020 йил 24

февралдаги ПҚ-4611-сон “Молиявий ҳисоботнинг халқаро стандартларига ўтиш бўйича қўшимча чора-тадбирлар тўғрисида”ги қарорида “Молиявий ҳисоботнинг халқаро стандартларига ўтишни жадаллаштириш орқали хорижий инвесторларни зарур ахборот муҳити билан таъминлаш ва халқаро молия бозорларига кириш имкониятларини кенгайтириш, шунингдек, ҳисоб ва аудит соҳалари мутахассисларини халқаро стандартлар бўйича тайёрлаш тизимини такомиллаштириш” [1] белгиланган.

Ушбу қарорни ижросини таъминлаш мақсадида Вазирлар Маҳкамаси 2020 йил 24 август 507-сон “Молиявий ҳисоботнинг халқаро стандартлари ва унга тушунтиришлар матнини тан олиш тартиби тўғрисида” низомни тасдиқлаш хақида қарор қабул қилди. ПҚ-4611-сонли қарорнинг 1-иловасининг 2-бандида “Бухгалтерия ҳисобининг миллий стандартларини МҲХСга уйғунлаштиришни ҳисобга олган ҳолда уларни такомиллаштириш” белгиланган. Бу каби вазифаларнинг ҳал этилиши мамлакатимиз иқтисодиётининг шиддат билан ўсишини таъминлаши учун катта қадам бўлиб ҳисобланади.

Бугунги кунда хўжалик юритувчи субъектлар фаолиятининг асосий мақсади ижобий молиявий натижага эришиш, яъни максимал даражада фойда олишдир. Ўзбекистонда йирик ва кичик бизнеснинг замонавий юқори технологияли корхоналари, шунингдек, уларни бошқаришнинг бозор тизими шакллантирилди. Бундай корхоналар орасида айниқса, бугунги кунда мамлакатнинг ижтимоий иқтисодий ривожланишида салмоқли роль ўйнаб келаётган акциядорлик жамиятлари алоҳида ажралиб туради. Улар, сезиларли миқдордаги активларга эга бўлган ҳолда, ташқи бозорда муваффақият билан рақобат қилиши ва ички бозорда истеъмолчилар талабларини қондириши мумкин.

Олиб борилган илмий тадқиқотлар натижалари кўрсатадики, жаҳон мамлакатларида иқтисодиётнинг глобаллашуви шароитида молиявий натижалар ҳисобини халқаро стандартлар асосида ташкил қилишга қаратилган кўпгина илмий тадқиқотлар олиб борилмоқда. Ана шу тадқиқотларда даромад ва харажатларни тан олиш, турли баланс назарияларида молиявий натижаларни шакллантириш, бухгалтерия ҳисобида молиявий натижаларни турли концепциялар бўйича акс эттириш, молиявий натижалар бўйича бухгалтерия ҳисоби ахборот таъминотини такомиллаштириш, молиявий натижалар аудитида таҳлилий амалларни қўллаш, рентабеллик кўрсаткичларини таҳлил қилиш масалалари ўз ечимини топган.

Эътироф этиш жоизки, тадқиқотлар йўналишида айни пайтда даромад ва харажатларни таснифлаш, ялпи даромад тўғрисида ҳисобот кўрсаткичларини шакллантириш, молиявий натижалар юзасидан ҳисоб ахборотларининг ишончлилигини ошириш, рентабеллик кўрсаткичларини аниқлаш, аудиторлик текширувларида муҳимлик ва риск даражаларини қўллаш, молиявий натижалар аудити сифатини оширишни

такомиллаштиришга эришилган. Лекин, молиявий натижалар ҳисоби ва аудити методологиясини халқаро стандартлар талаблари даражасида ташкил этиш [2] билан боғлиқ муҳим масалалар ҳозиргача ўзининг ижобий ечимини топмаган.

Хўжалик юритувчи субъектларнинг молиявий-хўжалик фаолиятига бевосита таъсир қиладиган ана шу категориялар услубий жиҳатдан ҳам бир-биридан фарқланади. Бухгалтерия ҳисобида маҳсулот таннархини тўғри аниқлашда “харажат” категорияси муҳим ўрин тутади. Айнан харажатлар миқдорининг тўғри белгиланиши маҳсулот таннархи тўғри шаклланишига хизмат қилади.

Юқоридаги назарий қарашлар Ўзбекистон Республикасида молиявий ҳисоботнинг халқаро стандартлари (МҲХС) асосида ҳисоб юритиш ва аудитнинг халқаро стандартлари (АХС)ни қўллаш жараёнида ўз долзарблигини намоён этади. Ана шу иқтисодий категорияларнинг моҳиятини ва бир-биридан фарқли жиҳатларини тўғри талқин этиш хўжалик юритувчи субъектлар маблағлари, уларнинг манбалари ва иқтисодий самарадорлигини таҳлил қилишда муҳим роль ўйнайди. Молиявий натижалар тўғрисидаги ахборотларни шакллантириш барча фойдаланувчилар учун муҳим аҳамият касб этади.

Бухгалтерия ҳисоби назариясига эътибор қаратсак, молиявий натижалар кўрсаткичларини шакллантиришда 3 та асосий назария мавжуд эканлигига гувоҳ бўламиз: статик, динамик ва органик. Статистик назариянинг асосий мақсади мулк қиймати ва молиявий мустақиллик коэффицентини аниқлаш бўлса, динамик назарияда асосий эътибор рентабеллик кўрсаткичларини аниқлашга қаратилади. Статистик ва динамик назариялар ўртасидаги зиддиятларни бартараф этиш мақсадида органик баланс назарияси шаклланган. Ушбу назария статик ва динамик баланс назариялари талабларини имкон қадар уйғунлаштирган. Органик назарияда ахборотлар ҳам ички, ҳам ташқи фойдаланувчилар учун мўлжалланган бўлиб, ушбу назариянинг мақсади ҳам молиявий натижаларни, ҳам мулкый ҳолатни биргаликда аниқлаш ҳисобланади.

Фикримизча, органик баланс назарияси статик ва динамик назария ўртасидаги қарама-қаршилиқларни бартараф этиш ҳамда ҳисоботдан фойдаланувчиларга хўжалик юритувчи субъектлар фаолиятининг объектив ҳолатини тақдим этиш, жорий мулкый ҳолатни, фойда (зарар)ни ҳаққоний акс эттириш ва кутилаётган даромадлар ҳақида ахборот беришга имконият яратади. Органик баланс назарияси МҲХС талабларига тўла жавоб беради, чунки ҳозирги пайтда долзарб бўлган жорий қиймат концепцияси моҳиятан активларни қайта баҳолашни назарда тутади. Бухгалтерия ҳисобида фойданинг моҳиятини акс эттирувчи турли хил кўрсаткичларнинг жамлашуви унинг кўп қирралилигини ифодалаб, иқтисодий жараёнлар хусусидаги ахборотларнинг аниқлигини таъминлайди.

Халқаро стандартлар асосида тузиладиган молиявий ҳисоботлар хўжалик юритувчи субъектларни самарали бошқаришда зарур ҳисобланади. Халқаро стандартларга ўтишдан асосий мақсад халқаро бозорга чиқиш ҳамда инвестицияларни жалб этишдир. Шунингдек, халқаро стандартлар мамлакат иқтисодиётини сифат жиҳатдан ривожлантиришга ҳам муҳим ҳисса қўшади. Бу жараёнда қулай инвестицион муҳит, хўжалик юритувчи субъектлар фаолияти очиклиги, бошқарувнинг акциядорлар олдидаги ҳисобдорлиги, корпоратив бошқарувнинг замонавий услублари жорий этилиши акциядорлик жамиятларининг ривожланишига муҳим ҳисса қўшади.

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СОВРЕМЕННЫЕ ТЕХНОЛОГИИ УПРАВЛЕНИЯ ОРГАНИЗАЦИЕЙ

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ПРИЧИНЫ ТЕКУЧЕСТИ КАДРОВ НА ПРЕДПРИЯТИЯХ МАЛОГО БИЗНЕСА

Аннотация. В исследовании раскрыто понятие текучести кадров, выявлена динамика и причины текучести кадров на предприятиях России с учетом масштабов ведения бизнеса и в соответствии с распределением текучести кадрового состава по отраслям экономики Российской Федерации. Выявлены основные особенности, динамика и причины текучести кадров на IT-предприятиях малого бизнеса города Томска и разработаны практические рекомендации по оптимизации текучести кадров для IT-компаний. Практическая значимость исследования заключена в возможности применения разработанных рекомендаций IT-компаниями-работодателями с целью удержания сотрудников за счет улучшения условий организации труда.

Ключевые слова: текучесть кадров, причины текучести кадров, IT-предприятия, малый бизнес, плохие условия труда, рабочие процессы.

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REASONS FOR STAFF TURNOVER IN ENTERPRISES SMALL BUSINESS

Annotation. The study reveals the concept of staff turnover, reveals the dynamics and causes of staff turnover at Russian enterprises, taking into account the scale of doing business and in accordance with the distribution of staff turnover by sectors of the economy of the Russian Federation. The main features, dynamics and causes of staff turnover at IT small businesses in the city of Tomsk

have been identified and practical recommendations have been developed for optimizing staff turnover for IT companies. The practical significance of the study lies in the possibility of applying the developed recommendations by IT companies-employers in order to retain employees by improving the working conditions.

Key words: staff turnover, causes of staff turnover, IT enterprises, small businesses, poor working conditions, work processes.

Введение. Актуальность проведения исследования связана с тем фактом, что к наиболее ценным ресурсам, призванным для успешного ведения деятельности образовательными, производственно-торговыми и прочими предприятиями относят – квалифицированный персонал (трудовой ресурс), который постоянно пребывает в динамическом движении и непосредственно влияет на экономические показатели деятельности.

В связи с этим фактором в научной литературе и было сформировано такое понятие, как «движение кадров» [6]. Планово-нерегулируемое и неорганизованное перемещение сотрудников предприятий относительно своих мест работы, выступающее в виде формы перемещения и перераспределения трудовых ресурсов (рабочей силы) представляет собой процесс текучести кадров [1].

Текучесть кадров как процесс характерен для всех компаний мира и всегда представлен количественными показателями. Так в январе 2022 года в соответствии с данными аналитического Бюро статистики труда США (BLS), на трудовом рынке США в связи с увольнением покинули свои рабочие места 4,25 млн человек, что на 28,78% выше показателя 2021 года, где уволились 3,3 млн человек. Самые высокие проценты текучести кадров в отраслях экономики США наблюдаются в финансово-консалтинговой сфере, в строительной сфере, сфере торговли, сфере досуга и развлечений и гостиничном секторе. Уровень текучести персонала в этих отраслях экономики, составляет свыше 50% [7].

В соответствии с данными аналитического Бюро за период 2010/2022 годов на рынке трудовых ресурсов произошли негативные изменения, связанные с длительностью пребывания работника на одном рабочем месте. Срок пребывания сотрудника резко сократился с 5 лет до 1,8 года, а между тем поиск и замена одного работника является достаточно затратным мероприятием для работодателя и равна как минимум двум/трем месячным окладам уволившегося сотрудника [7]. Кроме того, возрастает нагрузка на оставшихся членов трудового коллектива и зачастую снижается моральный дух команды, возникают конфликты и увольнения принимают волновой характер. В соответствии с данными исследований аналитических центров НАФИ и

НИУ ВШЭ, свыше 30% компаний в России испытывают серьезные проблемы при ведении бизнеса из-за текучести кадрового состава [2].

Целью исследования является выявление основных особенностей и причин текучести кадров на предприятиях малого бизнеса, которые в соответствии с мнением автора статьи в основном вызваны неудовлетворенностью работников предприятия условиями организации труда и его компонентами.

Материалы и методы. В качестве инструментария исследования был использован метод статистического-экономического анализа; аналитический метод и метод опроса; метод группировки и графический метод. Теоретико-методологическая база исследования включает научные публикации российских ученых по проблематике исследования и публикации органов статистики и независимых консалтинговых агентств, освещающих тему исследования.

Основная часть. В 2022 году в Российской Федерации с крупных, средних и малых предприятий (с численностью от 15 до 100 человек) уволились 3,24 млн работников, а число вновь принятых сотрудников, составило 3,17 млн сотрудников [8]. В сравнении с 2021 годом количественный показатель уволившихся сотрудников в 2022 году увеличился на 8,2% (245,9 тыс. человек), а в отношении 2020 года он увеличился на 29% (732,2 тыс. человек), что подчеркивает значение проблемы текучести кадров [8].

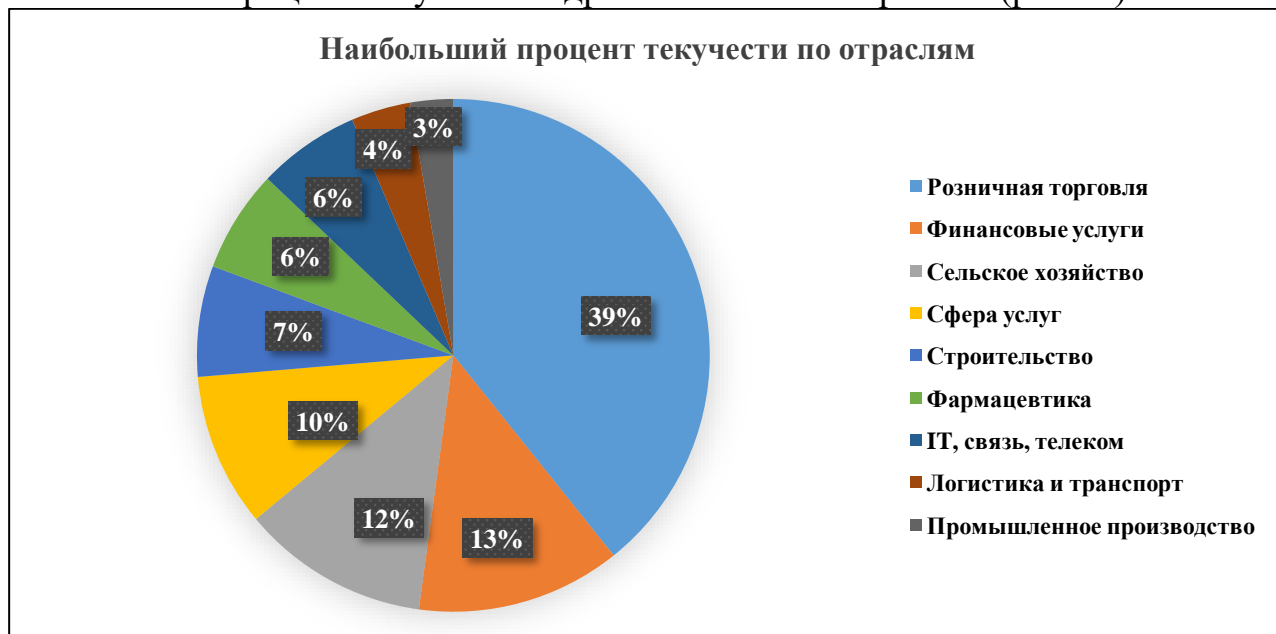
Экспертами Лаборатории исследований рынков труда НИУ ВШЭ и Аналитического центра НАФИ, а также специалистами консалтингового агентства «Rekadro» был проведен масштабный опрос руководителей компаний малого бизнеса в ходе которого было установлено, что 48% руководителей компаний малого бизнеса отметили наличие среднего и высокого уровня «текучести» кадров в своих предприятиях [2, 7]. Среднее значение текучести кадров на предприятиях России с учетом масштаба бизнеса (рис.1.).



Источник: составлено автором на основании материалов [2, 7]

Рисунок 1 – Среднее значение текучести кадров на предприятиях России с учетом масштаба бизнеса

Анализируя данные отметим, что высокий уровень текучести кадров с учетом масштабов ведения бизнеса свойственен малым предприятиям с численностью кадрового состава от 1-50 сотрудников (25,2) и средним предприятиям от 100-250 сотрудников (34) и от 250-500 (32,4) сотрудников соответственно, а низкий уровень текучести кадров свойственен крупным предприятиям с численностью кадрового состава от 1000-3000 сотрудников. Наибольший процент текучести кадров в России по отраслям (рис. 2.).



Источник: составлено автором на основании материалов [2, 7]

Рисунок 2 – Наибольший процент текучести кадров в России по отраслям

Анализируя данные отметим, что наибольший процент текучести кадров свойственен сфере торговли (39%), следом идет сфера финансовых услуг (13%) и сфера сельского хозяйства (12%), а наименьший процент

текучести кадров свойственен промышленно-производственному сектору (3%). Причины текучести кадров на предприятиях России (рис. 3.).



Источник: составлено автором на основании материалов [2, 7]

Рисунок 3– Причины текучести кадров на предприятиях России в %

Основной причиной текучести кадров на предприятиях России выступает несоответствие оплаты труда и это связано с тем фактором, что в период развития коронавирусной инфекции в 2020/2021 годах свыше 16% российских предприятий понижали раз меры заработной платы для своего персонала в попытках адаптироваться к кризису и задерживали ее выплату, а также осуществляли перевод своих сотрудников на неполную рабочую занятость без сохранения заработной платы [7]. В связи с данным фактором причина ухода персонала из-за низкой заработной платы остается одной из самых ключевых причин текучести кадрового состава.

В процессе выявления основных особенностей и причин текучести кадров на IT-предприятий города Томска, которые относятся к малому бизнесу, были задействованы три организации ООО «I-plus»; ООО «ЭЛКАС»; ООО «Компас-Т». Данные предприятия оказывают услуги IT-сопровождения в области автоматизации ритейла, сферы услуг и общественного питания; сервисного обслуживания и продаж различного оборудования; осуществляют аудит и автоматизацию учета рабочего времени, и прочие услуги.

Таблица 1. Динамика текучести персонала IT-предприятий в 2021/2022 годах

Наименование организации	2021 год				2022 год			
	по штату чел.	убыло чел.	принято чел.	коэфф. текуч.	по штату чел.	убыло чел.	принято чел.	коэфф. текуч.
ООО «I-plus», адрес: проспект Ленина, 166, Томск	19	9	3	47,3	13	4	5	30,7
ООО «ЭЛКАС», адрес: Томская обл., г. Томск, ул. Учебная, д. 15	16	3	3	18,75	16	4	4	25
ООО «Компас-Т», адрес: Сервисный центр - г. Томск, ул. Яковлева, д. 19	34	8	7	23,52	33	7	8	21,21

Источник: составлено автором на основании данных [3, 4, 5]

Анализируя данные отметим, что коэффициент текучести кадров IT-компании ООО «ЭЛКАС» (25), причем по сравнению с 2021 годом он увеличился. IT-компания ООО «Компас-Т» имеет коэффициент текучести кадров (21,21), но его уменьшение в сравнении с 2021 годом вызвано только тем фактом, что в 2022 году было принято на работу больше сотрудников. IT-компания ООО «I-plus» имеет коэффициент текучести кадров (30,7), причем по сравнению с 2021 годом он уменьшился.

В соответствии с мнением экспертов НАФИ и ВШЭ, показатели текучести персонала для IT-предприятий, установленные в соответствие с нормой — 10% [2]. Таким образом, все IT-предприятия города Томска имеют показатели текучести кадров значительно выше нормы.

В связи с данным фактом был проведен опрос бывших сотрудников IT-предприятий города Томска ООО «I-plus»; ООО «ЭЛКАС»; ООО «Компас-Т», который показал, что сотрудники IT-предприятий города Томска связали причины своего ухода с плохими условиями труда и отсутствием гибкости руководства при организации трудоемких умственных рабочих процессов, в результате чего работникам IT-компаний приходится ежедневно выполнять большие объемы задач,

работая в том числе как сверхурочно, так и в предназначенные для отдыха выходные и праздничные дни (рис.4.).



Источник: составлено автором

Рисунок 4 – Причины текучести кадров на малых ИТ- предприятиях Томска в %

На фоне высокой интенсивности труда сотрудники ИТ-предприятий города Томска испытывают накопленную усталость и сталкиваются с эмоциональным и физическим истощением, которые в свою очередь приводят их в стрессовое состояние и создают напряженную атмосферу в трудовом коллективе. Безусловно, специалисты российской сферы ИТ-технологий в настоящий момент времени одни из самых востребованных на рынках труда. Однако необходимость разработать рекомендации для ИТ-компаний-работодателей с целью удержания своих сотрудников за счет улучшения условий организации труда, очевидна.

Таким образом, если сотрудник ИТ-компании испытывает неудовлетворенность условиями труда, то с позиции работодателя необходимо проявить гибкость в отношении разных моментов ведения и организации его трудовой деятельности: изменить рабочий график, поменять организацию рабочего места и т.п. Для работодателя в такой ситуации необходимо срочно узнать у сотрудника причину недовольства условиями труда и оговорить их устранение в ходе проведения глубинного интервью до возможной процедуры увольнения сотрудника и в процессе проведения интервью убедить сотрудника в

том, что ответы на заданные вопросы не повлияют ни на его зарплату, на его бонусы, так как благодаря им будет получена объективная оценка ситуации и устранена возникшая проблема по организации условий труда или проведена ее корректировка. Только формат глубинного текущего интервью с работником позволит руководителю предприятия определить главные причины плохой организации труда и предупредит уход работника. Этот метод поможет ИТ-компаниям «держать руку на пульсе», и своевременно выявлять существующие недостатки в организации рабочих процессов ИТ-специалистов.

Заключение. В процессе проведения исследования было раскрыто понятие текучести кадров, выявлена динамика и причины текучести кадров на предприятиях России с учетом масштабов ведения бизнеса и в соответствии с распределением текучести кадрового состава по отраслям экономики Российской Федерации. Выявлены основные особенности, динамика и причины текучести кадров на ИТ-предприятиях малого бизнеса города Томска и разработаны практические рекомендации по оптимизации текучести кадров для ИТ-компаний. Подводя итоги, можно сказать, что область управления персоналом в ИТ-компаниях еще не слишком широко исследована, но одна из значимых причин текучести кадров на ИТ-предприятиях малого бизнеса, это неудовлетворенность работников предприятия условиями организации труда и его компонентами.

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ОСОБЕННОСТИ ОРГАНИЗАЦИОННОЙ СТРУКТУРЫ КОМПАНИИ ХИАОМИ

Аннотация: в данной статье рассматривается организационная структура китайской компании Xiaomi. Раскрываются ее преимущества и недостатки. Делается вывод, что существующую плоская организационная структура, хотя и позволяет компании успешно развиваться, благодаря таким факторам как командная работа, система наставничества и др., имеет свои недостатки. Рекомендуется осуществить переход к горизонтальной организационной структуре.

Ключевые слова: плоский режим управления, организационная структура, гибкая рабочая среда, плоская организационная структура, горизонтальная организационная структура.

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FEATURES OF THE ORGANIZATIONAL STRUCTURE OF XIAOMI COMPANY

Abstract: this article discusses the organizational structure of the Chinese company Xiaomi. Its advantages and disadvantages are revealed. It is concluded that the existing flat organizational structure, although it allows the company to develop successfully, due to such factors as teamwork, mentoring system, etc., has its drawbacks. It is recommended to move to a horizontal organizational structure.

Key words: flat management mode, organizational structure, flexible working environment, flat organizational structure, horizontal organizational structure.

Компания Xiaomi хорошо известна во всем мире. Традиционные предприятия и интернет-компании, а также молодые компании, внимательно следят за Xiaomi как за центром индустрии. Тем не менее, мало исследований было проведено о режиме управления организацией Xiaomi.

Xiaomi имеет плоскую организационную структуру, имеющую три уровня: семь основных основателей, руководители отделов и сотрудники (см. рис. 1).

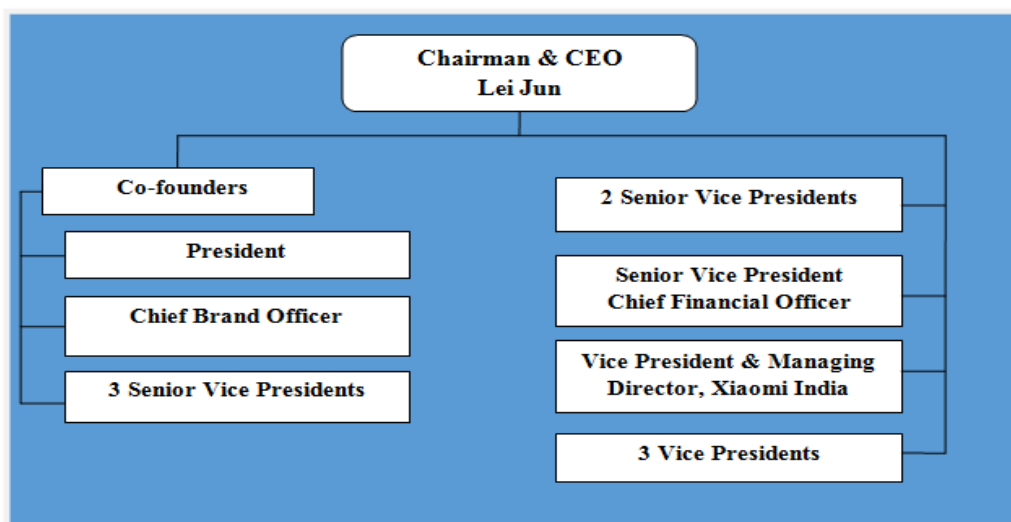


Рисунок 1. Организационная структура компании Xiaomi

Это хорошо видно по планировке офиса Xiaomi: один уровень для продуктов, один уровень для маркетинга, один уровень для аппаратного обеспечения, один уровень для электронной коммерции, причем каждый уровень управляется основателем. Они не мешают друг другу и играют свою роль в соответствующих областях.

Кроме того, сотрудники являются основой развития предприятия, и командная работа Xiaomi лежит в основе ее успеха. Прежде всего, Xiaomi стремится раскрыть выдающиеся таланты, которые приходят в Xiaomi, чтобы следовать характеристикам, определенным основателем Лэй Цзюнем: Фокус, Экстрим, Скорость и Репутация. Сайт HRM-система Xiaomi гарантирует быстрое расширение магазина компании. Первый урок для новых сотрудников Xiaomi очень своеобразен. Основная цель состоит в том, чтобы сотрудники узнали о высококачественном пятизвездочном обслуживании Haidilao. Когда обслуживающий персонал работает в Xiaomi, они переодеваются в футболку или молодежное пальто, и при встрече с пользователями они демонстрируют естественную, позитивную и молодую улыбку.

Xiaomi в основном использует систему наставничества для новых сотрудников. Это касается не только рабочих вопросов, но и личных проблем. Компания поощряет долгосрочные, "один на один" отношения поддержки; наставник — это тот, кто учит на собственном примере и передает знания и навыки. Кроме того, Xiaomi проводит целевое обучение сотрудников, которое в основном сосредоточено на маркетинге, пользователях, продуктах и компании.

Xiaomi не устанавливает ключевые показатели эффективности (KPI), что является инновацией, отличающей ее от других компаний. В компании существует ряд режимов управления, основанных на обратной связи с пользователями. Отзывы пользователей являются самым прямым показателем эффективности работы сотрудников, который действительно

объединяет интересы сотрудников и клиентов, что действительно связывает интересы сотрудников и клиентов и вызывает энтузиазм сотрудников в обслуживании клиентов.

Организационная структура Xiaomi является плоской и не имеет иерархии, поэтому сотрудники не беспокоятся о продвижении по службе и могут сосредоточиться на своей работе, чтобы максимально повысить эффективность труда. Основным эффектом режима управления организационной структурой Xiaomi заключается в том, чтобы добиться невмешательства и играть свою роль в соответствующих областях.

Хотя организационная структура Xiaomi имеет много преимуществ, ей также присущи следующие недостатки. Отсутствие четкой иерархии и организационных отношений в плоской архитектуре делает ее трудно обеспечить, чтобы каждый бизнес получал необходимые ресурсы. Это противоречит будущей стратегией развития компании Xiaomi.

Оптимизация организации является важным способом повышения внутренней жизнеспособности и эффективности предприятий. Благодаря эффективной организационной структуре сотрудники могут в полной мере реализовать свои способности и повысить общую конкурентоспособность. и повысить общую конкурентоспособность. Поэтому, когда предприятие оптимизирует свою организационную структуру, основное внимание уделяется рациональному распределению организационных ресурсов, корректировке существующей организационной структуры, уточнении прав и обязанностей и устранении внутренних барьеров. Горизонтальная структура была бы, по нашему мнению, более разумной. Главное, чтобы она служила стратегии развития компании.

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РАЗРАБОТКА ОБОСНОВАННОЙ СТРАТЕГИИ ИНВЕСТИЦИОННЫХ ВЛОЖЕНИЙ

Аннотация: данная статья посвящена вопросам разработки стратегии инвестиционных вложений банков в РФ. Отмечается, что разработка обоснованной стратегии инвестиционных вложений, рассчитанных на долгосрочную перспективу, является тем основанием, на котором строится вся инвестиционная деятельность банка. Выделяются этапы разработки данной стратегии, а также два основных метода управления инвестициями – активное

и пассивное, дается их краткая характеристика. Делается вывод, что при использовании активной инвестиционной стратегии имеется больше возможностей управлять рисками инвестиционного портфеля. Рассматривается инвестиционная политика банка, в частности, ее принципы.

Ключевые слова: инвестиционная деятельность, инвестиционные операции, инвестиционные вложения, активная инвестиционная стратегия, пассивная инвестиционная стратегия, инвестиционный портфель, инвестиционная политика банка.

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MAIN INDICATORS FOR ASSESSING THE ACTIVITIES OF COMMERCIAL AND INVESTMENT BANKS

Abstract: this article is devoted to the development of a strategy for investment investments of banks in the Russian Federation. It is noted that the development of a sound investment strategy for long-term investment is the basis on which all investment activities of the bank are built. The stages of development of this strategy are distinguished, as well as two main methods of investment management - active

and passive, their brief description is given. It is concluded that when using an active investment strategy, there are more opportunities to manage the risks of the investment portfolio. The investment policy of the bank, in particular, its principles, is considered.

Key words: investment activity, investment operations, investment investments, active investment strategy, passive investment strategy, investment portfolio, investment policy of the bank.

Инвестиционная деятельность является одним из направлений деятельности коммерческих банков. Как и любой иной вид банковских операций, она направлена прежде всего на получение прибыли. У инвестиционных операций банков существуют две отличительные особенности: такие операции неизбежно связаны с риском (конкретная совокупность рисков определяется характером конкретной инвестиционной операции) и осуществляются в расчете на длительный срок.

Разработка обоснованной стратегии инвестиционных вложений, рассчитанных на долгосрочную перспективу, является тем основанием, на котором строится вся инвестиционная деятельность банка. Принятие банком конкретных инвестиционных решений должно строиться на более фундаментальных принципах, формирующих общий подход банка к проблеме долгосрочных вложений финансовых ресурсов.

Разработка стратегии банка в отношении осуществления вложений, рассчитанных на длительную перспективу, имеет несколько основных этапов.

1-й этап - принятие банком принципиального решения о разработке и реализации собственной инвестиционной программы с учетом того, не противоречит ли такая деятельность изначально установленным целям развития данного финансового института. Принятие такого решения должно сопровождаться оценкой собственных возможностей для достижения поставленных целей, в частности, с точки зрения имеющихся в наличии финансовых ресурсов, необходимой инфраструктуры и подготовленного персонала. Параллельно с оценкой внутреннего потенциала для развития деятельности в данном направлении должна осуществляться оценка внешней экономической среды, в которой оперирует банк, с точки зрения определения степени ее благоприятности для осуществления программ долгосрочных вложений и идентификации комплекса рисков, связанного с данным видом операций.

2-й этап - определение форм и направлений развития деятельности банка в области долгосрочных финансовых вложений при наличии принципиальной готовности банка к реализации собственных инвестиционных программ. На данном этапе банк должен принять во внимание ряд существенных факторов, определяющих подходы к формированию инвестиционного портфеля: общее состояние экономики и ее отдельных отраслей и перспективы их развития; состояние собственной клиентской базы, ее потребность в определенных типах финансирования и возможность привлечения новых перспективных клиентов; свое положение на рынке финансовых услуг и возможности для продвижения новых

продуктов; возможность привлечения других финансовых институтов для реализации совместных программ, и т.д.

Результатом такого исследования должны стать элементы инвестиционной стратегии банка: цели, которые предполагает достичь банк, осуществляя разработку и реализацию собственных инвестиционных программ; сектора экономики, которые являются наиболее перспективными с точки зрения потенциала роста, получения конкурентных преимуществ и эффективности вложения средств; клиенты банка, наиболее перспективные для достижения поставленных банком целей и наиболее предпочтительные для долговременного сотрудничества; потребности целевой группы клиентов в долгосрочном финансировании (объемы и формы) и наиболее эффективные для банка формы сотрудничества с данной группой клиентов; конкурентные преимущества банка по сравнению с прочими потенциальными инвесторами и необходимые усилия для их сохранения и привлечения новых перспективных клиентов; возможности взаимодействия с другими финансовыми институтами для реализации совместных инвестиционных проектов.

Чем лучше ваша инвестиционная стратегия, тем выше отдача от ваших инвестиций. Значительное количество инвесторов тратит много времени на поиск наилучшей инвестиционной стратегии в надежде получить доход выше среднего по рынку. Других инвесторов можно назвать либо ленивыми, либо посредственными. Эти инвесторы покупают индексные фонды и соглашаются на среднюю доходность инвестиций.

Инвестиционные стратегии можно разделить на две школы. Первая — активное управление инвестициям, вторая — пассивное инвестирование. Правило «чем больше работаешь, тем больше зарабатываешь» не распространяется на инвестиции. Пассивный инвестор часто достигает не только более низкой, но часто и более высокой доходности от инвестиций, чем активный.

Активное управление инвестициями направлено на получение максимальной отдачи от инвестиций, превышающей среднерыночную (отслеживаемый рыночный индекс). Когда используется активный метод управления инвестициями, то цель состоит в том, чтобы активно анализировать результаты компаний, котирующихся на фондовой бирже, финансовую отчетность, работу совета директоров, следить за политическими и экономическими новостями и, исходя из этого, пытаться определить, какова стоимость ценные бумаги будут в будущем. При анализе компаний инвесторы стремятся найти лучшие акции с наибольшим потенциалом роста. После инвестирования в эти компании они ожидают получить более высокую доходность, чем в среднем по рынку (индекс). Когда компания растет в цене или находится более выгодное вложение, сторонники этой стратегии продают существующие ценные бумаги и покупают новые, предположительно более качественные ценные бумаги.

Пассивное инвестирование направлено на получение дохода, близкого к среднему по рынку (индексу). По этой причине пассивное инвестирование также называют индексным инвестированием.

Чтобы максимально точно воспроизвести доходность индекса, пассивные инвесторы покупают акции компаний, включенных в индекс, в таких пропорциях, в которых они находятся в индексе, или покупают индексные фонды. Пассивное инвестирование называется так потому, что инвесторы не думают о том, какие акции покупать/продавать и когда. Пассивные инвесторы покупают инвестиционные инструменты в фиксированные периоды, чтобы исключить фактор удачи/риска, например, в первую неделю каждого месяца. Таким образом, они покупают одни ценные бумаги по высоким ценам, а другие по низким, тем самым приближаясь к средней доходности индекса в долгосрочной перспективе. В приведенном примере инвестор покупает единицы индекса S&P 500 по разным ценам каждый месяц в течение всего года (см. рисунок). В полученном примере пассивное инвестирование составляет 99 процентов.

Какой метод инвестирования лучше: активное управление инвестициями или пассивное инвестирование? Эти дебаты никогда не заканчиваются среди инвесторов. Оба лагеря инвесторов по-разному понимают инвестиции и могут обосновать свое мнение аргументами. Сторонники активной инвестиционной стратегии считают, что возможно достижение более высокой доходности, чем в среднем по рынку. Они признают, что не будут постоянно превосходить среднерыночные показатели, но верят, что, воспользовавшись рыночными колебаниями, они могут достичь доходности выше средней. Философия сторонников стратегии пассивного инвестирования полностью противоположна. Пассивные инвесторы считают, что превзойти среднюю доходность практически невозможно, поэтому выбирают инвестиционные инструменты, которые лучше всего отражают доходность индекса. Из этого фундаментального различия в философии активных и пассивных инвесторов вытекают плюсы и минусы этих руководств по покупке/продаже.

Опытные инвесторы, проводившие детальный анализ компании, сами принимают инвестиционные решения на основе результатов своего анализа, опыта и знаний. Таким образом, активный инвестор имеет полный контроль над своим инвестиционным портфелем и только от него зависят достигнутые результаты. Между тем, пассивный инвестор постоянно инвестирует во все компании подряд, поэтому фактически повлиять на результаты инвестиционного портфеля он не может. Результаты полностью зависят от производительности отслеживаемого индекса.

Для достижения результатов инвестиционного портфеля активный инвестор стремится получить доход выше среднего. Между тем у

пассивного инвестора такой возможности нет вообще, его устраивает средняя доходность отслеживаемого индекса.

Сторонники активной инвестиционной стратегии имеют больше возможностей управлять рисками своего инвестиционного портфеля. Активно управляя инвестиционным портфелем, они могут продавать ценные бумаги, которые, по их мнению, будут обесцениваться, покупать ценные бумаги перспективных компаний. В кризис они могут продавать акции и покупать облигации, тем самым обеспечивая устойчивость портфеля. По мере подъема экономики сокращайте количество облигаций и покупайте более прибыльные ценные бумаги. С другой стороны, действия управляющих инвестиционными фондами ограничены установленной стратегией, поэтому возможности управляющих по управлению рисками ограничены.

Портфель активного инвестора менее диверсифицирован. Согласно современной портфельной теории, инвестиционный портфель превосходит индекс в той мере, в какой он более рискован, чем сам индекс. То есть, чем меньше ценных бумаг из отслеживаемого индекса попадает в инвестиционный портфель, тем он более рискован и тем выше может быть премия за риск (убыток). Таким образом, каждый дополнительный процент доходности инвестиций обусловлен соответственно более высоким риском. Конечно, когда доходность взаимных фондов станет ясной, управляющие фондами скажут вам, что этого следовало ожидать благодаря хорошей стратегии фонда, но в действительности вы с такой же вероятностью могли заработать меньше, чем доходность индекса. Между тем, сторонники пассивной инвестиционной стратегии инвестируют в широко диверсифицированные индексные фонды.

Сторонники стратегии пассивного инвестирования инвестируют в фиксированные сроки и держат купленные ценные бумаги, поэтому не могут остановить снижение стоимости инвестиционного портфеля в краткосрочной перспективе. С другой стороны, при долгосрочном инвестировании они периодически покупают одни ценные бумаги дешево, а другие дорого, поэтому постоянно платят за ценные бумаги среднюю цену, что предотвращает риск покупки большого пакета переоцененных ценных бумаг.

Инвестиционная политика банка основывается на принципах, в экономической литературе в основном делятся на общие и специфические. Общие принципы являются общими для всего банковского сектора и соответствуют денежно-кредитной политике, проводимой монетарными властями. К таким принципам относятся: комплексности подхода; научной обоснованности; оптимальности и эффективности; единства всех составляющих элементов инвестиционной политики.

Также к принципам относятся: обеспечение оптимального уровня затрат, безопасности банковских операций и надежности. Специфические

принципы определяются каждым банком индивидуально в соответствии с собственной бизнес-модели. Соблюдение как общих, так и специфических принципов, является для банков чрезвычайно важным, поскольку позволяет сформулировать стратегические и тактические направления по организации и реализации инвестиционной политики, обеспечивая ее эффективность и оптимизацию.

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СОВРЕМЕННАЯ СИСТЕМА ИНВЕСТИЦИОННОГО ЗАКОНОДАТЕЛЬСТВА В РФ: ПРИНЦИПЫ И ПОДХОДЫ К РЕГУЛИРОВАНИЮ

Аннотация: данная статья посвящена раскрытию принципов и подходов к регулированию современной системой инвестиционного законодательства в РФ. Отмечается, что в России применяется интегрированный подход к регулированию банков, рассматриваются цели такого регулирования, выделяются общие и специфические принципы и подходы к регулированию. Делается вывод, что эффективная система банковского надзора должна иметь возможность эффективно разрабатывать, осуществлять, контролировать и обеспечивать соблюдение политики надзора в нормальных и сложных экономических и финансовых условиях. По результатам проведенного исследования выделены три наиболее распространенных подхода к трактовке сущности инвестиционной политики банков.

Ключевые слова: инвестиционная политика, мегарегулирование, инвестиционное законодательство, принципы и подходы к регулированию банков, инвестиционная деятельность.

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THE MODERN SYSTEM OF INVESTMENT LEGISLATION IN THE RUSSIAN FEDERATION: PRINCIPLES AND APPROACHES TO REGULATION

Abstract: this article is devoted to the disclosure of the principles and approaches to the regulation of the modern system of investment legislation in the Russian Federation. It is noted that in Russia an integrated approach to the regulation of banks is used, the objectives of such regulation are considered, general and specific principles and approaches to regulation are highlighted. It is concluded that an effective system of banking supervision must be able to effectively develop, implement, monitor and enforce supervision policies in normal and difficult economic and financial conditions. Based on the results of

the study, three most common approaches to interpreting the essence of the investment policy of banks were identified.

Key words: investment policy, mega-regulation, investment legislation, principles and approaches to bank regulation, investment activity.

Осуществление инвестиционной политики коммерческого банка проводится в условиях мегарегулирования. В России применяется интегрированный подход к регулированию банков, которые регулируются структурными подразделениями Банка России. Целями регулирования являются управление финансовыми рисками, обеспечение устойчивости финансового рынка, обеспечение защиты прав и интересов инвесторов и клиентов на финансовых рынках, застрахованных лиц, страхователей и выгодоприобретателей, вкладчиков и иных потребителей финансовых услуг (без учета потребителей банковских услуг).

Современная система инвестиционного законодательства состоит из совокупности правовых норм, принципов организации инвестиционных операций. Также в данном законодательстве необходимо выделение законов, при помощи которых организуется контроль над соблюдением нормативно-правовой базы в области инвестиционных операций. Данные законы содержат в себе определенные блоки, регулирующие непосредственно инвестиционные операции. Представим в составе рисунка 1 более подробное описание каждого из блоков.

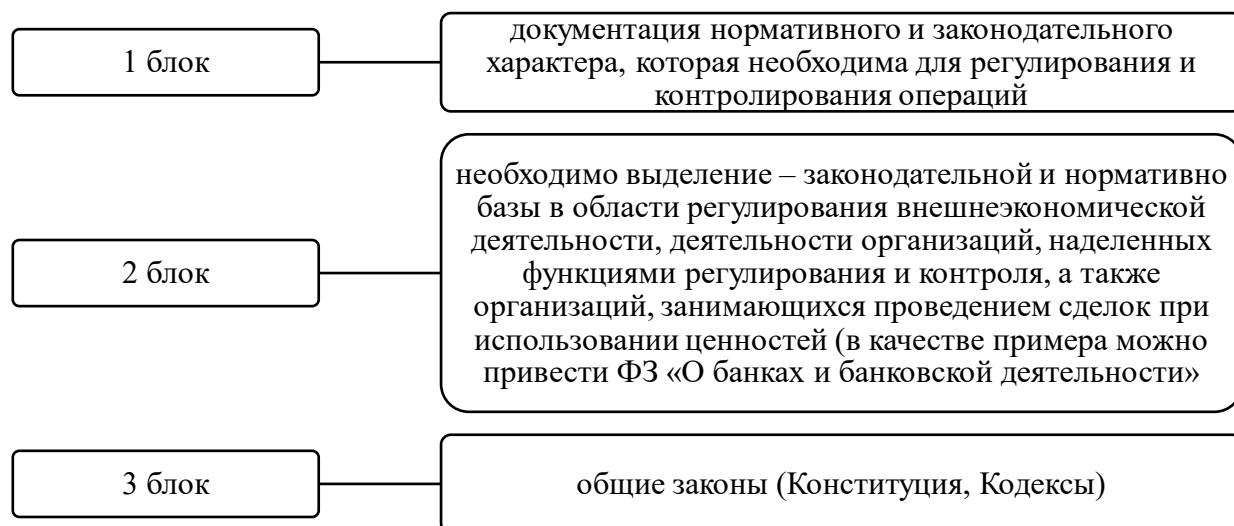


Рисунок 1. Блоки законодательства

В Российской Федерации принципы и подходы к регулированию банков можно разделить на общие и специфические. Специфические – это те, которые связаны с конкретными видами финансовой деятельности. Общие – это те, которые применяются к любым финансовым организациям вне зависимости от того, каким видом финансовой деятельности занимается организация.

Основные законодательные акты, которые устанавливают принципы и подходы к регулированию, следующие:

- Методические рекомендации Центрального банка России от 18.08.2016 г. № 28-МП;
- ФЗ № 75-ФЗ от 07.05.1998 в отношении регулирования негосударственных пенсионных фондов;
- ФЗ № 223-ФЗ от 13.07.2015 в отношении регулирования саморегулируемых организаций финансового рынка;
- Правило № 34 об утверждении аудиторской деятельности»
- Положения Банка России № 395-П от 28.12.2012 и № 421-П от 30.05.2014 и пр.

Можно сказать, что основные принципы являются основой минимальных стандартов для практики надежного надзора и считаются универсально применимыми. Главным аспектом является обеспечение стабильности КБ и финансовой системы в целом.

Основополагающим принципом регулирования КБ в развитых странах является добросовестная деловая практика. Таким образом, к принципам осуществления инвестиционной политики банков можно отнести:

- Принцип 1 - ответственности, целей и полномочий, характеризующийся тем, что эффективная система финансового регулирования обладает четкими обязанностями и задачами.
- Принцип 2 - независимости, подотчетности, обеспечения ресурсами.
- Принцип 3 - надзорного подхода, обусловленного тем, что эффективная система финансового надзора требует, чтобы регулирующий орган разрабатывал и поддерживал перспективную оценку профиля рисков отдельных КБ, соразмерную их системному значению; выявлять, оценивать и устранять риски, исходящие от субъектов финансовой системы; иметь основу для возможности оперативного вмешательства; формируют планы деятельности в сотрудничестве с другими соответствующими органами власти для осуществления действий с целью правильного решения финансовых организаций, если они станут нежизнеспособными.

Принципы, которые относятся к пруденциальным положениям и требованиям следующие:

- Принцип 1 - корпоративного управления. Данные процессы и политики должны быть сопоставимы с профилями рисков и системной значимостью субъекта регулирования.
- Принцип 2 - процесса управления рисками, обеспечивающий то, что регулирующий орган определяет, что финансовые организации обладают комплексным процессом управления всеми видами рисков (включая эффективный контроль над Советом директоров и старшим руководством) для: оценки ликвидности и адекватности капитала в отношении

существующих профилей рисков с учетом сложившихся макроэкономических условий.

- Принцип 3 - кредитного риска, связанный с тем, что регулирующий орган проверяет, что финансовые организации обладают надлежащим процессом управления кредитным риском, учитывающим профиль рисков с учетом макроэкономических условий. Данный принцип включает разумные процессы и политики с целью своевременной идентификации, мониторинга, анализа, оценки, контроля или снижения кредитного риска (включая кредитные риски контрагентов). Полный жизненный цикл кредита покрывается, включая кредитный андеррайтинг, оценку кредитоспособности и управление инвестиционными и кредитными портфелями финансовых организаций.

- Принцип 4 - проблемных активов и резервов.

- Принцип 5 - риска ликвидности и прочих рисков, характеризующийся тем, что регулирующий орган устанавливает разумные требования к ликвидности, к которым относятся количественные и качественные требования для финансовых организаций, отражающие потребности в ликвидности. Регулирующий орган устанавливает, что у финансовых организаций есть стратегия, которая обеспечивает разумное управление риском и соблюдение требований ликвидности. Данная стратегия должна учитывать профиль риска финансовых организаций, а также макроэкономические и рыночные условия.

- Принцип 6 - внутреннего контроля и аудита.

Таким образом, основные принципы нейтральны в отношении различных подходов к надзору при условии достижения основных целей. Основным принципам должна способствовать общей стабильности финансовой системы. Мы считаем, что эффективная система банковского надзора должна иметь возможность эффективно разрабатывать, осуществлять, контролировать и обеспечивать соблюдение политики надзора в нормальных и сложных экономических и финансовых условиях. Надзорные органы должны иметь возможность реагировать на внешние условия, которые могут негативно повлиять на КБ и финансовую систему. Для чего необходимо обеспечивать наличие условий, которые включают в себя:

- обоснованную и устойчивую макроэкономическую политику;
- хорошо разработанную основу для разработки политики финансовой стабильности;
- хорошо развитую государственную инфраструктуру;
- четкие рамки для управления кризисом, его восстановления и разрешения;
- соответствующий уровень системной защиты (или системы общественной деятельности);

- эффективную рыночную дисциплину.

На сегодняшний день в качестве основного нормативного документа, на основании которого осуществляется регулирование управления собственным инвестиционным портфелем ценных бумаг ВТБ – Федеральный закон от 13.10.2008 N 173-ФЗ (ред. от 24.02.2021) «О дополнительных мерах по поддержке финансовой системы». Также важно выделить наличие таких принципов в системе регулирования, которые более подробно описаны на рисунке 2.



Рисунок 2. Принципы регулирования

По результатам проведенного исследования выделены три наиболее распространенные подходы к трактовке сущности инвестиционной политики банков. В частности, исследователи рассматривают инвестиционную политику: как стратегию и тактику; как систему мер в процессе осуществления управленческой деятельности в сфере инвестиционных операций банка; в широком и узком смысле.

Принципы, на основе которых должно осуществляться инвестиционная деятельность банка делятся на общие и специфические. Их учет при разработке инвестиционной политики дает возможность повысить эффективность принимаемых мер и минимизировать риски рыночной конкурентной среды. Основной целью инвестиционной политики является максимизация объемов депозитов по минимизации цены для обеспечения высокого уровня ликвидности, рентабельности и прибыльности, и как следствие рост конкурентоспособности банка.

Использованные источники:

1. Федеральный закон от 13.10.2008 N 173-ФЗ (ред. от 27.12.2018) "О дополнительных мерах по поддержке финансовой системы Российской Федерации". [Электронный ресурс]. – URL:

https://www.consultant.ru/document/cons_doc_LAW_80622/ (дата обращения: 12.05.2023).

2. Федеральный закон от 02.12.1990 N 395-1 (ред. от 30.12.2020) "О банках и банковской деятельности". [Электронный ресурс]. – URL: https://www.consultant.ru/document/cons_doc_LAW_5842/ (дата обращения: 12.05.2023).

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К ВОПРОСУ О ПОНЯТИИ «НАСИЛИЕ В СЕМЬЕ»

Аннотация. В статье рассматривается вопрос об определении понятия «насилие в семье». Приводится его соотношение с терминами «домашнее насилие» и «бытовое насилие». Предлагается авторское определение исследуемого понятия. Также в статье отражена проблема определения круга близких родственников согласно российскому законодательству.

Ключевые слова: семья, законодательство, домашнее насилие, насилие в семье, физическое насилие.

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ON THE QUESTION OF THE CONCEPT OF "DOMESTIC VIOLENCE"

Abstract. The article discusses the definition of the concept of "domestic violence". Its correlation with the terms "domestic violence" and "domestic violence" is given. The author's definition of the concept under study is proposed. The article also reflects the problem of determining the circle of close relatives according to Russian legislation.

Keywords: family, legislation, domestic violence, domestic violence, physical violence.

Введение

Семья как базовый институт представляет собой фундаментальную основу любого государства. Её значение для жизни каждого человека невозможно переоценить. Правильно построенные семейные взаимоотношения на уважении, равенстве и любви являются залогом благополучного микроклимата самой ячейки общества, ответственного отношения подрастающих поколений к роли семьи и пониманию большинства граждан, что без данного института невозможно общество в

целом. Однако в этом институте государства, как и в ряде иных, происходят свои деструктивные процессы. Одним из них является насилие в семье.

Не смотря на широкий общественный резонанс этой темы, законодателем не устанавливаются легальное определение «насилия в семье» и круг лиц, в отношении которых оно может быть совершено.

Анализ и методология литературы

В бытовом понимании раскрыть термин «насилие в семье» не представляет особого труда. В Толковом словаре Ожегова С.И. под насилием понимается применение физической силы, принудительное воздействие на кого-то, а также притеснение, беззаконие²⁴⁶. Данное определение включает в себя не только непосредственное применение насилия, но и угрозу его применения. При этом в юридической литературе нет единой позиции относительно понятия насилия в семье.

Более того, юридическая и иная научная литература употребляет схожие термины: «домашнее насилие» и «бытовое насилие».

Термин «домашнее насилие» в современном контексте впервые прозвучал в обращении к парламенту Соединенного Королевства в 1973 году и предложен Джеком Эшли. Он оценивал насилие в семье как акт дискриминации по признаку пола в отношении женщин²⁴⁷. В современной юридической литературе данный термин по отношению к понятию «насилие в семье» оценивается как более широкий по объему, поскольку его главенствующим признаком является территориальность применения насильственных действий²⁴⁸. Пострадавшими могут быть не только члены семьи, но и иные лица, которые могут временно или постоянно проживать с лицом, применяющим агрессию, или просто находится с ним в одном жилом помещении.

Термин «бытовое насилие» также справедливо оценивается, как более широкий по своему объему, поскольку семейные отношения поглощаются бытовыми²⁴⁹. Поэтому круг лиц, по отношению к которым может быть применено насилие, очень сильно расширяется. В него включаются не только члены семьи, но и, например, соседи по жилому помещению.

Часть исследователей придерживается точки зрения, что домашнее насилие и бытовое насилие являются разновидностями насилия в семье²⁵⁰.

²⁴⁶ Ожегов С.И. Толковый словарь русского языка: 72500 слов и 7500 фразеологических выражений. М.: Азъ. 1994. [Электронный ресурс]. – Режим доступа: URL: <https://gufo.me/dict/ozhegov/> (дата обращения: 15.05.2022).

²⁴⁷ Волосова Н.Ю. Понятие семейного (домашнего) насилия: дискуссионные вопросы терминологического соответствия // Вопросы российского и международного права. – 2020. – Т. 10. – №. 11-1. – С. 89.

²⁴⁸ Беспалов Ю.Ф. Семейное насилие в Российской Федерации как порок жизни и деятельности семьи и её членов: социально-правовой аспект // Нотариус. – 2019. – № 1. Доступ из СПС «КонсультантПлюс».

²⁴⁹ Григорьева Т.Н. К вопросу о социально-психологическом механизме убийств малолетних и несовершеннолетних в семье // Законы России: опыт, анализ, практика. – 2014. – № 6. – С. 101.

²⁵⁰ Бадамшин И.Д., Набиев Ф.Ф. Семейно-бытовое насилие: понятие, виды, причины // Общество, право, государственность: ретроспектива и перспектива. – 2020. – № 2 (2). – С. 70. [Электронный ресурс]. – Режим доступа: URL: <https://cyberleninka.ru/article/n/semejno-bytovoe-nasilie-ponyatie-vidy-prichiny> (дата обращения: 15.03.2022).

Данное определение понимают, как любое умышленное действие одного члена семьи против другого (или в отношении лица, состоящего с ним в близких отношениях), причиняющее или могущие причинить физический, психический или иной вред здоровью²⁵¹; как противоправное воздействие одного члена семьи на другого. Шестаков Д.А. в своих научных работах использовал термин «внутрисемейное насильственное преступление», под которым подразумевал преступление, совершаемое одним членом семьи против другого её члена, посягающее на жизнь, здоровье, свободу, честь, достоинство и половую неприкосновенность²⁵².

Любопытной является точка зрения, подразумевающая насилие в семье не как определенное действие, а как взаимосвязанный процесс из противоправных, виновных и систематических действий лица²⁵³.

Последним подготовленным Советом Федерации Федерального собрания РФ проектом закона «О профилактике семейно-бытового насилия в Российской Федерации» от 29 ноября 2019 года под семейно-бытовым насилием понимается «умышленное деяние, причиняющее или содержащее угрозу причинения физического и (или) психического страдания и (или) имущественного вреда, не содержащее признаки административного правонарушения или уголовного преступления»²⁵⁴. Определение, на наш взгляд, имеет существенный недостаток, не позволяющий объективно описать понятие насилия в семье - происходит его необоснованное сужение, ввиду исключения из него деяний, предусмотренных Уголовным кодексом Российской Федерации и Кодексом Российской Федерации об административных правонарушениях. При этом его достоинством является отражение способов совершения насилия в семейной сфере, а также возможность наступления какого-либо одного последствия, например, причинение пострадавшему члену семьи психических страданий.

Наиболее полным по своему содержанию является термин, предложенный исследователем Шаховым В.И. Он подразумевает под исследуемым понятием «противоправное, общественно опасное физическое, психическое или сексуальное воздействие на человека, обладающего устойчивой тенденцией к эскалации и большой вероятностью повторения, одного члена семьи на другого, совершенное против или помимо воли потерпевшего, независимо от фактических последствий такого

²⁵¹ Сидоренкова Т.А. Криминологические проблемы предупреждения насилия против женщин в семье: дис. ... канд. юрид. наук. – М. – 1999. – С. 29; Шакина В.А. Женщина как жертва семейного насилия в супружеских отношениях: проблемы, причины, предупреждение: дис. ... канд. юрид. наук. – Иркутск. – 2002. – С. 32.

²⁵² Шестаков Д.А. Семейная криминология: криминофамилистика. – М. – 1974. – С. 20.

²⁵³ Колесова А.С. Многообразие определений понятия «насилие в семье» // Проблемы права. – 2010. – № 6 (26). – С.162.

²⁵⁴ См.: О профилактике семейно-бытового насилия в Российской Федерации: проект федерального закона, подготовленного Советом Федерации Федерального Собрания РФ от 29.11.2019 г. [Электронный ресурс]. – Режим доступа: URL: <https://base.garant.ru/73230126/741609f9002bd54a24e5c49cb5af953b/> (дата обращения: 12.03.2022).

воздействия»²⁵⁵. Схожей позиции в своем диссертационном исследовании придерживался и Мелихов Ф.А.²⁵⁶. Однако им вопрос о понятии семейного насилия рассматривается исключительно в рамках уголовного закона.

Ранее перечисленные определения безусловно отражают общую характеристику насилия в семье, и исследование данного понятия с помощью признаков преступлений нами поддерживается, однако считаем справедливым уточнить, что в это понятие необходимо включать и административные правонарушения, в частности статью 6.1.1 КоАП РФ.

Кроме этого, дискуссионной составляющей этого термина является само понятие семьи, как общего объекта воздействия. Как отмечалось выше, оно не закреплено законодателем и не имеет однозначного толкования в научной среде.

Согласно статье 2 Семейного кодекса Российской Федерации семейное законодательство регулирует личные неимущественные и имущественные отношения между членами семьи: супругами, родителями и детьми (усыновителями и усыновленными), а в случаях и в пределах, предусмотренных семейным законодательством, между другими родственниками и иными лицами. Статья 14 указанного нормативно-правового акта раскрывает понятие «близкие родственники», к которым относит родственников по прямой восходящей и нисходящей линии (родителей и детей, бабушек, дедушек и внуков), полнородных и неполнородных (имеющих общих отца и мать) братьев и сестер. При этом Кодекс Российской Федерации об административных правонарушениях в примечании к статье 25.6 фактически повторяет положения Семейного кодекса Российской Федерации, добавляя к этому перечню усыновителей и усыновленных (супруги в понятие близких родственников не включаются), а уголовно-процессуальное законодательство вообще разделяет понятие родственников, близких родственников и близких лиц. Более того, в понятие близких родственников наряду с ранее перечисленными включаются супруги, а в понятие близких лиц – свойственники и лица, жизнь, здоровье и благополучие которых дороги в силу сложившихся личных отношений.

Более предпочтительным, с нашей точки зрения, является определение круга лиц, в отношении которых может быть совершено насилие в семье, с помощью предложенных статьей 5 Уголовно-процессуального кодекса Российской Федерации понятий «близкий родственник» с включением в него неполнородных братьев и сестер и «близкое лицо» за исключением лиц, жизнь, здоровье и благополучие которых дороги потерпевшему в силу сложившихся отношений, поскольку

²⁵⁵ См.: Шахов В.И. Насилие в семье: уголовно-правовое и криминологическое значение: дис. ... канд.юрид.наук. – Ижевск. – 2003. – С. 7.

²⁵⁶ Меликов Ф.А. Уголовно-правовые и криминологические меры противодействия насилию в семье: дис. ... канд.юрид.наук. – М. – 2017. – С. 33.

насилие в семье может выйти за рамки супружеских отношений, отношений родителей и детей, равно бабушек и дедушек с внуками. Например, приговором Буйского районного суда Костромской области от 7 июля 2020 года по уголовному делу № 1-91/2020 гражданка В. была осуждена за совершение преступления, предусмотренного статьей 116.1 Уголовного кодекса Российской Федерации. Она, будучи подвергнутой административному наказанию, находясь в состоянии алкогольного опьянения, на почве личных неприязненных отношений в ходе ссоры нанесла свекрови (имеющей инвалидность) удары по ногам в области коленей пластмассовым тазом²⁵⁷.

Несмотря на то, что нами поддерживается расширительное толкование термина «семья», включение сожителей в круг лиц, страдающих от применяемого к ним насилия в семейной сфере, считаем нецелесообразным.

Безусловно судебная практика богата случаями применения насильственных действий по отношению к сожителям. Однако, несмотря на совместное проживание двух гетеросексуальных лиц, ведущих общий быт и совместное хозяйство, даже возможно имеющих одного или нескольких несовершеннолетних детей, юридически, в силу действия Семейного кодекса Российской Федерации, признать их семьей нельзя. Более того, рассматривая включение сожителей в круг лиц, страдающих от семейного насилия, неизбежно возникает вопрос будет ли насилие семейным, если сожителями выступают однополые или разнополые друзья, ведущие в силу личных причин общий быт и совместное хозяйство, но не состоящие в романтических отношениях. По нашему мнению, подобное расширительное толкование понятия семьи уже излишне.

Полученные результаты

В связи с изложенным полагаем целесообразным сформулировать понятие насилия в семье как виновное, противоправное деяние, совершенное в виде физического, психического, сексуального принудительного воздействия в отношении близкого родственника, в том числе неполнородного брата или сестры, и (или) близкого лица за исключением лиц, жизнь, здоровье и благополучие которых дороги пострадавшему в силу сложившихся личных отношений.

Заключение

Закрепление понятия «насилия в семье» на законодательном уровне полагаем целесообразным, равно как и определение круга лиц, в отношении которых могут быть применены насильственные действия в сфере семейных отношений. Важность данных определений обусловлена необходимостью включения их в ряд законодательных актов и использования их в судебной

²⁵⁷ Приговор Буйского районного суда Костромской области от 07.07.2020 г. по делу № 1-91/2020. [Электронный ресурс]. – Режим доступа: URL: <https://sudact.ru/regular/doc/IZP9qCAal2bN> (дата обращения: 12.03.2022).

практике. Также немаловажное значение они имеют и для научной сферы деятельности.

Еще раз отметим, что исключение из исследуемого понятия круга деяний, охватываемых уголовным и административным законодательством невозможно.

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НАСИЛИЕ В СЕМЬЕ: ПРОБЛЕМА СОЦИАЛЬНАЯ И ПРАВОВАЯ

Аннотация. В данной статье изложена основная проблематика домашнего насилия. Мы решили выбрать эту тему, так как принимать реальность очень сложно и зачастую люди, уже понимая, что что-то идёт не так, начинают обманывать самого себя мыслями о том, что всё хорошо. Вовремя не остановив негативное отношение к себе, начинают наступать более серьёзные последствия. Рассматривая реальность, важно отличать констатацию фактов от интерпретаций. Только по своим личным ощущениям мы можем понять, нарушены наши границы или нет.

Ключевые слова: Домашнее насилие, физическое и психологическое насилие, семья, объекты насилия, агрессор, помощь, профилактика.

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DOMESTIC VIOLENCE: THE PROBLEM IS SOCIAL AND LEGAL

Abstract. This article describes the main problems of domestic violence. We decided to choose this topic because it is very difficult to accept reality and often people, already realizing that something is going wrong, begin to deceive

themselves with thoughts that everything is fine. Without stopping the negative attitude towards yourself in time, more serious consequences begin to occur. Considering reality, it is important to distinguish the statement of facts from interpretations. Only by our personal feelings can we understand whether our borders have been violated or not.

Keywords: Domestic violence, physical and psychological violence, family, objects of violence, aggressor, assistance, prevention.

Введение

В настоящее время тема насилия, к сожалению, всё больше и больше набирает обороты. Домашнее насилие – это любое унижительное поведение, которое используется для контроля. Зачастую давление начинается с желания почувствовать контроль над жертвой или с ощущения власти над ней. Насилие существует во всех социальных группах независимо от уровня дохода, образования, положения в обществе, классовых, расовых, культурных, религиозных, социоэкономических аспектов, т. е. распространенность различных видов и форм насилия в семье такова, что охватывает всю популяцию. Домашнее насилие – это реальное действие или угроза умышленного физического, сексуального, психологического или экономического воздействия, принуждения со стороны одного члена семьи по отношению к другому с целью контроля, запугивания или удовлетворения своих потребностей.

Анализ и методология литературы

Проблема насилия в семье долгое время была табуированной областью, и до настоящего времени существует сопротивление социума обращению к этой проблеме. Правительство, международные организации очень серьёзно стали подходить к этому вопросу, для защиты от насилия создаются, усовершенствуются, различные законы в Семейном, Уголовном кодексе, а также за последние годы были созданы: в 1992 году Комитет по ликвидации дискриминации в отношении женщин в своей Рекомендации общего порядка №19 заявил, что насилие в отношении женщин является формой дискриминации, направленной против женщины по причине того, что она является женщиной, или имеющей несоразмерное влияние на женщин. Такое насилие в значительной степени препятствует возможности женщин пользоваться правами и свободами наравне с мужчинами.

В декабре 1993 года в Декларации об искоренении насилия в отношении женщин было признано, что насилие в отношении женщин нарушает права и основные свободы женщин, а также содержался призыв к государствам и международному сообществу стремиться к искоренению насилия в отношении женщин.

В этом же году Венской декларацией и Программой действий признано, что искоренение насилия в отношении женщин в общественной и частной жизни является обязательством в области прав

человека. Существовавшая тогда Комиссия по правам человека впервые осудила гендерное насилие в 1994 году и в том же году назначила Специального докладчика по вопросу о насилии в отношении женщин, его причинах и последствиях.

В 1995 году Всемирная конференция ООН по положению женщин, которая прошла в Пекине, вновь подтвердила выводы конференции в Вене, назвав насилие в отношении женщин одной из важнейших проблемных сфер.

В 2017 году, Комитет по ликвидации дискриминации в отношении женщин отметил 25-летие Общей рекомендации №19*, разработав дальнейшие международные стандарты в области гендерного насилия в отношении женщин. В Общей рекомендации №35 Комитет по ликвидации дискриминации в отношении женщин признал, что концепция недопустимости гендерного насилия в отношении женщин постепенно приобретает статус одного из принципов международного обычного права, налагающего обязательства на все государства.

В феврале 2017 года начал действовать резонансный закон о декриминализации побоев в семье.

Насилие в семье в отношении женщины, это не простые ссора или конфликт, где оба партнера имеют равное положение в критической ситуации. В домашнем насилии равенства нет. Один человек стремится контролировать другого, используя физическую силу, экономические возможности, психологическое давление и т. п. с целью обретения власти и контроля над своим партнером.

Полученные результаты

Актуальность данной проблемы обуславливается статистикой. По данным о глобальной распространенности насилия Всемирной организацией здравоохранения (ВОЗ), каждая третья женщина (35 %) в мире на протяжении своей жизни подвергается физическому или сексуальному насилию со стороны партнера. Во всем мире 30 % женщин, которые состоят в отношениях, заявляют о том, что они испытывали на себе какую-либо форму физического или сексуального насилия со стороны своего партнера в течение жизни. Согласно Всеобщей Декларации прав человека, все люди имеют право жить без насилия. Никто не должен терпеть пытки или унижающим достоинство действия.

Внутри семейного насилия можно выделить отдельные категории, такие как: жестокое обращение с детьми; насилие, направленное против супруги (а); насилие в отношении престарелых и др. Особенность насилия в семейном контексте – и для насильника, и для жертвы – состоит в необходимости продолжать общение, сохранять и поддерживать систему межличностных взаимоотношений.

Причины (факторы) насилия в семье подразделяются на: психопатические (предрасположенность к насилию родителей и детей);

социальные – воздействие внешних (социальных) факторов; бедность, безработица, социальная изоляция, низкий образовательный и культурный уровень и т. п.; психосоциальные (факторы насилия подразделяются на структурные, ситуативные и коммуникативные; коммуникативные факторы являются определяющими).

Выделяют четыре основных вида домашнего насилия это психологическое, физическое, сексуальное и экономическое насилие.

Конкретный случай домашнего насилия может включать в себя все четыре вида, несколько или один из них. Данные виды также могут чередоваться во времени и переходить от одного к другому.

Женщины являются жертвами насилия в течение значительных лет и продолжают подвергаться не только физическим, но и психологическим последствиям. Помимо того, женщины, которые сталкиваются с домашним насилием, могут прибегать к алкоголю и наркотикам в качестве механизма преодоления, в конечном итоге становясь зависимыми от таких веществ. Страдающие стороны также испытывают физиологические повреждения, вплоть до развития серьезных заболеваний. Результаты домашнего насилия весьма пагубно сказываются не только на их психологическом, но и на физическом здоровье. Прежде всего, домашнее насилие начинается с того, что партнер хочет чувствовать, что контролирует отношения. Обидчик сосредотачивается на запугивании другого партнера, используя невербальные, вербальные или физические приемы, чтобы в конечном итоге получить контроль над другим человеком. Чтобы другой человек выполнял свои желания, притеснитель может также прибегнуть к использованию эмоционального насилия. Эмоциональное насилие включает в себя словесные оскорбления, такие как обзывание, крик, стыд и обвинение. Изоляция, запугивание и контролирующее поведение равным образом относятся к категории эмоционального насилия. Преступник может изолировать жертву от друзей и семьи или манипулировать ими, заставляя их думать, что именно они, и только они – виноваты в жестоком поведении. Как было отмечено выше, не обязательно, чтобы насилие было только физическим, оно может быть и эмоциональным, что встречается гораздо чаще. В противовес от физического насилия, эмоциональное – более коварное и неощутимое. Основная цель такого насилия – заставить человека сомневаться в себе и других людях, сломить его волю. Жертвами эмоционального насилия становятся люди, которые оказываются рядом с агрессором и обращают на себя его внимание какими-то своими достоинствами, который тот хочет присвоить. Жертва склонна оправдывать поведение партнера, пытается обмануть саму себя позитивными мыслями и во многих случаях думает, что партнер поступает плохо по отношению к ней из-за дефицита радости и понимания в жизни. Агрессор – это всегда опытный и талантливый игрок. В результате взаимодействия с таким

человеком жертва остается один на один с тяжелыми чувствами и как говорится – падает в пропасть и не может найти выхода из данной ситуации.

Заключение

Исходя из вышеперечисленного, можно сделать вывод, что причины домашнего насилия начинаются с одной цели. Эта цель поставлена с целью, почувствовать власть и контроль над другим человеком. Это достигается путем установления границ, изоляции другого партнера от его друзей, семьи и всех близких и даже финансового контроля над ними. Поэтому для выхода из сложившейся ситуации необходимо слияние трех составляющих: профилактики, наказания и помощи пострадавшим. В первую очередь предлагается перевести дела о домашних побоях в категорию часто-публичного обвинения. Это снимет с потерпевших непосильную для них обязанность самим расследовать преступление. При этом необходимо узаконить формулировку «насилие в отношении близких лиц». Не будьте равнодушны друг к другу, оставайтесь людьми в любых жизненных ситуациях, и помните, мир на Земле зависит только от нас! Подводя итоги необходимо отметить, что какой бы ни была ситуация насилия, она всегда причиняет ущерб развитию личности. Последствия насилия — это «психологическая бомба замедленного действия», которая включает в себя хроническую депрессию, самодеструктивные тенденции, трудности функционирования в супружеской и родительской роли.

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РОЛЬ ВНУТРЕННЕГО КОНТРОЛЯ В ОБЕСПЕЧЕНИИ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ ОРГАНИЗАЦИЙ

Аннотация: в статье раскрыто содержание внутреннего контроля, выявлены основные процедуры внутреннего контроля, способствующие обеспечению экономической безопасности организаций. Существенное внимание уделено определению роли внутреннего контроля в условиях обеспечения экономической безопасности организации.

Ключевые слова: внутренний контроль, процедуры внутреннего контроля, экономическая безопасность организаций.

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THE ROLE OF INTERNAL CONTROL IN ENSURING THE ECONOMIC SECURITY OF ORGANIZATIONS

Annotation: the article reveals the content of internal control, identifies the main internal control procedures that contribute to ensuring the economic security of organizations. Significant attention is paid to determining the role of internal control in terms of ensuring the economic security of the organization.

Key words: internal control, internal control procedures, economic security of organizations.

Экономическая безопасность организации представляет собой ее защищенность от влияния различных внешних и внутренних рисков. В процессе обеспечения экономической безопасности необходимо учитывать стратегические цели и задачи компании. Для этого требуется регулярная проверка деятельности организации на ее соответствие действующему законодательству. В процессе проведения проверки выявляются ошибки и недочеты, которые в последующем оперативно устраняются, не допуская негативного воздействия на экономическую безопасность хозяйствующего субъекта.

Ключевой проблемой действующих предприятий является недооценка роли внутреннего контроля.

На рисунке 1 выделим основные компоненты внутреннего контроля.



Рисунок 1 – Основные компоненты внутреннего контроля

С целью проведения эффективной проверки и своевременного выявления негативных тенденций и нарушений, снижающих экономическую безопасность необходимо применять ряд процедур внутреннего контроля. Классификация процедур внутреннего контроля для обеспечения экономической безопасности организации представлена на рисунке 2.



Рисунок 2 – Классификация процедур внутреннего контроля для обеспечения экономической безопасности организации

Для обеспечения экономической безопасности организации необходимо использовать следующие методы внутреннего контроля [2]:

- общенаучные методические приемы контроля;
- собственные эмпирические методические приемы контроля;

- специфические приемы смежных экономических наук.

К общенаучным методическим приемам контроля относятся следующие:

- анализ;
- синтез;
- индукция;
- дедукция;
- аналогия;
- моделирование;
- абстрагирование;
- эксперимент.

К собственным эмпирическим методическим приемам контроля относятся:

- инвентаризация;
- контрольные закупки;
- замеры;
- пересчет;
- встречная проверка;
- служебное расследование;
- экспертизы.

К специфическим приемам смежных экономических наук следует отнести:

- статические методы;
- экономико-математические методы;
- методы финансового анализа.

Систематический внутренний контроль позволит оперативно выявлять имеющиеся ошибки и недочеты, а также риски и угрозы, способные негативно повлиять на экономическую безопасность организации. Все вышеперечисленное подтверждает важную роль внутреннего контроля в обеспечении экономической безопасности организаций.

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ЗАБОТА О ПОТОМСТВЕ И ОСОБЕННОСТИ РАЗМНОЖЕНИЯ РЫБ

Аннотация: Данная статья рассматривает вопросы особенности размножения, жизнедеятельность рыб и забота о потомстве. Например, некоторые виды рыб оставляют много потомства и не заботятся о нем. Некоторые виды рыб оставляют мало потомства и заботятся о своем потомстве.

Ключевые слова: Тилapia, лосос, колюшка, судак, пинагора, икра, молока, проходные, полупроходные, нерест.

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CARE OF OFFSPRING AND PECULIARITIES OF FISH BREEDING

Annotation: This article examines the issues of reproduction features, the vital activity of fish and care for offspring. For example, some species of fish leave a lot of offspring and do not care about it. Some species of fish leave few offspring and take care of their offspring.

Key words: Tilapia, salmon, stickleback, pike perch, lumpfish, caviar, milk, anadromous, semi-anadromous, spawning.



Большинство рыб не заботятся о своем потомстве. Однако существует ряд видов, которые сооружают различные гнезда, охраняют икру и личинок. В африканских водоемах обитает рыбка тилипия, рот которой работает, как настоящий насос. Но вот затягивает тилипия не добычу, а своих собственных... детей.

Тихоокеанские и атлантические лососи хвостом вырывают в грунте гнезда длиной до 2–3 м, шириной 1,5–2 м, откладывают в них икру, оплодотворяют ее и засыпают гравием.

- Самец колюшки сооружает гнездо из растительных остатков в виде муфточки и охраняет икру.
- Самец судака расчищает на дне место для будущей кладки икры, затем охраняет ее, очищает от ила, смывая его сильными движениями грудных плавников. Если кладка остается без сторожевого самца, то охрану продолжает другой.
- Самец пинагора охраняет кладку икры, отложенную в литоральной зоне и при обсыхании поливает икру изо рта водой.



Наиболее совершенной формой заботы о потомстве можно рассматривать живорождение у рыб. **Заботливые родители: Морские иглы и коньки**

Среди рыб мы находим *самцов-строителей* более или менее умелых, тех, что довольствуются самым примитивным ложем для будущих яиц, и других, отдающих сооружению гнезда немало

времени и сил. Например, самец нашего обыкновенного *судака* ограничивается тем, что очищает от ила песчаную площадку на дне водоема, а когда самка выметывает туда икру, отгоняет прочь непрошенных посетителей и смывает с кладки приносимые водой посторонние частицы энергичными взмахами своих грудных плавников.

Папаша-сом идет в своей конструкторской деятельности несколько дальше судака, сгребая в кучу клочки водных растений и формируя из него нечто вроде примитивного птичьего гнезда.

Рыбы уникальны среди всех позвоночных животных тем, что у них чаще всего родительскую заботу проявляет самец. Так, среди костных рыб

у 61% видов в заботе о потомстве принимает участие самец, самка же участвует в этом процессе лишь у 39% видов (виды, проявляющие совместную родительскую заботу, включены в обе эти цифры).



У ряда видов рыб во время периода размножения начинают функционировать специальные приспособления для инкубации икры.

Так, у самцов *морских коньков* и *морских игл* в задней части брюшка имеется специальная выводковая сумка, куда самки откладывают оплодотворенную икру. К этому моменту на внутренней поверхности сумки развивается густая сеть кровеносных сосудов, обеспечивающих поступление кислорода к находящимся здесь икринкам. Юные морские коньки выходят из яиц в полость выводковой сумки самца, а затем, научившись плавать самостоятельно, еще некоторое время держатся поблизости от папаши, прячась при опасности в привычное убежище.

Можно выделить следующие **особенности размножения рыб**:

- раздельнополость (есть самцы и самки);
- наличие у рыб только полового размножения (у рыб не встречается бесполое размножение);
- наружное (внешнее) оплодотворение и развитие личинки вне организма самки (так происходит у подавляющего большинства рыб);
- очень большая плодовитость.

Особенности размножения подавляющего большинства рыб таковы. В яичниках самок рыб развивается **икра**, состоящая из отдельных икринок. В парных семенниках самцов образуется семенная жидкость (**молоки**), содержащая сперматозоиды. В период нереста самки через половое (которое находится около анального) отверстие выбрасывают (выметывают) в воду икру. Находящиеся рядом самцы рым поливают икру семенной жидкостью. Подвижные сперматозоиды достигают икринок (яйцеклеток) и происходит оплодотворение, в результате которого образуется зигота. **Нерестом** называют поведение рыб в период размножения. В основе нереста лежат инстинкты. Деление зиготы приводит к формированию **личинки** рыбы. Сначала она развивается в икринке, позже выходит из нее. При этом личинка продолжает питаться за счет запаса питательных веществ, находящихся в желточном мешке, которые находятся на брюшной стороне личинки. Когда личинка начинает питаться самостоятельно (обычно мелкими взвешенными в воде организмами — планктоном) и становится похожа на взрослую рыбу (но маленькую), она называется **мальком**.

Важной особенностью размножения рыб является большая плодовитость. Количество икринок, которая выметывает самка различных видов рыб, обычно колеблется от нескольких сотен тысяч до нескольких миллионов. Такая плодовитость связана с тем, что рыбы почти не проявляют заботу о потомстве, и большое количество икры, личинок и мальков гибнет, так и не достигнув взрослого состояния. Это происходит из-за того, что не вся икра оплодотворяется, ее поедают различные водные животные. Личинки и мальки также часто служат пищей различным животным. Из вышеописанных особенностей размножения рыб есть исключения. Так у некоторых рыб (чаще всего акул) встречается живорождение. При этом у них происходит внутреннее оплодотворение (семенная жидкость самцов попадает в половые пути самки рыбы). Икра не выметывается, а задерживается внутри самки, и там происходит развитие личинки. Самка рождает уже способных к самостоятельной жизни мальков. При этом их количество небольшое. Например, у акул максимум несколько десятков. Поэтому нет необходимости в большом количестве икры. В период размножения для рыб характерно определенное инстинктивное поведение. Они скапливаются в определенных местах (одни на мелководье, другие на песчаном дне, третьи на каменистом дне и т. п.), характерных для конкретного вида. Существует ряд видов рыб, которые называются **проходными**. Эти виды (например, лососи, кета, горбуша, осетр) живут в морях, а ходят на нерест в реки. Именно там есть необходимые условия для развития их икры и личинок. Существуют виды, совершающие миграции для размножения из рек в моря и океаны. Так угорь живет в реках, а на нерест уходит в море.

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