TOSHKENT DAVLAT IQTISODIYOT UNIVERSITETI
HUZURIDAGI ILMIY DARAJALAR BERUVCHI
DSc.03/10.12.2019.I.16.01 RAQAMLI ILMIY KENGASH

TOSHKENT DAVLAT IQTISODIYOT UNIVERSITETI

VEI XIN

XALQARO MOLIYAVIY HISOBOT STANDARTLARIGA MUVOFIQ HISOBOTLARNI SHAKLLANTIRISH VA TAHLIL QILISHNI TAKOMILLASHTIRISH

08.00.08 – Buxgalteriya hisobi, iqtisodiy tahlil va audit

**IQTISODIYOT FANLARI BO'YICHA FALSAFA DOKTORI (PhD)
DISSERTATSIYASI AVTOREFERATI**

TOSHKENT – 2025

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Iqtisodiyot fanlari bo'yicha falsafa doktori (PhD) dissertatsiyasi avtoreferati mundarijasi

Оглавление автореферата диссертатсии доктора философии (PhD) по экономическим наукам

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Ilmiy rahbar:	**Abdusalomova Nodira Baxodirovna** iqtisodiyot fanlari doktori, professor
Rasmiy opponentlar:	**Rizayev Nurbek Kadirovich** iqtisodiyot fanlari doktori, professor
	Ismailova Mahbuba Mirxalilovna iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Etakchi tashkilot:	**Toshkent xalqaro moliyaviy boshqaruv va texnologiyalar universiteti**

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Dissertatsiya bilan Toshkent davlat iqtisodiyot universiteti Axborot-resurs markazida tanishish mumkin (184 raqami bilan ro'yxatga olingan). Manzil: 100066, Toshkent shahri, Islom Karimov ko'chasi, 49-uy, Tel.: (99871) 239-28-72; faks: (99871) 239-43-51; e-mail: info@tsue.uz

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S.U. Mexmonov
Ilmiy darajalar beruvchi ilmiy kengash raisi, i.f.d., professor

U.V. Gafurov
Ilmiy darajalar beruvchi ilmiy kengash kotibi, i.f.d., professor

S.K. Xudoyqulov
Ilmiy darajalar beruvchi ilmiy kengash qoshidagi ilmiy seminar raisi, i.f.d., professor

KIRISH (falsafa doktori (PhD) dissertatsiyasi annotatsiyasi)

Dissertatsiya mavzusining dolzarbligi va zarurati. Jahon iqtisodiyotining barqaror va mutanosib rivojlanishida xalqaro moliyaviy hisobot standartlariga (XMHS) muvofiq moliyaviy hisobotlarni shakllantirish va tahlil qilish muhim omillardan biri hisoblanadi. Ushbu standartlar asosida tayyorlangan hisobotlar moliyaviy ma'lumotlarning shaffofligi, ishonchliligi va universalligiga erishish imkonini yaratib, turli davlatlar va mintaqalardagi xo'jalik yurituvchi subyektlar o'rtasidagi iqtisodiy aloqalarni mustahkamlashga xizmat qiladi. "2006-yilda 7000 ta Yevropa kompaniyalari 2005-yil hisobotlarini birinchi marta XMHS asosida taqdim etishgan"[1]. XMHSning qo'llanilishi xorijiy investorlar uchun sarmoyaviy muhitni shaffoflashtirib, investitsiyaviy xavflarni to'g'ri baholash va kapital oqimlarini samarali yo'naltirish imkoniyatini beradi. Shu bilan birga, ushbu standartlar korporativ boshqaruvda hisobdorlik, ichki nazorat tizimlari va moliyaviy intizomni mustahkamlashga ko'maklashib, korxonalarning xalqaro bozorlarga integratsiyalashuvini tezlashtiradi. Davlat moliya organlari va regulyatorlar uchun esa XMHS asosidagi hisobotlar makroiqtisodiy tahlillarni amalga oshirish, iqtisodiy siyosatni shakllantirish hamda soliq ma'muriyatchiligini samarali tashkil etishda ishonchli asos bo'lib xizmat qiladi. Umuman olganda, xalqaro moliyaviy hisobot standartlariga muvofiq hisobotlarni shakllantirish jahon miqyosida moliyaviy axborotlar aylanmasi samaradorligini oshirish, sarmoyaviy faollikni rag'batlantirish va iqtisodiy o'sishni kuchaytirishda hal qiluvchi o'rin tutadi.

Jahon miqyosida xalqaro moliyaviy hisobot standartlariga (XMHS) muvofiq hisobotlarni shakllantirish va tahlil qilishni takomillashtirishga qaratilgan ilmiy tadqiqotlarning ustuvor yo'nalishlari, avvalo, moliyaviy hisobotlar sifati, shaffofligi va solishtirish qobiliyatini oshirishga xizmat qiluvchi metodologik yondashuvlarni yangilashni o'z ichiga oladi. Bundan tashqari, turli mamlakatlar moliyaviy hisobot amaliyotida XMHSni joriy etishdagi institutsional to'siqlar va adaptatsiya jarayonlarini o'rganish, milliy va xalqaro standartlar o'rtasidagi uyg'unlikni ta'minlash mexanizmlarini takomillashtirish hamda raqamli texnologiyalar asosida moliyaviy ma'lumotlarni avtomatlashtirish va tahlil qilish imkoniyatlarini kengaytirish kabi masalalar alohida dolzarblik kasb etmoqda. Shuningdek, XMHSga muvofiq hisobotlarning sarmoyaviy qarorlarga, korporativ shaffoflik va bozor intizomini ta'minlashga ta'sirini empirik jihatdan baholash, iqtisodiy barqarorlikka qo'shayotgan hissasini chuqur tahlil qilish va ushbu standartlarning ijtimoiy-iqtisodiy muhitga moslashuvchanligini ta'minlash mexanizmlarini ishlab chiqish ham zamonaviy tadqiqotlarning muhim yo'nalishlari sirasiga kiradi.

O'zbekistonda xalqaro moliyaviy hisobot standartlariga (XMHS) muvofiq hisobotlarni shakllantirish va tahlil qilishni takomillashtirish borasida davlat siyosati doirasida bir qator ustuvor vazifalar belgilangan bo'lib, ular milliy hisob-kitob amaliyotini jahon standartlariga moslashtirish, hisobot berish tizimining shaffofligi va ishonchliligini oshirish, hamda moliyaviy axborotlar sifatini yaxshilashga qaratilgandir. Jumladan, XMHSni joriy etishni huquqiy va institutsional jihatdan ta'minlovchi normativ-huquqiy bazani takomillashtirish, korxona va tashkilotlar buxgalteriya tizimini XMHS talablariga mos ravishda qayta tashkil etish, moliya

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[1] Martin Hoogendoorn, International Accounting Regulation and IFRS Implementation in Europe and Beyond – Experiences with First-time Adoption in Europe, Accounting in Europe journal. Volume 3, 2006 - Issue 1 https://doi.org/10.1080/09638180600920087

mutaxassislarini tayyorlash va qayta tayyorlash bo'yicha malaka oshirish dasturlarini joriy etish kabi chora-tadbirlar amalga oshirilmoqda. Shu bilan birga, raqamli texnologiyalar va axborot tizimlari asosida hisobotlarni avtomatlashtirish, auditorlik nazoratini kuchaytirish va hisobot ma'lumotlarining sifatini baholovchi indikatorlar ishlab chiqish orqali hisobot berish jarayonlarining samaradorligini oshirishga alohida e'tibor qaratilmoqda. Mazkur vazifalarni samarali amalga oshirishda milliy iqtisodiyotning global moliyaviy fazoda munosib ishtirokini ta'minlash, investitsion jozibadorlikni oshirish va xalqaro bozorlar bilan integratsiyalashuviga ko'maklashish maqsadiga erishishni ta'minlash masalalari tadqiqiga yo'naltirilgan ilmiy tadqiqot ishlari dolzarb hisoblanadi.

O'zbekiston Respublikasi Prezidentining 2023-yil 11-sentyabrdagi PF-158-son "O'zbekiston-2030" strategiyasi to'g'risida", 2023-yil 21-iyuldagi PF-111-son "Ma'muriy islohotlar doirasida investitsiyalar, sanoat va savdo sohasida davlat boshqaruvini samarali tashkil qilish chora-tadbirlari to'g'risida", 2022-yil 28-yanvardagi PF-60-son "2022-2026-yillarga mo'ljallangan Yangi O'zbekistonning taraqqiyot strategiyasi to'g'risida"gi farmonlari, 2020-yil 24-fevraldagi PQ-4611-son "Moliyaviy hisobotning xalqaro standartlariga o'tish bo'yicha qo'shimcha chora-tadbirlar to'g'risida"gi qarori, O'zbekiston Respublikasi Vazirlar Mahkamasining 2022-yil 11-apreldagi 171-con "O'zbekiston Respublikasi hududida qo'llash uchun auditning xalqaro standartlarini tan olish tartibi to'g'risidagi nizomni tasdiqlash haqida", 2021-yil 26-yanvardagi 38-son "Moliyaviy hisobotning xalqaro standartlari bo'yicha o'qitish va buxgalterlarni xalqaro sertifikatlash doirasida imtihonlarni topshirish xarajatlarini qoplash tartibi to'g'risidagi vaqtinchalik nizomni tasdiqlash haqida"gi qarorlari hamda mazkur sohaga tegishli boshqa me'yoriy-huquqiy hujjatlarda belgilangan vazifalarni amalga oshirishda mazkur dissertatsiya tadqiqoti muayyan darajada xizmat qiladi.

Tadqiqotning respublika fan va texnikasi rivojlanishining ustuvor yo'nalishlariga muvofiqligi. Mazkur dissertatsiya tadqiqoti fan-texnika rivojining ustuvor yo'nalishlarining I. "Demokratik-huquqiy jamiyatni ma'naviy-axloqiy va madaniy rivojlantirish, innovatsion iqtisodiyotni shakllantirish"ga muvofiq bajarilgan.

Muammoning o'rganilganlik darajasi. Aksiyadorlik jamiyatlarida buxgalteriya hisobi va iqtisodiy tahlil ishlarini tashkil etishning nazariy va amaliy jihatlari o'rganishda A.Marshall, M.Porter, M.Enrayt, L.De Propris, N.Driffild, M. Hoogendoorn, M.Lorentzen, M.Storper, J.Dunning, K.Briman, K.Shmitt, J.Hamfri, B.O.Lundval, B.Jonson, B.Asheim, A.Izakson, E.Bergman, E.Feser kabi chet ellik iqtisodchi-olimlar, V.P. Tretyak, A.A.Migranyan, G.B.Kleiner, R.M.Kachalov, N.B.Nagrudnaya, I.V.Tsihan, A.A.Polidi kabi MDH mamlakatlari iqtisodchi-olimlarining ilmiy ishlarini qayd etish mumkin[2].

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[2] Alfred Marshall. English Political Economy. (New York and London: G.P Putnam Son's, 1885) ; Porter M. (1998) Международная конференция/Пер.с англ.-М : «Международные отношения»-с. 398.; Enrayt, M. J. Survey on the Characterization of Regional Clusters: Initial Results. - Working Paper, Institute of Economic Policy and Business Strategy: Competitiveness Program, University of Hong Kong, Sun Hung Kai, 2000-21 p.; De Propris L., Driffield N. The importance of clusters for spillovers from foreign direct investment and technology sourcing // Cambridge Journal of Economics. 2006. - Vol.30. - P. 277-291. Bergman E., Feser E. Industrial and Regional Clusters: Concepts and Comparative Applications http://www.rri.wvu.edu/WebBook/Bergman-Feser/chapter3.htm).; Tretyak V.P. Кластеры предприятий (Monografiya Izd. 3-ye) M.,2011 s.352-359.; Migranyan, A.A. Теоретические аспекты формирования конкурентоспособных кластеров в странах с переходной экономикой. / A.A. Migranyan. // Vestnik KRSU, t. 2. 2002.; Kleyner G.B., Kachalov P.M., Nagrudnaya N.B. Синтез стратегии кластера на основе системноинтегратсионной теории//Отраслевые рынки. -2008. -№5-6(18).; Pilipenko I.V.

Aksiyadorlik jamiyatlarida buxgalteriya hisobi va iqtisodiy tahlil faoliyatini tashkil etish masalalari O'zbekiston iqtisodchi olimlari tomonidan yaratilgan darslik, monografiya va uslubiy qo'llanmalarda, chop etilgan ilmiy maqola va tezislarda ham o'rganilgan. Jumladan, mazkur masalalar A.T.Abdukarimov, M.K.Pardayev, K.B.Urazov, A.K.Ibragimov, A.A.Karimov, K.R.Xotamov, R.D.Dustmuratov, B.A.Hasanov, M.B.Kalonov, S.N.Tashnazarov, R.O.Xolbekov, N.B.Abdusalomova, N.Rizayev va boshqa olimlarning ilmiy tadqiqot ishlarida atroflicha tadqiq etilgan[3].

Qimmatli qog'ozlar bo'yicha milliy tartibga soluvchilarning xalqaro tashkiloti Qimmatli qog'ozlar komissiyalari xalqaro tashkiloti (IOSCO) o'z a'zolariga chet el emitentlariga qimmatli qog'ozlarni transchegaraviy takliflar va listinglar uchun MHXSdan foydalanishga ruxsat berishni tavsiya qilgan. MHXSni siyosiy darajada ilgari surishda tinimsiz ish olib borildi va uning sa'y-harakatlari siyosiy harakatlarni amalga oshirish borasida shubha bo'lishiga qaramay, uni tasdiqlashdan tortib to majburiy qabul qilishgacha bo'lgan nuqtayi nazardan sezilarli darajada o'z samarasini berdi. Ko'pchilik kapital bozorlarining globallashuvi uchun buxgalteriya hisobini uyg'unlashtirish zarur deb hisoblaydi. Biroq, MHXSni majburiy qabul qilishning iqtisodiy oqibatlarining aniq empirik dalillari cheklangan.

R.Do'smuratov jahon amaliyoti yutuqlari asosida buxgalteriya hisobini isloh qilish masalalari, xususan, MHXS va xorijiy amaliyot asosida intellektual mulk ob'yektlarini tan olish, baholash, hisobga olish va hisobot berish masalalariga, I.Davletovning iqtisodiyotning jahon buxgalteriya hisobi tizimini qabul qilish va uyg'unlashtirish, shuningdek, O'zbekistonda MHXSga o'tish bosqichlari, MHXSga o'tishni jadallashtirish masalalariga e'tibor qaratgan. N.Rizayevning fikriga ko'ra, xorijiy investorlarni zarur axborot muhiti bilan ta'minlash va xalqaro moliya bozorlariga chiqish imkoniyatlarini kengaytirish muhim hisoblanadi.

Yuqorida nomlari keltirilgan iqtisodchi olimlarning ilmiy ishlarida aksiyadorlik jamiyatlarida buxgalteriya hisobi va iqtisodiy tahlil faoliyatini tashkil etishning nazariy-uslubiy muammolari alohida o'rganish obyektiga aylantirilmagan va har tomonlama o'rganilmagan, bu boradagi o'zgarishlar hisobga olinmagan. Umuman olganda, iqtisodiy adabiyotlarda yetarlicha o'rganilmagan aksiyadorlik

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Конкурентоспособиост стран и регионов в мировом хозяйстве: теория, опыт малых стран Западной и Северной Европы, М, 2005. S.491-502.; Sixan, T.V. Кластерная теория экономического развития/T.V. Sixan//Теория и практика управления. - 2003. - №5. - С. 40.;

[3] Pardaev M.Q. iqtisidiy tahlil nazariyasi. - Samarkand.: Zarafshan, 2001. - 272 p.; Hasanov B.A., Hashimov, A.A. Boshqaruv hisobi. Darslik. - Toshkent: Iqtisid-Moliya, 2005. - 308 p. Orazov K.B. Iqtisodiyot liberallashtirish sharoitida buxgalteriya hisobining kontseptual masalalari. - Toshkent: Fan, 2005. - 236. Tashnazarov S.N. Moliyaviy hisobotning nazariy va uslubiy asoslarini takomillashtirish. Monograph. - Publisher SIA Publishing. Globe Edit Publishing house. 2018. 280 p. ISBN-13:978-613-8-24050-1https://www.morebooks.shop/bookprice_offer. Karimov A.A. Korporativ boshqaruv tizimida buxgalteriya xisobi va audit. Monografiya. - Toshkent: IQTISOD-MOLIYA, 2008. - 152 b.; Dusmuratov R.D. Buxgalteriya xisobi nazariyasi. - T.: Yangiyul polygraph service. 2007-y. - 352 6; Amaliy boshkaruv xisobi. Oliy ukuv yurtlari uchun ukuv kullanma /A.K. Ibragimov, B.A. Xasanov, N.K. Rizayev - T.: "Moliya", 2014. -404 b.; Xasanov B.A. Boshkaruv xisobi: nazariya va uslubiyot. - T.: Moliya, 2003-y. - 248 b.; Abdusalomova N.B. Boshkaruv xisobi tizimida ichki nazorat va byudjetlashtirish uslubiyatini takomillashtirish. Iktisodiyot fanlari doktori (DSc) dissertatsiyasi avtoreferati; Maxsudov B.Yu. Boshkaruv xisobida byudjetlashtirish metodologiyasini takomillashtirish. Ikt. fan. dok. diss, avtoreferati. - T.: TMI, 2018; Xodjayeva M.X. Sug'urta faoliyati buxgalteriya xisobi va auditining xozirgi axvoli va uni takomillashtirish yullari.//i.f.n. dissertatsiyasi, O'zbekiston Respublikasi BMA, 2001. Abduraimova M.A. Sug'urta tashkilotlari moliyaviy xisobotini tuzish va auditorlik tekshiruvidan utkazish tartibini takomillashtirish: iktisodiyot fanlari buyicha falsafa doktori (PhD) dis. avtoref. Toshkent - 2020. -55 b. Alimov B.B. Sug'urta kompaniyalari buxgalteriya balans ko'rsatkichlarining kompleks tahlilini takomillashtirish: iqtisodiyot fanlari buyicha falsafa doktori (PhD) dis. avtoref. Toshkent - 2019. - 54 b.

jamiyatlarida buxgalteriya hisobi va iqtisodiy tahlilni tashkil etishning dolzarbligi bu borada chuqur ilmiy izlanishlar olib borishni taqozo etadi.

Yuqorida qayd etilgan xorijiy tadqiqotchilar va O'zbekiston olimlari tomonidan olib borilgan ilmiy ishlanmalarda aksiyadorlik jamiyatlarida buxgalteriya hisobi va tahlilni tashkil etish masalasi alohida ilmiy tadqiqot mavzusi sifatida alohida ajratilmagan. Shunga ko'ra, zamonaviy talablarga javob beradigan ilmiy izlanishlar orqali ushbu muammolarni bartaraf etish taqozo etiladi.

Dissertatsiya mavzusining dissertatsiya bajarilgan oliy ta'lim muassasasining ilmiy tadqiqot ishlari rejasi bilan bog'liqligi. Mazkur dissertatsiya tadqiqoti Toshkent davlat iqtisodiyot universiteti ilmiy tadqiqot ishlari rejasiga muvofiq FM-6-sonli "O'zbekiston iqtisodiyotini modernizatsiyalash sharoitida buxgalteriya hisobi, iqtisodiy tahlil, audit va statistika sohalari taraqqiyotining konseptual yo'nalishi" mavzusidagi amaliy loyiha doirasida bajarilgan.

Tadqiqotning maqsadi korxonalarda xalqaro moliyaviy hisobot standartlariga muvofiq hisobotlarni shakllantirish va tahlil qilishni tashkil etish bo'yicha ilmiy va amaliy tavsiyalar ishlab chiqishdan iborat.

Tadqiqotning vazifalari:

xorijiy mamlakatlarida buxgalteriya hisobini yuritishdagi farqlar va MHXS asosida shakllanishining tarixiy asoslarini o'rganish;

xalqaro moliyaviy hisobot standartlaridan foydalanish imkoniyatlarini o'rganish va takliflar ishlab chiqish;

moliyaviy hisbotlarni tuzish va ular ma'lumotlari asosida tahlilni tashkil etish bo'yicha xorijiy tajribalarni o'rganish va ularni asoslash;

O'zbekistonda moliyaviy hisobotning xalqaro standartlariga o'tishning amaldagi holatini o'rganish;

MHXS talablariga ko'ra xatolarni to'g'rilash va o'zgartirishlar kiritishni o'rganish asosida takliflar ishlab chiqish;

moliyaviy hisobning xalqaro standartlari asosida moliyaviy hisobot shakllarini tuzish va taqdim etish bo'yicha takliflar ishlab chiqish;

korxonalarning iqtisodiy tahlilini takomillashtirish bo'yicha takliflar ishlab chiqish.

Tadqiqotning obyekti sifatida "O'zmaxsusmontajqurilish" aksiyadorlik jamiyati tarkibida faoliyat yurituvchi xo'jalik yurituvchi subyektlarning buxgalteriya hisobi ma'lumotlari olingan.

Tadqiqotning predmeti bo'lib korxonalarda xalqaro moliyaviy hisobot standartlariga muvofiq hisobotlarni shakllantirish va tahlil qilishni takomillashtirish jarayonida vujudga keluvchi iqtisodiy munosabatlar majmui hisoblanadi.

Tadqiqotning usullari. Dissertatsiya ishida taqqoslash, analiz va sintez, induksiya va deduksiya, monografik kuzatish, iqtisodiy matematik tahlil, buxgalteriya hisobi usullari va boshqa usullardan keng foydalanilgan.

Tadqiqotning ilmiy yangiligi quyidagilardan iborat:

"Moliyaviy hisobotlarni taqdim etish" nomli 1-sonli Buxgalteriya hisobining xalqaro standartiga muvofiq moliyaviy hisobotlarga qo'yiladigan umumiy talablar asosida uzoq muddatli aktivlarning klassifikatsiyasini har bir moddalar bo'yicha qayd etish ketma-ketligi ishlab chiqilgan;

moliyaviy hisobotning xalqaro standartlari asosida moliyaviy hisobotlarni "tuzatish" (Adjustment), "rad etish" (Reject), "qayta tuzatish" (Reforword) bosqichlaridan iborat uch bosqichli transformatsiya qilish tartibi ishlab chiqilgan;

foyda yoki zarar va boshqa umumlashgan daromad to'g'risidagi hisobotni tuzish hamda ma'lumotlarni ochib berish tartibi ma'muriy, sotish va boshqa operatsion xarajatlarni baholashning funksional usuli asosida takomillashtirilgan;

xalqaro standartlarga muvofiq tuzilgan moliyaviy hisobotlarning ma'lumotlari asosida moliyaviy va iqtisodiy koeffitsiyent ko'rsatkichlarini tahlil qilish orqali samaradorlikni va iqtisodiy barqarorlikni baholash tartibi takomillashtirilgan.

Tadqiqotning amaliy natijalari quyidagilardan iborat:

korxonalarda buxgalteriya hisobi ma'lumotlarining zarurligi va moliyaviy hisobotning o'ziga xos xususiyatlari asoslangan;

xorijiy mamlakatlardagi korxonalarning xalqaro moliyaviy hisobot standartlari talablari asosida moliyaviy hisobotlarni tuzish tajribalari asosida amaliy tavsiyalar berilgan;

hisobot davri oxirida sinov balansini tuzish va moliyaviy hisobot tuzishda aniqlangan xatolarni tuzatish va ularni hisobga olishning bosqichlari asoslangan;

moliyaviy hisobot ko'rsatkichlari asosida taqqoslash, vertikal va trend tahlillari orqali moliyaviy hisobotga iqtisodiy va moliyaviy baholash usullari asoslangan;

moliyaviy hisobot ko'rsatkichlari asosida samardorlikning muhim ko'rsatkichlarining moliyaviy tahlil koeffitsiyentlari orqali risklarni baholash taklifi ishlab chiqilgan.

Tadqiqot natijalarining ishonchliligi. Tadqiqot natijalarining ishonchliligi ishda qo'llanilgan yondashuv va usullar, uning doirasida foydalanilgan nazariy yondashuvlar, rasmiy manbalardan olingan ma'lumotlar, tadqiqotda xalqaro moliyaviy hisobot standartlariga muvofiq hisobotlarni shakllantirish va tahlil qilishni takomillashtirishga doir ma'lumotlar, xulosa, taklif va tavsiyalarning "Ohangaronsement" AJ, BYD Co.LTD rasmiy ma'lumotlariga asoslanganligi, shuningdek, taklif va tavsiyalarning xalqaro moliyaviy hisobot standartlariga muvofiq hisobotlarni shakllantirish va tahlil qilishni takomilashtirishda foydalanilganligi bilan belgilanadi.

Tadqiqot natijalarining ilmiy va amaliy ahamiyati. Tadqiqot natijalarining ilmiy ahamiyati unda ishlab chiqilgan ilmiy taklif va xulosalardan aksiyadorlik jamiyatlarida buxgalteriya hisobining nazariy va uslubiy asoslarini takomillashtirish, bu boradagi ilmiy tadqiqotlarning metodologik bazasini yanada boyitishda foydalanish mumkinligi bilan izohlanadi.

Tadqiqot natijalarining amaliy ahamiyati shundan iboratki, uning asosida tuzilgan xulosalar, ishlab chiqilgan taklif va tavsiyalar aktsiyadorlik jamiyatlarida buxgalteriya hisobini yanada takomillashtirish, idoraviy va tarmoq buxgalteriya dasturlari, normativ-uslubiy ishlanmalar, aksiyadorlik jamiyatlarida buxgalteriya hisobini tartibga solish usullari va vositalarini yanada takomillashtirishda foydalanish mumkin.

Tadqiqot natijalarining joriy qilinishi. Xalqaro moliyaviy hisobot standartlariga muvofiq hisobotlarni shakllantirish va tahlil qilishni takomillashtirish bo'yicha olingan ilmiy natijalari asosida:

"Moliyaviy hisobotlarni taqdim etish" nomli 1-sonli Buxgalteriya hisobining xalqaro standartiga muvofiq moliyaviy hisobotlarga qo'yiladigan umumiy talablar

asosida uzoq muddatli aktivlarning klassifikatsiyasini har bir moddalar bo'yicha qayd etish ketma-ketligiga oid taklifi "O'zmaxsusmontajqurilish" AK hamda "Ohangaronsement" AJ tomonidan amaliyotga joriy qilingan ("O'zmaxsusmontajqurilish" AKning 2023-yil 28-avgustdagi 01-188/06-06-sonli, "Ohangaronsement" AJning 2024-yil 12-maydagi 450-sonli ma'lumotnomalari). Mazkur ilmiy taklifning amaliyotga joriy etilishi natijasida aksiyadorlik jamiyatlarida moliyaviy holat to'g'risidagi hisobotda uzoq muddatli aktivlarni klassifikatsiyasini har bir moddalar buyicha qayd etish ketma ketligi va faoliyatning uzluksizligidan kelib chiqib, buxgalteriya hisobining hisoblash va joriy bo'lmagan farqni o'z ichiga oladigan jarayonlarida ijobiy natijaga erishish imkoni yaratilgan;

moliyaviy hisobotning xalqaro standartlari asosida moliyaviy hisobotlarni "tuzatish" (Adjustment), "rad etish" (Reject), "qayta tuzatish" (Reforword) bosqichlaridan iborat uch bosqichli transformatsiya qilish tartibi "O'zmaxsusmontajqurilish" AK hamda "Ohangaronsement" AJ tomonidan amaliyotga joriy qilingan ("O'zmaxsusmontajqurilish" AKning 2023-yil 28-avgustdagi 01-188/06-06-sonli, "Ohangaronsement" AJning 2024-yil 12-maydagi 450-sonli ma'lumotnomalari). Mazkur ilmiy taklifning amaliyotga joriy etilishi natijasida foydalanuvchilarga aksiyadorlik jamiyatlari tomonidan taqdim etilayotgan moliyaviy hisobotlarni xalqaro standart talablariga movofiq tuzilgan transformatsiya jadvallarini uch bosqichli (AJE, RJE, RFW) usullaridan foydalangan holda transformatsiya jadvallarini joriy qilish imkoni yaratilgan;

foyda yoki zarar va boshqa umumlashgan daromad to'g'risidagi hisobotni tuzish hamda ma'lumotlarni ochib berish tartibi ma'muriy, sotish va boshqa operatsion xarajatlarni baholashning funksional usuli asosida takomillashtirish taklifi "O'zmaxsusmontajqurilish" AK hamda "Ohangaronsement" AJ tomonidan amaliyotga joriy qilingan ("O'zmaxsusmontajqurilish" AKning 2023-yil 28-avgustdagi 01-188/06-06-sonli, "Ohangaronsement" AJning 2024-yil 12-maydagi 450-sonli ma'lumotnomalari). Mazkur ilmiy taklifning amaliyotga joriy etilishi natijasida aksiyadorlik jamiyatlari tomonidan tuziladigan moliyaviy natijalar to'g'risidagi hisobot shakllarini funksional usulda foyda va zararlar hamda umumlashgan daromadlar to'g'risidagi hisobot shakllari bilan ta'minlash imkoni yaratilgan;

xalqaro standartlarga muvofiq tuzilgan moliyaviy hisobotlarning ma'lumotlari asosida moliyaviy va iqtisodiy koeffitsiyent ko'rsatkichlarini tahlil qilish orqali samaradorlikni va iqtisodiy barqarorlikni baholash tartibini takomillashtirish taklifi "O'zmaxsusmontajqurilish" AK hamda "Ohangaronsement" AJ tomonidan amaliyotga joriy qilingan ("O'zmaxsusmontajqurilish" AKning 2023-yil 28-avgustdagi 01-188/06-06-sonli, "Ohangaronsement" AJning 2024-yil 12-maydagi 450-sonli ma'lumotnomalari). Mazkur ilmiy taklifning amaliyotga joriy etilishi natijasida aksiyadorlik jamiyatlari tomonidan taqdim etiladigan samaradorlikni baholashning muhim ko'rsatkichlarining tahlili orqali ishlab chiqilgan model foydalanuvchilar uchun aniq va ishonarli axborot bilan ta'minlashda samarali natija bergan.

Tadqiqot natijalarining aprobatsiyasi. Mazkur tadqiqot natijalari 2 ta respublika va 2 ta xalqaro ilmiy-amaliy konferentsiyalarda muhokama qilingan hamda ijobiy xulosalar olingan.

Tadqiqot natijalarining e'lon qilinganligi. Dissertatsiya mavzusi bo'yicha jami 7 ta ilmiy ish, shu jumladan, mahalliy OAK e'tirof etgan jurnallarda 2 ta,

nufuzli xorijiy jurnallarda 1 ta ilmiy maqola nashr etilgan.

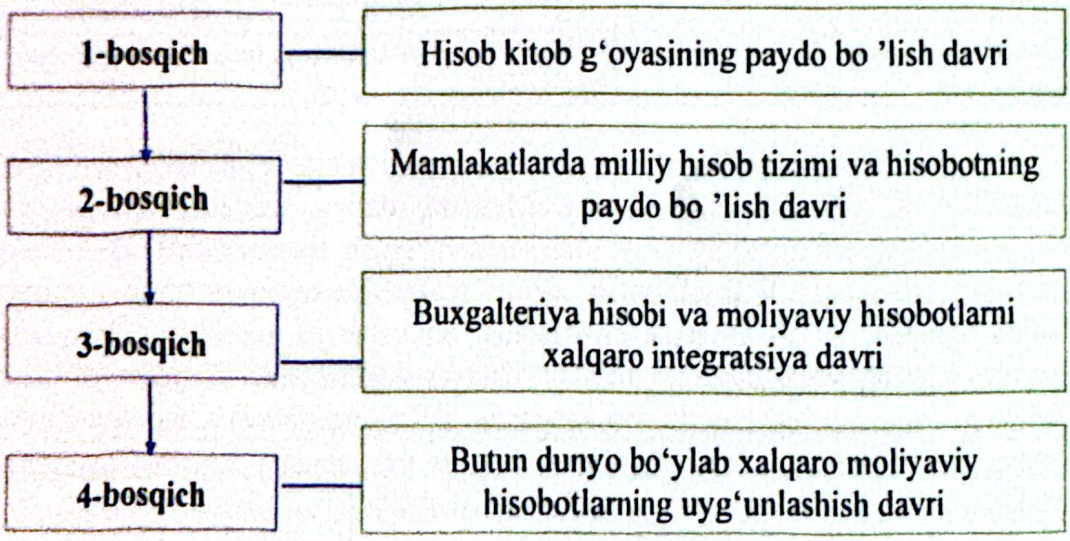
Dissertatsiyaning tuzilishi va hajmi. Dissertatsiya ishi tarkibiy jihatdan kirish, 3 ta bob, xulosa va foydalanilgan adabiyotlar ro'yxatini o'z ichiga olgan. Dissertatsiyaning hajmi 118 betdan iborat.

DISSERTATSIYANING ASOSIY MAZMUNI

Kirish qismida olib borilayotgan tadqiqotlarning dolzarbligi va zarurligi asoslab berilgan, ularning respublika fan va texnologiyalari rivojlanishining ustuvor yo'nalishlariga muvofiqligi, muammoning tadqiq etilganlik darajasi va ilmiy tadqiqot ishlari bilan bog'liqligi ko'rsatilgan. dissertatsiya tugallangan oliy ta'lim muassasasi ko'rsatilgan. , tadqiqotning maqsadi va vazifalari, shuningdek, ob'yekti, predmeti va usullari tavsiflanadi, tadqiqotning ilmiy yangiligi va amaliy natijalari yoritiladi, tadqiqot natijalarining ishonchliligi va amaliyotga tatbiq etilishi tushuntiriladi, tasdiqlanishi, nashr etilishi, tuzilishi va tadqiqot natijalarining hajmi tushuntiriladi. ma'lumotlar taqdim etiladi.

Dissertatsiyaning birinchi bobi "Xalqaro moliyaviy hisobot standartlarini shakllantirishning nazariy ahamiyati" deb nomlangan bo'lib, ushbu bobda moliyaviy hisobotning xalqaro standartlarini shakllantirishning tarixiy asoslari va buxgalteriya hisobi modellaridagi farqlar, xalqaro moliyaviy hisobot standartlarini amalda qo'llash imkoniyatlari va me'yoriy hujjatlari, xalqaro moliyaviy hisobot standartlari asosida xalqaro fikr mulohazalarning nazariy asoslari ko'rsatilgan.

Buxgalteriya hisobi va hisobotning tarixiy shakllanishi zamonaviy buxgalteriya hisobi va moliyaviy hisobotning asosiy asosidir. Buxgalteriya hisobi va moliyaviy hisobot uzoq tarix davrida zaruriyatdan asta-sekin vujudga keldi va rivojlandi va bugungi kunda u mukammal boshqaruv tizimi sifatida maydonga chiqdi.Buxgalteriya hisobi va moliyaviy hisobot tizimining paydo bo'lishini quyidagi to'rt bosqichga bo'lish mumkin. (1-rasm)



1-rasm. Buxgalteriya hisobi va moliyaviy hisobot tizimining rivojlanish bosqichlari. [4]

Hozirgi vaqtda jahonning birqancha davlatlarida milliy hisob tizimini nazariy

[4] Muallif tomonidan tuzilgan

jihatdan tashkil etish va takomillashtirishda buxgalteriya maktablarining roli beqiyosdir. Qayd etilishicha, dunyoda to'rtta asosiy maktab mavjud bo'lib, ularning asosiy jihatlari quyidagi jadvalda tasvirlangan (1-jadval).

1-jadval

Dunyodagi to'rtta asosiy buxgalteriya maktablarining tavsifi [5]

Buxgalteriyadagi mavjud bo'lgan muammolar	Buxgalteriya hisobining turli maktablari tomonidan mavjud bo'lgan muammoni bartaraf etgan mamlakatlar			
	Italiya	Fransiya	Germaniya	Anglo-amerika
Buxgalteriya hisobning maqsadi	Iqtisodiy jarayonda ishtirok etuvchi shaxslarni nazorat qilish	Korxona mablag'laridan umumli foydalanish	Tejamkor hisob usullarini ishlab chiqish	Ma'muriyatning xatti-harakati
Buxgalteriya hisobining ob'yekti	Hisob hujjatlari	Mulkdorlar	Iqtisodiy Jarayonlar	Korxona egalari
Buxgalteriya balansi	Qonun va hujjatlar	Kirim va chiqimlarning tengligi	Matematik hisoblash	Kreditorlar va kapitalga teng mablag'lar
Balans (hisoblarga nisbatan)	Schyotdan olingan	Schyotdan olingan	Debet va kredit balansi teng	Prinsipial hisob emas
Baho	Sotish narxi	Narxi	Qiymat	Narxi
Hisoblarning tarkibi va maqsadiga ko'ra	Bir qator	Bir qator	Ikki qator	Printsipial jihatdan emas
Ikki marta hisobning sababi	Huquq va majburiyatlarning o'zgarishi	Mulkdorlarni almashinuvi	Bu muvozanatdan kelib chiqadi	Ko'rib chiqilmagan
Usul	Induksiya	Induksiya	Tejamkorlik	Induksiya
Buxgalteriya hisobi fan sifatida	Huquqshunoslik fani	Iqtisodiy nazariya fani	Matematika fanlari	Psixologiya fani

Bu maktablarning har biri o'ziga xos xususiyatlarga ega va ular bir xil arifmetika muammosiga turlicha yondashadilar. Masalan, Italiya maktabida buxgalteriya hisobining maqsadi iqtisodiy jarayonlarni nazorat qilish, fransuz maktabida korxona mablag'laridan unumli foydalanish, nemis maktabida tejamkor hisob usullarini ishlab chiqish, ingliz-amerika maktabida buxgalteriya hisobining maqsadini ma'muriyatning xatti-harakati sifatida izohlaydi. Shuningdek, buxgalteriya hisobi fanining ilmiy asoslari haqida gap ketganda, Italiya maktabida - huquqshunoslik, fransuz maktabida - iqtisodiy nazariya, nemis maktabida - matematika fanlari, ingliz-amerika maktab - psixologiya fani deb izohlaydi.

Buxgalteriya hisbining rivojlanishi asosan Braziliya, Germaniya, Hindiston, Yamayka, Keniya, Pokiston, Janubiy Afrika va Turkiyani qamrab oladi. Ushbu mamlakatlar MHXSni joriy etishda turlicha yondashuvlarni qo'llashgan. Braziliya misolida MHXSni joriy etish 2010-yilda kuchga kiradi. Germaniya kompaniyalari

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[5] Sokolov Ya.V. Очерки по истории бухгалтерского учета. –М.: Финансы и статистика 1991. 264 b.

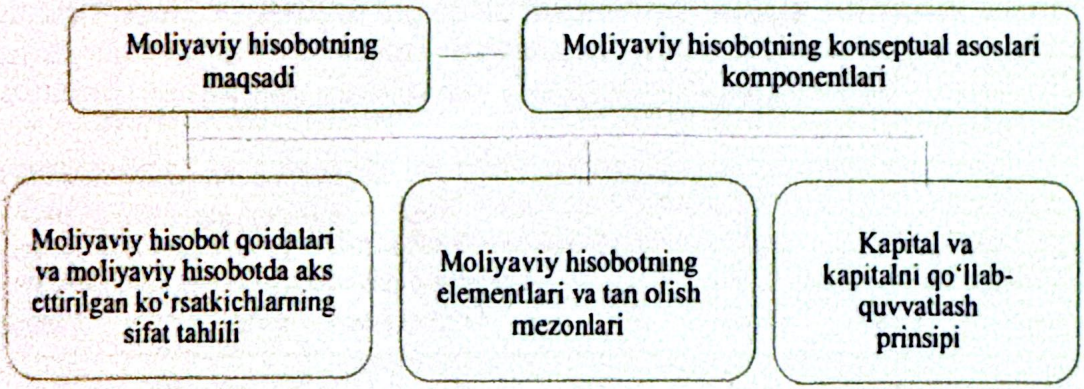
1990-yillarning boshidan boshlab xalqaro buxgalteriya standartlari (XBS) asosida moliyaviy hisobotlarni tayyorlashni boshlaydi. Hindistondagi yondashuv MHXSni mamlakatning iqtisodiy voqeliklariga moslashtirish edi. Yamayka MHXSni 2002-yilda, Keniya esa joriy etish jarayonini 1998-yilda boshlagan. Pokiston Xalqaro Buxgalteriya Standartlari Qo'mitasi tomonidan chiqarilgan XBSni 1970-yillardayoq joriy qila boshladi. Janubiy Afrika xuddi shunday jarayonni 1993-yilda boshlagan. Turkiyada esa bu jarayon 2003-yilda boshlangan.

2- jadval

MHXS bo'yicha ishlaydigan departamentlar soni hududlarga bo'lingan [6]

Mintaqalar	Departamentlar soni	Jami foizda
Yevropa	44	26%
Afrika	38	23%
Yaqin Sharq	13	8%
Osiyo va Okeaniya	35	21%
Amerika	37	22%
Jami	167	100%

Xalqaro buxgalteriya kontseptsiyasida ma'lum bir ob'yektni baholash yoki ob'yekt to'g'risidagi ma'lumotlarni aniqlashtirish tartibi aniqlanmagan va ushbu Konsepsiyada hech narsa biron bir aniq BHMS o'rnini bosmaydi, lekin MHXSni ishlab chiqishda ushbu kontseptsiya qoidalariga tayanadi, ya'ni u ta'minlanadi. MHXS qoidalari kontseptual qoidalarga to'liq mos kelishi.



2-rasm. Moliyaviy hisobotning konsyeptual asoslarining komponentlari [7]

O'zbekistonda bugungi raqamli iqtisodiyot sharoitida barcha sohalarda tub islohotlar amalga oshirilmoqda. Bugungi globallashuv jarayonida O'zbekiston iqtisodiyotiga investitsiyalarni jalb etish uchun ma'lum shart-sharoitlarni yaratib berish, jumladan, xo'jalik yurituvchi subektlar faoliyatining shaffofligi va aniqligiga erishish uchun har bir sohada yuqori sifatli va raqobatbardosh tizim yaratish

[6] Rizaev Nurbek Issues of adjusting national standards in compliance with international standards in Uzbekistan (evidence from accounting policy). *ilmiy tadqiqot va innovatsiya*, *1*(1), 94–104. . (2022). http://ilmiytadqiqot.uz/index.php/iti/article/view/14

[7] Muallif tomonidan tuzilgan

bo'yicha amaliy ishlar izchil davom ettirilmoqda. O'zbekistonda bu masalani amalga oshirishda moliyaviy hisobotning umume'tirof etilgan jahon standartlari – moliyaviy hisobotning xalqaro standartlarini qo'llash bilan bog'liq.

Xususan, so'nggi yillarda O'zbekistonda buxgalteriya hisobi va hisobotini xalqaro moliyaviy hisobot standartlari (MHXS) bilan uyg'unlashtirish bo'yicha bir qator samarali ishlar amalga oshirildi va bugungi kunda bu ulkan ishlarning navbatdagi istiqbolli qadamini aytish mumkin. bosqich o'tdi. O'zbekiston Respublikasi Prezidenti Shavkat Mirziyoyevning "Moliyaviy hisobotning xalqaro standartlariga o'tishga doir qo'shimcha chora-tadbirlar to'g'risida"gi qarori va unga ko'ra "Xaritani tasdiqlash yo'li" 18-bandining qabul qilinishi bu borada jiddiy ishlar amalga oshirilayotganidan dalolat beradi. O'zbekistonda bu yo'nalishda ishlar olib borilmoqda. Bu oqilona yo'l. Shunday ekan, biz xalqaro maydonga, jahon bozoriga intilayotgan ekanmiz, faoliyatimiz ham xalqaro darajaga mos kelishi kerak.

O'zbekiston Respublikasi Prezidentining 2020-yil 24-fevraldagi PQ-4611-sonli qaroriga asosan xorijiy investorlarni zarur axborot muhiti bilan ta'minlash va xalqaro moliyaviy hisobot standartlariga (MHXS) o'tishni jadallashtirish orqali xalqaro moliya bozorlariga chiqish imkoniyatlarini kengaytirish maqsadida 2021-yil 1-yanvardan boshlab "Moliyaviy hisobotning xalqaro standartlariga o'tish bo'yicha qo'shimcha chora-tadbirlar to'g'risida"gi aksiyadorlik jamiyatlari, tijorat banklari, sug'urta tashkilotlari va yirik soliq to'lovchilar 2021-yilda buxgalteriya hisobini MHXS asosida tashkil etish va MHXS asosida moliyaviy hisobotlarni tayyorlashga qaror qilindi.

Moliyaviy hisobotning xalqaro standartlarini o'rganish O'zbekiston iqtisodiyotiga xorijiy investitsiyalarni bevosita jalb etish, erkin iqtisodiy zonalarni tashkil etish va faoliyat yuritishda buxgalteriya hisobini moliyaviy hisobotning xalqaro standartlari asosida tashkil etish zarurligini ta'minlaydi. Hozirgi vaqtda moliyaviy hisobotning xalqaro standartlari xo'jalik yurituvchi sub'yektlar tomonidan tashqi foydalanuvchilarning ehtiyojlarini qondirishga qaratilgan buxgalteriya ma'lumotlarini taqdim etadi.

Zamonaviy buxgalterlar va har bir rahbar xodim bank yoki kompaniyaning rivojlanishi va moliyaviy barqarorligi bilan bog'liq iqtisodiy muammolarni hal qilishda o'z buxgalterlariga, yuqori malakasi va ish tajribasiga, xalqaro amaliyotga, ya'ni moliyaviy hisobotning xalqaro standartlariga ishonadi. MHXS bo'yicha) eng yaqin yordamchi sifatida. Bu esa O'zbekiston iqtisodiyotini yanada rivojlantirishning muhim omillaridan biriga aylanadi.

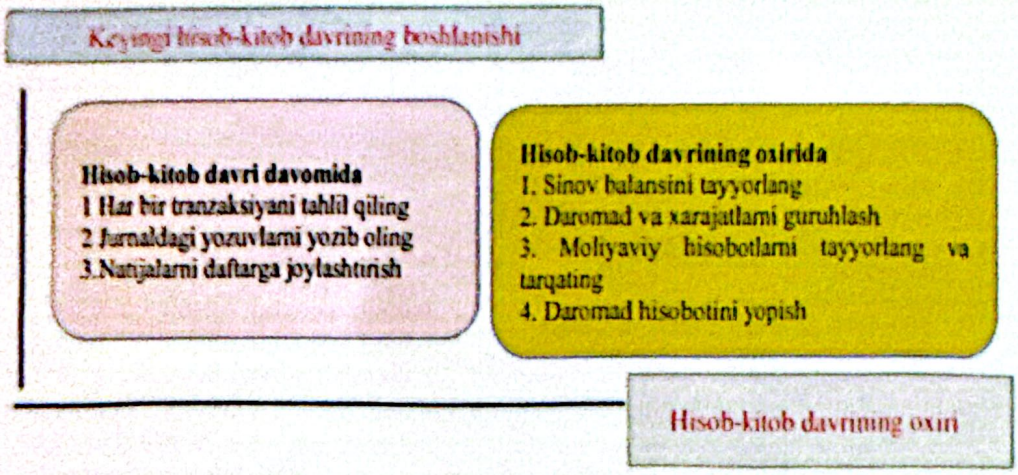
Dissertatsiyaning ikkinchi bobi "Korxonalarda buxgalteriya hisobining xalqaro standartlarini joriy etishning amaliy masalalari" deb nomlanadi, bu bobda MXHSga muvofiq moliyaviy hisobotlarni tuzish va transformatsiya qilish, korxonalarda MHXSga muvofiq sinov balansiga tuzatishlsr kiritish turlari, moliyaviy natijalar to'g'risidagi hisobotni MXHS talablariga muvofiq transformatsiya qilish masalalari keltirilgan.

O'zbekiston Respublikasida MHXSga muvofiq moliyaviy hisobotni ikki xil usulda tayyorlashlari mumkin: parallel hisobga olish va moliyaviy hisobotni transformatsiya qilish usullari.

Parallel buxgalteriya usuli eng murakkab usullardan biridir, chunki u korxonadan faoliyatning har bir ma'lumotlarini ikki marta aks ettirishni talab qiladi. Amalda, bu ikkita mustaqil buxgalteriya tizimi bo'lib, bitta buxgalter korxona

ma'lumotlarini qoidalarga muvofiq ikkita tizimga kiritishini tasavvur qilish qiyin. Shu bilan birga, parallel hisob-kitob usuli MHXSga muvofiq yuqori sifatli moliyaviy hisobotlarni taqdim etish imkonini beradi. Zamonaviy sharoitda ikkita usuldan birini qo'llash tegishli dasturiy ta'minot yordamida ma'lumotlarni kompyuterda qayta ishlashni o'z ichiga oladi. Shuni tan olish kerakki, parallel buxgalteriya dasturi boshqa usullarga nisbatan yuqori sifati (samaradorligi) bilan ajralib turadi.

Hisobotlarni MHXSga asosida tuzish amaliyoti hisobot beruvchi tashkilot xodimlari yoki tashqaridan jalb qilingan mutaxassislar tomonidan amalga oshirilishi mumkin. Bu usul quyidagi muhim kamchiliklarga ega: hisob ma'lumotlarini soxtalashtirish; taxminlarning ko'pligi; MHXSga muvofiq hisobot ma'lumotlarini tahlil qilish mumkin emasligi, o'zgartirishlar hisobot davri oxirida kiritilishi; alohida shartnomalar tuzish mumkin emasligi; Boshqaruv qarorlarini qabul qilish uchun ushbu hisobot ma'lumotlarining etishmasligi va boshqalar. Boshqa transformatsiya usullariga nisbatan afzalliklari kichik moliyaviy xarajatlar va vaqtinchalik xarajatlarni o'z ichiga oladi.Buxgalteriya tizimlari eng ko'p takrorlanadigan kundalik operatsiyalarni, ayniqsa pul mablag'lari bilan bog'liq operatsiyalarni qayd etish uchun mo'ljallangan. Pul mablag'lari qabul qilinganda yoki to'langanda, u buxgalteriya tizimida qayd etiladi. Umuman olganda, pul mablag'lariga bo'lgan bunday e'tibor, ayniqsa, pul mablag'lari tushumlari va to'lovlari daromadlar va xarajatlarni keltirib chiqaradigan faoliyat bilan bir vaqtda sodir bo'lganda yaxshi ishlaydi. Biroq, 3-rasmda ko'rsatilganidek, pul mablag'lari har doim ham kompaniya daromad oladigan davrda olinmaydi; xuddi shunday, pul mablag'lari har doim ham kompaniya xarajatlarga duchor bo'lgan davrda to'lanmaydi.



3-rasm. Moliyaviy hisobot davri[8]

Pul mablag'larini tushumini yoki to'lovni qayd etish uchun bitta operatsiya zarur bo'lganda, daromad va xarajatlar kelib tushgan paytdagi daromad yoki xarajatlarni hisobga olish uchun boshqa operatsiya zarur bo'lganda, buxgalteriya hisobi tizimi daromad va xarajatlarni hisobga oladi va vaqtdagi bunday farqlar tufayli yuzaga kelgan muammoni hal qilish har bir hisobot davri oxirida tuzatish yozuvlarini qayd etishdan iborat, shunday qilib:

[8] Muallif tomonidan tuzilgan

daromadlar olingan paytda hisobga olinadi (daromadni tan olish printsipi),

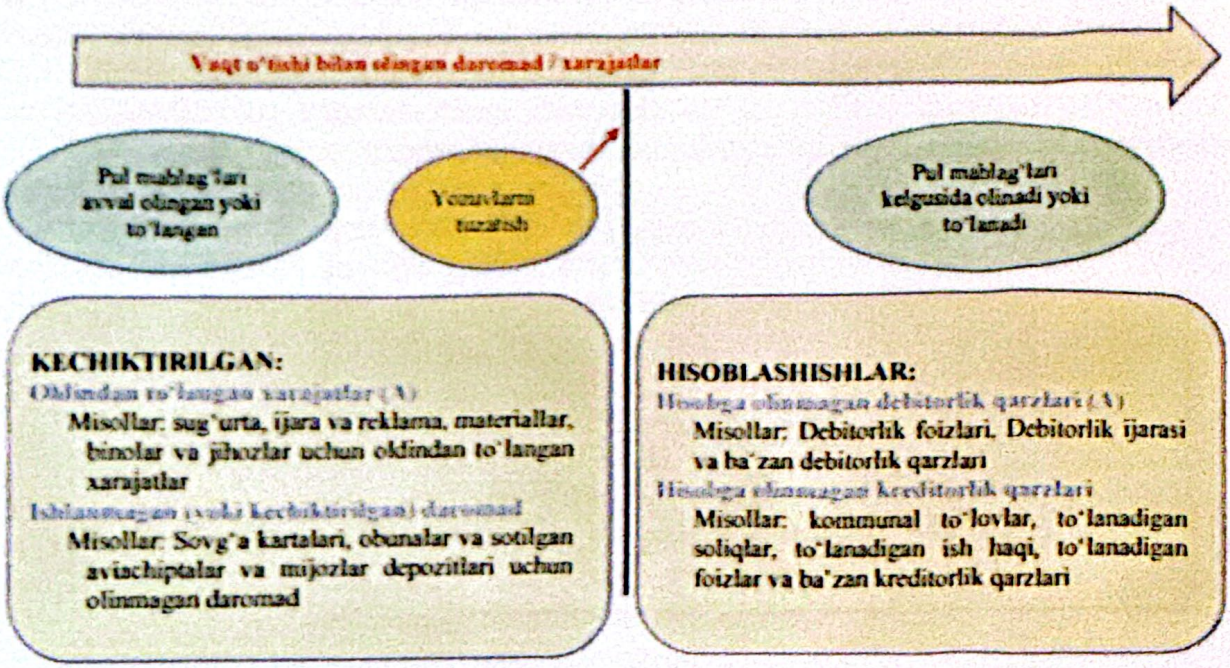
xarajatlar daromad olish uchun qilingan paytda hisobga olinadi (xarajatlarni tan olish printsipi),

aktivlar hisobot davri oxirida qolgan ehtimoliy kelajakdagi foydalarni ifodalovchi summalarda taqdim etiladi,

majburiyatlar davr oxirida qarzdor bo'lgan aktivlar yoki xizmatlarning kelajakdagi ehtimoliy qurbonliklarini ifodalovchi summalarda hisobot qilinadi.

Korxonalar o'z hisoblarini to'g'rilash uchun hisobot davrining oxirigacha kutishadi, chunki har kuni yozuvlarni o'zgartirish juda ko'p vaqt talab qiladi. Har doim kompaniya tashqi foydalanuvchilar uchun moliyaviy hisobotlarni tayyorlamoqchi bo'lganida tuzatish yozuvlari talab qilinadi.

Hisobot davri oxiridagi yozuvlarni tuzatishga ta'sir ko'rsatadigan va hisob-kitob balansi schyotlari ro'yxati keltirilgan. Amalda, pul mablag'laridan tashqari deyarli barcha hisoblar tuzatishni talab qilishi mumkin. "Ohangaronsement" AJning 2023-yili uchun moliyaviy hisobotini tuzatilgan balanslar asosida tayyorlashdan oldin, biz ko'pchilik kompaniyalar uchun odatiy bo'lgan tuzatishlarini tahlil qilish va qayd etish jarayonini ko'rib chiqamiz.



4- rasm. Daromad va xarajatlarni tuzatish turlari[9]

"Ohangaronsement" AJ o'zbek so'mida buxgalteriya hisobini yuritadi va O'zbekiston Respublikasining buxgalteriya hisobi va hisoboti sohasidagi qonun hujjatlari, qoida va me'yoriy hujjatlari talablari asosida moliyaviy hisobot tuzadi. Ushbu moliyaviy hisobotlar ushbu buxgalteriya hisobi registrlari asosida, ularni MHXSning barcha muhim jihatlariga muvofiqlashtirish uchun zarur tuzatishlar

[9] Muallif tomonidan tuzilgan

bilan tuzilgan, biroq O'zbekistondagi buxgalteriya hisobi tamoyillari ba'zi jihatlari bilan MXHS maqsadlaridan farq qiladi.

3-jadval

"Ohangaronsement" AJning 2023-yil uchun tuzilgan Moliyaviy holat to'g'risidagi hisobotini MHXS talablariga ko'ra transformatsiya qilish (mln so'm)[10]

AKTIVLAR	BXMSga ko'ra	Tuzatish usullari			MHXSga ko'ra
		AJE	RJE	RFW	
Uzoq muddatli aktivlar					
Asosiy vositalar	1145079	-911	246677	480279	1871703
Aktivlardan foydalanish huquqi		911			911
Kapital quyilmalar	248783		-248783		
Investitsion mulk			2106		2016
Ulush bo'yicha investitsiyalar	5049	-4999			50
Boshqa uzoq muddatli debitorlik qarzlari		3472			3472
Jami	**1398911**				**1878152**
Joriy aktivlar					
Tovar - moddiy zahiralar	448884			-27203	421681
Savdo va boshqa debitorlik qarzlari	281111		155279		125832
Oldindan tulangan daromad soliq'i		4793			4793
Boshqa soliqlar bo'yicha debitorlik qarzlari		14797			14797
Foydalanish huquqi cheklangan pul mablag'lari					28029
Kechiktirilgan xarajatlar	1201		-1201		
Pul va pul ekvivalentlari	30179			-28058	2121
Boshqa joriy aktivlar		2881			2881
Jami	**761375**				**600133**
Jami aktivlar	**2 160286**				**2478284**
KAPITAL					
Ustav kapitali	4949			396	5345
Qo'shilgan va zaxira kapital	369877		-138291		231586
Taqsimlanmagan foyda (qoplanmagan zarar)	1319350			378134	1697484
Jami kapital	**1694176**				**1934414**
MAJBURIYATLAR					
Joriy majburiyatlar	123710		67590		191300
Uzoq muddatli majburiyatlar	342400	10171			352571
Jami kapital va majburiyatlar	**2160286**				**2478284**

Yuqoridagi transformasiya jadvalidan ko'rinadiki, korxonanaing moliyaviy holatlar to'g'risidagi hisobot elementlari xalqaro buxgalteriya standartlari talablari va qoidalriga asosan hamda 1-sonli XBS- Moliyaviy hisobotlarni taqdim etish bo'yicha tuzilgan. Ushbu jadvalda BXMS ga ko'ra jami balans 2160286 mln so'm bo'lsa MXHS asosida transformatsiya qilish natijasiga ko'ra 2478284 mln so'mni tashkil etgan. Tuzatish usullari asosida o'zgargan har bir balans moddalari transformatsiya jadvallari orqali 3 ta usulda amalga oshirilgan. Bu esa moliyaviy

[10] "Ohangaronsement" AJ ma'lumotlari asosida muallif tomonidan ishlab chiqilgan

holat to'g'risidagi hisobotni foydalanuvchilarga MHXS talablari asosida taqdim etish hisoblanadi.

MHXSga o'tish davrida "Xalqaro moliyaviy hisobot standartlarini birinchi marta qo'llash" 1-MHXS qoidalari qo'llaniladi, bu esa to'liq retrospektiv yondashuvni talab qiladi. Ushbu moliyaviy hisobotlarni tayyorlashda, 2023-yil 31-dekabr holatiga "Ohangaronsement" AJ moliyaviy holati to'g'risidagi hisoboti MHXSga mos keladigan hisoboti tuzilgan. "Ohangaronsement" AJ 2024-yil 1-yanvar holatiga o'zining moliyaviy holati to'g'risidagi hisobotida:

MHXS tan olinishi talab qiladigan barcha aktivlar va majburiyatlar tan oliadi;

Agar MHXS bunday tan olishga ruxsat bermasa, ob'yektlarni aktivlar yoki majburiyatlar sifatida tan olmaydi;

BXMSga muvofiq korxona tomonidan aktivlarning, majburiyatlarning yoki kapitalning tarkibiy qismlarining bir turi sifatida tan olingan, lekin MHXSga muvofiq boshqa turdagi aktivlar, majburiyatlar yoki kapital tarkibiy qismlari bo'lgan qayta tasniflangan ob'yektlar;

Barcha tan olingan aktivlar va majburiyatlarni baholashda MHXS asosidagi hisob siyosatini qo'llash.

4-jadval

Asosiy vositalarni MHXS talablariga asosan tuzatish provodkalari[11]

Asosiy vositalarning tavsifi	BXMS bo'yicha	Tuzatish provodkasi		MXHS bo'yoicha
		Dt	Kt	
Binolar, inshootlar va uzatish moslamalari	1145366	0	22548	1122818
Binolar, inshootlar va uzatish moslamalarining eskirishi	-300004	538397	0	-238393
Mashina va uskunalar	392635	0	75187	317448
Mashina va uskunaning eskirishi	-161372	345464	0	-184092
Mebel va ofis jihozlari	11948	0	136	11812
Mebel va ofis jihozlarining eskirishi	-3731	5672		-1941
Kompyuter texnikasi va hisoblash texnologiyasi	15335	0	11140	4195
Kompyuter texnikasi va kompyuter texnologiyalarining eskirishi	-12123	11739		-384
Avtotransport vositalari	9039	0	2884	6155
Avtotransport vositalarining eskirishi	-6347	24859	0	-18512
Boshqa asosiy vositalar	101879	0	184381	-82502
Boshqa asosiy vositalarning amortizatsiyasi	-47546	113236		-65690
Jami	**1145079**	**1039367**	**296276**	**1871703**

Ushbu yuqoridagi jadvalda tuzatish provodkalari "Asosiy vositalar" 16 -XBS tamoyillariga aniqlik kiritilgan, ya'ni daromad iqtisodiy emas, balki korxona faoliyati (aktivning bir qismi bo'lgan) natijasida hosil bo'ladigan iqtisodiy foyda ko'rinishini aks ettiradi. Unga ko'ra BXMS ga asosan asosiy vositalar jami joriy qiymati 1145079 mln so'mni tashkil etgan bo'lsa, Asosiy vositalar 16-XBS talablari asosida asosiy vositalarning guruhlari va ularga hisoblangan eskirish qiymatlarida

[11] "Ohangaronsement" AJ ma'lumotlari asosida muallif tomonidan ishlab chiqilgan

tuzatishlar amalga oshirilgan. Natijada, ayrim asosiy vositalarning qayta baholanishi hisobiga va xizmat qilish muddatlari o'zgarishi hisobiga boshlang'ich va jamg'arilgan eskirish qiymatlari foyda va zararlar hiobotiga olib boorish natijasida o'zgargan. Korxonada daromadga asoslangan usul asosiy vositalarning eskirishini hisoblashda qo'llanilishi mumkin emas va faqat kamdan-kam hollarda nomoddiy aktivlarning amortizatsiyasi uchun qo'llanilishi mumkin. Tuzatishlar istiqbolli ravishda qo'llaniladi va "Ohangaronsement" AJning moliyaviy hisobotiga ta'sir qiladi, chunki u o'zining uzoq muddatli aktivlarini eshkirish hisoblashda daromadga asoslangan usuldan foydalanadi.

Bizning fikrimizcha tuzatishlar korxonalarga sho'ba, qo'shma korxonalar va assotsiatsiyalarga qo'yilgan investitsiyalarni alohida moliyaviy hisobotlarida hisobga olish uchun kapital usulidan foydalanishga ruxsat beradi. MHXSni allaqachon qo'llagan va o'zlarining alohida moliyaviy hisobotlarida kapital usulini o'zgartirishga qaror qilgan korxonalar o'zgartirishni retrospektiv tarzda qo'llashlari kerak. MHXSni birinchi marta qo'llagan va o'zlarining alohida moliyaviy hisobotlarida kapital usulidan foydalanishga qaror qilganlar ushbu usulni MHXSga o'tish sanasidan boshlab qo'llashlari kerak.

Dissertatsiyaning uchinchi bobi "Moliyaviy hisobot ko'rsatkichlari asosida moliyaviy tahlilni takomillashtirish" deb nomlangan bo'lib, ushbu bobda moliyaviy hisobotning tarkibi, tuzilishi va dinamikasi tahlili, moliyaviy hisobotga muvofiq moliyaviy tahlilining turlari va qo'llanilishi, moliyaviy ko'rsatkichlarning koyeffisentlar tahlili orqali risklarni baholash va boshqarish keltirilgan.

Moliyaviy natijalarni tahlil qilish bir yoki bir nechta moliyaviy natijalarni tahlil qilish vositalaridan foydalanish orqali mumkin:

Bizning fikrimizga ko'ra, turli xil bayonotlar o'rtasidagi munosabatlarni o'rganish uchun ko'plab usullar yoki usullar qo'llaniladi. Biroq, odatda, quyidagi tahlil usullari qo'llaniladi:

1) umumiy hajmdagi moliyaviy natijalar tahlili;
2) moliyaviy natijalarning qiyosiy tahlili;
3) trend tahlili.

Umumiy o'lcham moliyaviy ko'rsatkich, shuningdek, o'lchovlarning umumiy bayonoti yoki o'lchovlarning umumiy tahlili sifatida ham tanilgan. Bu bayonot turli ob'yektlarning ba'zi umumiy ob'yektlari munosabatlariga ishora qiladi. Bu odatda umumiy ballning foizi sifatida ifodalanadi. Ushbu dalil foyda va zarar hisobi va umumiy balans uchun tayyor bo'lishi mumkin.

Umuman olganda, biz moliyaviy tahlilning ikkita yondashuvini ajratamiz, xususan:

1) fundamental tahlil - narxlarni baholash (masalan, ishlab chiqarish, iste'mol, masalan, eksport) iqtisodiy ma'lumotlardan foydalanadi. Aslida, fundamentalist potentsial o'tishni aniqlash uchun biznes imkoniyatlarini ancha kengroq yoki torroq talab va taklif muvozanatini ochishni xohlaydi.

2) texnik tahlil - Texnik tahlilchilar iqtisodiy bo'lmagan ma'lumotlarga asoslanadi. Narx ma'lumotlari eng muhim va ko'pincha yagona - texnik tahlilga kirish. Texnik tahlilning asosiy sharti shundan iboratki, narxlar takrorlanuvchi

naqshlarni namoyon qiladi va bu modellarning tan olinishi biznes imkoniyatlarini aniqlash uchun ishlatilishi mumkin.

5-jadval

"Ohangaronsemont" aksiyadorlik jamiyatining 2023-yildagi moliyaviy natijalari tarkibi, tuzilishi va dinamik o'zgarishlarini tahlil qilish[12]

Ko'rsatkichlar	O'tgan yili (mln so'm)	Hisobot yili (mln. so'm)	Farqi (+,-) (mln. sum)	O'sish (%)
Daromadlar:	1 022 251,8	1 327 270,5	305 019	129,8
Mahsulot sotishdan olingan sof daromad	909 538,8	1100206,5	190 668	121,0
Faoliyatdan olingan boshqa daromadlar	72678	105788	33 110	145,6
Moliyaviy faoliyatdan olingan daromadlar	40035	121 276	81 241	302,9
Xarajatlar:	861 932	1 160 302	298 369	134,6
Sotilgan mahsulot (ish va xizmatlar) ishlab chiqarish tannarxi.	590 046	748 172	158 126	126,8
Davr xarajatlari	206 887	336 547	129 660	162,7
Moliyaviy xarajatlar	65 000	75 583	10 583	116,3
Foyda va zararlar:	160 319,6	166 969,0	6 649	104,1
Mahsulot (ish va xizmatlar) sotishdan olingan yalpi foyda.	319 493,2	352 035,0	32 542	110,2
Daromad (foyda) - soliqlarni to'lashdan oldingi foyda	160 320	166 969	6 649	104,1
Daromad solig'i	29349	29067	-282	99,0
Sof foyda	130 971	137 902	6 931	105,3
Rentabellik ko'rsatkichlari, %				19,06
Sotishning rentabelligi	35,12	31,99		-3,13
Xarajat samaradorligi	84,31	87,4		3,09
Kapitalning daromadliligi	9,2	9,4		0,2
Aktivlarning daromadliligi	59,4	78,3		18,9

Yuqoridagi jadval ma'lumotlarida shuni kurish mumkinki, "Ohangoronsement" AJning 2023-yil yakuni bo'yicha moliyaviy natijalarini dinamik o'zgarishada jami daromad utgan yilga nisbatan 29,8 foizga o'sgan bulsa, jami xarajatlar esa 34,6 foizga oshgan, bung natijasida sof foyda 5,3 foizga oshgan. Bu esa korxonada xarajatlarni salmog'i yuqoriligi sabab bo'ladi. Ushbu moliyaviy ko'rsatkichlar yordamida korxonaning rentabilligi aniqlangan bo'lib, jami rentabillik ko'rsatkichlari ham utgan yilga nisbatan 19,06 % ga oshgan.

Moliyaviy ko'rsatkichni zamonaviy ma'lumotlar oralig'ini hisoblash orqali tahlil qilish mumkin. Trendlarni tahlil qilish har bir moddaning o'zi uchun asosiy yildagi kabi bir xil elementga nisbatan foizlarni hisoblashni o'z ichiga oladi. Joriy yili taqqoslashning birinchi yilida yoki oxirgi yilda yoki har qanday keyingi yilda kiritilishi mumkin. Trend alohida davrlar orasidagi moliyaviy va operatsion

[12] Muallif tomonidan "Ohangaronsement" AJning ma'lumotlari asosida tuzilgan

ma'lumotlarning foiz o'zgarishini e'lon qiladi. Shunday qilib, tahlilchilarning aytishicha, bu ijobiy yoki salbiy tendentsiyalar qayd etilgan ma'lumotlar.

6-jadval

"Ohangaronsement" AJ "Aktivlari, majburiyatlari va xususiy kapitali"ning qiyosiy tahlili (mutlaq va nisbiy o'zgarishlar, mln. so'm, %)[13]

Ko'rsatkichlar	2021/2020		2022/2021		2023/2022	
	mutlaq UZS	%	mutlaq UZS	%	mutlaq UZS	%
Asosiy vositalar	-20 262	85,9	1 240 739	1101,1	-219 602,0	83,9
O'rnatiladigan aktivlar	14 043	101,4	-1 020 101	2,6	107 395,0	496,9
Kapital qo'yilmalar	80 822	147,9	-228 168,0	8,6	92 785,0	530,7
Uzoq muddatli investitsiyalar	0	100,0	5 000,0	9190,9	-6,0	99,9
Tovar moddiy zaxiralar	92 094	141,6	41 033,0	113,1	94 133,0	126,5
Kelgusidagi davr xarajatlar	0	100,0	-2,0	0,0	0,0	0,0
Kechiktirilgan xarajatlar	-4 563	83,2	-10 396,0	54,1	-11 044,0	9,8
Savdo va debitorlik qarzi	13 569	108,7	-31 554,0	81,4	142 846,0	203,3
Pul mablag'lari va ularning ekvivalentlari	-88 817	53,5	25 459,0	124,9	-97 587,0	23,6
Jami aktivlar	**86 886**	**104,5**	**22 010,0**	**101,1**	**108 920,0**	**105,3**
Ustav kapitali	0	100,0	0,0	100,0	0,0	100,0
Qo'shilgan kapital	0	100,0	0,0	100,0	0,0	100,0
Zaxira kapitali	48 167	114,7	-1 410,0	99,6	-5 809,0	98,5
Qayta sotib olingan o'z aktsiyalari	0	100,0	0,0	100,0	0,0	100,0
Taqsimlanmagan foyda (zarar)	-37 497	96,9	130 970,0	111,3	33 416,0	102,6
Uzoq muddatli majburiyatlar	66 528	120,1	-61 426,0	84,6	6 198,0	101,8
Joriy majburiyatlar	9 688	111,4	-46 124,0	51,3	75 115,0	254,6
Jami majburiyatlar va xususiy kapitali	**86 886**	**104,5**	**22 010,00**	**101,1**	**108 920,0**	**105,3**

Yuqoridagi jadvalda "Ohangaronsement" AJ kompaniyasining 2020-2023-yillar uchun buxgalteriya balansi keltirilgan. Biz 2020-yildan 2023-yilgacha bo'lgan davr uchun qiyosiy balansini (jami aktivlar, majburiyatlar va kapital) tuzamiz. 5-jadvalda qiyosiy balans ko'rsatilgan, taqdim etilgan ma'lumotlar quyidagi natijalarni ko'rsatadi. 2023/2022-yillar davrida kompaniyaning jami aktivlari 108920 million so'mga yoki 5,33 foizga o'sgan, chunki bu davrda aylanma aktivlardan tovar moddiy zaxiralar-94133 mln so'mga, debitorlik qarzlari 142846 mln so'mga yuqori suratlarda oshgan.

Shu bilan birga, uzoq muddatli aktivlardan o'rnatiladigan asosiy vositalar 107395 million so'mga oshgan bo'lsa, asosiy vositalar 219602 million so'mgacha kamaygan. Majburiyatlarda uzoq muddatli qarzlar 75115 mikkion so'mga, joriy

[13] Mualif tomonidan "Ohangaronsement" AJning ma'lumotlari asosida tuzilgan

majburiyatlar 6198 million so'mga oshgan. Zaxira kapitali 5809 million so'mga kamaygan bo'lsa, taqsimlanmagan foyda 33416 millionga oshgan va jami majburiyat va xususiy kapital 2022-yilga nisbattan 2023-yilda 108920 million so'mga yoki 5,33 foizga oshgan.

2022/2021-yillarda "Ohangaronsement" AJning jami aktivlari 22010 million so'mga yoki 1,1 foizga oshganligi sabalaridan asosan tovar moddiy zahiralar 41033 million so'mga, uzoq muttadli investitsiyalar 9191 million so'mga va pul mablag'lari 25459 million so'mga oshgan. 2022-yilda taqsimlanmagan foyedaning o'sishi hisobiga jami kapital ham 22010 million so 'mga yoki 1,1 foizga oshganligini ko'rishimiz mumkin.

2021/2020-yillarda jami aktivlar 4,5 foizga oshgan bo 'lsa, jami majburiyatlar va xususiy kapital ham joriy majburiyatlarning 9688 million so'mga o'sishi va uzoq muddatli majburiyatlarning ham 66528 million so'mga yoki o'sishiga sabab bo'ldi. Chunki, bu yil uzoq muddatli qarz juda yuqori o'sish bilan 20 foizni tashkil etdi. Biroq, taqsimlanmagan foyda 3,1 foizga kamaygan.

Ilmiy tadqiqotlarda moliyaviy tahlil bosqichlarining o'xshash taqsimoti ko'rsatilgan. Biroq, bu erda moliyaviy tahlilga yondashishning uchta asosiy bosqichida farqlanadi. Bular;

Avvalo, tahlilning maqsadi va aniqlashtirishni amalga oshirish yondashuvlari (korxonaning standart qiymati bilan solishtirganda sanoatning o'rtacha ko'rsatkichlari bilan ilgari rejalashtirilgan biznes raqobatchilari ko'rsatkichlari bilan). Axborotning umumiy taqdimotini baholash - aniqlik va ishonchlilik. Tahlil usullarini aniqlash.

Vertikal tahlil joriy holatdagi balansning tuzilishi haqida xulosa chiqarishga, shuningdek, strukturaning dinamikasini tahlil qilishga olib keladi. Texnik vertikal tahlil - bu korxonaning jami aktivlari va balans tahlili yuz foiz sifatida qabul qilinadi va moliyaviy hisobotning har bir moddasi qabul qilingan asosiy ko'rsatkichning foizi shaklida taqdim etiladi.

Moliyaviy hisobotlarni tahlil qilish va sharhlash jarayonida quyidagi muhim bosqichlar mavjud.

1. Tahlil hajmi va maqsadlarini aniqlash.
2. Moliyaviy hisobotlarni o'rganish.
3. Tegishli ma'lumotlarni to'plash.
4. Ma'lumotlarni metodik tasniflash yoki ma'lumotlarni qayta tashkil etish va qayta tartibga solish.
5. Turli o'zaro bog'langan figuralar o'rtasida aloqa o'rnatish.
6. Rahbariyatga taqdim etish uchun hisobot tayyorlash.

Trend tahlili moliyaviy hisobotning alohida moddalarini oldingi davrdagi bir xil pozitsiya bilan taqqoslaydi, bu tendentsiyani belgilaydi, bu esa o'z navbatida ma'lum bir indeksning asosiy dinamikasini ko'rsatadi. Tasodifiy effektlardan chiqarilgan tendentsiya va xususiyatlar alohida davrlar. Trend tahlilidan foydalanish variantning kelgusi davrlardagi qiymatlarini aniqlaydi.

Biz kompaniyaning quyidagi 7-jadvalidan 2018-2023-yillaring tendentsiya foizini hisoblab chiqdik.

7-jadval

Qiyosiy tahlil "Ohangaronsement" AJning 2018-2023-yillardagi daromadlari to'g'risidagi hisobot (%)[14]

Ko'rsatkichlar	2018	2019	2020	2021	2022	2023
Mahsulotlarni sotishdan olingan sof daromad	100	100	100	100	100	100
Sotilgan mahsulotlarning tannarxi	56,8	58,8	52,0	52,7	64,9	68,0
Yalpi foyda (zarar)	43,2	41,2	48,0	47,3	35,1	32,0
Davr xarajatlari	13,0	19,7	15,9	27,0	22,7	30,6
Boshqa daromadlar	0,8	0,6	0,5	0,9	8,0	9,6
Asosiy faoliyatdan olingan foyda (zarar).	31,0	22,2	32,7	21,2	20,4	11,0
Moliyaviy faoliyatdan olingan daromadlar	5,5	7,4	1,8	1,0	4,4	1,5
Moliyaviy faoliyat bilan bog'liq xarajatlar	2,2	3,1	5,0	2,0	7,1	6,9
Daromad solig'i oldidan foyda (zarar).	34,3	26,4	29,5	20,2	17,6	5,7
Daromad solig'i bo'yicha xarajatlar	19,8	4,6	6,0	5,4	3,2	2,6
Hisobot davri uchun sof foyda (zarar).	14,5	21,8	23,5	14,8	14,4	3,0

Yalpi foyda ulushi 2018-yilda 43,2 foiz, 2019-yilda 41,2 foizni tashkil etgan va 2 foizga kamaygan. Chunki sotilgan maxsulot tannarxi 2018-yilda 56,8 foiz bo'lgan bo'lsa 2019-yilda 58,8 foizni tashkil etgan va ushbu 2 foiz kamaygani hisobiga yalpi daromad ham 2 foizga kamaygan. Shunga qaramasdan 2019-yilda sof foyda 21,8 foizni tashkil etib utgan yilga nisbatan 7,3 foizga oshgan.

So'ngii yillarda sotilgan mahsulot tannarxi jami daromadning 68 foizini tashkil etganligini hisobga olsak, yalpi daromad 32 foizni tashkil etgan. Bu ko'rsatkich utgan yili 35,1 foizni tashkil etgan. Undan tashqari davr xarajatlarining ham 30 foizni tashkil etganligi sababli 2023-yilning sof foydasi jami daromadga nisbatan 3 foizni tashkil etgan. Bu esa utgan yili 14,4 foizni tashkil etganini hisobga olsak korxonaning 2023-yildagi moliyaviy holati va daromadliligi yaxshi emas.

Moliyaviy ko'rsatkichni zamonaviy ma'lumotlar oralig'ini hisoblash orqali tahlil qilish mumkin. Trendlarni tahlil qilish har bir katakning o'zi uchun asosiy yildagi kabi bir xil elementga nisbatan foizini hisoblashni o'z ichiga oladi. Bazis yili taqqoslashning birinchi yilida yoki oxirgi yilda yoki har qanday keyingi yilda kiritilishi mumkin. Trend alohida davrlar orasidagi moliyaviy va operatsion ma'lumotlarning foiz o'zgarishini e'lon qiladi.

XULOSA

Buxgalterlar, auditorlar, tartibga soluvchilar va boshqa manfaatdor tomonlar uchun MHXS va ularni qo'llash bo'yicha tegishli trening va ta'limni ta'minlash. MHXSga o'tish moliyaviy hisobotlarni tayyorlash jarayonida ishtirok etuvchi mutaxassislarning buxgalteriya hisobi bo'yicha bilimlari, ko'nikmalari va tafakkurini sezilarli darajada o'zgartirishni talab qiladi. Shuning uchun ularga MHXS tushunchalari, tamoyillari va amaliyoti hamda ularning milliy buxgalteriya hisobi standartlaridan (BXMS) qanday farq qilishlari bo'yicha etarli darajada ta'lim va ta'lim berish juda muhimdir.

Buni turli kanallar, masalan, seminarlar, seminarlar, vebinarlar, onlayn kurslar, nashrlar va boshqalar orqali amalga oshirish mumkin.

[14] Muallif tomonidan "Ohangaronsement" AJning ma'lumotlari asosida tuzilgan

MHXSni qabul qilish va amalga oshirish uchun normativ-huquqiy va institutsional bazani mustahkamlash. MHXSga o'tish, shuningdek, MHXS qabul qilinishi va bajarilishini qo'llab-quvvatlaydigan va nazorat qiluvchi mustahkam tartibga soluvchi va institutsional bazani talab qiladi. Bunga Moliya vazirligi, O'zbekiston Markaziy banki (O'zbekiston Respublikasi Markaziy banki, O'zbekiston Auditorlar palatasi) va boshqalar kabi moliyaviy hisobotlarni tartibga solish va nazorat qilish bilan shug'ullanuvchi organlarning aniq rol va mas'uliyatini belgilash kiradi. MHXSga mos keladigan va O'zbekiston sharoitining o'ziga xos ehtiyojlari va muammolariga javob beradigan tegishli qonunlar, qoidalar, standartlar va yo'riqnomalarni ishlab chiqish va joriy etishni o'z ichiga oladi.

MHXS moliyaviy hisobotlari uchun audit va kafolat xizmatlarining sifati va ishonchliligini oshirish. MHXSga o'tish, shuningdek, MHXS moliyaviy hisobotlari uchun audit va ishonchni ta'minlash xizmatlarining yuqori sifati va ishonchliligini talab qiladi. Bu shuni anglatadiki, auditorlar audit (ISA) va sifat nazorati (ISQC) bo'yicha xalqaro standartlarga muvofiq o'z vazifalarini bajarish uchun etarli kompetentsiya, mustaqillik va kasbiy etikaga ega bo'lishi kerak. Bu, shuningdek, auditorlik firmalarida ISA va ISQCga muvofiqlikni ta'minlash uchun samarali sifat nazorati tizimlari va protseduralariga ega bo'lishi kerakligini anglatadi. Qolaversa, bu auditorlik kasbini tartibga soluvchi va tekshiradigan va jamoatchilikning javobgarligini ta'minlaydigan mustaqil nazorat organi bo'lishi kerakligini anglatadi.

Moliyaviy ma'lumotlardan foydalanuvchilar o'rtasida MHXSni bilish va tushunishga yordam berish. MHXSga o'tish, shuningdek, investorlar, kreditorlar, tahlilchilar, tartibga soluvchilar va boshqalar kabi moliyaviy ma'lumotlardan foydalanuvchilar o'rtasida MHXS bo'yicha yuqori darajadagi xabardorlik va tushunishni talab qiladi. Bu foydalanuvchilarni MHXSni qabul qilishning afzalliklari va qiyinchiliklari haqida xabardor bo'lishi kerakligini anglatadi. moliyaviy hisobotlar va ko'rsatkichlarga o'zgarishlar va ta'sirlar. Bu shuningdek, foydalanuvchilar MHXS moliyaviy hisobotlarini qanday izohlash va tahlil qilish va ularni NAS moliyaviy hisobotlari yoki boshqa yurisdiktsiyalardagi MHXS moliyaviy hisobotlari bilan qanday solishtirish bo'yicha bilim olishlari kerakligini anglatadi.

Bular O'zbekistonda MHXSni joriy etish masalasida yordam berishi mumkin bo'lgan umumiy tavsiyalardir. Biroq, har bir tashkilot MHXSni qabul qilishda o'ziga xos holatlar va qiyinchiliklarni hisobga olishi kerak.

O'zbekistonda MHXSga o'tish mamlakat iqtisodiyotining jahon bozoriga integratsiyalashuvi va xorijiy investitsiyalarni jalb etish yo'lidagi muhim qadamdir.

MHXS ning qabul qilinishi moliyaviy hisobotning sifati, shaffofligi va taqqoslanuvchanligini oshiradi va manfaatdor tomonlarning kompaniyalarning moliyaviy ma'lumotlariga bo'lgan ishonchini oshiradi.

O'zbekistonda MHXSga o'tish buxgalterlik kasbi, tartibga soluvchilar, auditorlar va o'qituvchilar uchun ham qiyinchiliklar va imkoniyatlarni keltirib chiqaradi.

O'zbekistonda MHXSga o'tish milliy buxgalteriya hisobi standartlari, qonunlar va me'yoriy hujjatlarni xalqaro standartlar bilan uyg'unlashtirishni ham talab qiladi.

O'zbekistonda MHXSga o'tish mamlakat iqtisodiyoti va ishbilarmonlik muhitining rivojlanishi va raqobatbardoshligiga ijobiy ta'sir ko'rsatishi kutilmoqda.

GRANDER OF SCIENTIFIC DEGREES
AT TASHKENT STATE UNIVERSITY OF ECONOMICS
DIGITAL SCIENTIFIC COUNCIL DSc.03/10.12.2019.I.16.01

TASHKENT STATE UNIVERSITY OF ECONOMICS

WEI XIN

IMPROVING THE FORMULATION AND ANALYSIS OF REPORTS IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS

08.00.08 – Accounting, economic analysis va audit

DOCTOR OF PHILOSOPHY (PhD) DISSERTATION IN ECONOMICS
ABSTRACT

TASHKENT – 2025

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Scientific supervisor:	**Abdusalomova Nodira Bakhodirovna** Doctor of Economics, Professor
Official opponents:	**Rizayev Nurbek Kadirovich** Doctor of Economics, Professor
	Ismailova Mahbuba Mirkhalilovna Doctor of Philosophy (PhD), associate professor
Leading organization:	**Tashkent International University of Financial Management and Technologies**

The dissertation defense will be held at the meeting of the Academic Council of the Tashkent State University of Economics, which awards scientific degrees, DSc.03/10.12.2019.I.16.01, 11/12 2025 at 1600 hours. Address: 100066, Tashkent, Islam Karimov Street, 49, Tel.: (71) 239-28-72; fax: (71) 239-43-51; e-mail: info@tsue.uz

The dissertation can be viewed at the Information Resource Center of the Tashkent State University of Economics (registered under number 1840). Address: 100066, Tashkent, Islam Karimov Street, 49, Tel.: (99871) 239-28-72; fax: (99871) 239-43-51; Email: info@tsue.uz.

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S.U. Mekhmonov
Chairman of the scientific council for awarding scientific degrees, Doctor of Economics, Professor

U.V. Gafurov
Secretary of the scientific council for awarding scientific degrees, Doctor of Economics, Professor

S.K. Khudoykulov
Chairman of the scientific seminar under the Scientific council for awarding scientific degrees, Doctor of Economics, Professor

INTRODUCTION (PhD dissertation abstract)

The relevance and necessity of the dissertation topic. The formation and analysis of financial statements in accordance with international financial reporting standards (IFRS) is one of the important factors in the sustainable and balanced development of the world economy. Reports prepared on the basis of these standards allow achieving transparency, reliability and universality of financial information, and serve to strengthen economic relations between business entities in different countries and regions. "In 2006, 7,000 European companies presented their 2005 reports for the first time in accordance with IFRS."[1] The use of IFRS makes the investment environment transparent for foreign investors, allows them to correctly assess investment risks and effectively direct capital flows. At the same time, these standards contribute to strengthening accountability, internal control systems and financial discipline in corporate governance, and accelerates the integration of enterprises into international markets. For government financial authorities and regulators, IFRS-based reporting serves as a reliable basis for conducting macroeconomic analyses, formulating economic policy, and effectively organizing tax administration. In general, the formation of reports in accordance with international financial reporting standards plays a decisive role in increasing the efficiency of the flow of financial information on a global scale, stimulating investment activity, and enhancing economic growth.

The priority areas of scientific research aimed at improving the formation and analysis of reports in accordance with international financial reporting standards (IFRS) at the global level include, first of all, updating methodological approaches that serve to increase the quality, transparency and comparability of financial reports. In addition, issues such as studying institutional barriers and adaptation processes in the implementation of IFRS in the financial reporting practice of different countries, improving mechanisms for ensuring harmony between national and international standards, and expanding the capabilities of automating and analyzing financial information based on digital technologies are becoming particularly relevant. Also, important areas of modern research include empirically assessing the impact of IFRS-compliant reports on investment decisions, ensuring corporate transparency and market discipline, in-depth analysis of their contribution to economic stability, and developing mechanisms to ensure the adaptability of these standards to the socio-economic environment.

In Uzbekistan, a number of priority tasks have been set as part of the state policy to improve the formation and analysis of reports in accordance with international financial reporting standards (IFRS), which are aimed at harmonizing national accounting practices with world standards, increasing the transparency and reliability of the reporting system, and improving the quality of financial information. In particular, measures are being taken to improve the regulatory and legal framework that ensures the legal and institutional implementation of IFRS, reorganize the accounting systems of enterprises and organizations in accordance with IFRS requirements, and introduce advanced training programs for training and retraining financial specialists. At the same time, special attention is paid to

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[1] Martin Hoogendoorn, International Accounting Regulation and IFRS Implementation in Europe and Beyond – Experiences with First-time Adoption in Europe, Accounting in Europe journal. Volume 3, 2006 - Issue 1 https://doi.org/10.1080/09638180600920087

increasing the efficiency of reporting processes by automating reports based on digital technologies and information systems, strengthening audit control, and developing indicators to assess the quality of reporting data. In order to effectively implement these tasks, scientific research aimed at ensuring the proper participation of the national economy in the global financial space, increasing investment attractiveness, and facilitating its integration with international markets is relevant.

Decrees of the President of the Republic of Uzbekistan No. PF-158 dated September 11, 2023 "On the Strategy of Uzbekistan-2030", No. PF-111 dated July 21, 2023 "On measures for the effective organization of public administration in the field of investments, industry and trade within the framework of administrative reforms", No. PF-60 dated January 28, 2022 "On the Development Strategy of New Uzbekistan for 2022-2026", Resolution No. PQ-4611 dated February 24, 2020 "On additional measures on the transition to international financial reporting standards", Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 171 dated April 11, 2022 "On the This dissertation research will serve to a certain extent in implementing the tasks set out in the Resolutions No. 38 of January 26, 2021 "On approval of the Provisional Regulation on the Procedure for Recognizing International Standards of Auditing for Application", "On approval of the Provisional Regulation on the Procedure for Reimbursing the Costs of Taking Exams within the Framework of Training on International Financial Reporting Standards and International Certification of Accountants" and other regulatory legal acts related to this area.

Compliance of the research with the priority areas of scientific and technical development of the republic. This dissertation research was carried out in accordance with the priority areas of scientific and technical development I. "Spiritual, moral and cultural development of a democratic and legal society, the formation of an innovative economy".

The level of study of the problem. In studying the theoretical and practical aspects of organizing accounting and economic analysis in joint-stock companies, one can note the scientific works of foreign economists-scientists such as A. Marshall, M. Porter, M. Enrayt, L. De Propris, N. Driffield, M. Hoogendoorn, M. Lorentzen, M. Storper, J. Dunning, K. Briman, K. Schmidt, J. Humphrey, B. O. Lundval, B. Johnson, B. Asheim, A. Isaacson, E. Bergman, E. Feser, as well as economists-scientists from the CIS countries such as V. P. Tretyak, A. A. Migranyan, G. B. Kleiner, R. M. Kachalov, N. B. Nagrudnaya, I. V. Tsikhan, A. A. Polidi[2]

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[2] Alfred Marshall. English Politucal Economy. (New York and London. G.P Putnam Son's, 1885).; Porter M. (1998) Международная конференция/Пер.с англ.-М.: «Международные отношения»-с. 398.; Enrayt, M. J. Survey on the Characterization of Regional Clusters: Initial Results. - Working Paper, Institute of Economic Policy and Business Strategy: Competitiveness Program, University of Hong Kong, Sun Hung Kai, 2000-21 p.; De Propris L., Driffield N. The importance of clusters for spillovers from foreign direct investment and technology sourcing // Cambridge Journal of Economics. 2006. - Vol.30. - P. 277-291. Bergman E., Feser E. Industrial and Regional Clusters: Concepts and Comparative Applications http://www.rri.wvu.edu/WebBook/Bergman-Feser/chapter3.htm).; Tretyak V.P. Кластеры предприятий (Monografiya Izd. 3-ye) M.,2011 s.352-359.; Migranyan, A.A. Теоретические аспекты формирования конкурентоспособных кластеров в странах с переходной экономикой. / A.A. Migranyan. // Vestnik KRSU, t. 2. 2002.; Kleyner G.B., Kachalov P.M., Nagrudnaya N.B. Синтез стратегии кластера на основе системноинтегратсионной теории//Отраслевые рынки. -2008. -№5-6(18).; Pilipenko I.V. Конкурентоспособност стран и регионов в мировом хозяйстве: теория, опыт малых стран Западной и Северной Европы. M, 2005. S.491-502.; Sixan, T.V. Кластерная теория экономического развития/T.V. Sixan//Теория и практика управления. - 2003. - №5. - С. 40.;

The organization of accounting and economic analysis activities at joint stock companies was partially studied in textbooks, monographs and methodological manuals created by economists of Uzbekistan, as well as in published scientific articles and theses. In writings A.T.Abdukarimov, M.K.Pardaev, K.B.Urazov, A.K.Ibragimov, A.A.Karimov, K.R.Xotamov, R.D.Dustmuratov, B.A.Hasanov, M.B.Kalonov, S.N.Tashnazarov, R.O.Xolbekov, N.B.Abdusalomova, N.Rizaev studied the problems of improving the theoretical and methodological aspects of the organization of accounting and economic analysis at joint stock companies[3] .

The International Organization of Securities Commissions (IOSCO), the international organization of national securities regulators, has recommended that its members permit foreign issuers to use IFRS for cross-border securities offerings and listings. The IASB has been indefatigable in promoting IFRS at a political level, and its efforts have paid off substantially in terms ranging from endorsement to mandatory adoption, notwithstanding the doubt on converting political action into actual implementation. According with Quigley, many believe accounting harmonization is necessary for the globalization of capital markets. However according with Daske et al, clear empirical evidence of the economic consequences from mandatory adoption of IFRS has been limited.

According with R.Dusmuratov, the issues of reforming accounting based on the achievements of world practice, in particular IFRS, issue of recognition, assessment, recording and reporting of intellectual property based on IFRS and foreign practice. According with I.Davletov, adoption and harmonization of the global accounting system of the economy, as well as the stages of transition to IFRS in Uzbekistan, By accelerating the transition to IFRS, According with N.Rizaev a number of practical works are being carried out to provide foreign investors with the necessary information environment and expand access to international financial markets. In particular, IFRS were translated into the national language.

In the scientific works of the above-named economists, the theoretical and methodological problems of organizing activities for accounting and economic analysis at manufacturing joint stock companies were not made into a separate object of study, were not studied in detail, taking into account changes in existing

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[3] Pardaev M.Q. iqtisidiy tahlil nazariyasi. - Samarkand.: Zarafshan, 2001. - 272 p.; Hasanov B.A., Hashimov, A.A. Boshqaruv hisobi. Darslik. - Toshkent: Iqtisid-Moliya, 2005. - 308 p. Orazov K.B. Iqtisodiyot liberallashtirish sharoitida buxgalteriya hisobining kontseptual masalalari. - Toshkent: Fan, 2005. - 236. Tashnazarov S.N. Moliyaviy hisobotning nazariy va uslubiy asoslarini takomillashtirish. Monograph. - Publisher SIA Publishing. Globe Edit Publishing house. 2018. 280 p. ISBN-13:978-613-8-24050-1https://www.morebooks.shop/bookprice_offer. Karimov A.A. Korporativ boshqaruv tizimida buxgalteriya xisobi va audit. Monografiya. - Toshkent: IQTISOD-MOLIYA, 2008. - 152 b.; Dusmuratov R.D. Buxgalteriya xisobi nazariyasi. - T.: Yangiyul polygraph service. 2007-y. - 352 6; Amaliy boshkaruv xisobi. Oliy ukuv yurtlari uchun ukuv kullanma /A.K. Ibragimov, B.A. Xasanov, N.K. Rizayev - T.: "Moliya", 2014. -404 b.; Xasanov B.A. Boshkaruv xisobi: nazariya va uslubiyot. - T.: Moliya, 2003-y. - 248 b.; Abdusalomova N.B. Boshkaruv xisobi tizimida ichki nazorat va byudjetlashtirish uslubiyatini takomillashtirish. Iktisodiyot fanlari doktori (DSc) dissertatsiyasi avtoreferati; Maxsudov B.Yu. Boshkaruv xisobida byudjetlashtirish metodologiyasini takomillashtirish. Ikt. fan. dok. diss, avtoreferati. - T.: TMI, 2018; Xodjayeva M.X. Sug'urta faoliyati buxgalteriya xisobi va auditining xozirgi axvoli va uni takomillashtirish yullari.//i.f.n. dissertatsiyasi, O'zbekiston Respublikasi BMA, 2001. Abduraimova M.A. Sug'urta tashkilotlari moliyaviy xisobotini tuzish va auditorlik tekshiruvidan utkazish tartibini takomillashtirish: iktisodiyot fanlari buyicha falsafa doktori (PhD) dis. avtoref. Toshkent - 2020. -55 b. Alimov B.B. Sug'urta kompaniyalari buxgalteriya balans ko'rsatkichlarining kompleks tahlilini takomillashtirish: iqtisodiyot fanlari buyicha falsafa doktori (PhD) dis. avtoref. Toshkent - 2019. - 54 b.

regulatory documents in accordance with the conditions of modernization of the economy.

In general, the relevance of the organization of accounting and economic analysis at joint stock companies, which has not been sufficiently studied in the economic literature, requires in-depth scientific research in this area.

In the scientific developments carried out by the above-mentioned foreign researchers and scientists of Uzbekistan, the issue of accounting and organization of analysis at joint stock companies was not singled out as a separate topic of scientific research. This requires scientific research that meets modern requirements, and the need to solve this problem from a theoretical and practical point of view determines the relevance of this work.

The connection between the dissertation topic and the research plans of the higher educational institution where the dissertation was completed. This dissertation research was carried out in accordance with the research plan of the Tashkent State University of Economics within the framework of the project on topic No. FM-6 "Conceptual direction of development of accounting, economic analysis, audit and statistics in the context of modernization of the economy of Uzbekistan".

The aim of the study is to develop scientific proposals and practical recommendations for improving accounting and economic analysis in joint stock companies.

Research objectives:

to study the differences in accounting in foreign countries and the historical foundations of their formation based on IFRS;

to study the possibilities of using international financial reporting standards and develop proposals;

to study foreign experiences in compiling financial statements and organizing analysis based on their data and substantiate them;

to study the current state of transition to international financial reporting standards in Uzbekistan;

to develop proposals based on the study of correcting errors and making changes in accordance with IFRS requirements;

to develop proposals on the compilation and presentation of financial reporting forms based on international financial accounting standards;

to develop proposals on improving the economic analysis of enterprises.

The object of the study is accounting data economic entities operating in the field of "O'zmaxsusmontajqurilish" joint stock companies.

The subject of the study is the set of economic relationships that arise in the process of improving the formation and analysis of reports in accordance with international financial reporting standards at joint stock companies.

Research methods. The dissertation work widely used comparison, analysis and synthesis, induction and deduction, monographic observation, economic mathematical analysis, accounting methods and other methods.

The scientific novelty of the research is as follows:

In accordance with the International Accounting Standard No. 1 "Presentation of Financial Statements", a sequence of recording the classification of long-term assets by each item has been developed based on the general requirements for financial statements;

A three-stage transformation procedure for financial statements has been developed based on the International Financial Reporting Standards, consisting of the stages of "Adjustment", "Reject", and "Reforword";

The procedure for compiling and disclosing information on the statement of profit or loss and other comprehensive income has been improved based on the functional method of assessing administrative, sales and other operating expenses;

The procedure for assessing efficiency and economic stability through the analysis of financial and economic ratio indicators based on the data of financial statements compiled in accordance with international standards has been improved.

The practical results of the study are as follows:

the need for accounting information in enterprises and the specific features of financial reporting are based on;

practical recommendations are given based on the experience of foreign enterprises in compiling financial statements in accordance with the requirements of international financial reporting standards:

the stages of compiling a trial balance at the end of the reporting period and correcting errors identified in the preparation of financial statements and their accounting are based on;

methods of economic and financial assessment of financial statements through comparison, vertical and trend analysis based on financial reporting indicators are based on;

a proposal for assessing risks through financial analysis coefficients of key performance indicators based on financial reporting indicators is developed.

Reliability of the results of the study. The reliability of the research results is determined by the approaches and methods used in the work, the theoretical approaches used within it, information obtained from official sources, information on improving the formation and analysis of reports in accordance with international financial reporting standards, the fact that the conclusions, proposals and recommendations are based on official data from "Ohangaronsement" JSC, BYD Co.LTD, as well as the use of proposals and recommendations in improving the formation and analysis of reports in accordance with international financial reporting standards.

Scientific and practical significance of the research results. The scientific significance of the results of the study is explained by the fact that the scientific proposals and conclusions developed in it can be used to improve the theoretical and methodological foundations of accounting at joint stock companies, further enriching the methodological base of scientific research on this issue.

The practical significance of the results of the study is explained by the fact that the conclusions drawn on its basis, the developed proposals and recommendations can be used to further improve accounting at joint stock companies, departmental and industry accounting programs, regulatory and methodological developments, methods and means of regulating accounting at joint stock companies.

Implementation of research results. Based on the scientific results obtained on improving the formation and analysis of reports in accordance with International Financial Reporting Standards:

the proposal on the sequence of recording the classification of long-term assets by each item based on the general requirements for financial statements in accordance with International Accounting Standard No. 1 "Presentation of Financial

Statements" was put into practice by "Uzmaxsusmontajqurilish" JSC and "Ohangaronsement" JSC (References of "Uzmaxsusmontajqurilish" JSC dated August 28, 2023 No. 01-188/06-06, "Ohangaronsement" JSC dated May 12, 2024 No. 450). As a result of the implementation of this scientific proposal, it was possible to achieve positive results in the accounting processes that include accrual and non-current differences in the statement of financial position of joint-stock companies, based on the sequence of recording the classification of long-term assets by each item and the continuity of activities;

the three-stage transformation procedure for financial statements based on international financial reporting standards, consisting of the stages of "Adjustment", "Reject", and "Reforward", has been implemented by "Uzmaxsusmontajqurilish" JSC and "Ohangaronsement" JSC (References of "Uzmaxsusmontajqurilish" JSC No. 01-188/06-06 dated August 28, 2023, "Ohangaronsement" JSC No. 450 dated May 12, 2024). As a result of the implementation of this scientific proposal, users have the opportunity to introduce transformation tables using three-stage (AJE, RJE, RFW) methods for financial statements submitted by joint-stock companies in accordance with the requirements of international standards;

the proposal to improve the procedure for compiling and disclosing information on the profit or loss and other comprehensive income statement based on the functional method of assessing administrative, sales and other operating expenses was put into practice by "Uzmaxsusmontajqurilish" JSC and "Ohangaronsement" JSC (References of "Uzmaxsusmontajqurilish" JSC dated August 28, 2023 No. 01-188/06-06, "Ohangaronsement" JSC dated May 12, 2024 No. 450). As a result of the implementation of this scientific proposal, it was possible to provide the financial results reporting forms prepared by joint-stock companies with the functional method of reporting on profit and loss and comprehensive income;

the proposal to improve the procedure for assessing efficiency and economic stability by analyzing financial and economic ratio indicators based on data from financial statements compiled in accordance with international standards was put into practice by "Uzmaxsusmontajqurilish" JSC and "Ohangaronsement" JSC (References of "Uzmaxsusmontajqurilish" JSC No. 01-188/06-06 dated August 28, 2023, "Ohangaronsement" JSC No. 450 dated May 12, 2024). As a result of the implementation of this scientific proposal into practice, the model developed through the analysis of important indicators of efficiency assessment provided by joint-stock companies has yielded effective results in providing users with accurate and reliable information.

Approbation of research results. The results of this research were discussed at 2 republicans and 2 international scientific and practical conferences and positive conclusions were obtained.

Publication of research results. A total of 7 scientific works on the topic of the dissertation, including 2 in journals recognized by the local Academy of Sciences, and 1 scientific article in prestigious foreign journals, have been published.

Structure and volume of the dissertation. The dissertation work includes an introduction, 3 chapters, a conclusion and a list of used literature. The volume of the dissertation is 118 pages.

MAIN CONTENT OF THE DISSERTATION

The introduction justifies the relevance and necessity of the research being conducted, indicates their compliance with the priority areas of development of science and technology of the republic, the level of research of the problem and its connection with scientific research work. The higher educational institution where the dissertation was completed is indicated. The purpose and objectives of the research, as well as the object, subject and methods are described, the scientific novelty and practical results of the research are highlighted, the reliability of the research results and their application to practice are explained, confirmation, publication, structure, volume of research results and data are presented.

The first chapter of the dissertation is entitled "Theoretical significance of the formation of international financial reporting standards." This chapter outlines the historical foundations of the formation of international financial reporting standards and differences in accounting models, the possibilities and regulatory documents for the practical application of international financial reporting standards, and the theoretical foundations of international considerations based on international financial reporting standards.

The historical formation of accounting and reporting is the main basis of modern accounting and financial reporting. Accounting and financial reporting gradually emerged and developed from necessity over a long history, and today it has emerged as a perfect management system. The emergence of the accounting and financial reporting system can be divided into the following four stages. (Figure 1)

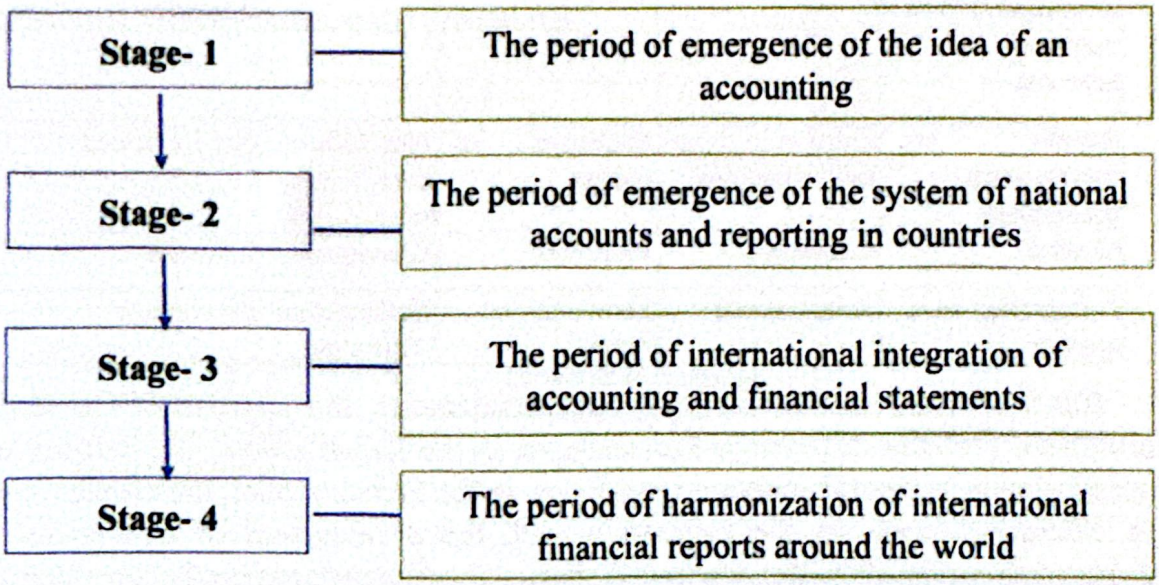

Figure -1. Stages of development of the accounting and financial reporting system.[4]

Currently, the role of accounting schools in the theoretical organization and improvement of the national accounting system in many countries of the world is

[4] Compiled by the author

incomparable. It is noted that there are four main schools in the world, the main aspects of which are described in the table below (Table -1).

Table- 1

Description of the four main accounting schools in the world [5]

Existing problems in accounting	Countries that have overcome the problem posed by different schools of accounting			
	Italy	France	Germany	Anglo-American
Purpose of accounting	Control of persons participating in the economic process	Efficient use of enterprise funds	Developing economical accounting methods	Management Behavior
Object of accounting	Accounting documents	Owners	Economic Processes	Business Owners
Balance sheet of accounting	Law and documents	Equality of income and expenses	Mathematical Calculation	Creditors and Equivalent Funds
Balance (in relation to accounts)	Account receipts	Accounted	Debit and credit balance are equal	Not a Principal Account
Estimation	Sales price	Price	Value	Price
According to the composition and purpose of accounts	One line	One line	Two lines	Not a Principal Account
Reason for double-entry accounting	Changes in rights and obligations	Exchange of owners	This follows from the balance	Not Reviewed
Method	Induction	Induction	Economics	Induction
Accounting as a science	Jurisprudence	Economic theory	Mathematical Sciences	Psychology

Each of these schools has its own characteristics and approaches the same arithmetic problem differently. For example, in the Italian school, the purpose of accounting is to control economic processes, in the French school, the efficient use of enterprise funds, in the German school, the development of cost-effective accounting methods, in the Anglo-American school, the purpose of accounting is interpreted as the behavior of the administration. Also, when it comes to the scientific foundations of accounting, in the Italian school - jurisprudence, in the French school - economic theory, in the German school - mathematical sciences, in the Anglo-American school - psychological science.

The development of accounting mainly involves Brazil, Germany, India, Jamaica, Kenya, Pakistan, South Africa and Turkey. These countries have taken

[5] Sokolov Ya.V. Очерки по истории бухгалтерского учета. –М.: Финансы и статистика. 1991. 264 b.

different approaches to the implementation of IFRS. In the case of Brazil, the implementation of IFRS will come into force in 2010. German companies have been preparing financial statements based on International Accounting Standards (IAS) since the early 1990s. The approach in India has been to adapt IFRS to the economic realities of the country. Jamaica began the process of implementing IFRS in 2002, and Kenya in 1998. Pakistan began implementing IAS issued by the International Accounting Standards Committee in the 1970s. South Africa began a similar process in 1993. In Turkey, this process began in 2003.

Table- 2

Number of departments working on IFRS by region [6]

Regions	Number of departments	Total percentage
Europe	44	26%
Africa	38	23%
Middle East	13	8%
Asia and Oceania	35	21%
Americas	37	22%
Total	**167**	**100%**

The International Accounting Concept does not specify the procedure for valuing a particular object or clarifying information about an object, and nothing in this Concept replaces any specific IFRS, but relies on the provisions of this Concept in the development of IFRS, that is, it ensures that the provisions of IFRS are fully consistent with the conceptual provisions.

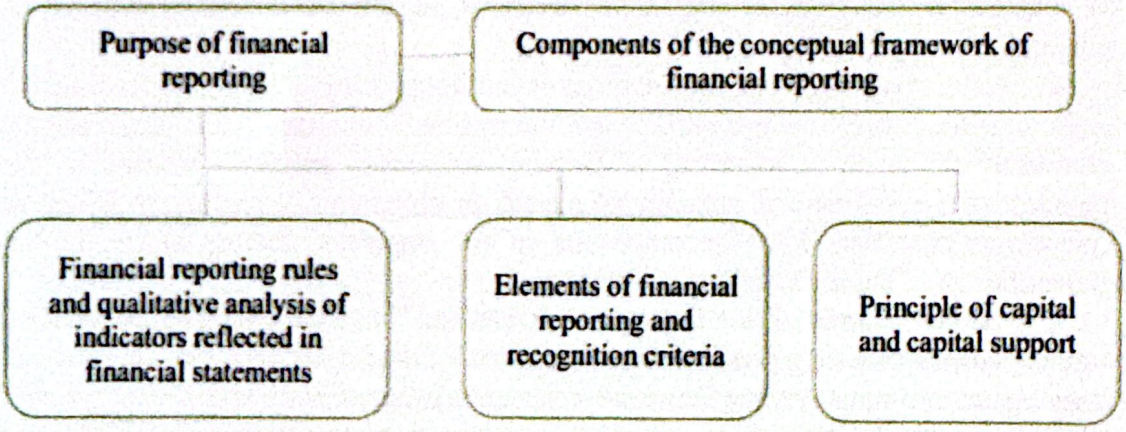

Figure- 2. Components of the conceptual framework of financial reporting[7]

In today's digital economy, Uzbekistan is undergoing fundamental reforms in all areas. In today's globalization process, practical work is being consistently continued to create certain conditions for attracting investments to the Uzbek economy, including creating a high-quality and competitive system in each area to achieve

[6] Rizaev Nurbek Issues of adjusting national standards in compliance with international standards in Uzbekistan (evidence from accounting policy). *ilmiy tadqiqot va innovatsiya*, *1*(1), 94–104. . (2022). http://ilmiytadqiqot.uz/index.php/iti/article/view/14

[7] Completed by author

transparency and accuracy of the activities of business entities. In Uzbekistan, the implementation of this issue is associated with the use of generally recognized world standards of financial reporting - International Financial Reporting Standards.

In particular, in recent years, a number of effective works have been carried out in Uzbekistan to harmonize accounting and reporting with international financial reporting standards (IFRS), and today we can say that this is the next promising step in this ambitious work. stage has passed. The resolution of the President of the Republic of Uzbekistan Shavkat Mirziyoyev "On additional measures for the transition to international financial reporting standards" and the adoption of paragraph 18 of the "Roadmap for approval" in accordance with it indicate that serious work is being done in this regard. Work is being carried out in this direction in Uzbekistan. This is a reasonable path. Therefore, since we are striving for the international arena, the world market, our activities must also correspond to the international level.

In accordance with the Resolution of the President of the Republic of Uzbekistan No. PQ-4611 dated February 24, 2020, in order to provide foreign investors with the necessary information environment and expand their access to international financial markets by accelerating the transition to International Financial Reporting Standards (IFRS), starting from January 1, 2021, joint-stock companies, commercial banks, insurance organizations and large taxpayers were required to organize accounting based on IFRS and prepare financial statements based on IFRS.

The study of international financial reporting standards ensures the need to organize accounting based on international financial reporting standards in the context of attracting foreign direct investment to the economy of Uzbekistan, establishing and operating free economic zones. Currently, international financial reporting standards provide accounting information aimed at meeting the needs of external users by business entities.

Modern accountants and each executive employee trusts their accountants, their high qualifications and work experience, international practice, that is, international standards of financial reporting in solving economic problems related to the development and financial stability of a bank or company. According to IFRS) as the closest assistant. This becomes one of the important factors in the further development of the economy of Uzbekistan.

The second chapter of the dissertation is entitled "Practical issues of introducing international accounting standards at enterprises", this chapter presents the issues of drawing up and transforming financial statements in accordance with IFRS, types of adjustments to the trial balance at enterprises in accordance with IFRS, and transforming the statement of financial results in accordance with the requirements of IFRS.

In the Republic of Uzbekistan, financial statements in accordance with IFRS can be prepared in two ways: parallel accounting and financial statement transformation methods.

The parallel accounting method is one of the most complex methods, since it requires the enterprise to reflect each data of its activities twice. In practice, these are two independent accounting systems, and it is difficult to imagine that one accountant will enter the enterprise's data into two systems in accordance with the

rules. At the same time, the parallel accounting method allows you to provide high-quality financial statements in accordance with IFRS. In modern conditions, the use of one of the two methods involves processing data on a computer using appropriate software. It should be recognized that the parallel accounting program is distinguished by its high quality (efficiency) compared to other methods.

The practice of preparing reports based on IFRS can be carried out by employees of the reporting organization or by specialists involved from outside. This method has the following significant disadvantages: falsification of accounting data; a large number of assumptions; the impossibility of analyzing reporting data in accordance with IFRS, changes are made at the end of the reporting period; the impossibility of concluding separate contracts; the lack of this reporting data for making management decisions, etc. The advantages over other transformation methods include small financial costs and temporary costs. Accounting systems are designed to record the most repetitive daily transactions, especially those involving cash. When cash is received or paid, it is recorded in the accounting system. In general, such attention to cash flows works best when cash receipts and payments occur simultaneously with activities that generate income and expenses. However, as Figure 3 shows, cash is not always received in the period in which the company earns income; similarly, cash is not always paid out in the period in which the company incurs expenses.

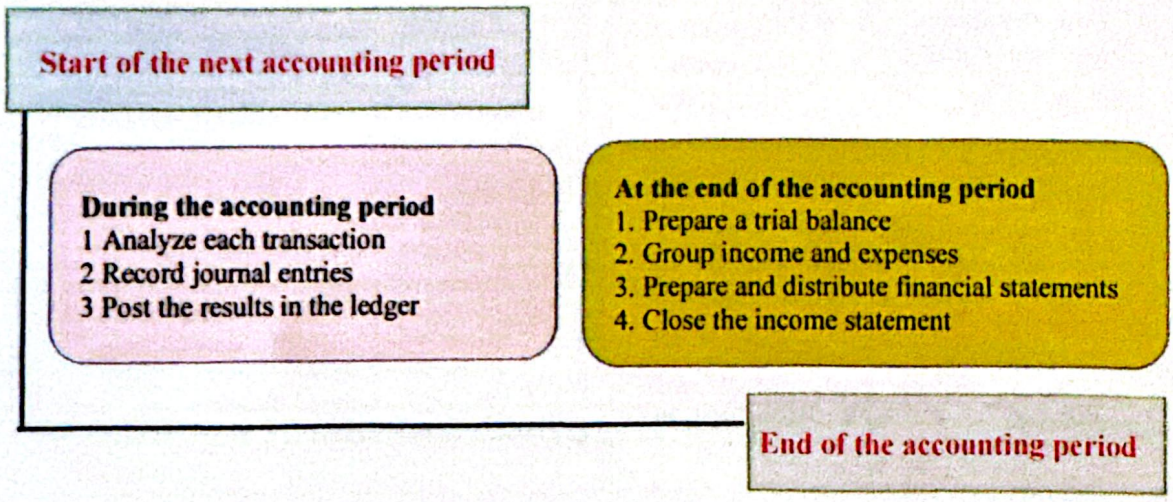

Figure- 3. Financial reporting period[8]

When one transaction is required to record a cash receipt or payment, and another transaction is required to record income or expenses when they are incurred, the accounting system records income and expenses, and the solution to the problem caused by these timing differences is to record adjusting entries at the end of each reporting period, as follows:

Revenues are recognized when they are received (the revenue recognition principle),

[8] Compiled by the author

Expenses are recognized when they are incurred to earn the revenue (the expense recognition principle),

Assets are reported at amounts that represent the probable future benefits remaining at the end of the reporting period,

Liabilities are reported at amounts that represent the probable future sacrifices of assets or services owed at the end of the period.

Businesses wait until the end of the reporting period to adjust their accounts because it is too time-consuming to change the entries each day. Adjusting entries are required whenever a company wants to prepare financial statements for external users.

The following is a list of balance sheet accounts that affect the adjustment of entries at the end of the reporting period. In practice, almost all accounts, except for cash, may require adjustment. Before preparing the financial statements of Ohangaronsement JSC for 2023 based on adjusted balance sheets, we will consider the process of analyzing and recording adjustments, which is typical for most companies.

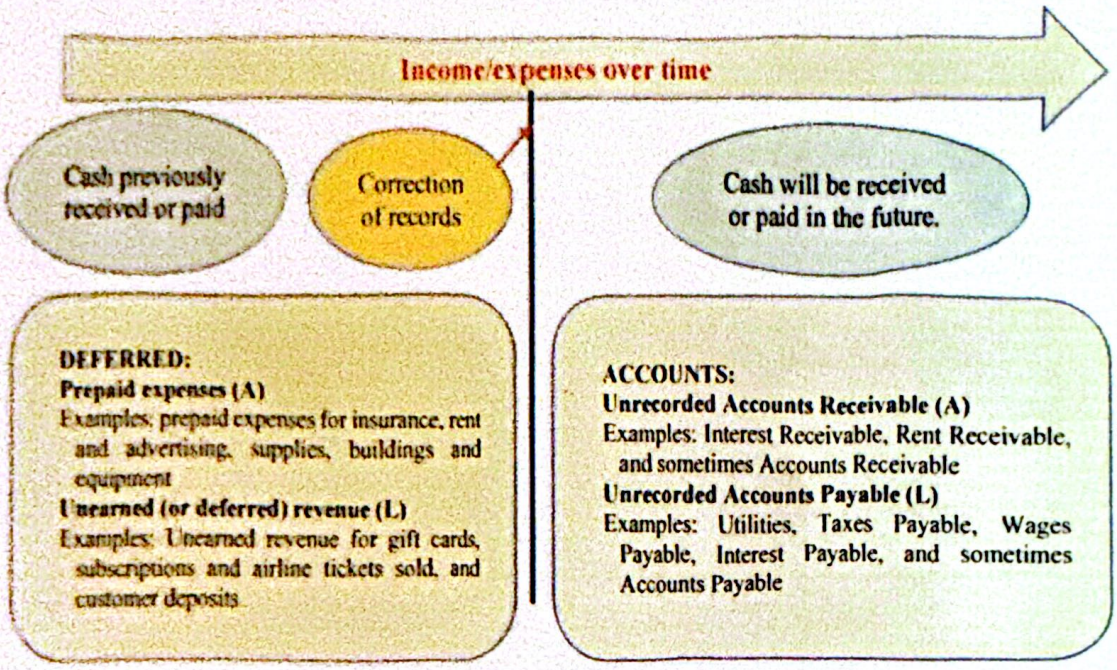

Figure -4. Types of income and expense adjustments[9]

"Ohangaronsement" JSC maintains accounting records in Uzbek soums and prepares financial statements in accordance with the requirements of the legislation, rules and regulations of the Republic of Uzbekistan in the field of accounting and reporting. These financial statements have been prepared on the basis of these accounting registers, with the necessary adjustments to bring them into line with all material aspects of IFRS, however, accounting principles in Uzbekistan differ in some respects from the objectives of IFRS.

[9] Compiled by the author

Table- 3

Transformation of the Statement of Financial Position of Ohangaronsement JSC for 2023 in accordance with IFRS requirements[10]

ASSETS	According to NASU	Adjustment methods			According to IFRS
		AJE	RJE	RFW	
Non-current assets					
Property, plant and equipment	1145079	-911	246677	480279	1871703
Right-of-use assets		911			911
Capital investments	248783		-248783		
Investment property			2106		2016
Equity investments	5049	-4999			50
Other non-current receivables		3472			3472
Total	**1398911**				**1878152**
Current assets					
Inventory	448884			-27203	421681
Trade and other receivables	281111		155279		125832
Prepaid income taxes		4793			4793
Other tax receivables		14797			14797
Restricted cash					28029
Deferred expenses	1201		-1201		
Cash and cash equivalents	30179			-28058	2121
Other current assets		2881			2881
Total	**761375**				**600133**
Total assets	**2 160286**				**2478284**
CAPITAL					
Authorized capital	4949			396	5345
Added and reserve capital	369877		-138291		231586
Retained earnings (uncovered losses)	1319350			378134	1697484
Total capital	**1694176**				**1934414**
LIABILITY					
Current liabilities	123710		67590		191300
Long-term liabilities	342400	10171			352571
Total capital and liabilities	**2160286**				**2478284**

The above transformation table shows that the elements of the statement of financial position of the enterprise are compiled in accordance with the requirements and rules of international accounting standards and IAS 1 - Presentation of Financial Statements. In this table, the total balance according to NASU is 2160286 million soums, while according to the transformation based on IFRS, it is 2478284 million soums. Each balance sheet item that has changed based on the adjustment methods has been implemented in 3 ways through transformation tables. This is the

[10] Compiled by the author based on information from Ahangaronsement JSC

presentation of the statement of financial position to users based on the requirements of IFRS.

During the transition to IFRS, the provisions of IFRS 1 "First-time Adoption of International Financial Reporting Standards" are applied, which requires a full retrospective approach. In preparing these financial statements, the statement of financial position of Ohangaronsement JSC as of December 31, 2023 was prepared in accordance with IFRS. In its statement of financial position as of January 1, 2024, Ohangaronsement JSC:

recognizes all assets and liabilities that require recognition under IFRS;

does not recognize items as assets or liabilities if IFRS does not permit such recognition;

items that are recognized by the entity as one type of asset, liability or component of equity in accordance with IFRS, but are reclassified as another type of asset, liability or component of equity in accordance with IFRS;

applies accounting policies based on IFRS in measuring all recognized assets and liabilities.

Table -4

Adjustment entries for fixed assets in accordance with IFRS requirements of Ohangaronsement JSC (mln. UZS)[11]

Description of fixed assets	According to NASU	Adjustment transactions		According to IFRS
		Dr	Cr	
Buildings, structures and transmission equipment	1145366	0	22548	1122818
Depreciation of buildings, structures and transmission equipment	-300004	538397	0	-238393
Machinery and equipment	392635	0	75187	317448
Depreciation of machinery and equipment	-161372	345464	0	-184092
Furniture and office equipment	11948	0	136	11812
Depreciation of furniture and office equipment	-3731	5672		-1941
Computer equipment and computing technology	15335	0	11140	4195
Depreciation of computer equipment and computer technology	-12123	11739		-384
Vehicles	9039	0	2884	6155
Depreciation of vehicles	-6347	24859	0	-18512
Other fixed assets	101879	0	184381	-82502
Depreciation of other fixed assets	-47546	113236		-65690
Total	**1145079**	**1039367**	**296276**	**1871703**

The adjustments in the table above clarify the principles of IAS 16 "Property, Plant and Equipment" that is, income reflects not economic, but economic benefits generated as a result of the activities of the enterprise (which are part of the asset). According to it, while the total current value of fixed assets according to the IAS

[11] Completed by author with secondary data of Ahangaronsement JSC

amounted to 1145079 million soums, adjustments were made to the groups of fixed assets and the depreciation values accumulated for them based on the requirements of IAS 16 "Property, Plant and Equipment". As a result, the initial and accumulated depreciation values changed as a result of the revaluation of some fixed assets and changes in their service lives, as a result of their transfer to the profit and loss account. The income-based method cannot be used in the enterprise to calculate the depreciation of fixed assets and can only be used in rare cases for the amortization of intangible assets. The amendments are applied prospectively and will affect the financial statements of Ohangaronsement JSC, as it uses the income-based method to calculate the depreciation of its long-term assets.

In our opinion, the adjustments permit entities to use the equity method to account for investments in subsidiaries, joint ventures and associates in their separate financial statements. Entities that have already applied IFRS and decide to change to the equity method in their separate financial statements should apply the change retrospectively. First-time adopters of IFRS and decide to use the equity method in their separate financial statements should apply this method from the date of transition to IFRS.

The third chapter of the dissertation is entitled "Improving financial analysis based on financial reporting indicators", and this chapter presents an analysis of the composition, structure and dynamics of financial reporting, types and applications of financial analysis in accordance with financial reporting, risk assessment and management through ratio analysis of financial indicators.

Financial performance analysis can be done by using one or more financial performance analysis tools:

In our opinion, there are many methods or techniques used to study the relationships between different statements. However, the following analysis methods are usually used:

1. Overall financial performance analysis;
2. Comparative analysis of financial results;
3. Trend analysis.

Overall size Financial performance is also known as a general statement of measurements or a general analysis of measurements. This statement refers to the relationship of some common objects of different objects. It is usually expressed as a percentage of the total score. This evidence can be ready for the profit and loss account and the general balance sheet.

In general, we distinguish two approaches to financial analysis, namely:

1) Fundamental analysis - uses economic data to assess prices (for example, production, consumption, for example, exports). In essence, the fundamentalist seeks to reveal a much broader or narrower balance of supply and demand for business opportunities in order to identify potential transitions.

2) Technical analysis - Technical analysts are based on non-economic data. Price data is the most important, and often the only - input to technical analysis. The main premise of technical analysis is that prices exhibit recurring patterns, and the recognition of these patterns can be used to identify business opportunities.

Table-5

Analysis of the composition, structure and dynamic changes of the financial results of "Ohangaronsemont" JSC in 2023[12]

Indicators	Last year (Mln. Sum)	Reporting year (Mln. Sum)	Difference (+,-) (Sum)	Growth (%)
Revenues:	1 022 251,8	1 327 270,5	305 019	129,8
Net income from product sales	909 538,8	1100206,5	190 668	121,0
Other income from operating	72678	105788	33 110	145,6
Income from financial activities	40035	121 276	81 241	302,9
Costs (million sums):	861 932	1 160 302	298 369	134,6
Cost of production of sold products (works and services)	590 046	748 172	158 126	126,8
Period costs	206 887	336 547	129 660	162,7
Financial costs	65 000	75 583	10 583	116,3
Profits and losses (million sums):	160 319,6	166 969,0	6 649	104,1
Gross profit from the sale of products (works and services)	319 493,2	352 035,0	32 542	110,2
Income (profit) is profit before paying taxes	160 320	166 969	6 649	104,1
Income tax	29349	29067	-282	99,0
Net profit	130 971	137 902	6 931	105,3
Profitability indicators, %				19,06
Profitability of sales	35,12	31,99		-3,13
Cost effectiveness	84,31	87,4		3,09
Return on capital	9,2	9,4		0,2
Return on assets	59,4	78,3		18,9

The data in the table above shows that in the dynamic changes in the financial results of Ohangoronsement JSC at the end of 2023, total income increased by 29.8% compared to the previous year, while total expenses increased by 34.6%, and as a result, net profit increased by 5.3%. This is due to the high share of expenses in the enterprise. Using these financial indicators, the profitability of the enterprise was determined, and total profitability indicators also increased by 19.06% compared to the previous year.

A financial indicator can be analyzed by calculating the range of current data. Trend analysis involves calculating the percentage for each item itself relative to the same item as in the base year. The current year can be included in the first year of comparison or in the last year or in any subsequent year. A trend reports the percentage change in financial and operating data between separate periods. Thus, analysts say that these are data that show positive or negative trends.

[12] Completed by author with secondary data of Ahangaronsement JSC

Table- 6

Comparative analysis of "Total assets and Total liabilities and capital" of "Ahangaroncement" JSC (absolute and relative changes, million soums, %)[13]

Indicators	2021/2020		2022/2021		2023/2022	
	absolute UZS	relative %	absolute UZS	relative %	absolute UZS	relative %
Fixed asset	-20 262	85,9	1 240 739,0	1101,1	-219 602,0	83,9
Installation asset	14 043	101,4	-1 020 101,0	2,6	107 395,0	496,9
Capital Investments	80 822	147,9	-228 168,0	8,6	92 785,0	530,7
Long term investment	0	100,0	5 000,0	-	-6,0	99,9
Inventories	92 094	141,6	41 033,0	113,1	94 133,0	126,5
Future periodic expenses	0	100,0	-2,0	0,0	0,0	0,0
Deferred expenses	-4 563	83,2	-10 396,0	54,1	-11 044,0	9,8
Trade receivable	13 569	108,7	-31 554,0	81,4	142 846,0	203,3
Cash and cash equivalents	-88 817	53,5	25 459,0	124,9	-97 587,0	23,6
Total assest	86 886	104,5	22 010,0	101,1	108 920,0	105,3
Share capital	0	100,0	0,0	100,0	0,0	100,0
Additional capital	0	100,0	0,0	100,0	0,0	100,0
Reserve capital	48 167	114,7	-1 410,0	99,6	-5 809,0	98,5
Own shares repurchased	0	100,0	0,0	100,0	0,0	100,0
Retained earnings (loss)	-37 497	96,9	130 970,0	111,3	33 416,0	102,6
Long-term liabilities	66 528	120,1	-61 426,0	84,6	6 198,0	101,8
Current liabilities,	9 688	111,4	-46 124,0	51,3	75 115,0	254,6
Total Liabilities & Equity	86 886	104,5	22 010,00	101,1	108 920,0	105,3

The table above presents the balance sheet of the "Ohangaronsement" JSC for 2020-2023. We will compile a comparative balance sheet (total assets, liabilities and capital) for the period from 2020 to 2023. Table 6 shows the comparative balance sheet, the data presented show the following results. During the period 2023/2022, the company's total assets increased by 108920 million soums, or 5.33%, since during this period, inventories increased by 94133 million soums from current assets, and accounts receivable by 142846 million soums.

At the same time, fixed assets from long-term assets increased by 107395 million soums, while fixed assets decreased to 219602 million soums.

In liabilities, long-term debts increased by 6,198 million soums, current liabilities by 75,115 million soums. Reserve capital decreased by 5,809 million soums, retained earnings increased by 33,416 million, and total liabilities and equity increased by 108,920 million soums or 5.33% in 2023 compared to 2022.

In 2022/2021, the total assets of "Ohangaronsement" JSC increased by 22,010 million soums mainly due to the increase in inventories by 41,033 million soums, long-term investments by 5000 million soums, and cash and cash equivalents by

[13] Completed by author with secondary data of Ohangaronsement JSC

25,459 million soums. In 2022, we can see that total capital also increased by 22,010 million soums or 1.1% due to the increase in retained earnings.

While total assets increased by 4.5% in 2021/2020, total liabilities and equity also caused an increase in current liabilities by 9,688 million soums and long-term liabilities by 66,528 million soums. Because this year, long-term debt increased by a very high 20%. However, retained earnings decreased by 3.1%.

In scientific studies, a similar distribution of the stages of financial analysis is shown. However, here we distinguish three main stages of the approach to financial analysis. These are;

First of all, the purpose of the analysis and the approaches to carrying out the clarification (compared to the standard value of the enterprise with the industry averages with the previously planned indicators of business competitors). Secondly, an evaluation of the overall presentation of information - accuracy and reliability. Thirdly will be determination of method performance analysis.

Vertical analysis leads to a conclusion about the structure of the balance sheet in the current state, as well as an analysis of the dynamics of the structure. Technical vertical analysis is an analysis of the total assets and balance sheet of the enterprise, which is taken as a whole, and each item of the financial statement is presented as a percentage of the adopted main indicator.

The following are the important steps in the process of analyzing and interpreting financial statements.

1. Determining the scope and objectives of the analysis.
2. Studying financial statements.
3. Collecting relevant information.
4. Methodological classification of data or reorganization and rearrangement of data.
5. Establishing relationships between various interconnected figures.
6. Preparing a report for presentation to management.

Trend analysis compares individual items of financial statements with the same position in the previous period, determining the trend, which in turn indicates the main dynamics of a particular index. The trend and characteristics extracted from random effects are individual periods. Using trend analysis, we determine the values of the indicators between 2018-2023 years.

We calculated the trend percentage for the years 2018-2023 from the following table 7 of the company.

Table-7

Comparative analysis of the income statement of Ohangaronsement JSC for 2018-2023 (%)[14]

Indicators	2018	2019	2020	2021	2022	2023
Net revenue from sales of products	100	100	100	100	100	100
Cost of sold products	56,8	58,8	52,0	52,7	64,9	68,0
Gross profit (loss)	43,2	41,2	48,0	47,3	35,1	32,0
Expenses for the period	13,0	19,7	15,9	27,0	22,7	30,6
Other income	0,8	0,6	0,5	0,9	8,0	9,6
Profit (loss) from core activitie	31,0	22,2	32,7	21,2	20,4	11,0
Income from financial activities	5,5	7,4	1,8	1,0	4,4	1,5
Expenses on financial activities	2,2	3,1	5,0	2,0	7,1	6,9
Profit (loss) before income tax	34,3	26,4	29,5	20,2	17,6	5,7
Income tax expenses	19,8	4,6	6,0	5,4	3,2	2,6
Net profit (loss) for the reporting period	14,5	21,8	23,5	14,8	14,4	3,0

The gross profit margin was 43.2 percent in 2018 and 41.2 percent in 2019, a decrease of 2 percent. Because the cost of goods sold was 56.8 percent in 2018, it was 58.8 percent in 2019, and due to this 2 percent decrease, gross profit also decreased by 2 percent. Nevertheless, net profit in 2019 was 21.8 percent, an increase of 7.3 percent compared to the previous year.

Considering that in recent years, the cost of goods sold was 68 percent of total revenue, gross profit was 32 percent. This indicator was 35.1 percent last year. In addition, since the period expenses were also 30,6 percent, net profit in 2023 was 3 percent of total revenue. Considering that this was 14.4 percent last year, the company's financial position and profitability in 2023 are not good.

The financial indicator can be analyzed by calculating the range of modern data. Trend analysis involves calculating the percentage for each cell itself relative to the same element as in the base year. The base year can be the first year of the comparison, the last year, or any subsequent year. A trend reports the percentage change in financial and operating data between separate periods. Thus, analysts say that this is data that shows positive or negative trends.

CONCLUSION

Provide appropriate training and education on IFRS and their application to accountants, auditors, regulators and other stakeholders. Transition to IFRS will require significant changes in the accounting knowledge, skills and mindset of professionals involved in the preparation of financial statements. Therefore, it is essential to provide them with adequate education and training on the concepts, principles and practices of IFRS and how they differ from national accounting standards (NAS).

[14] Completed by author with secondary data of Ahangaronsement JSC

This can be done through various channels such as seminars, workshops, webinars, online courses, publications, etc.

Strengthen the regulatory and institutional framework for the adoption and implementation of IFRS. Transition to IFRS also requires a strong regulatory and institutional framework that supports and oversees the adoption and implementation of IFRS. This includes defining clear roles and responsibilities of bodies involved in the regulation and supervision of financial reporting, such as the Ministry of Finance, the Central Bank of Uzbekistan (Central Bank of the Republic of Uzbekistan, the Chamber of Auditors of Uzbekistan), etc. It includes developing and implementing relevant laws, regulations, standards and guidelines that are consistent with IFRS and meet the specific needs and challenges of the conditions of Uzbekistan.

Improving the quality and reliability of audit and assurance services for IFRS financial statements. The transition to IFRS also requires high quality and reliability of audit and assurance services for IFRS financial statements. This means that auditors must have sufficient competence, independence and professional ethics to perform their duties in accordance with International Standards on Auditing (ISA) and Quality Control (ISQC). This also means that audit firms must have effective quality control systems and procedures to ensure compliance with ISA and ISQC. In addition, it means that there should be an independent oversight body that regulates and inspects the auditing profession and ensures public accountability.

Promoting awareness and understanding of IFRS among users of financial information. The transition to IFRS also requires a high level of awareness and understanding of IFRS among users of financial information, such as investors, creditors, analysts, regulators and others. This means that users should be informed about the benefits and challenges of adopting IFRS. changes and impacts on financial statements and indicators. It also means that users should be educated on how to interpret and analyze IFRS financial statements and how to compare them with NAS financial statements or IFRS financial statements from other jurisdictions.

These are general recommendations that can help with the implementation of IFRS in Uzbekistan. However, each organization should consider its own circumstances and challenges in adopting IFRS.

The transition to IFRS in Uzbekistan is an important step towards the integration of the country's economy into the world market and attracting foreign investment.

The adoption of IFRS will increase the quality, transparency and comparability of financial reporting and increase the confidence of stakeholders in the financial information of companies.

The transition to IFRS in Uzbekistan will create both challenges and opportunities for the accounting profession, regulators, auditors and educators.

The transition to IFRS in Uzbekistan will also require harmonization of national accounting standards, laws and regulatory documents with international standards.

The transition to IFRS in Uzbekistan is expected to have a positive impact on the development and competitiveness of the country's economy and business environment.

НАУЧНЫЙ СОВЕТ DSc.03/10.12.2019.I.16.01
ПО ПРИСУЖДЕНИЮ УЧЕНЫХ СТЕПЕНЕЙ ПРИ ТАШКЕНТСКОМ ГОСУДАРСТВЕННОМ ЭКОНОМИЧЕСКОМ УНИВЕРСИТЕТЕ

ТАШКЕНТСКИЙ ГОСУДАРСТВЕННЫЙ ЭКОНОМИЧЕСКИЙ УНИВЕРСИТЕТ

ВЕЙ ХИН

СОВЕРШЕНСТВОВАНИЕ СОСТАВЛЕНИЯ И АНАЛИЗА ОТЧЕТНОСТИ В СООТВЕТСТВИИ С МЕЖДУНАРОДНЫМИ СТАНДАРТАМИ ФИНАНСОВОЙ ОТЧЕТНОСТИ

08.00.08 – Бухгалтерский учет, экономический анализ и аудит

**АВТОРЕФЕРАТДИССЕРТАЦИИ
ДОКТОРА ФИЛОСОФИИ (PhD) ПО ЭКОНОМИЧЕСКИМ НАУКАМ**

ТАШКЕНТ – 2025

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Научный руководитель: **Абдусаломова Нодира Баходировна**
доктор экономических наук, профессор

Официальные оппоненты: **Ризаев Нурбек Кадирович**
доктор экономических наук, профессор

Исмаилова Махбуба Мирхалиловна
доктор философии (PhD) по экономике, доцент

Ведущая организация: **Ташкентский международный университет финансового менеджмента и технологий**

Защита диссертации состоится "11" 12 2025 г. в 16.00 часов на заседании Научного совета DSc.03/10.12.2019.I.16.01 при Ташкентском государственном экономическом университете. Адрес: 100066, г. Ташкент, ул. Ислама Каримова, д. 49, тел.: (71) 239-28-72; факс: (71) 239-43-51; e-mail: инфо@tsue.uz.

С диссертацией можно ознакомиться в Информационно-ресурсном центре Ташкентского государственного экономического университета (зарегистрирована под номером 184). Адрес: 100066, г. Ташкент, ул. Ислама Каримова, д. 49, тел.: (99871) 239-28-72, факс: (99871) 239-43-51; e-mail: инфо@tsue.uz.

Автореферат диссертации разослан "26" 11 2025 г.
(Протокол реестра № 112 «26» 11 2025 г.)

С.У. Мехмонов
Председатель Научного совета по присуждению ученых степеней, д.э.н., профессор

У.В. Гафуров
Секретарь Научного совета, по присуждению ученых степеней, д.э.н., профессор

С.К. Худойкулов
Председатель научного семинара при Научном совете по присуждению ученых степеней, д.э.н., профессор

ВВЕДЕНИЕ (аннотация диссертации доктора философии (PhD))

Целью исследования является разработка научных предложений и практических рекомендаций по совершенствованию бухгалтерского учета и экономического анализа в акционерных обществах.

Задачи исследования:

изучить различия в бухгалтерском учете в зарубежных странах и исторические основы их формирования на основе МСФО;

изучить возможности использования международных стандартов финансовой отчетности и разработать предложения;

изучить зарубежный опыт составления финансовой отчетности и организации анализа на ее основе и обосновать их;

изучить современное состояние перехода на международные стандарты финансовой отчетности в Узбекистане;

разработать предложения на основе изучения исправления ошибок и внесения изменений в соответствии с требованиями МСФО;

разработать предложения по составлению и представлению форм финансовой отчетности на основе международных стандартов финансовой отчетности;

разработать предложения по совершенствованию экономического анализа деятельности предприятий.

Объектом исследования являются данные бухгалтерского учета хозяйствующих субъектов, осуществляющих деятельность в сфере деятельности акционерных обществ «O'zmaxsusmontajqurilish».

Предметом исследования является совокупность экономических отношений, возникающих в процессе совершенствования формирования и анализа отчетности в соответствии с международными стандартами финансовой отчетности в акционерных обществах.

Методы исследования. В диссертационной работе широко использованы сравнение, анализ и синтез, индукция и дедукция, монографическое наблюдение, экономико-математический анализ, методы бухгалтерского учета и другие методы.

Научная новизна исследования заключается в следующем:

В соответствии с Международным стандартом бухгалтерского учета № 1 «Представление финансовой отчетности» разработана последовательность учета классификации долгосрочных активов по каждой статье на основе общих требований к финансовой отчетности;

Разработана трехэтапная процедура трансформации финансовой отчетности на основе Международных стандартов финансовой отчетности, состоящая из этапов «Корректировка», «Отклонение» и «Переформулирование»;

Усовершенствован порядок составления и раскрытия информации по отчету о прибылях и убытках и прочем совокупном доходе на основе функционального метода оценки административных, коммерческих и прочих операционных расходов;

Усовершенствован порядок оценки эффективности и экономической устойчивости посредством анализа показателей финансово-экономических коэффициентов на основе данных финансовой отчетности, составленной в соответствии с международными стандартами.

Практическими результатами исследования являются:

обоснованы необходимость учетной информации на предприятиях и особенности составления финансовой отчетности;

даны практические рекомендации на основе опыта зарубежных предприятий по составлению финансовой отчетности в соответствии с требованиями международных стандартов финансовой отчетности:

обоснованы этапы составления оборотно-сальдовой ведомости на конец отчетного периода и исправления ошибок, выявленных при составлении финансовой отчетности и ее учете;

обоснованы методы экономической и финансовой оценки финансовой отчетности посредством сравнительного, вертикального и трендового анализа на основе показателей финансовой отчетности;

разработано предложение по оценке рисков посредством коэффициентов финансового анализа ключевых показателей эффективности на основе показателей финансовой отчетности.

Достоверность результатов исследования. Достоверность результатов исследования определяется подходами и методами, использованными в работе, теоретическими подходами, использованными в ней, информацией, полученной из официальных источников, информацией по совершенствованию формирования и анализа отчетности в соответствии с международными стандартами финансовой отчетности, тем, что выводы, предложения и рекомендации базируются на официальных данных АО «Охангаронцемент», BYD Co.LTD, а также использованием предложений и рекомендаций по совершенствованию формирования и анализа отчетности в соответствии с международными стандартами финансовой отчетности.

Научно-практическая значимость результатов исследования. Научная значимость результатов исследования объясняется тем, что разработанные в нем научные предложения и выводы могут быть использованы для совершенствования теоретических и методических основ бухгалтерского учета в акционерных обществах, дальнейшего обогащения методической базы научных исследований по данной проблеме.

Практическая значимость результатов исследования объясняется тем, что сделанные на его основе выводы, разработанные предложения и рекомендации могут быть использованы для дальнейшего совершенствования бухгалтерского учета в акционерных обществах, ведомственных и отраслевых программ бухгалтерского учета, нормативно-методических разработок, методов и средств регулирования бухгалтерского учета в акционерных обществах.

Внедрение результатов научных исследований. На основе полученных научных результатов по совершенствованию формирования и анализа

отчетности в соответствии с Международными стандартами финансовой отчетности:

предложение о последовательности отражения классификации долгосрочных активов по каждой статье на основе общих требований к финансовой отчетности в соответствии с Международным стандартом финансовой отчетности № 1 «Представление финансовой отчетности» внедрено в практику АО «Узмахсусмонтажкурилиш» и АО «Охангаронцемент» (Обращения АО «Узмахсусмонтажкурилиш» от 28 августа 2023 г. № 01-188/06-06, АО «Охангаронцемент» от 12 мая 2024 г. № 450). В результате внедрения данного научного предложения удалось добиться положительных результатов в учетных процессах, включающих начисления и долгосрочные разницы в отчете о финансовом положении акционерных обществ, исходя из последовательности отражения классификации долгосрочных активов по каждой статье и непрерывности деятельности;

трехэтапная процедура трансформации финансовой отчетности по международным стандартам финансовой отчетности, состоящая из этапов «Корректировка», «Отклонение» и «Переформулирование», внедрена АО «Узмахсусмонтажкурилиш» и АО «Охангаронцемент» (Справки АО «Узмахсусмонтажкурилиш» № 01-188/06-06 от 28 августа 2023 г., АО «Охангаронцемент» № 450 от 12 мая 2024 г.). В результате внедрения данного научного предложения у пользователей появилась возможность внедрения таблиц трансформации по трехэтапным (AJE, RJE, RFW) методам для финансовой отчетности, представляемой акционерными обществами в соответствии с требованиями международных стандартов;

предложение по совершенствованию порядка составления и раскрытия информации о прибылях и убытках и прочем совокупном доходе на основе функционального метода оценки административных, коммерческих и прочих операционных расходов внедрено в практику АО «Узмахсусмонтажкурилиш» и АО «Охангаронцемент» (Обращения АО «Узмахсусмонтажкурилиш» от 28 августа 2023 г. № 01-188/06-06, АО «Охангаронцемент» от 12 мая 2024 г. № 450). В результате внедрения данного научного предложения удалось обеспечить формы отчетности о финансовых результатах, составляемые акционерными обществами, функциональным методом составления отчетности о прибылях и убытках и прочем совокупном доходе;

предложение по совершенствованию порядка оценки эффективности и экономической устойчивости путем анализа показателей финансово-экономических коэффициентов на основе данных финансовой отчетности, составленной в соответствии с международными стандартами, внедрено в практику АО «Узмахсусмонтажкурилиш» и АО «Охангаронцемент» (Обращения АО «Узмахсусмонтажкурилиш» №01-188/06-06 от 28 августа 2023 года, АО «Охангаронцемент» №450 от 12 мая 2024 года). В результате внедрения данного научного предложения в практику разработанная модель на основе анализа важных показателей оценки эффективности акционерных

обществ дала эффективные результаты по предоставлению пользователям точной и достоверной информации.

Апробация результатов исследования. Результаты данного исследования обсуждались на 2 республиканских и 2 международных научно-практических конференциях и получены положительные заключения.

Публикация результатов исследования. Всего по теме диссертации опубликовано 7 научных работ, в том числе 2 в журналах, признанных отечественной Академией наук, и 1 научная статья в престижных зарубежных журналах.

Структура и объем диссертации. Диссертационная работа включает введение, 3 главы, заключение и список использованной литературы. Объем диссертации составляет 118 страниц.

E'LON QILINGAN ISHLAR RO'YXATI
СПИСОК ОПУБЛИКОВАННЫХ РАБОТ
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