O‘ZBEKISTON RESPUBLIKASI OLIY TA’LIM, FAN VA INNOVATSIYALAR VAZIRLIGI

SAMARQAND IQTISODIYOT VA SERVIS INSTITUTI

“BUXGALTERIYA HISOBI”KAFEDRASI

“BUXGALTERIYA HISOBINI MOLIYAVIY HISOBOTNING XALQARO STANDARTLARIGA JADAL O’TKZISHNING NAZARIY, TASHKILIY METODOLOGIK MASALALARI”

Xalqaro ilmiy-amaliy anjuman

MATERIALLAR TO’PLAMI

(2025-yil 13-mart)

Samarqanda- 2025 y.

xorijiy kapital kirib kelishi hisobidan davlat banklari ulushini bosqichma-bosqich kamaytirib borishning sohada raqobat muhitini yaxshilashga, tijorat banklari faoliyatini, kreditlash sifati va madaniyatini har tomonlama oshirishga xizmat qilishi zarurligini ko‘rsatmoqda.

Umuman olganda tijorat banklarining iqtisodiyotdagi o’rnini oshirishda quyidagilar muhim hisoblanadi:

birinchidan: banklarning har bir hududga kirib borishini yanada oshirish va moliyaviy xizmatlarning ommabopligini oshirish;

ikkinchidan: banklarga ko’proq xalqaro amaliy tajribaga ega bo‘lgan menejerlarni jalb etish;

uchinchidan: kredit portfeli va tavakkalchiliklarni boshqarish sifatini yaxshilash orqali kreditlash hajmlari o‘sishining mo‘tadil darajasini ta’minlash;

to’rtinchidan:banklarning kapitaliga qo‘shimcha ichki va tashqi investitsiyalarni jalb etishni yanada kengaytirish;

Muxtasar qilib aytganimizda, tijorat banklarining mijozlarga qulay bank xizmatlarini qulay va ommabop tarzda taklif etar ekan, mijozlarning bankka bo’lgan ishonchi oshadi hamda iqtisodiyotda tijorat banklarining o’rni yanada takomillashadi.

Foydalanilgan adabiyotlar

1. O‘zbekiston Respublikasi Prezidentining 2017 yil 7 fevraldagi “O‘zbekiston Respublikasini yanada rivojlantirish bo‘yicha Harakatlar strategiyasi to‘g‘risida”gi PF-4947-sonli Farmoni. https://lex.uz/docs/3107036.

2. Z.Mamadiyorov, M.Maxmudova, M.Kurbonbekova. Bank ishi. Darclik. T.:-Innovatsion rivojlanish nashriyot-matbaa uyi. 2021 yil. 158 bet.

3. O‘zbekiston Respublikasi Prezidentining 2020 yil 12 maydagi “2020-2025 yillarga mo‘ljallangan O‘zbekiston Respublikasining bank tizimini isloh qilish strategiyasi to‘g‘risida”gi Farmoni.

4. www.cbu.uz - O‘zbekiston Respublikasi Markaziy banki rasmiy sayti.

ESSENCE OF DECISIONS ON MEASURES FOR THE DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGIES

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Abstract: Issues such as implementing measures to ensure information security and implement modern technologies to protect communication networks, software products, information systems and resources, further developing the technical infrastructure to protect information resources; organizing scientific

research and development, training, retraining and advanced training of personnel in the field of modern means of communication were considered.

Keywords: Technologies, information security, software products, e-government, communication, information.

The Ministry of Digital Technologies was established within the Cabinet of Ministers by the Decree of the President of the Republic of Uzbekistan No. PF-269 dated December 24, 2022 “On measures to implement administrative reforms in New Uzbekistan”. The main tasks and areas of activity of the Ministry are: ensuring the implementation of a unified state policy in the field of information technologies and communications, the introduction of “electronic government”, developing and implementing comprehensive programs for the implementation and development of the national information and communications system based on the world level of information technology development; further development and modernization of telecommunications infrastructure, including expanding broadband access to the Internet, ensuring the full transition to digital systems of telephone communications, television and radio broadcasting, implementing functions for state management, licensing and control of activities in the field of communications and telecommunications, as well as the use of the radio frequency spectrum;

" e -government", interdepartmental coordination, monitoring, evaluation and control of the activities of ministries, departments, companies and associations, local government bodies in the field of informatization and improvement of interactive public services, as well as the creation of a unified system for the formation, storage and use of state information resources and databases, the creation and management of interdepartmental information systems;

To ensure the further formation of the national segment of the Internet, to create the necessary technical and favorable conditions for the development of modern web resources of our country in various areas, including network resources in order to meet the information and intellectual needs of the population, in particular the younger generation; to promote and ensure the coordination of the production and domestic market of competitive software products and services provided to them in our country, to introduce modern software products, information systems and information resources in the sectors of the real sector of the economy and among consumers;

information security and implement modern technologies for protecting communication networks, software products, information systems and resources, further development of technical infrastructure for protecting information resources; organization of scientific research and development, training, retraining and advanced training of personnel in the field of modern means of communication, development and implementation of software products, information systems and databases, organization of similar work in other areas of information and communication technologies; establishment of international cooperation in the field of communications, information technologies and communications, implementation of priority projects, attraction of foreign investments for the effective use of the radio frequency spectrum, and other areas falling within the scope of the ministry's activities.

In accordance with the Resolution of the President of the Republic of Uzbekistan No. PQ-1836 dated October 23, 2012 "On the Organization of the Activities of the State Committee of the Republic of Uzbekistan for Communications, Informatization and Telecommunications Technologies", as well as in order to increase the role and expand the scope of participation of the Information and Communication Technologies Development Fund in the processes of introducing and using information and communication technologies in economic sectors, the Resolution of the Cabinet of Ministers of December 19, 2012 "On Further Development of the Information and Communication Technologies Development Fund and Effective Use of Its Funds" was signed.

By this resolution, in accordance with Appendix 1 to the Regulation on the Information and Communication Technologies Development Fund ;

Information and Communication Technologies Development Fund is in accordance with Appendix 2;

Council of the Information and Communication Technologies Development Fund is approved in accordance with Appendix 3. The following are the main tasks and areas of activity of the Fund :

a) to collect funds from the sources specified in paragraph 4 of these Regulations ;

b) From the funds accumulated in the savings accounts:

on the introduction of interdepartmental integrated information systems of state administration bodies and local government bodies, the organization of interdepartmental data transfer networks, the formation of "Electronic Government" systems and a national segment of search systems implemented within the framework of state orders ;

- development and modernization of telecommunications networks and systems in the field of communications, television and radio broadcasting in accordance with international standards and taking into account the long-term prospects for the socio-economic development of the country;

the Internet , the creation of modern local information resources in various areas, including network resources to meet the information and intellectual needs of the population, especially the younger generation;

- develop, implement and monitor a unified system for the formation, storage and use of state information resources and databases;
- implementation of priority projects in the field of development of data transmission networks and information and communication technologies, development of regulatory legal documents, scientific research and programs, as well as conducting research to prepare projects in this area ;
- development and implementation of new types of services in the field of communications, information and communication technologies, high-speed use of national and international information networks for data transmission throughout the republic;
- training and retraining of specialists in the field of communications, computer and network technologies, programming and the creation of electronic databases , as well as a training system based on the widespread use of computer and information technologies ;

the Republic of Uzbekistan and the State Inspectorate for Supervision in the Field of Communications, Informatization and Telecommunications Technologies; (paragraph as amended by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 171 of 27.06.2015)

To assist in the development of the bodies of management and control over telecommunications and information systems within the system of the Ministry of Development of Information Technologies and Communications, as well as the activities of the state cadastre services of communication facilities, centers for

registration of electronic digital signature keys, terminology and dictionaries, basic organizations for standardization and basic metrological services, as well as services that do not have an independent source of income for the introduction and development of informatization; (paragraph as amended by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 171 of 27.06.2015)

The activities of the Republican Information and Library Center;

- information and postal security, introduction of technologies for the protection of telecommunications networks, information systems and resources, and development of technical infrastructure to ensure information and postal security in accordance with modern requirements and standards;
- implementation of projects for the reconstruction, development and computerization of the field of communication, information and telecommunication technologies, selected on a competitive basis ;
- Partial reimbursement of the costs of purchasing special control and measurement equipment for state control over the use of the radio frequency spectrum in order to prevent unauthorized broadcasts and interference with radio equipment of state structures ;
- of high-quality information and communication technology tools and local software products, including socio- entertainment and educational software products;
- provide temporary financial assistance to communications, broadcasting, and television organizations providing services in rural areas ;
- Targeted re-equipment and further development of the telecommunications infrastructure of villages and remote settlements of the Republic of Uzbekistan;
- development of universal communication services provided by operators and providers ;
- to encourage the activities of specialists in the field of information and communication technologies by holding contests, competitions and competitions in programming, system administration, computer design, animation and other areas of information technology;

made by mobile operators for the use of subscriber numbers, and the collection of fines from legal entities engaged in communications activities to be

allocated to the extra-budgetary Fund for the Development of Information and Library Institutions under the National Library of Uzbekistan to finance expenses.

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STANDART COSTING MOHIYATI, NATIJALARI VA QO’LLASH USLUBIYOTINI TAKOMILLASHTIRISH.

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Annotatsiya: Ushbu maqolada standart costing tizimining mohiyati, ularning turlari va amaliy qo‘llanilishi ilmiy nuqtayi nazardan tahlil qilinadi. Standart costing korxonalarga rejalashtirish, nazorat qilish va motivatsiya jarayonlarini samarali tashkil etishda muhim vosita sifatida xizmat qiladi. Maqolada bazaviy, ideal, erishish mumkin bo‘lgan va joriy standartlarning xususiyatlari, ularning afzalliklari hamda cheklovlari yoritiladi. Shuningdek, standart xarajat tizimining rejalashtirish, nazorat va rag‘batlantirishdagi o‘rni muhokama qilinib, eng samarali yondashuvlar tavsiya etiladi.

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