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The main directions of socio-economic development of New Uzbekistan: problems and solutions

MINISTRY OF HIGHER EDUCATION, SCIENCE AND INNOVATION OF THE REPUBLIC OF UZBEKISTAN

JIZZAKH BRANCH OF THE NATIONAL UNIVERSITY OF UZBEKISTAN NAMED AFTER MIRZO ULUGBEK

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The main directions of socio-economic development of New Uzbekistan: problems and solutions collection of materials of the international scientific and practical conference on the topic

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(Part 1)

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Department of Economics and tourism of Jizzakh branch of the National University of Uzbekistan named after Mirzo Ulugbek
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In the collection of materials of the conference, the role and role of Science, Education and production in the era of globalization, the pressing problems of the issues of interaction of these processes, feedback on their solutions were presented by mature specialists of the field.

In addition, research on the scientific and practical topic, carried out in the economics, Exact Sciences, Natural Sciences and socio-humanities during the globalization period, information is presented in the scientific and practical fields, which includes the latest innovative technologies in the fields of production.

It can be argued that this collection is one of the specific intersections of current thoughts and innovative ideas of the world of science. This scientific and practical conference was actively attended by professors and scientific researchers engaged in scientific research in Uzbekistan and foreign countries. In increasing the position of the scientific and practical conference, the professors and teachers of domestic and foreign higher educational institutions made a significant contribution.

Professors and teachers of foreign higher educational institutions who actively participated in the work of the conference made a worthy contribution to the high level of interaction with scientists of our country. The processes of international cooperation with foreign countries and exchange with them in the field of Science in the era of globalization have a positive effect on the development of Higher Education, the fields of Science and production. The materials of this conference are special in that they include a wide range of research, from theoretical developments to practical solutions, demonstrating the diversity of approaches and directions in this area.

In conclusion, it should be noted that this scientific and practical conference will be a very useful collection for everyone who is interested in modern research in the fields of further development of Higher Education, Science, Education and production in the era of globalization. The authors are responsible for the content and quality of the articles and abstracts included in the collection.

BUXGALTERIYA HISOBINING TASHKILIY SHAKLLARI



Mannonov Jahongir Shavkat o‘g‘li
O‘zbekiston Milliy universitetining Jizzax filiali

Annotatsiya: Maqolada buxgalteriya hisobini tashkil etishning markazlashtirilgan, tarqatilgan, kombinatsiyalashgan va birlashtirilgan shakllari ta’riflangan. Har bir shaklning afzalliklari va kamchiliklari ko‘rib chiqilib, ularning iqtisodiy faoliyatni yuritishda va moliyaviy ma'lumotlarni boshqarishda qanday o‘rin tutishi tushuntirilgan. Maqolada tashkiliy shakllarni tanlashda inobatga olinishi kerak bo‘lgan omillar va zamonaviy texnologiyalar yordamida buxgalteriya tizimini optimallashtirish imkoniyatlari ham yoritilgan. Ushbu ilmiy tadqiqot tashkilotlarga buxgalteriya hisobining eng samarali shaklini tanlashda yo‘riqnoma sifatida xizmat qilishi mumkin.

Kalit so‘zlar: Buxgalteriya hisobi, tashkiliy shakllar, markazlashtirilgan shakl, tarqatilgan shakl, kombinatsiyalashgan shakl, birlashtirilgan shakl, moliyaviy boshqaruv, tashkilot tuzilishi, samaradorlik, texnologik integratsiya.

Kirish

Buxgalteriya hisobi – bu tashkilotlarning moliyaviy holatini, daromadlarini va xarajatlarini aniqlash, tizimli ravishda qayd etish, hamda iqtisodiy resurslar va majburiyatlarni boshqarish tizimidir. Tashkilotlarda buxgalteriya hisobi yuritishning samarali bo‘lishi uchun uning tashkil etilish shakllari juda muhim ahamiyatga ega. Buxgalteriya hisobining tashkiliy shakllari hisobni tashkil etishning metodologik va amaliy jihatlarini belgilab beradi, tashkilot ichidagi buxgalteriya xizmatlarining samarali ishlashiga ta’sir qiladi.

Maqolada buxgalteriya hisobining tashkiliy shakllari, ularning turlari, afzalliklari va kamchiliklari hamda iqtisodiy faoliyatni yuritishdagi roli ko‘rib chiqiladi.

Buxgalteriya hisobining tashkiliy shakllari

Buxgalteriya hisobining tashkiliy shakllari, asosan, tashkilotning tuzilishi, faoliyat yo‘nalishi va iqtisodiy ehtiyojlariga mos ravishda shakllanadi. Har bir shakl o‘ziga xos xususiyatlarga ega bo‘lib, buxgalteriya xizmatining samarali va to‘liq bajarilishini ta’minlaydi.

1. Markazlashtirilgan shakl

Markazlashtirilgan buxgalteriya hisobi shakli, buxgalteriya funktsiyalarini bir markazda, ya'ni tashkilotning markaziy boshqaruv bo‘limida jamlashni anglatadi.

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Bu shaklda barcha moliyaviy hisobotlar, hisob-kitoblar va buxgalteriya operatsiyalari yagona markazda bajariladi.

Afzalliklari:

- Buxgalteriya jarayonlari yagona tizimga asoslanib, bir joyda boshqariladi, bu esa umumiy hisobni nazorat qilishni osonlashtiradi.
- Resurslar va vaqtni tejash imkoniyati mavjud.
- Xodimlarning ishini markazlashtirish orqali samaradorlik oshadi.

Kamchiliklari:

- Katta tashkilotlar uchun qiyinchiliklar tug‘ilishi mumkin, chunki barcha jarayonlarni markazlashtirish va boshqarish murakkab bo‘ladi.
- Cheklanganlik tufayli moslashuvchanlikning kamayishi.

2. **Tarqatilgan (decentralizatsiyalashgan) shakl**

Tarqatilgan buxgalteriya hisobi shakli, tashkilotning har bir bo‘limi yoki filialida alohida buxgalteriya hisobini olib borishni anglatadi. Har bir bo‘lim yoki filialning o‘z buxgalteri bo‘lib, ular markaziy boshqaruvga hisobotlarni yuboradilar.

Afzalliklari:

- Har bir bo‘lim va filial o‘z faoliyatiga xos moliyaviy operatsiyalarni mustaqil ravishda boshqaradi, bu esa o‘ziga xos tezlik va moslashuvchanlikni ta’minlaydi.
- Tashkilotning alohida bo‘limlari yoki filiallarining buxgalteriya xodimlari o‘z joylarida ishlashadi, bu esa operatsiyalarni tezlashtiradi.

Kamchiliklari:

- Ko‘p sonli bo‘limlar va filiallar bo‘lsa, umumiy buxgalteriya ma’lumotlarining bir joyda jamlanishi murakkablashadi.
- Har bir bo‘lim yoki filialning mustaqil hisobot yuritishi umumiy nazoratning kuchayishiga to‘sqinlik qilishi mumkin.

3. **Kombinatsiyalashgan shakl**

Kombinatsiyalashgan shakl – bu markazlashtirilgan va tarqatilgan shakllarning kombinatsiyasi bo‘lib, tashkilotning ayrim bo‘limlarida markazlashtirilgan buxgalteriya, ba’zi bo‘limlarda esa tarqatilgan buxgalteriya hisobini yuritish amalga oshiriladi. Bu shakl katta va murakkab tashkilotlarda qo‘llaniladi.

Afzalliklari:

- Tashkilotning umumiy faoliyatini boshqarishda markaziy nazoratni ta’minlash bilan birga, bo‘limlarga moslashuvchanlik va o‘z faoliyatini mustaqil ravishda boshqarish imkoniyati beriladi.
- Yirik va murakkab tashkilotlarda samarali ishlaydi.

Kamchiliklari:

- Markaziy boshqaruv va bo‘limlarning mustaqilligi o‘rtasida koordinatsiyaning muvofiqligi muammo bo‘lishi mumkin.
- Bu shaklni amalga oshirish uchun ko‘proq resurslar va vaqt sarflanishi mumkin.

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4. Birlashtirilgan shakl

Birlashtirilgan shakl buxgalteriya hisobini turli bo‘limlar yoki filiallarda yagona tizim asosida olib borishni ta’minlaydi. Bunda barcha moliyaviy ma’lumotlar yagona elektron tizimda qayd etiladi va barcha bo‘limlar o‘rtasida to‘liq integratsiya amalga oshiriladi.

Afzalliklari:

- Yagona tizim orqali barcha operatsiyalarni bir joydan kuzatish mumkin.
- Ma'lumotlar almashinuvi va tahlil qilish imkoniyatlari yaxshilanadi.

Kamchiliklari:

- Buxgalteriya tizimini yagona tizimga integratsiyalash uchun yuqori texnologik infratuzilma va katta sarmoya talab etiladi.
- Uzoq muddatda ishlab chiqish va amalga oshirishda qiyinchiliklar yuzaga kelishi mumkin.

Buxgalteriya hisobining tashkiliy shakllarining tanlovi

Buxgalteriya hisobining tashkiliy shaklini tanlashda quyidagi omillarni inobatga olish zarur:

1. **Tashkilotning o‘lchami va tuzilishi**: Katta va murakkab tashkilotlarda markazlashtirilgan yoki kombinatsiyalashgan shakl qo‘llanilishi mumkin.
2. **Faoliyat turlari**: Agar tashkilotning faoliyat yo‘nalishlari bir-biridan farq qilsa, tarqatilgan shakl samarali bo‘lishi mumkin.
3. **Iqtisodiy holat**: Tashkilotning iqtisodiy imkoniyatlari va resurslari ham buxgalteriya hisobining tashkiliy shaklini tanlashda muhim rol o‘ynaydi.
4. **Texnologik imkoniyatlar**: Zamonaviy texnologiyalar yordamida integratsiyalashgan shaklni amalga oshirish mumkin.

Xulosa

Buxgalteriya hisobining tashkiliy shakllari tashkilotning samarali moliyaviy boshqaruvi uchun muhim omildir. Har bir shaklning o‘ziga xos afzalliklari va kamchiliklari mavjud bo‘lib, ularni tanlashda tashkilotning o‘lchami, faoliyat turi, resurslari va iqtisodiy ehtiyojlari hisobga olinishi lozim. Markazlashtirilgan shakl kichik va o‘rta tashkilotlar uchun mos kelishi mumkin, tarqatilgan shakl esa katta va murakkab tuzilishga ega tashkilotlar uchun afzalroq bo‘ladi. Kombinatsiyalashgan shakl esa yuqori samaradorlikni ta’minlash uchun keng qo‘llaniladi.

Bundan tashqari, texnologiyalar yordamida buxgalteriya hisobini birlashtirish va integratsiyalashgan shaklni joriy etish imkoniyati mavjud bo‘lib, bu tashkilotlar uchun samarali yechim bo‘lishi mumkin.

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