ETHIOPIAN INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH

eISSN: 2349-5715 pISSN: 2349-5707

Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

Xalilov Bahromjon Bahodirovich

Asian international university

ON THE BASIS OF INTERNATIONAL STANDARDS OF FINANCIAL REPORTING IN FINANCIAL REPORTING PROCEDURE IN UZBEKISTAN

Abstract:This article provides a practical analysis of the practical application of international financial reporting standards in Uzbekistan and the problems in the transition to international financial reporting standards and ways to overcome them.

Keywords:international financial reporting, financial accounting and reporting, international financial reporting standards, national accounting standards, business, investment.

In order to attract investments to the economy of Uzbekistan, it is necessary to create certain conditions, including achieving transparency and accuracy of the activities of the economic entities of our country. Implementation of this issue is related to the application of generally accepted world standards of financial reporting - international standards of financial reporting. After gaining independence, Uzbekistan moved towards a market economy. In the process, Soviet accounting methods were abandoned and financial reporting began to move to globally accepted principles. In particular, various national accounting standards supported by law were developed, systems of training international accounting practices and certification of accountants were formed under the associations of accountants. The completion of legislation, education and training practices in Uzbekistan was expected to lead to full alignment with the NIS.

In recent years, the scope of international relations of economic entities operating in our republic with foreign partners has been significantly expanding, and the number of foreign users of accounting reports has also increased. In this regard, the issue of changing the financial statements prepared according to BHMS for joint-stock companies whose shares are quoted on international stock markets in accordance with the MFRS is of urgent importance.

The first step towards the process of changing the financial statements of our republic according to international standards is to determine that some methods of local accounting, which affect the process of preparing accounting reports, do not correspond to generally accepted practice. These methods are necessary to make corrections according to the requirements imposed by MFRS.

The essence of the change process is to identify existing inconsistencies in the accounts according to BHMS and according to MFRS and to make necessary corrections to the reports prepared on the basis of BHMS. Changes to reports prepared on the basis of BHMS can be carried out both by joint-stock companies' own forces and with the help of experts invited from outside. In practice, the second method is often used, because the implementation of change processes is associated with the need to have a thorough knowledge of both local and international accounting standards and reporting techniques. Qualified specialists offered by enterprises are employees of audit organizations.

For joint-stock companies of our republic, which are obliged to keep accounts and prepare reports in accordance with the requirements of the national legislation, there are two different technologies for preparing financial reports according to the MFRS - parallel accounting and transformation (transformation). However, parallel accounting is inefficient due to unreasonable use of labor

eISSN: 2349-5715 pISSN: 2349-5707

Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

resources and increased labor costs. Currently, the issue of parallel accounting or the use of changing reports is not regulated by legislation and is left to the discretion of the management of the joint-stock company, so both technologies can be compared.

The main essence of the change of reports is the conversion (change) and adaptation of reports on BHMS by reclassifying accounts and transactions and making corrections to the data of the accounting system of Uzbekistan in accordance with the MHSS. The essence of parallel accounting is that all operations of the enterprise are reflected in the account both according to MFRS and according to NAIS. Two ledgers: BHMS ledger and MFRS; ledger are maintained in parallel.

If we evaluate the mentioned technologies from the point of view of the labor capacity of the process, the content and labor capacity of making corrections in changing the report can be significantly reduced due to the continuous process of approximation of national and international standards. At the same time, parallel accounting affects the entire process of accounting and reporting, as a result of which it is inevitable to review the accounting policy of the joint-stock company and make appropriate adjustments to it.

As for the direct use of human resources, practice shows that two to six qualified specialists can handle the work of changing reports. In parallel accounting, every employee of the accounting and (or) financial service should be aware of the issues of MIS to one degree or another, which requires training and additional training of employees. In addition, in this case, the enterprise must have at least one qualified specialist who controls the correctness of the reflection of transactions according to MHXS. In both cases, if the enterprise does not have enough qualified specialists, it is forced to turn to firms that provide suitable services. Naturally, the cost of services in both cases is different, and this difference is often very significant.

All items of income and expenses recognized during the reporting period are presented in one statement of the joint stock company or gross income, or in two reports: a statement reflecting the components of profit or loss (statement of financial results) and a statement that begins with profit or loss and other gross income components should be presented in the report (gross income statement) reflecting its parts. The following items should be disclosed as allocated items for the period in the statement of comprehensive income:

a) non-controlling interest,

b) owners of the main enterprise;

The enterprise should not present any item of income and expenses as an extraordinary item in the statement of gross income, statement of financial results, notes (if the specified documents are presented).

If, in accordance with the requirements of MFHSS, a special case is not required or not allowed, the enterprise must recognize all items of income and expenses for the period in the structure of profit or loss.

An entity must disclose the amount of income tax in respect of each component of other comprehensive income, including in a reclassification adjustment or in the statement or notes to comprehensive income.

eISSN: 2349-5715 pISSN: 2349-5707

Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

Other components of the total income may be provided by the joint-stock company from the total amount of profit tax in respect of these components, reflecting a single amount up to the corresponding tax effect or excluding the tax effect.

A joint-stock company must also disclose information on reclassification adjustments to other components of gross income.

If items of income and expenses are considered significant, the enterprise must disclose their nature and amount in the statement of gross income or in the notes.

The report on changes in capital is submitted by the joint-stock company in accordance with the requirements of the MHXS and includes the following information:

gross total income for the period, in which the final amounts attributed to non-controlling interests and owners of the general joint-stock company are shown separately; the effect of retrospective application or retrospective recalculation recognized in accordance with IFRS 8 for each component of capital; comparison of the balance sheet value at the beginning and end of the period for each component of capital, in which the changes based on the following are disclosed separately:

a) items of profit or loss.

b) other gross income items,

c) transactions with owners participating in this capacity, in which the contributions made by owners and distributions to the benefit of owners, as well as changes in direct shares of participation in subsidiaries that do not lead to loss of control are reflected separately.

A joint-stock company must present the amount of dividends recognized as distribution to owners during the period and the corresponding amount of dividends per share either in the statement of changes in capital or in the notes.

The cash flow statement provides users of financial information with information that is the basis for assessing the company's ability to generate cash (and/or cash equivalents), as well as the company's cash flow needs.

The cash flow disclosure requirements are set out in MFRS 7.

Notes to be submitted with the financial statements:

Providing information about the basis of accounting policy and preparation of financial statements in accordance with the requirements of MHXS;

Disclosure of information not provided in any other financial statements required by the MFRS; must provide information that is not presented in any other financial statement but is relevant to an understanding of any of the statements referred to. The following order of submission of comments is recommended: application according to MHHSS; a brief overview of the main principles of accounting policy; each statement in the statement of financial position, statement of comprehensive income, separate statement of financial performance (if presented), statement of changes in equity, statement of cash flows, and attached information presented by articles in the same order as each article is presented; disclose other information, including:

a) conditional obligations and unrecognized contractual obligations,

eISSN: 2349-5715 pISSN: 2349-5707
Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

b) non-financial information, for example, enterprise policy in the field of risk management and reveal their goals.

References:

1. Алимова, Ш. А., & Джураева, М. С. (2025). ИННОВАЦИИ И ЦИФРОВИЗАЦИЯ В ОБРАЗОВАТЕЛЬНОМ ПРОЦЕССЕ: ПЕРСПЕКТИВЫ И ПРОБЛЕМЫ. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(4), 120-126.
2. Алимова, Ш. А., & Джураева, М. С. (2025). СТРАТЕГИЧЕСКОЕ УПРАВЛЕНИЕ В ВЫСШИХ УЧЕБНЫХ ЗАВЕДЕНИЯХ: ТЕОРИЯ И ПРАКТИКА. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(4), 82-89.
3. Джураева, М. С., & Алимова, Ш. А. (2025). РОЛЬ ИННОВАЦИЙ В ПОВЫШЕНИИ КАЧЕСТВА ОБРАЗОВАНИЯ: НАЦИОНАЛЬНЫЙ И МЕЖДУНАРОДНЫЙ КОНТЕКСТ. THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLDT, 1(3), 41-49.
4. Bahodirovich, X. B. (2025). KORXONALARDA ICHKI NAZORAT TIZIMINI TASHKIL QILISH. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(4), 72-78.
5. Bahodirovich, X. B. (2025). O'ZBEKISTONDA SOLIQ NAZORATINI AMALGA OSHIRISH SHAKLLARI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(4), 47-53.
6. Bahodirovich, X. B. (2025). RIVOJLANGAN MAMLAKATLARDA MOLIYAVIY NAZORATNI TASHKIL ETISH AMALIYOTI. MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS, 1(5), 29-34.
7. Bahodirovich, X. B. (2025). SUG'URTA TASHKILOTLARIDA MOLIYAVIY NAZORATNI TASHKIL ETISH. STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS, 1(4), 37-43.
8. EI, I. (2024). BUXORO VILOYATIDA CHORVACHILIK TARMOG 'I YASHILLASHISH HOLATI TAHLILI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(3), 165-171.
9. EI, I. (2024). MILLIY KOMPANIYALAR RAQOBATBARDOSHLIGI OMILLARI. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(3), 168-174.
10. EI, I. (2024). EKSPORT RAQOBATBARDOSHLIGINI OSHIRISHDA DIVERSIFIKATSIYANING AHAMIYATI. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(3), 175-182.
11. EI, I. (2024). QISHLOQ XO 'JALIGI TARMOQLARINI YASHIL IQTISODIYOT ORQALI RIVOJLANTIRISH YO 'LLARI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(3), 172-180.
12. Raxmonqulova, N. O. (2025). TASHKILOT MAQSADLARINI BELGILASH VA ULARGA ERISHISH BO 'YICHA STRATEGIK REJALASHTIRISH JARAYONLARI. Science, education, innovation: modern tasks and prospects, 2(1), 22-28.
13. Raxmonqulova, N. O. (2025). SAMARALI RAHBARNING XUSUSIYATLARI, LIDERLIK USULLARI VA ULARNING TASHKILOT MUVAFFAQIYATIGA TA'SIRI. Science, education, innovation: modern tasks and prospects, 2(1), 29-35.
14. Raxmonqulova, N. O. (2025). TASHKILOTNING TURLI TUZILMALARI VA ULARNI BOSHQARISH USULLARINING AFZALLIKLARI. Science, education, innovation: modern tasks and prospects, 2(1), 15-21.

eISSN: 2349-5715 pISSN: 2349-5707
Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

15. Sodiqova, N. T., & Qudratova, G. M. (2025). IQTISODIYOTNI RAQAMLI KO 'RSATISHDA SANOATNING O 'RNI. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(4), 42-50.
16. Azimov, B. F., Shadiyev, A. X., & Qudratova, G. M. (2025). YENGIL SANOAT KORXONALARIDA INNOVATSION STRATEGIYALAR. STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS, 1(4), 15-22.
17. Azimov, B. F., & Qudratova, G. M. (2025). TANNARXNI HISOBGA OLISH VA UNI OPTIMALLASHTIRISHNING ZAMONAVIY USULLARI. MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS, 1(5), 40-46.
18. Azimov, B. F., & Qudratova, G. M. (2025). KORXONALAR MAHSULOTLARI TANNARXINI ANIQLASHDA QO'LLANILADIGAN USULLAR. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(4), 54-61.
19. Azimov, B. F., & Qudratova, G. M. (2025). XARAJAT TUSHUNCHASI VA MAHSULOT TANNARXINI SHAKLLANTIRISH: NAZARIYA VA AMALIYOT. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(4), 79-85.
20. Azimov, B. F., & Qudratova, G. M. (2025). STANDARTLARGA MUVOFIQ XARAJATLARNI HISOBLASH USULI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(4), 62-68.
21. Azimov, B. F., Shadiyev, A. X., & Qudratova, G. M. (2025). TANNARX VA UNING IQTISODIY TAHLILDAGI ROLI: NAZARIY VA AMALIY YONDASHUVLAR. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(4), 86-93.
22. Azimov, B. F., & Qudratova, G. M. (2025). BUYURTMA BO'YICHA XARAJATLARNI HISOBLASH USULI. THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLDT, 1(3), 24-30.
23. Supiyevna, B. M. (2024). IMPROVING THE EFFICIENCY OF LEADER LABOR IN THE MODERN MANAGEMENT SYSTEM. Gospodarka i Innowacje., 54, 51-55.
24. Заявитдинова, Н. М., Базарова, М. С., & Ходжиев, А. Б. (2022). ЦИФРОВАЯ ЭКОНОМИКА СТРАТЕГИЯ ЭФФЕКТИВНОСТИ ПРИВЛЕЧЕНИЯ ИНВЕСТИЦИЙ НА ТЕРРИТОРИИ УЗБЕКИСТАНА. ББК 65.0501 А 43, 265.
25. Supievna, B. M. (2023). USING EFFECTIVE WAYS OF CONDUCTING MARKETING RESEARCH IN INTERNATIONAL COMPANIES. Gospodarka i Innowacje., 41, 79-83.
26. To'rayevna, S. N. (2024). TEXNOLOGIYA DISKURSI VA YANGI MEDIA SIYOSIY IQTISODIYOTI.
27. Sodiqova, N. (2023). A POLITICAL ECONOMY ANALYSIS OF ECONOMIC SECURITY. Modern Science and Research, 2(12), 559-568.
28. To'rayevna, S. N. (2024). IQTISODIYOTNI MODERNIZATSIYALASH SHAROITIDA INNOVATSION SIYOSAT VA UNING SHAKLLANISH XUSUSIYATLARI.
29. To'rayevna, S. N. (2024). KORXONALARDA INNOVATSION LOYIHALARNI BAHOLASH TARTIBI VA TANLASH USULLARI.
30. To'rayevna, S. N. (2024). KORXONA FAOLIYATIDA INNOVATSIYALARNI BOSHQARISHNING XORIJ TAJRIBASIDAN FOYDALANISH IMKONIYATLARI.
31. Xudoynazarovich, S. A. (2024). CHALLENGES OF HUMAN RESOURCE MANAGEMENT IN HIGHER EDUCATION INSTITUTIONS AND THEIR SOLUTIONS. Ethiopian International Journal of Multidisciplinary Research, 11(12), 398-402.

eISSN: 2349-5715 pISSN: 2349-5707
Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

32. Khudoynazarovich, S. A. (2022). Features of evaluating the effectiveness of activities at the Bukhara State University. Galaxy International Interdisciplinary Research Journal, 10(11), 153-159.
33. Hakimovich, T. M., & Avazovna, R. L. (2024). “BUXORO SUV TA’MINOTI” MCHJ KORXONASINING UMUMIQTISODIY HOLATI. MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS, 1(3), 390-398.
34. Hakimovich, T. M., & Avazovna, R. L. (2024). IQDISODIY NOCHOR KORXONALAR TAHLILI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(3), 284-292.
35. Avazovna, R. L., & Hakimovich, T. M. (2024). MINTAQADA MEHNAT BOZORI. MEHNAT BOZORINI TARTIBGA SOLISHNING XUDUDIY ASOSLARI, AHOLI BANDLIGI VA UNI TAKOMILLASHTIRISH YOLLARI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(3), 307-309.
36. Avazovna, R. L., & Hakimovich, T. M. (2024). OZBEKISTONDA ISHLAB CHIQARISH KUCHLARINI JOYLASHTIRISHNING OZIGA XOS XUSUSIYATLARI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(3), 300-306.
37. Hakimovich, T. M. (2024). KICHIK BIZNES VA XUSUSIY TADBIRKORLIKNI RIVOJLANTIRISH. Miasto Przyszłości, 55, 1458-1463.
38. Akbarovna, N. N. (2024). O ‘ZBEKISTON IQTISODIYOTINI BARQAROR RIVOJLANTIRISHDA MAKROIQTISODIY DASTURLARNI ISHLAB CHIQISH VA AMALGA OSHIRUVCHI YONDASHUVLARDAN FOYDALANISH. MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS, 1(3), 383-389.
39. Akbarovna, N. N. (2024). MILLIY IQTISODIYOTNI TAHLIL QILISHDA QO ‘LLANILADIGAN ASOSIY KO ‘RSATKICHLAR. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(3), 278-283.
40. Bobojonova, M. J., & Naimova, N. A. (2024). O’ZBEKISTON RESPUBLIKASIDA KASANACHILIKNI RIVOJLANTIRISH ISTIQBOLLARI. MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS, 1(3), 277-282.
41. Очилов, Ш. Б., & Жумаева, З. К. (2017). Основные направления развития инноваций в республике Узбекистан. Инновационное развитие, (6), 45-47.
42. Jumayeva, Z. K., & Mamadjonov, G. N. (2024). Ways to Strengthen Financial Control in the Utilization of State Budget Funds. EUROPEAN JOURNAL OF BUSINESS STARTUPS AND OPEN SOCIETY, 4(1), 61-64.
43. Bustonovna, J. Z. (2024). ANALYSIS OF THE DEVELOPMENT OF INDUSTRIAL SECTORS IN REGIONAL DEVELOPMENT. Ethiopian International Journal of Multidisciplinary Research, 11(12), 394-397.
44. Bustonovna, J. Z. (2024). DAVLAT TASHKILOTLARINING FAOLIYATINI SAMARADORLIGINI OSHIRISHDA ISH YURITISH TIZIMINI RAQAMLASHTIRISHNING ZARURIY SHARTLARI.
45. Jumayeva, Z. (2024). JISMONIY SHAXSLAR DAROMADLARINI SOLIQQA TORTISH MEXANIZIMINI TAKOMILASHTIRISH. Modern Science and Research, 3(6).
46. Bustonovna, J. Z. (2024). RAQAMLI IQTISODIYOT SHAROITIDA ELEKTRON TIJORATNING RIVOJLANISH ISTIQBOLLARI.

eISSN: 2349-5715 pISSN: 2349-5707
Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

47. Amanillo, R., & Azimov, B. F. (2025). ANALYSIS OF THE LABOR MARKET AND ITS IMPACT ON ECONOMIC DEVELOPMENT. Ethiopian International Journal of Multidisciplinary Research, 12(01), 22-27.
48. AT, I. (2024). IQTISODIYOTNING REAL SEKTORIGA INVESTITSIYA QILISHNING ZAMONAVIY TENDENSIYALARI VA MINTAQAVIY XUSUSIYATLARI TAHLILI. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(3), 149-155.
49. AT, I. (2024). MINTAQALAR VA MA'MURIY HUDUDLAR TADBIRKORLIK FAOLIYATINI INVESTITSIYA BILAN TA'MINLOVCHI IQTISODIY TIZIM SIFATIDA. THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLDT, 1(2), 249-255.
50. AT, I. (2024). MINTAQALARDA TADBIRKORLIK FAOLIYATINI INVESTITSIYA BILAN TA'MINLASH STRATEGIYASINING IQTISODIY MEXANIZMLARI. THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLDT, 1(2), 256-263.
51. AT, I. (2024). TADBIRKORLIK FAOLIYATINING DAVLAT TOMONIDAN QO 'LLAB QUVVATLANISHI VA SOHAGA MINTAQALAR MIQYOSIDA INVESTITSIYA JALB QILISH SAMARADORLIGI. THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLDT, 1(2), 264-271.
52. Джураева, М. С., & Алимова, Ш. А. (2024). СОЦИАЛЬНОЕ ПРЕДПРИНИМАТЕЛЬСТВО КАК ИНСТРУМЕНТ РЕШЕНИЯ ОБЩЕСТВЕННЫХ ПРОБЛЕМ. STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS, 1(2), 347-352.
53. Алимова, Ш. А., & Джураева, М. С. (2024). РОЛЬ ИННОВАЦИЙ В РАЗВИТИИ ПРЕДПРИНИМАТЕЛЬСТВА. MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS, 1(3), 355-359.
54. Sadilloevna, D. M., & Abidovna, A. S. (2024). THE STRATEGIC ROLE OF MANAGEMENT IN ENTREPRENEURIAL SUCCESS. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(3), 220-225.
55. Avazovna, R. L. (2024). PENSIYA TA'MINOTINI MOLIYAVIY BARQARORLIGINI TA'MINLASH ORQALI PENSIYA QAMROVINI KENGAYTIRISH MASALALARI. Miasto Przyszłości, 55, 1469-1474.
56. Bobojonova, M. J., & Jumayeva, Z. B. (2025). YASHIL IQTISODNI O'RGANISHDA KERAKLI KO'RSATKICH XUSUSIYATLARI VA O'LCHOV TURLARI. MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS, 1(5), 64-69.
57. Bobojonova, M. J., & Jumayeva, Z. B. (2025). YASHIL VA RAQAMLI O'TISHLAR AVTOMOBIL EKOTIZIMINI QANDAY O'ZGARTIRMOQDA. THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLDT, 1(3), 60-65.
58. Bobojonova, M. J., & Jumayeva, Z. B. (2025). O 'ZBEKISTONDA QISHLOQ XO 'JALIGI SOHASINING HOLATI VA RIVOJLANISH TENDENSIYALARI. MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS, 1(4), 147-151.
59. Bobojonova, M. J., & Jumayeva, Z. B. (2025). YASHIL IQTISODIYOTDA IQLIM O'ZGARISHI BILAN PAYDO BO'LADIGAN MUAMMOLARNI OLDINI OLISH MAQSADIDA JORIY QILINGAN ISTIQBOLLI YO'NALISHLAR. ANALYSIS OF MODERN SCIENCE AND INNOVATION, 1(4), 108-113.
60. Bobojonova, M. J., & Jumayeva, Z. B. (2025). XIX VA XX ASRLARDA INSTITUTSIONALIZM IQTISODIY TA'LIMOTINING RIVOJLANISH DARAJASI. STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS, 1(4), 62-67