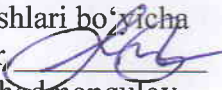


**O‘ZBEKISTON RESPUBLIKASI
OLIV TA‘LIM, FAN VA INNOVATSIYALAR VAZIRLIGI**

**MIRZO ULUG‘BEK NOMIDAGI SAMARQAND DAVLAT ARHITEKTURA –
QURILISH
UNIVERSITETI**

“KELISHILGAN”
o‘quv ishlari bo‘yicha
prorektor 
M.T. Shodmonqulov
Ro‘yxatga olindi: № 481a
«__» avgust 2024 yil



**BUXGALTERIYA HISOBI
FAN DASTURI**

Bilim sohasi : 400 000 - Biznes, boshqaruv va huquq
Ta‘lim sohasi: 410 000 - Biznes va boshqaruv
Ta‘lim yo‘nalishi: 60411300 - Biznesni boshqarish (tarmoqlar bo‘yicha)

Kurs ma'lumotlari
Course Information Form

Modul kodi Code BIZ2020	O'quv yili 2024-2025	Semestr 4	ECTS – Kreditlar 4-semestr -5		
Modul turi Majburiy	Ta'lim tili O'zbek		Auditoriya soatlari		Mustaqil ta'lim (soat/hafta) Independent Education (hour/week)
Fan nomi Title	Jami yuklama	Ma'ruza (soat/hafta) Lecture (hour/week)	Amaliy (soat/hafta) Practical (hour/week)	Laboratoriya (soat/hafta) Laboratory (hour/week)	
Buxgalteriya hisobi	4-semestr -150	4-semestr -3			4-semestr -7

Dastlabki shart Prerequisite	Yo'q None
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Semestr Semestr	Bahorgi Spring
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Kurs tili Course language	Uzbek Uzbek
O'quv kursi Level of Course	Ikkinchi kurs Second Cycle
Ta'lim yo'nalishlari Course type	60411300- Biznesni boshqarish(tarmoqlar bo'yicha)
Kurs toifasi Course Category	Asosiy Core Courses
Dars shakli Mode of Delivery	An'anaviy (Yuzma – yuz muloqot) Face – to - face
Ma'sul kafedra Owner academic unit	Iqtisodiyot Department of Economics
Kursga ma'sul Cours Coordinator	Turayeva M.
O'qituvchilar Instructor(s)	Turayeva M.
Yordamchilar Asistant(s)	

Fanni o'qitishdan maqsad Course objectives	Ushbu kursning maqsadi talabalarga ishlab chiqarish korxonalarida xarajatlarni hisoblash, xarajatlarni nazorat
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	<p>qilish, rejalashtirish va qaror qabul qilish haqida bilim berishdir.</p> <p>The aim of this course is to provide students knowledge about cost calculation, cost control, planning and decision making in manufacturing companies.</p>
<p>Fanning mazmuni Course content</p>	<p>Xarajatlar kontseptsiyasi, Xarajatlar hisobining maqsadi, Xarajatlar hisobining xo'jalik schyotlari rejasidagi o'rni, tannarxning turlari: moddiy xarajatlar, mehnat xarajatlari, umumiy ishlab chiqarish xarajatlari, tannarxlarni hisoblash usullari va tannarx tizimini ishlab chiqish.</p> <p>Cost concept, Purpose of Cost Accounting, Role of Cost Accounting In Business Chart Of Accounts, Types Of Cost: Material Costs, Labor Costs, General Production Expenses, Cost Calculation Methods and Developing Costing System.</p>
<p>Tavsiya qilingan yoki talab qilinadigan adabiyotlar ro'yxati Recommended Or Required Reading</p>	<p>1.Erdogan -Saban 2.R.O. Xolbekov. "Buxgalteriya xisobi nazariyasi" Darslik. Toshkent 2011y. 3.R.Abdullaev «Buxgalterskiy uchyot i audit» Toshkent Iqtisod-Moliya 2010y.436 b. 4.Inoyatov U.I. Nurimbetov R.I. va boshqalar "Qurilish korxonalarini xo'jalik faoliyati taxlili" Darslik 2008y. 5.Tulaxodjayeva M.M. va boshqalar. "Audit", Darslik. Toshkent Davlat iqtisodiyot universiteti, "DeHause Print", 2011. - 583 b. 6.Fayziyev Sh.N., Dusmuratov R.D., Karimov A.A., Qo'ziyev I.N., Avlokulov A.Z. "Audit", Darslik. T. IQTISOD-MOLIYA, 2015. -392 b.</p>
<p>Tavsiya etilgan qo'shimcha dastur komponentlari Recommended Optional Program Components</p>	<p>Yo'q\ (bor bolsa yoziladi)</p> <p>None</p>

<p>Kursni o'rganish natijalari Course learning outcomes</p>	
1	<p>Xarajatlarni hisobga olishning asosiy tushunchalarini o'rganish. Learning the basic concepts of cost accounting.</p>
2	<p>Xarajatlar hisobini yuritish. Keeping cost accounting.</p>
3	<p>Ishlab chiqarish korxonalarida xarajatlarni to'plash va nazorat qilish. Accumulation and control of costs in manufacturing companies.</p>
4	<p>Qaror qabul qilishda xarajat ma'lumotlaridan foydalanish. Using cost information in decision making.</p>

Haftalik mavzular va tegishli tayyorgarlik ishlari

Weekly Subjects and Related Preparation Studies

Hafta Week	Mavzular Themes	Resurslar Related preparation
1.	Xarajatlar kontseptsiyasi, xarajatlar hisobining maqsadlari, xarajatlar hisobi tizimiga ta'sir etuvchi omillar. Cost Concept, The Purposes of Cost Accounting, The Factors Effecting Cost Accounting System.	Erdogan –Saban, b. 1-13
2.	Xarajatlar hisobi va moliyaviy buxgalteriya hisobi o'rtasidagi bog'liqlik, xo'jalik hisobi tizimida xarajatlar hisobining o'rni, xarajatlar hisobini qayd etish. The Relationship Between Cost Accounting and Financial Accounting, The Role of Cost Accounting in Business Accounting System, Cost Accounting Recording.	Erdogan –Saban, b. . 1-13
3.	Xarajatlar, va tannarx tushunchalari, xarajatlar tasnifi. Concepts of Expense, Expenditure and Cost, Clasiffication of Expense.	Erdogan –Saban,b.21-54
4.	Xarajatlarni hisobga olish tizimi. Cost Accounting Recording System.	Erdogan –Saban,b.55-84
5.	Sotish tannarxini tahlil qilish jadvali va daromadlar to'g'risidagi hisobot, tegishli misollar. Analyzing of Cost of Sales Table and Income Statement, Related Case Studies.	Erdogan –Saban, b.24-30
6.	Xarajat turlari: Materiallar tannarxi, Mehnat xarajatlari, Umumiy ishlab chiqarish xarajatlari, Materiallar tannarxi: Ta'rifi, xarakteristikalari, qayd etish va nazorat qilish. Types of Cost: Material Cost, Labor Cost, General Production Expenses, Material Cost: Definition, Characteristics, Recording and Control.	Erdogan –Saban,b.88-170

7.	Materialni baholash usullari: o'rtacha narx usuli, FIFO, LIFO, tegishli misollar. Valuation Methods of Material: Average Price Method, FIFO, LIFO, Related Case Studies.	Erdogan –Saban, b.96-107
8.	Materialni baholash usullari: o'rtacha narx usuli, FIFO, LIFO, tegishli misollar. Valuation Methods of Material: Average Price Method, FIFO, LIFO, Related Case Studies	
9.	Ish haqi: ta'rifi, xarakteristikalar, ro'yxatga olish va nazorat qilish. Labor Cost: Definition, Characteristics, Recording and Control.	Erdogan –Saban, b. 132-156
10.	Keys-stadi. Case Studies	R.O. Xolbekov. "Buxgalteriya xisobi nazariyasi" Darslik. Toshkent 2011y
11.	Umumiy ishlab chiqarish xarajatlari: ta'rifi, xususiyatlari, mahsulot va xarajatlar markazi bilan aloqasi. General Production Expenses: Definition, Characteristics, The Relationship with Products and Expense Center.	Erdogan –Saban, b. 158-213
12.	Umumiy ishlab chiqarish xarajatlari: aniqlash, hisobga olish va nazorat qilish. General Production Expenses: Determining, Recording and Control.	Erdogan –Saban, b. 158-213
13.	Case Studies Keys-stadi.	R.O. Xolbekov. "Buxgalteriya xisobi nazariyasi" Darslik. Toshkent 2011y
14.	Case Studies Keys-stadi.	R.O. Xolbekov. "Buxgalteriya xisobi nazariyasi" Darslik. Toshkent 2011y
15.	Case Studies Keys-stadi.	Erdogan –Saban, b.233-301

Baholash jarayoni Evaluation System		
Mashg'ulot turi Activities	Soni Number	Baholash Percentage of Grade
Darsga qatnashish Attendance / participation	15	20
Laboratoriya ishi Laboratory		
Amaliy ish (qo'shimcha vazifa) Application		

Kurs ishi Field work		
Maxsus kurs amalyoti (ish joyida) Special course internship (work placement)		
Testlar Quizzes / studio critics		
Uyga vazifani baholash Homework assignments		
Ijodiy ish (taqdimot) Presentations / jury		
Loyiha ishi Project		
Seminar Seminar / workshop		
Oraliq nazorat Mid -Terms	2	30
Yakuniy nazorat Final	1	50
O'zlashtirish ko'rsatgichi Percentage of in – term studies		50
Yakuniy imtihon bahosi Percentage of final examination		50
Jami Total		100

ECTS taqsimoti ECTS workload table			
Topshiriqlar Activities	Soni Number	Davomiyligi (soat) Duration (hour)	Umumiy yuklama Total workload
Mashg'ulot soati Course hours	15	3	45
Laboratoriya ishi Laboratory			
Amaliy ish (qo'shimcha vazifa) application			
Kurs ishi Field work			
Mustaqil ta'lim Study hours out of class	15	7	105
Maxsus kurs amalyoti (ish joyida)			

Special course internship (work placement)			
Uyga vazifani baholash Homework assignments			
Testlar / Viktorina Quizzes / studio critics			
Loyiha ishi Project			
Ijodiy ish (taqdimot) Presentations / seminar			
Oraliq nazorat Mid – terms (Examination +Examination prep. Duration)			
Yakuniy nazorat (nazorat va nazoratga tayyorlanish soati) Final (examination +examination prep. Duration)			
Jami yuklama Total workload			150
Jami yuklama / 30 (soat) Total workload / 30(h)			5
Kredit ECTS credit			5

Qo'shimcha eslatmalar Extra Notes	Yo'q\ (bor bolsa yoziladi) None
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Fan dasturi Samarqand davlat arxitektura qurilish universiteti Kengashning 2024 yil 30 - avgustdagi 1 - sonli yigilishi qarori bilan ma'qullangan.

Kafedra mudiri v.b.:

Tuzuvchilar:




M.Sh.Komilova

Turayeva M.X.