

O'ZBEKISTON RESPUBLIKASI
OLIV TA'LIM, FAN VA INNOVATSIYALAR VAZIRLIGI
MIRZO ULUG'BEK NOMIDAGI SAMARQAND DAVLAT
ARXITEKTURA – QURILISH UNIVERSITETI

“KELISHILGAN”
o'quv ishlari bo'yicha
prorektor M.T. Shodmonqulov
Ro'yxatga olindi: № 49/a
«__» avgust 2024 yil



MOLIYAVIY HISOBOTLARNI TAHLIL QILISH

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 BIZ2040	O'quv yili 2024-2025	Semestr 3	ECTS – Kreditlar 3-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)		
Moliyaviy hisobotlarni tahlil qilish	3-semestr -150	3-semestr -4				3-semestr -6

Dastlabki shart Prerequisite	Yo'q None
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Semestr Semestr	Kuzgi Fall
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Kurs tili Course language	O'zbek 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
Kursga ma'sul Cours Coordinator	Djurayeva M.
O'qituvchilar Instructor(s)	Turaeva M.X.
Yordamchilar Asistant(s)	-

Kursni o'rganish natijalari Course learning outcomes	
1	Talabalar moliyaviy hisobotning mazmuni va ma'nosini batafsil o'rganadilar. Students will learn the content and meaning of financial statements in detail.
2	Talabalar korxonalarining moliyaviy holatini tahlil qilib, tizimli mulohazalar bildiradilar. Students will be able to make systematic comments by analyzing the financial situation of companies.
3	Talabalar kompaniyaning ko'rsatkichlarini sanoatdagi boshqa kompaniyalar bilan solishtirish va qiyosiy tahlil qiling. Students will be able to compare a company's performance with other companies in the industry and make comparative analysis.
4	Talabalar moliyaviy muammolarning sabablarini tushunish va tahlil qilish qobiliyatiga ega bo'ladilar. Students will have the ability to understand and analyze the causes of financial problems.
5	Talabalar moliyaviy hisobotlardan foydalangan holda kompaniyalarning kuchli va zaif tomonlarini aniqlay oladilar va bu ma'lumotlardan o'zlarining moliyaviy qarorlarida foydalanishlari Students will be able to identify the strengths and weaknesses of companies using financial statements and use this information in their financial decisions

Fanni o'qitishdan maqsad Course objectives	Ushbu kursning maqsadi foydalanishni tahlil qilish uchun zarur bo'lgan ma'lumotlarni berishdir buxgalteriya hisobi sub'ektlari va hisobotlari. Bundan tashqari, moliyaviy hisobotlarni tahlil qilish orqali, talabalarni moliyaviy tuzilmani qaror toptirish uchun zarur bilim va ko'nikmalarga ega bo'lish korxonalarining The aim of this course is to give the information needed in order to analyze the use of accounting entities and reports. In addition, by analyzing financial statements, make students to gain necessary knowledge and skills to decide financial structure of enterprises
Fanning mazmuni Course content	Moliyaviy tahlil haqida umumiy ma'lumot, asosiy moliyaviy hisobotlar, qo'shimcha moliyaviy hisobotlar, moliyaviy tahlil usullari General information about financial analysis, basis financial statements, additional financial statements, financial analysis methods
Tavsiya qilingan yoki talab qilinadigan adabiyotlar ro'yxati Recommended Or Required Reading	1. Drury, C Management and Cost Accounting Cengage, 7 th Edition (2015) 2. Bhimani, A and Horngren, C et. al. Management and Cost Accounting Prentice Hall 6 th Edition (2015) 3. S.P. Jain and K.L. Narang : Cost and Management Accounting. Kalyani Publishers, 23, Daryaganj, New Delhi – 110 002. 4. V.K. Saxena and C.D. Vashist : Cost and Management Accounting. Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110 002. 5. M.N. Arora : Cost and Management Accounting. (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon. Mumbai – 400 004. 6. S.N. Maheshwari : Cost and Management Accounting. Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110 002.
Tavsiya etilgan qo'shimcha dastur komponentlari Recommended Optional Program Components	Yo'q\ (bor bolsa yoziladi) None

Haftalik mavzular va tegishli tayyorgarlik ishlari Weekly Subjects and Related Preparation Studies		
Hafta Week	Mavzular Themes	Resurslar Related preparation
1.	Buxgalteriya hisobi va moliyaviy hisobotlar haqida umumiy ma'lumot General Information About Accounting and Financial Reporting	Lazol, 2020, 3-8-betlar
2.	Buxgalteriya balansi Balance Sheet Lazol	Lazol, 2020 yil, 8-35-bet
3.	Daromad hisoboti Income Statement	Lazol, 2020 yil, 35-40-bet
4.	Sotilgan mahsulot tannarxini hisoblash Calculation of Cost of Goods Sold	Lazol, 2020, 47-74-bet; Schoenebeck & Holtzman, 2013 yil, 5-6-bet; Fridson & Alvarez, 2022, p. 61
5.	Aktsiyadorlik kapitali to'g'risidagi hisobot Statement of Stockholders' Equity	Lazol, 2020, Page 75-85 ;
6.	Pul oqimlari to'g'risidagi hisobot. Statement of Cash Flows	Lazol, 2020, 64-72-bet; Schoenebeck & Holtzman, 2013 yil, 10-15-bet; Fridson & Alvarez, 2022, p. 87
7.	Ilovalarni o'rganish	Drury, C Management and Cost Accounting

	Application Study	Cengage, 7th Edition (2015)
8.	Ilovalarni o'rganish Application Study	NA
9.	Moliyaviy tahlil usullari, qiyosiy moliyaviy tahlil Financial Analysis Methods, Comparative Financial Analysis	Lazol, 2020, Page 144-153; Schoenebeck&Holtzman, 2013, p.10-12
10.	Trend tahlili Trend Analysis	Lazol, 2020, Page 154-184; Schoenebeck&Holtzman,
11.	Nisbatiy tahlil Ratio Analysis	Lazol, 2020, Page 184-202; Schoenebeck&Holtzman, 2013, p.3,14-15
12.	Nisbatiy tahlil Ratio Analysis	Lazol, 2020, Page 203-228; Schoenebeck&Holtzman, 2013, p.16-19
13.	Xavfsizlik tahlili Security Analysis	Lazol, 2020, 232-255-bet; Schoenebeck & Holtzman, 2013, p.19
14.	Application Study Ilova o'rganish	Other Sources
15.	Application Study Ilova o'rganish	Lazol, 2010, Page 285-296

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	4	60
Laboratoriya ishi Laboratory			
Amaliy ish (qo'shimcha vazifa) application			
Kurs ishi Field work			
Mustaqil ta'lim Study hours out of class	15	6	90
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 yig'ilishi qarori bilan ma'qullangan.

Kafedra mudiri (v.b.):

M.Sh. Komilova

M.Sh.Komilova

Tuzuvchi:

M.A. Djurayeva

M.A.Djurayeva