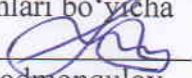


**O‘ZBEKISTON RESPUBLIKASI**  
**OLIY TA’LIM, FAN VA INNOVATSIYALAR VAZIRLIGI**  
**MIRZO ULUG‘BEK NOMIDAGI SAMARQAND DAVLAT**  
**ARXITEKTURA – QURILISH UNIVERSITETI**

**“KELISHILGAN”**  
o‘quv ishlari bo‘yicha  
prorektor   
M.T. Shodmonqulov  
Ro‘yxatga olindi: № 105/9  
«30» avgust 2024 yil

**“TASDIQLAYMAN”**  
Rektor  
  
Ch. J. Turkyilmaz  
«30» avgust 2024 yil



**MOLIYAVIY HISOB I**

**FAN DASTURI**

Bilim sohasi :           400 000   - Biznes, boshqaruv va huquq  
Ta'lim sohasi:           410 000   - Biznes va boshqaruv  
Ta'lim yo'nalishi:       60410900   - Biznesni boshqarish

**Samarqand – 2024**

**Kurs ma'lumotlari**  
Course Information Form

Modul kodi Code BIZ 1020	O'quv yili 2024-2025	Semestr 1	ECTS – Kreditlar 1-semestr -5			
Modul turi Majburiy	Ta'lim tili O'zbek/rus		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 hisob I	1-semestr -150		1-semestr -3			1-semestr -7

Dastlabki shart Prerequisite	Yo'q None
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Semestr Semestr	Kuzgi Fall
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Kurs tili Course language	O'zbek,Rus Uzbek, Russian
O'quv kursi Level of Course	Birinchi kurs First Cycle
Ta'lim yo'nalishlari Course type	60410900 – Biznesni boshqarish
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 Economy
Kursga ma'sul Cours Coordinator	Turayeva Malika
O'qituvchilar Instructor(s)	M.A.Jurayeva
Yordamchilar Asistant(s)	M.A.Rayimov

Fanni o'qitishdan maqsad Course objectives	Ushbu kursning maqsadi talabalarga uning nazariy va amaliy jihatlarini bilan buxgalteriya hisobi va kelajakdagi buxgalteriya hisobi kurslari uchun fonni shakllantirish. The aim of this course is to provide the students with knowledge related to accounting with its theoretical and practical aspects and to form a background for future accounting and financial management courses.
Fanning mazmuni Course content	Buxgalteriya hisobida axborot tizimi, Buxgalteriya hisobining tarixiy rivojlanishi, Buxgalteriya hisobining asosiy tushunchalari va umumiy qabul qilingan buxgalteriya hisobi tamoyillari, Buxgalteriya hisobining yagona asosi, Moliyaviy hisobotlar, Hisob tushunchasi va buxgalteriya hisobini tashkil etish, Buxgalteriya hisobi kitoblari va hujjatlari, Buxgalteriya hisobi jarayoni, Ikkiyoqlama yozuv, Buxgalteriya operatsiyalari, likvidli aktivlar,

	<p>qimmatli qog'ozlar va savdo belgilari.</p> <p>Accounting Information System, The Historical Development of Accounting, The Basic Concepts of Accounting and Generally Accepted Accounting Principles, Uniform Accounting Framework, Financial Statements, The Account Concept and Processing Rules of Accounts, The Accounting Books and Documents, The Accounting Process, The Opening Records, The Interim Accounting Transactions, The Records of Liquid Assets, Marketable Securities and Trade Receivables</p>
<p><b>Tavsiya qilingan yoki talab qilinadigan adabiyotlar ro'yxati</b> Recommended Or Required Reading</p>	<p><b>Asosiy adabiyotlar:</b></p> <ol style="list-style-type: none"> <li>1. JP Lazol, SE Lichtenstein, EH Jooste, D Shiderly, NA Kudchadker, GH Tatum, RA Orr... Pediatric Critical Care Medicine, 2010•journals.lww.com</li> <li>2. Urazov K.B. Buxgalteriya hisobi nazariyasi. Zamonaviy pedagogik texnologiyalarga asoslangan ko'rgazmali ma'ruzalar kursi. – Samarqand, SamISI, 2018.</li> <li>3. Urazov K.B. Moliyaviy hisob va hisobot. Zamonaviy pedagogik texnologiyalarga asoslangan ko'rgazmali ma'ruzalar kursi, 1-qism. – Samarqand, SamISI, 2019.</li> <li>4. Ergasheva Sh.T., Ibragimov A.K., Rizaev N.K., Ibragimova I.R. Moliyaviy Xisobotlarning xalqaro standartlari. O'quv qo'llanma. – T.: TDIU, 2019. – 227 b.</li> <li>5. Эргашева Ш.Т. Международные стандарты финансовой отчетности. Учебник. –Т.: ТГЭУ, 2021 г. - 305 стр.</li> <li>6. An Introduction to Accounting Theory, 1st edition. 2016, UWS, Australia</li> <li>7. Intermediate Accounting (15th Edition) English, 557 paGES, Kieso, Weygandt and Warfield, 2013.</li> <li>8. Wan Madznah Wan Ibrahim Mohd Rizal Palil "Fundamentals of Business Accounting" 2nd edition Published by Oxford Fajar Sdn. Bhd. Selangor Darul Ehsan, Malaysia 2014.«Innovatsion rivojlanish nashriyot-matbaa uyi», 2021 – 448 b.</li> <li>9. Максимова В.Ф. Микроэкономика: учебник. –М.: Маркет ДС, 2014.</li> <li>10. Z.T.Gaibnazarova, Sh.A.Isamuxametov. Iqtisodiyot nazariyasi. Darslik. T.: – "Innovatsion rivojlanish nashriyot-matbaa uyi" – 2020., 226 b.</li> <li>11. N.Xolmatov, N.Imomova. "Makro va mikroiqtisodiyot". O'quv qo'llanma. – T.: "Tafakkur avlodi", 2020. – 268 b..</li> </ol>
<p><b>Tavsiya etilgan qo'shimcha dastur komponentlari</b> Recommended Optional Program Components</p>	<p>Yo'q\ (bor bo'lsa yoziladi)</p> <p>None</p>

<p><b>Kursni o'rganish natijalari</b> Course learning outcomes</p>	
1	<p>Talabalar buxgalteriya tashkilotlarini yuritish uchun zarur bo'lgan bilim va ko'nikmalarga ega bo'ladi. Students will acquire the knowledge and skills necessary to run accounting organizations.</p>
2	<p>Buxgalteriya hisoboti tayyorlash, ushbu yozuvlar va hisobotlarni yuritishni o'zlashtiradi. Master the preparation of accounting reports, the maintenance of these records and reports.</p>
3	<p>Buxgalteriya hisobi bo'yicha biznesga tegishli operatsiyalar to'g'risidagi barcha jarayonlarni o'rganadisharhlash. Accounting examines all processes related to business transactions.</p>

<p><b>Haftalik mavzular va tegishli tayyorgarlik ishlari</b> Weekly Subjects and Related Preparation Studies</p>		
<b>Hafta</b> Week	<b>Mavzular</b> Themes	<b>Resurslar</b> Related preparation



1.	Biznes tushunchasi, Buxgalteriya hisobi tushunchas, tarixiy rivojlanishi, buxgalteriya hisobi axboroti Buxgalteriya hisobining tizimi, vazifalari	Darslik (1-bob, A, B,C-illovalar)
2.	Buxgalteriya hisobining asosiy tushunchalari va umumiy qabul qilingan buxgalteriya tamoyillari, Buxgalteriya hisobining asosiy tenglamasi.	Darslik Ch. 2
3.	Asosiy moliyaviy hisobotlar: balans va daromadlar to'g'risidagi hisobot	Darslik Ch. 3
4.	Hisob tushunchasi va hisoblarni qayta ishlash qoidalari	Darslik Ch. 4
5.	Amaliy tadqiqotlar	Darslik Ch. 5
6.	Jurnalga kirish, sinov balansi, yordamchi hisoblar	Darslik Ch. 6
7.	Amaliy tadqiqotlar	Darslik Ch. 7
8.	Buxgalteriya hisobi kitoblari va hujjatlari	Darslik Ch. 8
9.	Yagona hisoblar rejasida: umumiy ma'lumotlar, birlamchi hisoblar Yagona hisoblar rejasida, balans hisoblarida	Darslik Ch. 9
10.	Likvid aktivlar	Darslik Ch. 10
11.	Qimmatli qog'ozlar	Darslik Ch. 11
12.	Moliyaviy investitsiyalarining buxgalteriya hisobi	Darslik Ch. 12
13.	Moliyaviy investitsiyalarini hisobdan chiqarish hisobi	Darslik Ch. 8
14.	Amaliy tadqiqot	Darslik Ch. 8
15.	Amaliy tadqiqot	Darslik Ch. 9

## 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

1.	Biznes tushunchasi, Buxgalteriya hisobi tushunchas, tarixiy rivojlanishi, buxgalteriya hisobi axboroti Buxgalteriya hisobining tizimi, vazifalari	Darslik (1-bob, A, B,C-illovalar)
2.	Buxgalteriya hisobining asosiy tushunchalari va umumiy qabul qilingan buxgalteriya tamoyillari, Buxgalteriya hisobining asosiy tenglamasi.	Darslik Ch. 2
3.	Asosiy moliyaviy hisobotlar: balans va daromadlar to'g'risidagi hisobot	Darslik Ch. 3
4.	Hisob tushunchasi va hisoblarni qayta ishlash qoidalari	Darslik Ch. 4
5.	Amaliy tadqiqotlar	Darslik Ch. 5
6.	Jurnalga kirish, sinov balansi, yordamchi hisoblar	Darslik Ch. 6
7.	Amaliy tadqiqotlar	Darslik Ch. 7
8.	Buxgalteriya hisobi kitoblari va hujjatlari	Darslik Ch. 8
9.	Yagona hisoblar rejasi: umumiy ma'lumotlar, birlamchi hisoblar Yagona hisoblar rejasida, balans hisoblarida	Darslik Ch. 9
10.	Likvid aktivlar	Darslik Ch. 10
11.	Qimmatli qog'ozlar	Darslik Ch. 11
12.	Moliyaviy investitsiyalarining buxgalteriya hisobi	Darslik Ch. 12
13.	Moliyaviy investitsiyalarini hisobdan chiqarish hisobi	Darslik Ch. 8
14.	Amaliy tadqiqot	Darslik Ch. 8
15.	Amaliy tadqiqot	Darslik Ch. 9

## Baholash jarayoni

Evaluation System

Mashg'ulot turi Activities	Soni Number	Baholash Percentage of Grade
<b>Darsga qatnashish</b> Attendance / participation	15	20
<b>Laboratoriya ishi</b> Laboratory		
<b>Amaliy ish (qo'shimcha vazifa)</b> Application		
<b>Kurs ishi</b> Field work		
<b>Maxsus kurs amalyoti (ish joyida)</b> Special course internship (work placement)		
<b>Testlar</b> Quizzes / studio crtics		
<b>Uyga vazifani baholash</b> Homework assignments		
<b>Ijodiy ish (taqdimot)</b> Presentations / jury		
<b>Loyiha ishi</b> Project		
<b>Seminar</b> Seminar / workshop		
<b>Oraliq nazorat</b> Mid -Terms	2	30
<b>Yakuniy nazorat</b> Final	1	50
<b>O'zlashtirish ko'rsatgichi</b> Percentage of in – term studies		50
<b>Yakuniy imtihon bahosi</b> Percentage of final examination		50
<b>Jami</b> 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 (maslahat) 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)			
		<b>Jami yuklama</b> Total workload	150
		<b>Jami yuklama / 30 (soat)</b> Total workload / 30(h)	150/30=5
		<b>Kredit</b> ECTS credit	5

Qo'shimcha eslatmalar Extra Notes	Yo'q\ (bor bolsa yoziladi) None
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Fan dasturi Mirzo Ulug'bek nomidagi Samarqand davlat Arxitektura-qurilish universiteti kengashning 2024 yil 30 -avgustdagi 1 -sonli bayonnomasi bilan ma'qullangan.

Kafedra mudiri:

Komilova M.Sh.

Tuzuvchilar:

Rahimov S.A.

Turayeva M.X.