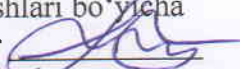


O'ZBEKISTON RESPUBLIKASI
OLIY TA'LIM, FAN VA INNOVATSIYALAR VAZIRLIGI
MIRZO ULUG'BEK NOMIDAGI SAMARQAND DAVLAT
ARXITEKTURA – QURILISH UNIVERSITETI

“KELISHILGAN”
o'quv ishlari bo'yicha
prorektor 
M.T. Shodmonqulov
Ro'yxatga olindi: № 1041a
30 avgust 2024 yil



MOLIYAVIY HISOB 2

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 1040	O'quv yili 2024-2025	Semestr 2	ECTS – Kreditlar 2-semestr -4		
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 II	2-semestr -120	2-semestr -3			2-semestr -5

Dastlabki shart Prerequisite	Yo'q None
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Semestr Semestr	Bahorgi Spring
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Kurs tili Course language	O'zbek, Rus Uzbek, Russian
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O'quv kursi Level of Course	Birinchi kurs First Cycle
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Ta'lim yo'nalishlari Course type	60410900 – Biznesni boshqarish
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Kurs toifasi Course Category	Asosiy Core Courses
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Dars shakli Mode of Delivery	An'anaviy (Yuzma – yuz muloqot) Face – to - face
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Ma'sul kafedra Owner academic unit	Iqtisodiyot Economy
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Kursga ma'sul Cours Coordinator	Turayeva Malika
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O'qituvchilar Instructor(s)	M.A.Jurayeva
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Yordamchilar Asistant(s)	M.A.Rayimov
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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 enhance students' knowledge of preparing, presentation and analysis of financial statements
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Fanning mazmuni Course content	Tovar-moddiy zaxiralar, asosiy vositalar, majburiyatlar, bank kreditlari va o'z mablag'lari bo'yicha operatsiyalar, daromad va xarajatlarning buxgalteriya hisobi operatsiyalari, tovar-moddiy zaxiralar va baholash operatsiyalari, balans va daromadlar to'g'risidagi hisobotni tuzish. The Transactions of Inventories, Fixed Assets, Liabilities, Bank Loans and Equity, The Accounting Transactions of Income and Expenses, The Transactions of Inventory and Valuation, Preparing
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<p>Tavsiya qilingan yoki talab qilinadigan adabiyotlar ro'yxati Recommended Or Required Reading</p>	<p>Balance Sheet and Income Statement</p> <p>Asosiy adabiyotlar:</p> <ol style="list-style-type: none"> 1. JP Lazol, SE Lichtenstein, EH Jooste, D Shiderly, NA Kudchadker, GH Tatum, RA Orr... Pediatric Critical Care Medicine, 2010•journals.lww.com 2. Urazov K.B. Buxgalteriya hisobi nazariyasi. Zamonaviy pedagogik texnologiyalarga asoslangan ko'rgazmali ma'ruzalar kursi. – Samarqand, SamISI, 2018. 3. Urazov K.B. Moliyaviy hisob va hisobot. Zamonaviy pedagogik texnologiyalarga asoslangan ko'rgazmali ma'ruzalar kursi, 1-qism. – Samarqand, SamISI, 2019. 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. 5. Эргашева Ш.Т. Международные стандарты финансовой отчетности. Учебник. –Т.: ТГЭУ, 2021 г. - 305 стр. 6. An Introduction to Accounting Theory, 1st edition. 2016, UWS, Australia 7. Intermediate Accounting (15th Edition) English, 557 paGES, Kieso, Weygandt and Warfield, 2013. 8. Wan Madznan 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. 9. Максимова В.Ф. Микроэкономика: учебник. –М.: Маркет ДС, 2014. 10. Z.T.Gaibnazarova, Sh.A.Isamuxametov. Iqtisodiyot nazariyasi. Darslik. T.: – "Innovatsion rivojlanish nashriyot-matbaa uyi" – 2020., 226 b. 11. N.Xolmatov, N.Imomova. "Makro va mikroiqtisodiyot". O'quv qo'llanma. – T.: "Tafakkur avlodi", 2020. – 268 b..
<p>Tavsiya etilgan qo'shimcha dastur komponentlari Recommended Optional Program Components</p>	<p>Yo'q\ (bor bo'lsa yoziladi)</p> <p>None</p>

<p>Kursni o'rganish natijalari Course learning outcomes</p>	
1	Buxgalteriya hisobining asosiy tushunchalarini o'rganish. Learning the basic concepts of accounting.
2	Buxgalteriya hisobini yuritish Keeping accounting records
3	Buxgalteriya hisobotlarini tayyorlash Preparing accounting reports
4	Ko'rib chiqilayotgan yozuvlar va hisobotlarni tarjima qilish Interpreting records and reports in question

<p>Haftalik mavzular va tegishli tayyorgarlik ishlari Weekly Subjects and Related Preparation Studies</p>		
Hafta Week	Mavzular Themes	Resurslar Related preparation
1.	Tijorat tovarlari, boshqa aylanma aktivlar (QQS operatsiyalari)	Darslik (1-bob, A, B,C-illovalar)
2.	Davriy inventarizatsiya usuli	Darslik Ch. 2

3.	Doimiy inventarizatsiya usuli	Darslik Ch. 3
4.	Amaliy tadqiqotlar	Darslik Ch. 4
5.	Oldindan to'langan xarajatlar va keyingi davr uchun daromadlar, oldindan to'langan soliqlar va mablag'lar, ish uchun avanslar, xodimlarga berilgan avanslar	Darslik Ch. 5
6.	Boshqa qimmatli qog'ozlar, qimmatli qog'ozlar qiymatining kamayishi uchun zaxira, berilgan aksiyalar	Darslik Ch. 6
7.	Asosiy vositalar: asosiy ma'lumotlar, savdo debitorlik qarzlari, boshqa Debitorlik qarzlari	Darslik Ch. 7
8.	Moliyaviy asosiy vositalar	Darslik Ch. 8
9.	Moddiy asosiy vositalar va amortizatsiyani hisobga olish	Darslik Ch. 9
10.	Amaliy tadqiqotlar	Darslik Ch. 10
11.	Nomoddiy asosiy vositalar, kamayishi mumkin bo'lgan aktivlar	Darslik Ch. 11
12.	Oldindan to'langan xarajatlar va keyingi yillar uchun daromadlarni hisoblash	Darslik Ch. 12
13.	Majburiyat hisoblari: asosiy ma'lumotlar, moliyaviy majburiyatlar, Savdo kreditorlik qarzlari, boshqa kreditorlik qarzlari, olingan avanslar	Darslik Ch. 8
14.	Moliyaviy hisobot tuzish va uni tashkil etish	Darslik Ch. 8
15.	Xususiy kapital to,,g,,risidagi hisobotni tuzish	Darslik Ch. 9

Baholash jarayoni Evaluation System		
Mashg'ulot turi Activities	Soni Number	Baholash Percentage of Grade
Darsga qatnashish Attendance / particition	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 crtics		
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		50

Percentage of final examination	
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 (maslahat) Study hours out of class	15	5	75
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	120
		Jami yuklama / 30 (soat) Total workload / 30(h)	120/30=4
		Kredit ECTS credit	4

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

Kafedra mudiri:

Komilova M.Sh.

Tuzuvchilar:

Rahimov S.A.

Turayeva M.X.