

COMPANIES' FINANCIAL STATEMENT: CONCEPTS AND PRINCIPLES

Xalilov Bahromjon Bahodirovich

Asian International University, Bukhara

Lecturer of department of Economics

Sodiqova Nigora To'rayevna

Asian International University, Bukhara

Lecturer of department of Economics

Abstract: *This article provides basic concepts about the financial statements of companies, as well as information on how to conduct financial statements and its principles, and conclusions and proposals on this.*

Key words: *financial statement, concepts, principles.*

An important component of manager–owner communication is the firm's financial statements. Firms organized as proprietorships or partnerships are not required to prepare financial reports or statements except for tax purposes. Of course, proprietors and partners must gather financial data so as to be able to evaluate their financial performance over time. Requests for bank loans need to be accompanied by recent financial statements, too. In contrast, companies organized as corporations are required to prepare financial reports annually for the benefit of their shareholders. Public corporations are required to file annual reports with the SEC. An annual report contains descriptive information on operating and financial performance during the past year, a discussion of current and future business opportunities, and financial statements that provide a numerical record of financial performance. Usually, financial highlights are provided on the first page or two, followed by a letter to the stockholders by the firm's chairman of the board and chief executive officer (CEO). The CEO summarizes the financial results for the year and identifies the firm's strengths, such as employee talents and the size of its customer base. After the CEO's letter, most companies describe their current business areas, future opportunities, and financial goals, such as a target return on equity or earnings growth rate. Three important financial statements are provided in the annual report: the statement of income (sometimes called the statement of operations), the balance sheet (sometimes called the statement of financial position), and the statement of cash flows. Management provides detailed notes to these financial statements. Annual reports, typically, provide a five-year or ten-year summary of selected financial data for the firm.

The balance sheet is a statement of a company's financial position as of a particular date, usually at the end of a quarter or year. Whereas the income statement reflects the firm's operations over time, the balance sheet is a snapshot at a point in time. It reveals two broad categories of information:

- (1) the assets, or the financial and physical items owned by a business,
- (2) the claims of creditors and owners in the business assets.

The income statement reports the revenues generated and expenses incurred by a firm over an accounting period, such as a quarter or year. The accrual concept is used to construct the income statement. Let's look at some of the major income statement accounts in greater detail. The starting point of the income statement reflects the revenues or sales generated from the operations of the business. Often, gross revenues are larger than net revenues. This is due to sales returns and allowances that may occur over the time period reflected in the income statement. Sometimes, when customers make early payment on their bills, cash discounts are given by the firm. If customers buy in large quantities, trade discounts may be given. Thus, discounts will reduce gross revenues.

A statement of cash flows provides a summary of the cash inflows (sources) and cash outflows (uses) during a specified accounting period. The statement consists of three sections: operating activities, investing activities, and financing activities. The primary approach to constructing a statement of cash flows begins with the net income from the income statement as a cash inflow. We add back any noncash deductions, such as depreciation, which were deducted by accounting principles although no cash outflow occurred. The other "cash flow" adjustments are made by examining the differences in the accounts from two consecutive balance sheets. More specifically, cash flows are determined as follows:

Sources

1. Amount of net income plus amount of depreciation
2. Decrease in an asset account
3. Increase in a liability account
4. Increase in an equity account

Uses

1. Increase in an asset account
2. Decrease in a liability account
3. Decrease in an equity account
4. Amount of cash dividends

All businesses have owners' equity in one form or another. Owners' equity is the investment of the owners or owner in the business. It initially results from a cash outlay to purchase assets to operate the business. In some cases, the owners of a business may

place their own assets, such as machinery, real estate, or equipment with the firm for its operation. In addition to contributing cash or property, owners' equity may be increased by allowing profits to remain with the business. On the balance sheet, the amount of owners' equity is always represented by the difference between total assets and total liabilities of the business. It reflects the owners' claims on the assets of the business as opposed to the creditors' claims. In the case of a corporation, the owners' equity can be broken down into three different accounts. First, companies have no preferred stock outstanding, so the preferred equity or stock account balance is zero. Second, the common stock, or common equity, account reflects the number of outstanding shares of common stock carried at a stated or par value and the capital paid in excess of par. The par value is an arbitrary value and, therefore, is not related to a firm's stock price or market value. Some firms have "no par" common stock, meaning the common stock has a par value of \$0. The third account is called the retained earnings account, and it shows the accumulated undistributed earnings (i.e., earnings not paid out as dividends) of the corporation over time. These retained earnings do not represent cash. They have been invested in the firm's current and/or fixed assets over the firm's lifetime. Together, these three accounts (preferred equity, common equity, and retained earnings) comprise the corporation's stockholders' equity.

REFERENCES:

1. Bahodirovich, X. B. (2025). KORXONALARDA ICHKI NAZORAT TIZIMINI TASHKIL QILISH. *MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS*, 1(4), 72-78.
2. Bahodirovich, X. B. (2025). O'ZBEKISTONDA SOLIQ NAZORATINI AMALGA OSHIRISH SHAKLLARI. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(4), 47-53.
3. Bahodirovich, X. B. (2025). RIVOJLANGAN MAMLAKATLARDA MOLIYAVIY NAZORATNI TASHKIL ETISH AMALIYOTI. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(5), 29-34.
4. Bahodirovich, X. B. (2025). SUG'URTA TASHKILOTLARIDA MOLIYAVIY NAZORATNI TASHKIL ETISH. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(4), 37-43.
5. Bahodirovich, X. B. (2025). O'ZBEKISTONDA BOJXONA NAZORATI XIZMATINI TASHKIL QILISHNING HUQUQIY ASOSLARI. *MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS*, 1(4), 65-71.
6. Bahodirovich, X. B. (2025). TIJORAT BANKLARIDA MOLIYAVIY NAZORATNI TASHKIL ETISH. *THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLD*, 1(3), 10-16.

7. Label, W. (2013). *Accounting for non-accountants: The fast and easy way to learn the basics*. Sourcebooks, Inc..

8. Kayumovich, K. O., Annamuradovna, F. S., Kamalovna, S. F., Bahodirovich, K. B., & Kudratovna, F. S. (2020). Directions for improvement digital tourism and tourism info structure in Uzbekistan. *JCR*, 7 (5), 366 LP.

9. Bahodirovich, X. B. (2024). MOLIYAVIY RISK LARNING IQTISODIY MOHIYATI VA TASNIFLANISHI. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(2), 334-339.

10. Bahodirovich, X. B. (2024). MOLIYAVIY HISOBOT XALQARO STANDARTLARI (MHXS) NING TAVSIFI VA MOHIYATI. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 218-224.

11. Bahodirovich, X. B. (2024). DIVIDEND SIYOSATINING NAZARIY ASOSLARI. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 225-231.

12. Bahodirovich, X. B. (2024). KORXONALARDA SOLIQLARNI REJALASHTIRISH VA UNING BOSQICHLARI. *MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS*, 1(3), 205-210.

13. Bahodirovich, X. B. (2024). MOLIYAVIY HISOBOTLARNI MOLIYAVIY HISOBOTNING XALQARO STANDARTLARI ASOSIDA TUZISHNING NAZARIY ASOSLARI. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(2), 340-346.

14. Bahodirovich, X. B. (2024). MOLIYAVIY AKTIVLARNING MOHIYATI, TASNIFLANISHI VA BAHOLANISHI. *MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS*, 1(3), 217-219.

15. Bahodirovich, K. B. (2024). RISK IN BOND VALUATION. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(3), 349-354.

16. Sodiqova, N. (2023). A POLITICAL ECONOMY ANALYSIS OF ECONOMIC SECURITY. *Modern Science and Research*, 2(12), 559-568.

17. Tohir o'g'li, M. T., & To'rayevna, S. N. (2024). O 'ZBEKISTON RESPUBLIKASIDA INVESTITSION SIYOSAT. *ZAMONAVIY TA'LIMDA FAN VA INNOVATSION TADQIQOTLAR JURNALI*, 2(14), 45-53.

18. 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.

19. To'rayevna, S. N. (2024). TEXNOLOGIYA DISKURSI VA YANGI MEDIA SIYOSIY IQTISODIYOTI.

20. To'rayevna, S. N. (2024). IQTISODIYOTNI MODERNIZATSIYALASH SHAROITIDA INNOVATSION SIYOSAT VA UNING SHAKLLANISH XUSUSIYATLARI.

21. To'rayevna, S. N. (2024). KORXONALARDA INNOVATSION LOYIHALARNI BAHOLASH TARTIBI VA TANLASH USULLARI.

22. To'rayevna, S. N. (2024). KORXONA FAOLIYATIDA INNOVATSIYALARNI BOSHQARISHNING XORIJ TAJRIBASIDAN FOYDALANISH IMKONIYATLARI.

23. To'rayevna, S. N. (2024). O'ZBEKISTONDAGI XUSUSIY TADBIRKORLIKNI RIVOJLANTIRISHDA AHOLINI ISH BILAN BANDLIGINI TASHKIL ETISHNING INNOVATSION XUSUSIYATLARI. *Scientific Journal of Actuarial Finance and Accounting*, 4(08), 113-118.

24. Sodikova, N. T. (2024). PROMOTION OF LABOR PRODUCTIVITY GROWTH IN THE ENTERPRISE AS A BASIC CONDITION. *Bulletin news in New Science Society International Scientific Journal*, 1(3), 188-198.

25. Sodiqova, N. (2024). TADBIRKORLIK SOHASINI MALAKALI KADRLAR BILAN TA'MINLASHNING ASOSIY YO'NALISHLARI. *Modern Science and Research*, 3(1), 123-132.

26. To'rayevna, S. N. (2024). O 'ZBEKISTON RESPUBLIKASI IQTISODIYOTINI RIVOJLANISHDA INVESTITSIYALARNING O 'RNI. *Gospodarka i Innowacje.*, 46, 258-264.

27. Sodikova, N. (2024). THE MAIN DIRECTIONS OF PROVIDING THE BUSINESS SECTOR WITH QUALIFIED PERSONNEL. *Modern Science and Research*, 3(1), 133-139.

28. Sodiqova, N. (2024). ECONOMIC POLICY IN THE FIELD OF YOUTH EMPLOYMENT: FOREIGN EXPERIENCE. *Modern Science and Research*, 3(2), 330-339.

29. Turayevna, S. N. (2024). THE EFFECT OF LABOR PROMOTION ON WORK EFFICIENCY. *Gospodarka i Innowacje.*, 49, 142-147.

30. Hakimovich, T. M., & Abidovna, A. S. (2025). PANDEMIYA SHAROITIDA O 'ZBEKISTON MILLIY IQTISODIYOTIDAGI TARKIBIY O 'ZGARISHLARNI TAKOMILLASHTIRISHNING USTUVOR YO 'NALISHLARI VA ISTIQBOLDAGI IQTISODIY O 'SISH PROGNOZLARI. *THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLD*, 1(3), 111-123.

31. Hakimovich, T. M., & Abidovna, A. S. (2025). O 'ZBEKISTON RESPUBLIKASI SANOAT TARMOQLARIDAGI TARKIBIY O 'ZGARISHLAR VA ULARNI VAHOLASH. *THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLD*, 1(3), 101-110.

32. Джураева, М. С., & Алимова, Ш. А. (2025). АНАЛИЗ ТОЧКИ БЕЗУБЫТОЧНОСТИ И МАРЖИНАЛЬНОЙ ПРИБЫЛИ. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(4), 88-94.

33. Алимова, Ш. А., & Джураева, М. С. (2025). ИНВЕСТИЦИОННЫЕ ПРОЕКТЫ: УПРАВЛЕНИЕ И ЭФФЕКТИВНОСТЬ. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(4), 81-87.

34. Алимова, Ш. А., & Тошов, М. Х. (2025). БЮДЖЕТНЫЙ ДЕФИЦИТ И ГОСУДАРСТВЕННЫЙ ДОЛГ: СТРАТЕГИИ УПРАВЛЕНИЯ В СОВРЕМЕННЫХ УСЛОВИЯХ. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(4), 142-149.

35. Алимова, Ш. А., & Тошов, М. Х. (2025). ВЛИЯНИЕ ГЛОБАЛИЗАЦИИ НА ЭКОНОМИЧЕСКОЕ РАЗВИТИЕ СТРАН: ВЫЗОВЫ И

ПЕРСПЕКТИВЫ. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(5), 86-92.

36. Hakimovich, T. M., & Abidovna, A. S. (2025). O 'ZBEKISTON EKSPORTCHI KORXONALARI RAQOBATBARDOSHLIGINI TA'MINLASH YO 'NALISHLARI. *MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS*, 1(4), 245-254.

37. Hakimovich, T. M., & Abidovna, A. S. (2025). O 'ZBEKISTONDA EKSPORT-IMPORT KO 'RSATKICHLARINING TAHLILI. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(5), 151-159.

38. Hakimovich, T. M., & Abidovna, A. S. (2025). JAHON SAVDO KO 'RSATKICHLARI ISTIQBOLI VA BUNDA O 'ZBEKISTON EKSPORTCHI KORXONALARI UCHUN IMKONIYATLAR. *MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS*, 1(4), 236-244.

39. Джураева, М. С., & Алимова, Ш. А. (2025). АНАЛИЗ БЕЗРАБОТИЦЫ В РАЗВИВАЮЩИХСЯ СТРАНАХ АФРИКИ И УЗБЕКИСТАНЕ. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(4), 122-128.

40. Джураева, М. С., & Алимова, Ш. А. (2025). ЭКОНОМИЧЕСКИЙ АНАЛИЗ ВВП СТРАН ЕВРАЗИЙСКОГО ЭКОНОМИЧЕСКОГО СОЮЗА (ЕАЭС) И УЗБЕКИСТАНА. *THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLD*, 1(3), 149-156.

41. Джураева, М. С., & Алимова, Ш. А. (2025). СРАВНИТЕЛЬНЫЙ АНАЛИЗ УРОВНЯ ИНФЛЯЦИИ В СТРАНАХ ЕС И УЗБЕКИСТАНЕ. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(4), 206-212.

42. Abidovna, A. S., & Sadilloevna, D. M. (2024). THE IMPACT OF MANAGEMENT PRACTICES ON INNOVATION IN ENTREPRENEURSHIP. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 232-237.

43. Azimov, B. F., & Qudratova, G. M. (2025). TEXNOLOGIK JARAYONNING TANNARXINI HISOBLASH. *THEORY OF SCIENTIFIC RESEARCHES OF WHOLE WORLD*, 1(3), 17-23.

44. Azimov, B. F., & Qudratova, G. M. (2025). MAHSULOT TANNARXINI HISOBLASH, XARAJATLARNI TAHLIL QILISH YONDASHUVLARI. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(5), 47-53.

45. 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.

46. 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.

47. 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.

48. Azimov, B. F., & Qudratova, G. M. (2025). KORXONALAR MAHSULOTLARI TANNARXINI ANIQLASHDA QO'LLANILADIGAN USULLAR. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(4), 54-61.
49. Raxmonqulova, N. O. (2025). TASHKILOTNING MOLIVAVIY REJASI VA UNING MUVAFFAQIYATGA TA'SIRI. *Science, education, innovation: modern tasks and prospects*, 2(1), 8-14.
50. Raxmonqulova, N. O. (2025). HODIMLARNI RAG 'BATLANTIRISH VA MOTIVATSIYA ORQALI ISH SAMARADORLIGINI OSHIRISH. *The latest pedagogical and psychological innovations in education*, 2(1), 29-35.
51. 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.
52. Hakimovich, T. M. (2025). PRIORITIES FOR DEEPENING STRUCTURAL CHANGE IN THE ECONOMY. *Ethiopian International Journal of Multidisciplinary Research*, 12(01), 84-90.
53. Hakimovich, T. M. (2025). HUDUDLAR IQTISODIYOTINI JADAL RIVOJLANTIRISH BO'YICHA STRATEGIYALARNING QO'LLANILISHI. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(4), 129-136.
54. Label, W. (2013). *Accounting for non-accountants: The fast and easy way to learn the basics*. Sourcebooks, Inc..
55. EI, I. JAHON SAVDO KO 'RSATKICHLARI ISTIQBOLI VA BUNDA O 'ZBEKISTON EKSPORTCHI KORXONALARI UCHUN IMKONIYATLAR.
56. EI, I. (2024). O 'ZBEKISTONDA MAKROIQTISODIY KO 'RSATKICHLAR O 'ZGARISHLARINING 2022 VA 2023 YILLAR VA TARMOQLAR MIQYOSIDA TAHLILI. *STUDYING THE PROGRESS OF SCIENCE AND ITS SHORTCOMINGS*, 1(3), 44-52.
57. EI, I. (2024). YALPI ICHKI MAHSULOT TUSHUNCHASI VA UNI HISOBLASHNING ASOSIY SHARTLARI. *MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS*, 1(3), 266-274.
58. Bazarova, M. (2025). O'ZBEKISTON RESPUBLIKASIDA DAVLAT MOLIVASI TIZIMIDAGI ISLOHOTLARNING ASOSIY YO'NALISHLARI. *Modern Science and Research*, 4(1), 29-36.
59. Shadiyev, A. X. (2025). A MODERN APPROACH TO THE METHODOLOGY OF TEACHING ECONOMIC DISCIPLINES. *Ethiopian International Journal of Multidisciplinary Research*, 12(01), 134-139.
60. 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.

61. Xudoynazarovich, S. A. (2024). KORXONA VA TASHKILOTLARDA PERSONALNI BOSHQARISH TIZIMI VA TAMOYILLARI. *Gospodarka i Innowacje.*, 48, 685-690.
62. Shadiyev, A. (2024). TA'LIM MENEJMENTI. TA'LIMNI BOSHQARISH USULLARI VA QARORLARI. *Modern Science and Research*, 3(6).
63. Olimovich, D. I., & Khudoynazarovich, S. A. (2020). The cost-effectiveness of improving the quality of hotel services. *Academy*, (4 (55)), 40-42.
64. Khudoynazarovich, S. A. (2023). CREATING VALUE IN A TOURIST DESTINATION.
65. Akbarovna, N. N. (2024). GLOBALLASHUV SHAROITIDA INVESTITSION FAOLLIKNI OSHIRISHDAGI MUAMMOLAR. *Gospodarka i Innowacje.*, 54, 107-112.
66. Akbarovna, N. N. (2024). STRATEGIC MANAGEMENT METHODS IN AN INNOVATIVE ECONOMY. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(3), 407-412.
67. Akbarovna, N. N. (2024). MILLIY IQTISODIYOTNI TAHLIL QILISHDA QO'LLANILADIGAN ASOSIY KO'RSATKICHLAR. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 278-283.
68. Azimov, B. F. (2024). MOLIYAVIY SEKTORDA STATISTIK KUZATISH VA UNING USULLARI. *XALQARO KONFERENSIYA VA JURNALLARNI SIFATLI INDEXLASH XIZMATI*, 1(1), 28-31.
69. Жумаева, З. К. (2019). Современные Тенденции И Направления Развития Инвестиционной Деятельности В Регионах Республики Узбекистан. *Современные Проблемы Социально-Экономических Систем В Условиях Глобализации*, 148-152.
70. Jumayeva, Z. (2024). RAQAMLI IQTISODIYOT SHAROITIDA ELEKTRON TIJORATNING RIVOJLANISH ISTIQBOLLARI. *Modern Science and Research*, 3(6).
71. Bustonovna, J. Z. (2024). JISMONIY SHAXSLAR DAROMADLARINI SOLIQQA TORTISH MEKANIZIMINI TAKOMILASHTIRISH.
72. Bustonovna, J. Z. (2024). IQTISODIY MUAMMOLARNI HAL QILISHDA BARQARORLIKNI TA'MINLASHNING MUHIM SHARTLARI. *Miasto Przyszłości*, 55, 1436-1440.
73. AT, I. (2024). MINTAQALARDA TADBIRKORLIK SUB'EKTLARINING INVESTITSION FAOLLIGINI OSHIRISHNING ASOSIY YO'NALISHLARI. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(3), 319-326.
74. AT, I. (2024). IQTISODIYOTNING REAL SEKTORIGA INVESTITSIYA QILISHNING ZAMONAVIY TENDENSIYALARI VA MINTAQAVIY XUSUSIYATLARI TAHLILI. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 149-155.
75. Джураева, М. С. (2025). АВТОНОМНЫЕ И ИНТЕГРИРОВАННЫЕ МЕТОДЫ УПРАВЛЕНЧЕСКОГО УЧЕТА. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(4), 135-141.

76. Jumayeva, Z. B., & Bobojonova, M. J. (2024). BARQAROR RIVOJLANISHGA O‘TISH SHAROITIDA ISHLAB CHIQRISHNI BOSHQARISH VA TASHKIL ETISH. *MODERN EDUCATIONAL SYSTEM AND INNOVATIVE TEACHING SOLUTIONS*, 1(3), 307-312.

77. Jumayeva, Z. B., & Bobojonova, M. J. (2024). TIJORAT BANKLARIDA RAQAMLI MARKETINGNI QO‘LLASHNING KONSEPTUAL ASOSLARI. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 93-99.

78. Hakimovich, T. M., & Avazovna, R. L. (2024). IQDISODIY NOCHOR KORXONALAR TAHLILI. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 284-292.

79. Avazovna, R. L., & Hakimovich, T. M. (2024). MINTAQADA MEHNAT BOZORI. MEHNAT BOZORINI TARTIBGA SOLISHNING XUDUDIIY ASOSLARI, AHOLI BANDLIGI VA UNI TAKOMILLASHTIRISH YOLLARI. *ANALYSIS OF MODERN SCIENCE AND INNOVATION*, 1(3), 307-309.

