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CONTENTS

MECHANISMS FOR FORMING AND IMPLEMENTING INVESTMENT POLICY OF COMMERCIAL BANKS... 8	Abduvaliyev Sanjar Abdurahmanovich
EVALUATION OF MANAGEMENT EFFICIENCY BASED ON BUDGETING IN ENERGY ENTERPRISES (A FACTOR ANALYSIS CASE OF "HUDUDGAZTA'MINOT" JSC)..... 17	Sobirov Shoyadbek Kurbonaliyevich
PORTFOLIO OF POSTAL SERVICES AND THE ECONOMIC EFFICIENCY OF ITS DIGITALIZATION23	Mamatkulov Gulom Rustamovich
OPTIMIZING THE BALANCE BETWEEN LIQUIDITY AND CREDIT RISKS IN ENSURING BANKING STABILITY30	Anvarov Asliddin Nabijon ugli
ECONOMIC EFFICIENCY OF RENEWABLE ENERGY DEPLOYMENT IN UZBEKISTAN.....34	Hamroyeva Sabina Ismoil qizi, Dilshod Anvarjonovich Ismailov
MODERN TRENDS AND EFFICIENCY OF LENDING TO AGRICULTURAL PRODUCERS IN UZBEKISTAN..39	Shamshetova Gulraushan Sarsenovna
ANALYSIS OF THE RELATIONSHIP BETWEEN YOUTH EMPLOYMENT AND CRIME (CASE OF UZBEKISTAN)42	Khusniddinova Gulnoza
PRIORITY DIRECTIONS FOR IMPROVING THE INFRASTRUCTURE OF UZBEKISTAN'S FINANCIAL SYSTEM47	Qobilova Nodira Qayumjon qizi, Normurodov Kh.E.
FOREIGN EXPERIENCE OF INCREASING THE EXPORT CAPACITY OF THE REGION AND SPECIFIC FEATURES OF ITS APPLICATION IN UZBEKISTAN52	Mamadzhanova Tuygunoy Akhmadzhanovna
INSTITUTIONAL APPROACH TO WASTE MANAGEMENT AND ITS ECONOMIC EFFICIENCY56	Otbosarov Abrorbek Adhamjon o'g'li
LOSS MANAGEMENT MATRIX (LOSS MANAGEMENT MATRIX) MODEL IN POWER GRID ENTERPRISES..61	Khojimurodov Zukhriddin Shukurullo ogli
MICROPROJECTS AS A MEANS OF INCREASING THE FINANCIAL ACTIVITY AND LITERACY OF THE POPULATION67	Irgashev Anvar Farxodovich
INSTITUTIONAL VA TEXNOLOGIK O'ZGARISHLAR SHAROITIDA INNOVATION BANK XIZMATLARINI JORIY ETISH METODOLOGIYASINI TAKOMILLASHTIRISH.....74	Azlarova Aziza Axrorovna
PROBLEMS OF FORMATION AND DEVELOPMENT OF REGIONAL CLUSTERS IN THE LIGHT INDUSTRY OF UZBEKISTAN80	Umarkulov Kodirjon Maxamadaminovich
DIGITAL FINANCIAL INCLUSION AS A DRIVER OF SUSTAINABLE DEVELOPMENT: EVIDENCE FROM GLOBAL TRENDS AND IMPLICATIONS FOR EMERGING ECONOMIES.....84	Sabitov Oybek Abduganievich, Sattoriy Fayzullokh Abdijabbor ugli
PROPERTIES OF HEAVY CONCRETE DISPERSEDLY REINFORCED WITH NON-METALLIC FIBERS AND SPECIFIC FEATURES OF CALCULATING CONCRETE STRUCTURES BASED ON THEM90	Usmonova Durdona, Gulomova Dilnura
THE EFFECT OF STABLE AND DYNAMIC PRICING ON CONSUMER BEHAVIOR98	Anvar DEBERDIYEV
ECONOMIC MECHANISMS FOR IMPROVING PRODUCTION EFFICIENCY IN INDUSTRIAL ENTERPRISES.. 102	M.O. Yo'ldoshova

PEDAGOGICAL EFFECTIVENESS OF ARTIFICIAL INTELLIGENCE TECHNOLOGIES IN TEACHING POLITICAL SCIENCE AT HIGHER EDUCATION INSTITUTIONS	106
Rasulev Bobirjon Atkhamovich	
IMPROVING THE ORGANIZATIONAL AND ECONOMIC MECHANISM FOR REGULATING NON-STANDARD EMPLOYMENT IN THE DEVELOPMENT OF SMALL BUSINESSES	110
Fayzullayev Nurulla Bakhromovich	
PRIORITIES FOR IMPROVING THE HEALTHCARE FINANCING SYSTEM IN UZBEKISTAN	117
Gulira'no Atabekovna Ruzmetova	
FACTORS AFFECTING TAX PAYMENT SYSTEMS, EXISTING PROBLEMS, AND THEIR CAUSES	124
Tangirqulov Gulom Baxtiyorovich	
EFFECTIVENESS OF ENVIRONMENTAL TAXES IN REDUCING CARBON EMISSIONS IN UZBEKISTAN: AN ECONOMETRIC APPROACH.....	129
Kuziboev Bekhzod Hamidovich	
WAYS TO DEVELOP QUALITY MANAGEMENT IN THE SILK INDUSTRY OF UZBEKISTAN'S ECONOMY	134
Bahriddinov Asror Rakhmatovich, Boltaev Nazarbek Narzullaevich	
STATE OF LENDING TO SMALL BUSINESS PROJECTS IN COMMERCIAL BANKS AND ITS ECONOMIC- STATISTICAL ANALYSIS.....	138
Nargiza Norqobilova Abdiqodirovna	
CONCEPTUAL DIRECTIONS FOR IMPROVING THE MECHANISMS OF ENSURING FINANCIAL STABILITY IN ENTERPRISES.....	143
Asomidinova Mohigulbonu Oybek kizi	
ORGANIZATION OF MANAGEMENT ACCOUNTING IN NON-STATE HIGHER EDUCATION INSTITUTIONS	148
Xojiboyev Muxiddin Shodimuxamedovich	
THE NATURE AND ESSENCE OF DIGITAL TRANSFORMATION PROCESSES IN MASS MEDIA ORGANIZATIONS.....	151
Sharipova Shahlo Istamovna	
COMPARATIVE ANALYSIS AND EXPERIMENTAL EVALUATION OF ALGORITHMS FOR RECOVERING MISSING (NAN) VALUES IN INFORMATION SYSTEM DATA	156
Yarmatov Sherzodjon Shokir oglu, Orifov Oxunjon Fazliddinzoda	
ANALYSIS OF THE STATE OF MARKETING MANAGEMENT IN MANUFACTURING ENTERPRISES	167
Musayeva Shoirazimovna	
IMPROVING LOAN PORTFOLIO QUALITY AND CREDIT RISK MANAGEMENT MECHANISMS	173
Turgunov Nodirbek Muminjanovich	
INNOVATION CAPABILITIES AND EXPORT PERFORMANCE: THE MEDIATING ROLES OF SUPPLY CHAIN INNOVATION AND ENTREPRENEURIAL ORIENTATION — EVIDENCE FROM UZBEKISTAN	177
Mukhammadyaminova Shakhzoda	
URBAN PLANNING OF TRANSPORT INTERCHANGE HUBS NEAR TUBERCULOSIS CARE FACILITIES IN UZBEKISTAN	183
Gabibova Irina Vagifovna, Abdumuminova Diyora Gayratovna	
ADAPTING INTERNAL AUDIT STANDARDS IN BUDGET ORGANIZATIONS TO PUBLIC PROCUREMENT PRACTICES.....	192
Meliboyev Askar Eshmuratovich	
ECONOMETRIC EVALUATION OF INVESTMENT EFFICIENCY IN KHOREZM REGION	197
Otajanov Umid Abdullayevich	
SCIENTIFIC AND PRACTICAL SIGNIFICANCE OF MODERN RECLAMATION AND GIS TECHNOLOGIES ON SALINE SOILS IN KARAKALPAKSTAN	205
Tajibaev Berdakh	
ISSUES REGARDING THE IMPLEMENTATION OF THE “TOLLING OPERATIONS” MODULE IN THE GOODS MOVEMENT MANAGEMENT SYSTEM UNDER THE CUSTOMS TERRITORY PROCESSING REGIME	212
Lutpullaev Shukrullo Kudratullaevich	

THE ROLE OF DIGITAL MARKETING IN ENHANCING TOURISM-RELATED BUSINESSES IN UZBEKISTAN Akmaljon Odilov	218
INTERNATIONAL TRENDS OF DIGITALIZATION IN CUSTOMS MANAGEMENT Radjapova Latofat Sardarovna	222
THE ROLE OF TAX POLICY IN THE TRANSITION TO A GREEN ECONOMY Dexkanova Shodiyona Kaxramon qizi	230
PRACTICES IN ENTERPRISE COST STRUCTURE MANAGEMENT AND DIRECTIONS FOR IMPROVEMENT Aymukhammedova Amina Kakajanovna	236
IMPROVING THE ECONOMIC EFFICIENCY OF CLOTHING MANUFACTURING ENTERPRISES IN UZBEKISTAN THROUGH DIGITAL TRANSFORMATION Axmedova Gaziza Azim kizi	242
RECONCEPTUALIZING BUSINESS INCUBATORS IN STARTUP ECOSYSTEMS: THEORETICAL FOUNDATIONS AND INSTITUTIONAL MECHANISMS Gafujon Usmanov	246
DEVELOPMENT OF MODERN MARKETING APPROACHES TO CUSTOMER RELATIONSHIP MANAGEMENT IN RETAIL ENTERPRISES Safarov Bakhtiyor Djurakulovich	257
MECHANISMS FOR EVALUATING AND IMPROVING THE EFFECTIVENESS OF MARKETING STRATEGIES IN THE PUBLIC TRANSPORT SECTOR Berdiyrov Temur Azamatovich	263
THE INFLUENCE OF HYDRODYNAMIC ASPECTS OF GROUNDWATER LEVEL RISE ON URBAN WATERLOGGING B.D. Abdullaev, B.R. Nasibov, Sh.T. Irgashev, D. Abdullaev	268
BASIC INFORMATION MODEL OF A DIGITAL OBJECT Gulyamov Shukhrat Mannapovich, Karakhanova Alsu Muratalievna, Keldiyorov Sirojiddin Tura ugli, Zayniddinova Zebiniso Akmalovna	277
COMPARATIVE LIFE CYCLE AND TECHNO-ECONOMIC ANALYSIS OF SOLAR PANEL MATERIALS FOR SUSTAINABLE PHOTOVOLTAIC SYSTEMS Urishev Omadjon, Kushakova Sarvinoz, Kamolboyev Sirojbek	281
PRIORITY DIRECTIONS FOR FORMING ECOLOGICALLY ORIENTED MANAGEMENT IN CONSTRUCTION INDUSTRY ENTERPRISES Kholov Hamza Tajiddinovich	294
INVESTIGATION OF GERMANIUM EXTRACTION TECHNOLOGY FROM TECHNOGENIC METALLURGICAL WASTE Yormatov Dostonbek, Shodiyev Abbos, Muhammadiyev Elbek	301
MECHANISMS FOR IMPROVING RESOURCE EFFICIENCY AND OPTIMIZING PRODUCTION COSTS IN THE CONSTRUCTION MATERIALS INDUSTRY Utbasarov Doniyorjon Bakhtiyarovich	309
THEORETICAL, PRACTICAL AND METHODOLOGICAL PROBLEMS OF AUDITING THE ACTIVITIES OF ECONOMIC ENTITIES ON THE BASIS OF INTERNATIONAL STANDARDS Mirzaeva Sabina Khushnudovna, Khaydarova Dildora Djakhongirovna	318
THE IMPACT OF DIGITAL AND INNOVATIVE TECHNOLOGIES ON WOMEN'S LABOR IN INDUSTRIAL ENTERPRISES OF UZBEKISTAN UNDER INDUSTRY 4.0 Doniyorova Zukhrabonu Alisher qizi	322
LEVEL OF ENSURING FOOD SECURITY: IMPLEMENTATION MECHANISMS AND INSTRUMENTS Sodiqjon Qodirovich Mattiyev	328
DIGITAL TRANSFORMATION, ECONOMIC EFFICIENCY, AND LOCALIZATION POLICY OF THE PUBLIC PROCUREMENT SYSTEM Turabov Sarvar Abdumalikovich	334
TA'LIM XIZMATLARI BOZORIDAGI INNOVATSIYALAR IQTISODIY XAVFSIZLIKNI TA'MINLASH VOSITASIDA Bozorova Madina Raxmat qizi	339

PROJECT-ORIENTED ESP32 IOT CURRICULUM WITH A SHARED-RESOURCE LABORATORY MODEL: DESIGN, IMPLEMENTATION, AND LESSONS LEARNED	344
Ulugbek Tursunaliyev, Lazizbek Yusupov	
FIVE-CRITERION METHODOLOGY OF INTERNAL CONTROL ENVIRONMENT ASSESSMENT IN TEXTILE INDUSTRY ENTERPRISES	353
Babakulova Matluba Kurbannazarovna	
THE EFFICIENCY OF EDUCATION-INDUSTRY INTEGRATION IN THE CONTEXT OF THE KNOWLEDGE ECONOMY.....	357
Uzaydullayev Sherzod Shukurullayevich	
MECHANISMS AND DIRECTIONS FOR DEEPENING REGIONAL INTEGRATION PROCESSES IN CENTRAL ASIA.....	361
Akbarova Kamola Akmaljonovna	
EVALUATION OF THE EFFECTIVENESS OF MANAGEMENT SYSTEMS IN HEALTHCARE INSTITUTIONS	368
Saidov Suhrob Shodmonovich	
IMPROVING INVESTMENT ATTRACTION MECHANISMS IN UZBEKISTAN'S SERVICE SECTOR: BARRIERS, OPPORTUNITIES, AND POLICY RECOMMENDATIONS.....	371
Shermatov Axror Abdixakimovich	
METHODOLOGICAL FOUNDATIONS FOR FORMING CUSTOMS RISK PROFILE INDICATORS BASED ON MATHEMATICAL AND STATISTICAL METHODS	377
Niyazov Sherzod Shovkat ugli	
AN INSTITUTIONAL GOVERNANCE FRAMEWORK FOR CRYPTO-ASSET REGULATION: ADDRESSING LEGAL UNCERTAINTY IN DIGITAL FINANCIAL SYSTEMS	385
Iminokhunov Abdukokhor A., Khakimov Abdurakhmon Mukhammad-Ali ugli	
THEORETICAL AND ORGANIZATIONAL-ECONOMIC FOUNDATIONS OF THE SERVICE SECTOR	396
Kurbanova Rahima Jamshedovna	
REGIONAL ASSESSMENT OF THE OPENNESS OF SPECIAL ECONOMIC ZONES IN UZBEKISTAN BASED ON A SYNTHETIC INDICATOR.....	401
Anvarkhonov Abdulatifkhon Jamshidkhon ugli	
IMPROVEMENT OF THE REGIONAL INVESTMENT ENVIRONMENT ASSESSMENT CRITERIA AND INDICATORS SYSTEM.....	407
Maxmudov Jasurbek Ergashevich	
ANALYSIS OF FOREIGN INVESTMENT ATTRACTION PRACTICES IN THE NATIONAL ECONOMY.....	412
Ochilov Bobur Bakhtiyor ugli	
ASSESSMENT OF SOURCES OF EQUITY FORMATION IN JOINT-STOCK COMPANIES AND THE EFFECTIVENESS OF THEIR USE.....	421
Savinova Galina Anatolevna	
DIGITAL MARKETING INTEGRATION, KPI ARCHITECTURE AND CAUSAL EVALUATION OF ENTERPRISE COMPETITIVENESS IN EMERGING MARKETS: A CONCEPTUAL-METHODOLOGICAL FRAMEWORK FOR UZBEKISTAN	429
Bakhtiyor Ruziev Eshmuminovich	
IMPROVING FOREIGN EXCHANGE RISK MANAGEMENT PRACTICES IN COMMERCIAL BANKS OF UZBEKISTAN	434
B.K. Tugalov	
CHANGES IN THE BIOLOGICAL DIVERSITY OF HOOFED ANIMALS IN THE TUGAI FORESTS OF THE SOUTHERN ARAL REGION UNDER CLIMATE CHANGE CONDITIONS.....	438
J. U. Tilepov, A. A. Jumamuratova	
ECONOMETRIC ASSESSMENT MECHANISMS OF THE IMPACT OF TRADE SERVICE QUALITY INDICATORS ON THE LEVEL OF COMPETITIVENESS	442
Toxirov Javlon Raximovich	
O'ZBEKISTONDA BIZNES MUHITINI RIVOJLANTIRISHDA XORIJIY INVESTITSİYALARNING AHAMIYATI ..	447
Xazratov Abror Panjiyevich, Muratkulov Xumoyun Dilshodovich	

LEGAL FOUNDATIONS AFFECTING THE DEVELOPMENT OF THE COTTON PROCESSING INDUSTRY IN BUSINESS ENTITIES	452
Abdullayev Hamidulla Abdug'ani o'g'li, Sayitbayev Shermirza Datkamirzayevich	
BALANCING ECONOMIC GROWTH AND ENVIRONMENTAL PROTECTION IN TOURISM	456
Kamalova Malika Umidjanovna, Zufarova Nozima Gulamiddinovna	
DEVELOPMENT OF A MODEL FOR IMPROVING FACE-ID TECHNOLOGY IN ENSURING INFORMATION SECURITY ON E-PLATFORMS.....	462
Maxamadov Rustam Xabibullayevich, Djamatov Mustafa Xatamovich	
SOLIQLAR VA DAVLAT BUDJETI: SOLIQ TIZIMINING BUDJETIGA TA'SIRI	467
Izbosarov Bobur Baxriddinovich, Umurov Sherzod Baxriddinovich	
СИСТЕМНЫЕ ОГРАНИЧЕНИЯ ЦИФРОВОЙ ТРАНСФОРМАЦИИ БАНКОВСКОГО СЕКТОРА УЗБЕКИСТАНА	472
Аширкулов Диорбек Алишер угли, Каримова Азиза Махомадризовна	
THE IMPACT OF INFLATION ON THE ECONOMY AND WAYS TO REDUCE IT	479
Abdullaeva Zulfiya Izzatovna, Ashurova Jasmina Jora qizi	
КОЛЛИЗИИ ГРАЖДАНСКОГО И СЕМЕЙНОГО ЗАКОНОДАТЕЛЬСТВА В ПРЕДПРИНИМАТЕЛЬСКОЙ ДЕЯТЕЛЬНОСТИ СУПРУГОВ.....	483
Рашидова Зилола Жавлонбековна	
SMALL AND MEDIUM-SIZED ENTERPRISES (SME) AND DISTRICT-LEVEL PANEL DATA ANALYSIS IN THE CONTEXT OF REGIONAL ECONOMIC DEVELOPMENT IN UZBEKISTAN	487
Ismoilov Elyorjon Makhamadali ugli, Urinov Bobur Nasilloevich	
THE ROLE OF DIGITAL TECHNOLOGIES AND ONLINE PLATFORMS IN THE TOURISM SECTOR	495
Bakayev Ziyovuddinxon Toshbolta o'g'li	
CHINA'S DIGITAL YUAN (E-CNY) PROJECT: ANALYSIS OF THE INTERNATIONAL CONTEXT, PRACTICAL EXPERIENCE, AND POSSIBILITIES OF IMPLEMENTATION IN THE ECONOMY OF UZBEKISTAN	500
Tashquziyev Suxrob Abdurazzak ugli	
VALYUTA KURSI REJIMLARI (ERKIN SUZUVCHI, BOG'LANGAN, ARALASH): MILLIY VALYUTA BARQARORLIGIGA TA'SIRINI NAZARIY SOLISHTIRISH	505
G'afurov Olimjon G'olib o'g'li	
IMPACT OF DIGITAL INFRASTRUCTURE DEVELOPMENT ON ECONOMIC GROWTH IN UZBEKISTAN, STATISTICAL ANALYSIS AND TRENDS	510
Ibodullayev Navro'zbek Ikram o'g'li, Akbarov Nodir G'ofurovich	
THE IMPACT OF INFRASTRUCTURE-ORIENTED FISCAL POLICY ON REGIONAL COMPETITIVENESS.....	517
Ne'matov Ne'matulla Erkinboyevich	
BUDJET TASHKILOTLARIDA ICHKI AUDIT METODOLOGIYASI: XALQARO STANDARTLAR VA MILLIY AMALIYOTNING QIYOSIY TAHLILI.....	523
Saitmuratov Saitmuarat Masharip o'g'li	

BUDJET TASHKILOTLARIDA ICHKI AUDIT METODOLOGIYASI: XALQARO STANDARTLAR VA MILLIY AMALIYOTNING QIYOSIY TAHLILI

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Annotatsiya. Maqolada budjet tashkilotlarida ichki audit metodologiyasining ilmiy-nazariy va me'yoriy manbalari — IIA Global ichki audit standartlari (2024), INTOSAI kasbiy hujjatlar tizimi (IFPP) hamda O'zbekistonning idoraviy-normativ asoslari qiyosiy tahlil qilingan. Tadqiqotda etalon mezonlar bo'yicha muvofiqlikni baholash usuli qo'llanilgan. Asosiy natija shundan iboratki, O'zbekistonda ichki auditning institutsional asosi xalqaro tamoyillarga muvofiq shakllantirilgan, biroq yagona kodlashtirilgan milliy ichki audit standartining yo'qligi metodologik chuqurlikni va ichki auditning assurans hamda maslahat qiymatini cheklaydi. Muammoni bartaraf etish bo'yicha tavsiyalar ishlab chiqilgan.

Kalit so'zlar: ichki audit, davlat moliyaviy nazorati, budjet tashkiloti, IIA standartlari, INTOSAI, ISSAI, GUID, milliy standart, metodologiya, budjet intizomi, hisobdorlik, shaffoflik.

Аннотация. В статье проведён сравнительный анализ научно-теоретических и нормативных источников методологии внутреннего аудита в бюджетных организациях: Глобальных стандартов внутреннего аудита IIA (2024), системы профессиональных документов INTOSAI (IFPP) и ведомственно-нормативной базы Узбекистана. Использован метод оценки соответствия по эталонным критериям. Основной вывод: институциональная основа внутреннего аудита в Узбекистане сформирована в соответствии с международными принципами, однако отсутствие единого кодифицированного национального стандарта внутреннего аудита ограничивает методологическую глубину и ценность аудита. Разработаны рекомендации по устранению данного пробела.

Ключевые слова: внутренний аудит, государственный финансовый контроль, бюджетная организация, стандарты IIA, INTOSAI, ISSAI, GUID, национальный стандарт, методология, бюджетная дисциплина, подотчётность, прозрачность.

Abstract. The article provides a comparative analysis of the scientific, theoretical and regulatory sources of internal audit methodology in budget organizations: the IIA Global Internal Audit Standards (2024), the INTOSAI Framework of Professional Pronouncements (IFPP), and Uzbekistan's departmental-regulatory base. A benchmark-based conformance assessment method is applied. The main finding is that the institutional foundation of internal audit in Uzbekistan has been built in line with international principles, yet the absence of a single codified national internal audit standard limits methodological depth and the assurance and advisory value of internal audit. Recommendations are proposed to close this gap.

Keywords: internal audit, state financial control, budget organization, IIA standards, INTOSAI, ISSAI, GUID, national standard, methodology, budget discipline, accountability, transparency.

KIRISH

Davlat moliyaviy resurslaridan samarali foydalanish zamonaviy davlat boshqaruvining markaziy vazifalaridan biridir. So'nggi yillarda davlat moliyaviy nazorati jazolovchi va post-faktum yondashuvdan xavf-xatarlarni oldindan baholashga va profilaktikaga qaratilgan ichki audit modeliga o'tmoqda. O'zbekistonda 2021–2022-yillarda amalga oshirilgan islohotlar — davlat moliyaviy nazorati tizimini takomillashtirish, mustaqil ichki audit xizmatlarini tashkil etish va nazorat tadbirlarini yagona elektron tizimda qayd etish — ushbu o'zgarishlarning huquqiy va institutsional negizini yaratdi [2;3].

Biroq ichki audit faoliyatining sifati uning institutsional mavjudligi bilan emas, balki tayanadigan metodologik asoslari bilan belgilanadi. Shu nuqtai nazardan, ichki audit metodologiyasining manbalarini — ichki audit bo'yicha xalqaro standartlar, davlat sektori auditiga oid INTOSAI hujjatlari va milliy normativ baza — tizimli tahlil qilish dolzarb ilmiy muammodir.

Tadqiqotning maqsadi — budjet tashkilotlarida ichki audit metodologiyasining xalqaro va milliy manbalarini qiyosiy tahlil qilish, ularning muvofiqlik darajasini baholash va mavjud bo'shliqlarni bartaraf etish bo'yicha

tavsiyalar ishlab chiqishdan iborat. Tadqiqotning ilmiy yangiligi shundaki, unda milliy ichki audit modeli xalqaro etalon-mezonlar tizimi asosida baholanib, metodologik kodlashtirish bo'shlig'i asoslab beriladi va uni bartaraf etish yo'nalishlari taklif etiladi.

MAVZUGA OID ADABIYOTLAR SHARHI

Budjet tashkilotlarida ichki audit metodologiyasini shakllantirish va uni xalqaro standartlar bilan qiyosiy tahlil qilish masalasi bir necha darajadagi manbalarni o'z ichiga oladi: xalqaro professional standartlar, milliy qonunchilik va normativ hujjatlar hamda ilmiy tadqiqotlar. Ushbu adabiyotlar majmui qiyosiy tahlil uchun zarur bo'lgan nazariy asos, huquqiy baza va amaliy kontekstni taqdim etadi.

Xalqaro darajada ichki audit metodologiyasining eng muhim asosi The Institute of Internal Auditors (IIA) tomonidan 2024-yilda qabul qilingan Global Internal Audit Standards (2025-yil 1-sentabrdan kuchga kiradi) hisoblanadi. Ushbu standart mustaqillik, obyektivlik, riskka asoslangan yondashuv, professionallik va doimiy takomillashtirish tamoyillariga asoslangan bo'lib, ichki auditning majburiy elementlari (audit rejasi, ishchi hujjatlar, axloq kodeksi) va ularni qo'llash talablarini belgilaydi. Qiyosiy tahlilda ushbu standart asosiy namunaviy model vazifasini bajaradi — milliy hujjatlar shu standartga yaqinlik darajasida baholanadi. Davlat sektori kontekstida esa INTOSAI (Xalqaro oliy audit institutlari tashkiloti)ning professional bayonotlari — IFPP (INTOSAI-P, ISSAI, GUID) tizimi muhim ahamiyatga ega. Ushbu tizim davlat sektori audit uchun alohida konseptual asosni taqdim etadi. Ayniqsa, ISSAI 100 “Davlat sektori audit asosiy tamoyillari”da mustaqillik, xolislik, kasbiy mahorat, maxfiylik, ishonchlilik va sifat kabi tamoyillar davlat sektori kontekstida talqin qilingan. Qiyosiy tahlilda ISSAI 100 orqali milliy namunaviy nizomdagi tamoyillarning to'liqligi, aniqligi va qo'llanilish imkoniyatlari tekshiriladi. Yana bir muhim xalqaro asos — COSO (Treadway komissiyasi homiylik tashkilotlari qo'mitasi) tomonidan ishlab chiqilgan “Ichki nazorat — integratsiyalashgan ramka” modelidir. COSO modeli ichki audit metodologiyasining beshta asosiy komponenti — nazorat muhiti, riskni baholash, nazorat tadbirlari, axborot va kommunikatsiya hamda monitoringni belgilaydi. Qiyosiy tahlilda ushbu tizimli yondashuv mezonlari sifatida qo'llaniladi — O'zbekistonning amaldagi metodologiyasida ushbu komponentlar qay darajada aks etgani tahlil qilinadi.

Milliy darajada esa, birinchi navbatda, O'zbekiston Respublikasining Budjet kodeksi (2013-yil 26-dekabr, amaldagi tahrir) budjet jarayonining asosiy qonuni bo'lib, budjet tashkilotlarida ichki audit metodologiyasining huquqiy maydonini belgilaydi [1]. Kodeksda budjet intizomi, maqsadli va samarali sarflanish, nazoratning turlari qayd etilgan bo'lib, qiyosiy tahlilda ushbu hujjat milliy metodologiyaning huquqiy darajasi va chegaralarini aniqlash uchun asos bo'ladi — xalqaro standartlarda talab qilinadigan mustaqillik va riskka asoslangan yondashuv milliy qonunchilikda qay darajada aks etganini ko'rsatadi. 2021-yil 27-avgustdagi PF-6300-son Farmon “Davlat moliyaviy nazorati tizimini yanada takomillashtirish chora-tadbirlari to'g'risida” ichki audit tizimini isloh qilishning strategik hujjati hisoblanadi [2]. Unda ichki audit xizmatlarini joriy etish, ularning mustaqilligini oshirish, xalqaro standartlarga moslashtirish kabi yo'nalishlar belgilangan. Farmon milliy amaliyotdagi institutsional islohotlar yo'nalishini aks ettiradi — qiyosiy tahlilda xalqaro tamoyillarni qabul qilishga tayyorlik darajasini baholash uchun muhim manba hisoblanadi. Budjet tashkilotlaridagi ichki audit faoliyatini bevosita tartibga soluvchi asosiy hujjat — O'zbekiston Respublikasi Vazirlar Mahkamasining 2022-yil 1-avgustdagi 416-son qarori bilan tasdiqlangan “Davlat organlari va tashkilotlarining ichki audit xizmati to'g'risidagi namunaviy nizom” hisoblanadi [3]. Ushbu nizomda ichki audit xizmatining vazifalari, tuzilmasi, huquq va majburiyatlari, hisobot berish tartibi belgilangan. Namunaviy xususiyat tufayli metodologiya tashkilotlar darajasida farqlanishi mumkin. Qiyosiy tahlilda ushbu hujjat IIA va INTOSAI standartlari bilan tashkiliy mustaqillik, resurslar bilan ta'minlash, malaka talablari bo'yicha solishtiriladi. Kadrlar malakasi masalasida Vazirlar Mahkamasining 2021-yil 5-maydagi 280-son qarori (ichki audit xodimlarini sertifikatlash tartibi to'g'risida) muhim ahamiyatga ega [4]. Sertifikatlash tizimi professional kadrlar tayyorlash va ularning malakasini baholash mexanizmini belgilaydi. Xalqaro standartlar (IIA, INTOSAI) ham kompetensiya va uzluksiz ta'limni talab qiladi. Qiyosiy tahlilda O'zbekiston modelining sertifikatlash mezonlari, attestatsiya davriyligi va tan olish tizimi global talablarga qanchalik yaqinligi o'rganiladi. So'nggi yillarda qabul qilingan muhim hujjatlardan biri — Vazirlar Mahkamasining 2023-yil 14-avgustdagi 377-son qarori (ichki audit xizmatlari faoliyatini baholash tartibi to'g'risida) [5]. Ushbu nisbatan yangi hujjat ichki audit sifatini tashqi (nazorat qiluvchi organlar tomonidan) va ichki baholash mexanizmlarini joriy etadi. IIA standartlarida sifatni baholashning majburiy tashqi tekshiruv (External Quality Assessment) talab qilinadi. Qiyosiy tahlilda O'zbekiston modelining baholash usullari, davriyligi va mustaqillik darajasi xalqaro talablar bilan taqqoslanadi.

Ilmiy tadqiqotlar darajasida esa Xamidova Z.U. (2020) tomonidan “Budjet tashkilotlarida moliyaviy nazorat va ichki audit xizmati faoliyatini takomillashtirish” nomli asari alohida o'rin tutadi. Mazkur ilmiy ish O'zbekiston sharoitida budjet tashkilotlari ichki auditining amaliy holatini, muammolarini va rivojlanish yo'nalishlarini o'rganadi. Muallif tomonidan aniqlangan xalqaro standartlarni joriy etishdagi qiyinchiliklar, malaka yetishmovchiligi, metodologik birlikning yo'qligi kabi muammolar qiyosiy tahlil uchun amaliy kontekst beradi. Ushbu tadqiqot

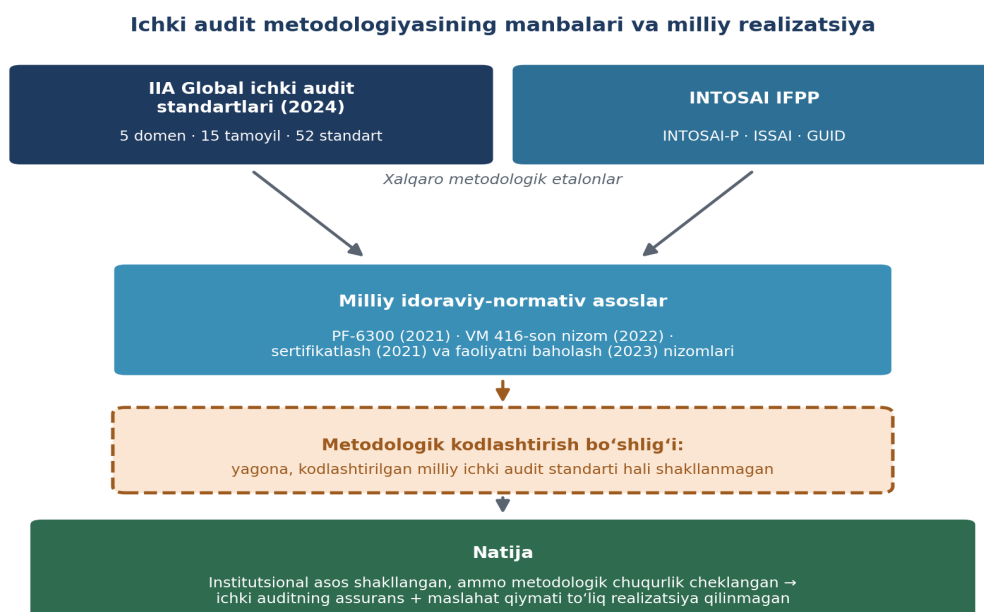
milliy amaliyotning “haqiqiy holati”ni aks ettirgan holda, xalqaro standartlar bilan oradagi farqlar va tafovutlarni aniq misollarda ko'rsatadi. Shunday qilib, keltirilgan adabiyotlar majmui — xalqaro standartlar (IIA, INTOSAI, COSO), milliy normativ hujjatlar (Budget kodeksi, Prezident farmoni, Vazirlar Mahkamasining qarorlari) va ilmiy tadqiqot — birgalikda budget tashkilotlarida ichki audit metodologiyasini xalqaro standartlar va milliy amaliyot nuqtai nazaridan qiyosiy tahlil qilish uchun to'liq va tizimli asosni tashkil etadi.

TADQIQOT METODOLOGIYASI

Metodologik jihatdan tadqiqotda nazariy umumlashtirish, huquqiy kontent-tahlil va qiyosiy tahlil usullari qo'llanildi. Markaziy tahliliy vosita sifatida etalon mezonlar bo'yicha muvofiqlikni baholash usuli ishlatildi: yetti asosiy mezon (mustaqillik, etika va kompetentlik, xavf asosida rejalashtirish, metodologik kodlashtirish, sifat ta'minoti, assurans va maslahat balansi, raqamlashtirish) bo'yicha xalqaro talab milliy holat bilan solishtirilib, muvofiqlik darajasi “yuqori”, “qisman” yoki “bo'shliq” sifatida baholandi. Manba bazasini xalqaro standartlar hamda O'zbekiston Respublikasining normativ-huquqiy hujjatlari (PF-6300, Vazirlar Mahkamasining 416-son qarori va tegishli nizomlari) tashkil etdi [2;3].

TAHLIL VA NATIJALAR

Ichki audit metodologiyasining manbalari uch qatlamdan iborat: xalqaro metodologik etalonlar (IIA va INTOSAI), ularga tayanuvchi milliy idoraviy-normativ asoslar hamda amaliy realizatsiya. Ushbu qatlamlar va ular o'rtasidagi munosabat 1-rasmda umumlashtirilgan.



1-rasm. Ichki audit metodologiyasining manbalari va milliy realizatsiya modeli

Etalon-mezonlar bo'yicha muvofiqlikni baholash natijalari 1-jadvalda keltirilgan. Tahlil shuni ko'rsatadiki, mustaqillik, hisobdorlik chizig'i hamda etika va kompetentlik mezonlari bo'yicha milliy model xalqaro talablarga yuqori darajada muvofiq keladi. Xavf asosida rejalashtirish, sifat ta'minoti, assurans va maslahat balansi hamda raqamlashtirish bo'yicha muvofiqlik qisman bo'lib, rivojlanish bosqichida. Eng sezilarli farq — metodologik kodlashtirish mezonida: O'zbekistonda audit jarayonining tafsilotlari yagona kodlashtirilgan standart shaklida emas, balki turli nizomlar majmuasi orqali belgilangan.

1-jadval.

Milliy ichki audit metodologiyasining xalqaro etalonlarga muvofiqligi

Mezon	Xalqaro talab (etalon)	Milliy holat	Muvofiqlik bahosi
Mustaqillik va hisobdorlik chizig'i	Boshqaruv organiga bevosita hisobdorlik (IIA Domen III; ISSAI mustaqillik)	Boshqa bo'linmalardan mustaqillik; asosiy faoliyat natijasiga javobgar emas	Yuqori
Etika va kompetentlik	Halollik, xolislik, kompetentlik (ISSAI 130, 150)	Sertifikatlash tartibi joriy; malaka talablari belgilangan	Yuqori
Xavf asosida rejalashtirish	Xavf va ahamiyatlilik asosida (IIA Domen IV)	Xavf tahlili va masofaviy audit qisman qo'llaniladi	Qisman
Metodologik kodlashtirish	Yagona kodlashtirilgan standartlar (domen–tamoyil–standart)	Nizomlar majmuasi; yagona standart yo'q	Bo'shliq
Sifat ta'minoti	Ichki + davriy tashqi baholash	Faoliyatni baholash nizomi mavjud; tashqi baholash cheklangan	Qisman
Assurans + maslahat balansi	Assurans va maslahat funksiyalari uyg'un	Asosan nazorat/profilaktika; maslahat zaif	Qisman
Raqamlashtirish	Ma'lumotlar tahlili, AI vositalari (IIA)	Audit tadbirlari yagona elektron tizimda qayd etiladi	Qisman

Manba: IIA GIAS (2024), INTOSAI IFPP va O'zbekiston normativ hujjatlari asosida muallif tomonidan tuzilgan.

Olingan natijalar O'zbekistondagi islohotlar xalqaro tamoyillarga mos yo'nalishda kechayotganini tasdiqlaydi: mustaqil ichki audit xizmatlarini tashkil etish IIA va INTOSAI mustaqillik talabiga, profilaktik yondashuv esa auditning qiymat qo'shuvchi funksiyasi haqidagi qarashga muvofiqdir. Shu bilan birga, tahlil markaziy muammoni — metodologik kodlashtirish bo'shlig'ini aniqlab beradi. Idoraviy nizomlar ichki auditning maqsadi, tashkiliy tuzilmasi va kadrlar masalalarini belgilaydi, ammo audit tadbirini rejalashtirish, dalil to'plash, ahamiyatlilikni baholash, xulosalash va sifat ta'minoti kabi bevosita metodologik bosqichlarni yagona, qiyoslanadigan standart darajasida tartibga solmaydi.

Ushbu bo'shliqning oqibatlari ikki yo'nalishda namoyon bo'ladi. Birinchidan, metodologik tafsillik yetishmovchiligi audit tadbirlari sifatining tashkilotlararo bir xilligini va natijalar qiyoslanadigan ekanligini kamaytiradi. Ikkinchidan, u ichki auditning maslahat (consulting) funksiyasini cheklab, uni an'anaviy nazorat-tekshiruv faoliyatiga yaqinlashtiradi, natijada auditning assurans bilan birga maslahat orqali yaratadigan to'liq qiymati realizatsiya qilinmaydi. Xalqaro tajriba shuni ko'rsatadiki, ko'plab mamlakatlar IIA standartlari va INTOSAI ISSAI/GUID hujjatlarini milliy darajada qabul qilish yoki ularga muvofiq milliy standart ishlab chiqish orqali aynan shu bo'shliqni bartaraf etgan.

Tadqiqotning cheklovi shundaki, u nazariy-huquqiy tahlilga tayanadi; muvofiqlik bahosini empirik tasdiqlash uchun audit tadbirlari sifati va natijalari bo'yicha statistik ma'lumotlarga asoslangan kelgusi tadqiqotlar talab etiladi.

XULOSA VA TAKLIFLAR

O'tkazilgan qiyosiy tahlil quyidagi xulosalarga olib keladi. O'zbekistonda budget tashkilotlarida ichki auditning institutsional va huquqiy asosi xalqaro tamoyillarga muvofiq shakllantirilgan; mustaqillik, etika va kadrlar malakasi mezonlari bo'yicha muvofiqlik yuqori. Ayni paytda metodologik kodlashtirish bo'shlig'i — yagona milliy ichki audit standartining yo'qligi — tizimning takomillashtirilishi lozim bo'lgan asosiy jihatlardan biri hisoblanadi va ichki auditning to'liq qiymatini cheklaydi.

Shu asosda quyidagi tavsiyalar ilgari suriladi: 1) IIA Global ichki audit standartlari va INTOSAI ISSAI/GUID hujjatlari asosida xavfga yo'naltirilgan rejalashtirish, dalil to'plash, sifat ta'minoti va hisobot metodologiyasini batafsil belgilovchi yagona milliy ichki audit standartini ishlab chiqish; 2) ichki va davriy tashqi sifat baholash mexanizmini mustahkamlash; 3) assurans bilan bir qatorda maslahat funksiyasini rivojlantirish; 4) ma'lumotlar tahlili va raqamli audit vositalarini kengroq joriy etish hamda auditorlar malakasini xalqaro sertifikatli talablariga moslashtirish. Ushbu chora-tadbirlar ichki auditni nazorat-tekshiruv vositasidan davlat boshqaruvi sifatini oshiruvchi zamonaviy mexanizmga aylantirishga xizmat qiladi.

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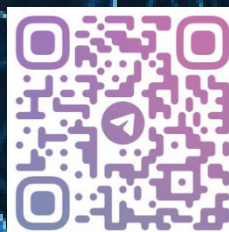
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