



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

№4



ISSN: 2992-8982

<https://yashil-iqtisodiyot-taraqqiyot.uz/>

2025



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Bosh muharrir:

Sharipov Kongiratbay Avezimbetovich

Elektron nashr. 240 sahifa.

E'lon qilishga 2025-yil 7-aprelda ruxsat etildi.

Bosh muharrir o'rinbosari:

Karimov Norboy G'aniyevich

Muharrir:

Qurbonov Sherzod Ismatillayevich

Tahrir hay'ati:

Salimov Oqil Umrzoqovich, O'zbekiston Fanlar akademiyasi akademigi
Abduraxmanov Kalandar Xodjayevich, O'zbekiston Fanlar akademiyasi akademigi
Sharipov Kongiratbay Avezimbetovich, texnika fanlari doktori (DSc), professor
Rae Kvon Chung, Janubiy Koreya, TDIU faxriy professori, "Nobel" mukofoti laureati
Osman Mesten, Turkiya parlamenti a'zosi, Turkiya – O'zbekiston do'stlik jamiyati rahbari
Axmedov Durbek Kudratillayevich, iqtisodiyot fanlari doktori (DSc), professor
Axmedov Sayfullo Normatovich, iqtisodiyot fanlari doktori (DSc), professor
Abduraxmanova Gulnora Kalandarovna, iqtisodiyot fanlari doktori (DSc), professor
Kalonov Muxiddin Baxritdinovich, iqtisodiyot fanlari doktori (DSc), professor
Siddiqova Sadoqat G'afforovna, pedagogika fanlari bo'yicha falsafa doktori (PhD)
Xudoyqulov Sadirdin Karimovich, iqtisodiyot fanlari doktori (DSc), professor
Maxmudov Nosir, iqtisodiyot fanlari doktori (DSc), professor
Yuldashev Mutallib Ibragimovich, iqtisodiyot fanlari doktori (DSc), professor
Samadov Asqarjon Nishonovich, iqtisodiyot fanlari nomzodi, professor
Slizovskiy Dimitriy Yegorovich, texnika fanlari doktori (DSc), professor
Mustafakulov Sherzod Igamberdiyevich, iqtisodiyot fanlari doktori (DSc), professor
Axmedov Ikrom Akramovich, iqtisodiyot fanlari doktori (DSc), professor
Eshtayev Alisher Abdug'aniyevich, iqtisodiyot fanlari doktori (DSc), professor
Xajiyev Baxtiyor Dushaboyevich, iqtisodiyot fanlari doktori (DSc), professor
Hakimov Nazar Hakimovich, falsafa fanlari doktori (DSc), professor
Musayeva Shoiraz Azimovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), professor
Ali Konak (Ali Ko'nak), iqtisodiyot fanlari doktori (DSc), professor (Turkiya)
Cham Tat Huei, falsafa fanlari doktori (PhD), professor (Malayziya)
Foziljonov Ibrohimjon Sotvoldix'o'ja o'g'li, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dots.
Utayev Uktam Choriyevich, O'z.Respub. Bosh prokuraturasi boshqarma boshlig'i o'rinbosari
Ochilov Farkhod, O'zbekiston Respublikasi Bosh prokuraturasi IJQKD boshlig'i
Buzrukxonov Sarvarxon Munavvarxonovich, iqtisodiyot fanlari nomzodi, dotsent
Axmedov Javohir Jamolovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)
Toxirov Jaloliddin Ochil o'g'li, texnika fanlari bo'yicha falsafa doktori (PhD), katta o'qituvchi
Bobobekov Ergash Abdumalikovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), v.b. dots.
Djudi Smetana, pedagogika fanlari nomzodi, dotsent (AQSH)
Krissi Lyuis, pedagogika fanlari nomzodi, dotsent (AQSH)
Glazova Marina Viktorovna, iqtisodiyot fanlari nomzodi (Moskva)
Nosirova Nargiza Jamoliddin qizi, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Sevil Piriyeva Karaman, falsafa fanlari doktori (PhD) (Turkiya)
Mirzaliyev Sanjar Makhamatjon o'g'li, TDIU ITI departamenti rahbari
Ochilov Bobur Baxtiyor o'g'li, TDIU katta o'qituvchisi



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Editorial board:

Salimov Okil Umrzokovich, Academician of the Academy of Sciences of Uzbekistan
Abdurakhmanov Kalandar Khodjayevich, Academician of the Academy of Sciences of Uzbekistan
Sharipov Kongirاتبay Avezimbetovich, Doctor of Technical Sciences (DSc), Professor
Rae Kwon Chung, South Korea, Honorary Professor at TSUE, Nobel Prize Laureate
Osman Mesten, Member of the Turkish Parliament, Head of the Turkey–Uzbekistan Friendship Society
Akhmedov Durbek Kudratillayevich, Doctor of Economic Sciences (DSc), Professor
Akhmedov Sayfullo Normatovich, Doctor of Economic Sciences (DSc), Professor
Abdurakhmanova Gulnora Kalandarovna, Doctor of Economic Sciences (DSc), Professor
Kalonov Mukhiddin Bakhridinovich, Doctor of Economic Sciences (DSc), Professor
Siddikova Sadokat Gafforovna, Doctor of Philosophy (PhD) in Pedagogical Sciences
Khudoykulov Sadirdin Karimovich, Doctor of Economic Sciences (DSc), Professor
Makhmudov Nosir, Doctor of Economic Sciences (DSc), Professor
Yuldashev Mutallib Ibragimovich, Doctor of Economic Sciences (DSc), Professor
Samadov Askarjon Nishonovich, Candidate of Economic Sciences, Professor
Slizovskiy Dmitriy Yegorovich, Doctor of Technical Sciences (DSc), Professor
Mustafakulov Sherzod Igamberdiyevich, Doctor of Economic Sciences (DSc), Professor
Akhmedov Ikrom Akramovich, Doctor of Economic Sciences (DSc), Professor
Eshtayev Alisher Abduganiyevich, Doctor of Economic Sciences (DSc), Professor
Khajiyev Bakhtiyor Dushaboyevich, Doctor of Economic Sciences (DSc), Professor
Khakimov Nazar Khakimovich, Doctor of Philosophy (DSc), Professor
Musayeva Shoira Azimovna, Doctor of Philosophy (PhD) in Economic Sciences, Professor
Ali Konak, Doctor of Economic Sciences (DSc), Professor (Turkey)
Cham Tat Huei, Doctor of Philosophy (PhD), Professor (Malaysia)
Foziljonov Ibrokhimjon Sotvoldikhoja ugli, Doctor of Philosophy (PhD) in Economic Sciences, Associate Professor
Utayev Uktam Choriyevich, Deputy Head of Department, Prosecutor General's Office of Uzbekistan
Ochilov Farkhod, Head of DCEC, Prosecutor General's Office of Uzbekistan
Buzrukkhonov Sarvarkhon Munavvarkhonovich, Candidate of Economic Sciences, Associate Professor
Akhmedov Javokhir Jamolovich, Doctor of Philosophy (PhD) in Economic Sciences
Tokhirov Jaloliddin Ochil ugli, Doctor of Philosophy (PhD) in Technical Sciences, Senior Lecturer
Bobobekov Ergash Abdumalikovich, Doctor of Philosophy (PhD) in Economic Sciences, Acting Associate Professor
Judi Smetana, Candidate of Pedagogical Sciences, Associate Professor (USA)
Chrissy Lewis, Candidate of Pedagogical Sciences, Associate Professor (USA)
Glazova Marina Viktorovna, Candidate of Economic Sciences (Moscow)
Nosirova Nargiza Jamoliddin kizi, Doctor of Philosophy (PhD) in Economic Sciences, Associate Professor
Sevil Piriyeva Karaman, Doctor of Philosophy (PhD) (Turkey)
Mirzaliyev Sanjar Makhamatjon ugli, Head of the Department of Scientific Research and Innovations, TSUE
Ochilov Bobur Bakhtiyor ugli, Senior lecturer at TSUI

Ekspertlar kengashi:

Berkinov Bazarbay, iqtisodiyot fanlari doktori (DSc), professor
Po'latov Baxtiyor Alimovich, texnika fanlari doktori (DSc), professor
Aliyev Bekdavlal Aliyevich, falsafa fanlari doktori (DSc), professor
Isakov Janabay Yakubbayevich, iqtisodiyot fanlari doktori (DSc), professor
Xalikov Suyun Ravshanovich, iqtisodiyot fanlari nomzodi, dotsent
Rustamov Ilhomiddin, iqtisodiyot fanlari nomzodi, dotsent
Hakimov Ziyodulla Ahmadovich, iqtisodiyot fanlari doktori, dotsent
Kamilova Iroda Xusniddinovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)
G'afurov Doniyor Orifovich, pedagogika fanlari bo'yicha falsafa doktori (PhD)
Fayziyev Oybek Raximovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Tuxtabayev Jamshid Sharafetdinovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent
Xamidova Faridaxon Abdulkarim qizi, iqtisodiyot fanlari doktori, dotsent
Yaxshiboyeva Laylo Abdisattorovna, katta o'qituvchi
Babayeva Zuhra Yuldashevna, mustaqil tadqiqotchi

Board of Experts:

Berkinov Bazarbay, Doctor of Economic Sciences (DSc), Professor
Pulatov Bakhtiyor Alimovich, Doctor of Technical Sciences (DSc), Professor
Aliyev Bekdavlal Aliyevich, Doctor of Philosophy (DSc), Professor
Isakov Janabay Yakubbayevich, Doctor of Economic Sciences (DSc), Professor
Khalikov Suyun Ravshanovich, Candidate of Economic Sciences, Associate Professor
Rustamov Ilkhomiddin, Candidate of Economic Sciences, Associate Professor
Khakimov Ziyodulla Akhmadovich, Doctor of Economic Sciences, Associate Professor
Kamilova Iroda Xusniddinovna, Doctor of Philosophy (PhD) in Economics
Gafurov Doniyor Orifovich, Doctor of Philosophy (PhD) in Pedagogy
Fayziyev Oybek Raximovich, Doctor of Philosophy (PhD) in Economics, Associate Professor
Tukhtabayev Jamshid Sharafetdinovich, Doctor of Philosophy (PhD) in Economics, Associate Professor
Khamidova Faridaxon Abdulkarimovna, Doctor of Economic Sciences, Associate Professor
Yakhshiboyeva Laylo Abdisattorovna, Senior Lecturer
Babayeva Zuhra Yuldashevna, Independent Researcher

08.00.01 Iqtisodiyot nazariyasi
08.00.02 Makroiqtisodiyot
08.00.03 Sanoat iqtisodiyoti
08.00.04 Qishloq xo'jaligi iqtisodiyoti
08.00.05 Xizmat ko'rsatish tarmoqlari iqtisodiyoti
08.00.06 Ekonometrika va statistika
08.00.07 Moliya, pul muomalasi va kredit
08.00.08 Buxgalteriya hisobi, iqtisodiy tahlil va audit
08.00.09 Jahon iqtisodiyoti
08.00.10 Demografiya. Mehnat iqtisodiyoti
08.00.11 Marketing
08.00.12 Mintaqaviy iqtisodiyot
08.00.13 Menejment
08.00.14 Iqtisodiyotda axborot tizimlari va texnologiyalari
08.00.15 Tadbirkorlik va kichik biznes iqtisodiyoti
08.00.16 Raqamli iqtisodiyot va xalqaro raqamli integratsiya
08.00.17 Turizm va mehmonxona faoliyati

Muassis: "Ma'rifat-print-media" MChJ

Hamkorlarimiz: Toshkent davlat iqtisodiyot universiteti, O'zR Tabiat resurslari vazirligi, O'zR Bosh prokuraturasi huzuridagi IJQK departamenti.

Jurnalning ilmiyligi:

“Yashil” iqtisodiyot va taraqqiyot” jurnali

O'zbekiston Respublikasi
Oliy ta'lim, fan va innovatsiyalar
vazirligi huzuridagi Oliy
attestatsiya komissiyasi
rayosatining
2023-yil 1-apreldagi 336/3-
sonli qarori bilan ro'yxatdan
o'tkazilgan.



MUNDARIJA

Цифровизация социально-трудовых отношений: вызовы и перспективы для работников	18
Абдумухтаров Анваржон Акрамжонович	
O'zbekistonda faoliyat ko'rsatayotgan soliq to'lovchi yuridik shaxslarning iqtisodiy faoliyatini rag'batlantirish masalalari.....	26
To'xtaboyev Nuriddin Isomiddin o'g'li	
Ecotourism in Protected Areas: A Literature Review.....	32
Ismoilova Maftuna Mamat qizi	
Iqtisodiyotning innovatsion rivojlanishi sharoitida xizmatlar sohasini rivojlantirishning hududiy xususiyatlari.....	38
Primova Shaxlo Jumayevna	
Statistik baholash va ekonometrik modellashtirish orqali biznes rivojlanish tendensiyalarini samaradorligini baholash.....	43
Xabibullayev Ibrohim, Saidova Marhabo Xabibullo qizi	
Tijorat banklarida xususiy kapital hisobi va auditini takomillashtirish	52
Qodirova Zilola Maxmud qizi	
Qo'shilgan qiymat solig'i ma'muriyatchiligining ilg'or xorij tajribasi.....	57
Erkayev Nodir Xudayberdiyevich	
O'zbekistonda yashil iqtisodiyotni joriy etish holati va asosiy yo'nalishlari.....	71
Madraximova Zulfiya Nurmatovna, Ishankulova Komila Kurbanovna, Ortiqboeva Aziza Xolmurza qizi, Omonkulova Ro'zigul Akmaljon qizi	
Challenges and opportunities in implementing green economy indicators in uzbekistan's industrial sector under the fourth industrial revolution.....	76
Shodmonov Ruslan Golib ugli, Mustafakulov Sherzod Igamberdiyevich	
Rivojlangan mamlakatlarga ishchi kuchi oqimi va O'zbekiston mehnat bozoridagi o'zgarishlar.....	89
Tilabova Kumush Farhod qizi	
Mamlakatda "yashil" iqtisodiyotni rivojlantirishning tashkiliy-iqtisodiy mexanizmlarini takomillashtirish	95
Yuldashboyev Azizulloh Bunyodbek o'g'li, Matkarimov Inomjon Baxtiyorovich	
"Ta'lim muassasalarida moliyaviy resurslarni samarali rejalashtirish va boshqarish"	101
Bauyetdinov M.J., Medetbayeva D.T.	
Enhancing utilization and minimization of renewable energy systems in uzbekistan	105
To'irova Hamida Umedovna	
Tijorat banklari daromadini oshirishda aholining savodxonligi va xulq atvorining roli	114
Shakhlo Davirova	
2020–2024-yillarda o'zbekistondagi iqtisodiy o'sish dinamikasi	120
Akbarov Nodir, Ibodullayev Navro'zbek	
O'zbekistonda xalqaro moliyaviy institutlarning yashil moliyalashtirish jarayonidagi roli va strategik yo'nalishlari	125
Gulmira Axmadjonova Xabibulla qizi	
Sug'urta tizimiga raqamli texnologiyalarning ta'siri	133
Uzaqova Kamola Bexzodovna, Yahyoyev Bahriddinxon Bahroil o'g'li	
Improving payment services practices in commercial banks: strategies for efficiency and security.....	138
Mamayusuf Abdusamatov	
Jahon moliya tizimi: asosiy tendensiyalar va rivojlanishning innovasion yo'nalishlari	143
Ataniyazov Jasurbek Xamidovich	
Повышение конкурентоспособности экологического туризма Узбекистана путём развития всесезонных горных туристических центров.....	150
Ахмедходжаев Равшан Темурович	
Xo'jalik yurituvchi subyektlar tashqi iqtisodiy faoliyatida valyuta operatsiyalarini takomillashtirish	157
Safarov Alisher Ibrohim o'g'li	



Oliy ta'lim tizimini miqdoriy va sifat ko'rsatkichlari asosida baholashning kompleks metodologiyasi.....	163
Hakimova Mushtariybonu Hamid qizi, Bozorova Muazzam Hamid qizi	
Ko'chmas mulkni boshqarish samaradorligini baholashning uslubiy yondashuvlari	167
Mirdjalilova Dildora Shuxratovna	
Xizmatlar sohasini rivojlantirishda kichik biznesning ahamiyati va uning innovatsion rivojlantirishdagi muhim xususiyatlari	173
Ulmasova Oygul Baxtiyorovna	
Результаты долгосрочного прогнозирования и стратегического анализа эффективной организации современного управления жилищным фондом.....	178
Бердиева Дилфуза Ахатовна	
Improving long-term assets accounting and auditing	184
Gulboy Yusupov	
Davlat budjeti va xususiy sektor ishtirokida oliy ta'limni moliyalashtirishning optimal modeli.....	189
Bozorov Alisher Ro'zimurodovich	
Xufyona iqtisodiyotni qisqartirishda soliq islohotlari va raqamli texnologiyalar: O'zbekiston tajribasi va xalqaro yondashuvlar.....	193
Choriev Makhmayokub, Karimov Mamurbek, Xamrayev Olimjon, Urazov Mansur	
Bank aksiyalarining bozordagi narx dinamikasi va unga ta'sir etuvchi omillar	200
Nomozov Samandar Shuxrat o'g'li	
Sanoatda rivojlanish kafolati: moliyaviy boshqaruvni raqamli transformatsiya orqali avtomatlashtirish.....	206
To'qliyev Abdirauf Bahodir o'g'li	
Inson kapitalini rivojlantirishning jamiyat farovonligi, aholi daromadlariga ta'siri.....	214
Bozorova Saxobat Abdujapparovna	
Анализ конкурентной среды: методология, примеры и этапы процесса.....	219
Садикова Раъно Абдуллаевна	
Tijorat banklarida muammoli kreditlarning nazariy asoslari va ular bilan ishlash mexanizmining zaruriyati	225
Salixova G.J	
Iqtisodiyotda energiya xavfsizligiga erishishning xorij tajribasi.....	230
Samandarov Og'abek Alisher o'g'li	
Measuring methodologies of influence of the esg factors	235
Tolipova Feruza Alisherovna	



MEASURING METHODOLOGIES OF INFLUENCE OF THE ESG FACTORS

Tolipova Feruza Alisherovna

Tashkent Institute of Management and Economics

ORCID: 0009-0006-5519-4246

Abstract: Environmental, Social, and Governance (ESG) factors have become critical in evaluating corporate performance, risk management, and long-term sustainability. As industries transition toward sustainable business models, assessing ESG influence requires a structured approach, including quantitative and qualitative metrics, financial performance indicators, regulatory compliance, and stakeholder engagement analysis. This article outlines how to implement effective methodology to assess the impact of ESG on various industries, focusing on performance metrics, industry-specific ESG challenges, and some case studies. Based on the results the research, best practices for businesses and investors in integrating ESG evaluation frameworks, ensuring compliance with global sustainability standards can be concluded.

Key words: ESG factors, ESG assessment measures, qualitative and quantitative metrics, corporate governance, industry sustainability, ESG performance measures, measurement methodology.

Annotatsiya: Ekologik, ijtimoiy va boshqaruv (ESG) omillari korporativ samaradorlikni baholash, xatarlarni boshqarish va uzoq muddatli barqarorlikda muhim ahamiyatga ega bo'lib bormoqda. Barqaror biznes modellariga o'tish jarayonida ESG ta'sirini baholash miqdoriy va sifatli mezonlar, moliyaviy ko'rsatkichlar, me'yoriy talablarga rioya qilish hamda manfaatdor tomonlarni jalb qilish tahlilini o'z ichiga olgan tuzilgan yondashuvni talab qiladi. Ushbu maqolada ESG'ning turli sohalariga ta'sirini baholash uchun samarali metodologiyani joriy qilish yo'llari, shu jumladan, samaradorlik ko'rsatkichlari, sohaviy ESG qiyinchiliklari hamda ba'zi amaliy misollar keltirib o'tiladi. Tadqiqot natijalari asosida ESG baholash asoslarini integratsiya qilish, global barqarorlik standartlariga muvofiqlikni ta'minlash bo'yicha biznes va investorlar uchun eng yaxshi amaliy tavsiyalar ishlab chiqiladi.

Kalit so'zlar: ESG omillari, ESG baholash mezonlari, sifatli va miqdoriy mezonlar, korporativ boshqaruv, sohaviy barqarorlik, ESG samaradorlik ko'rsatkichlari, o'lchov metodologiyasi.

Аннотация: Экологические, социальные и управленческие (ESG) факторы приобрели важнейшее значение при оценке корпоративной эффективности, управления рисками и долгосрочной устойчивости. В условиях перехода к устойчивым бизнес-моделям оценка влияния ESG требует структурированного подхода, включающего количественные и качественные метрики, финансовые показатели, соблюдение нормативных требований и анализ вовлеченности заинтересованных сторон. В данной статье описывается эффективная методология оценки влияния ESG на различные отрасли, уделяется внимание показателям эффективности, отраслевым вызовам ESG, а также приводятся некоторые примеры из практики. На основе проведенного исследования делаются выводы о лучших практиках для бизнеса и инвесторов по интеграции рамок оценки ESG, обеспечению соблюдения глобальных стандартов устойчивости.

Ключевые слова: ESG факторы, меры оценки ESG, качественные и количественные показатели, корпоративное управление, отраслевой устойчивости, меры эффективности ESG, методология измерения.

INTRODUCTION

The global industrial sector plays a crucial role in economic growth, employment, and infrastructure development. Nevertheless, industrial activities significantly contribute to environmental degradation, social inequalities, and governance challenges. Over the past decade, Environmental, Social, and Governance (ESG) has emerged as a vital framework for corporations seeking to address these concerns while ensuring profitability and long-term sustainability. ESG frameworks have grown in prominence as industries face increasing pressure to adopt sustainable and responsible business practices. Unlike traditional corporate social responsibility (CSR), ESG has evolved into a critical factor influencing financial performance, investment decisions, and regulatory compliance.

This research explores the adoption of ESG principles, the challenges companies encounter, and the benefits these frameworks provide to various industrial sectors. Key obstacles include the high costs of implementation, regulatory inconsistencies, and the absence of standardized ESG reporting frameworks, which continue to hinder broader adoption. The study concludes with practical recommendations for accelerating



ESG integration, ensuring long-term industrial sustainability, and providing robust methodologies to measure the impact of ESG factors.

LITERATURE REVIEW ON THE TOPIC

In recent years, according to United Nations Global Compact [1], ESG factors have significantly reshaped industrial strategies, influencing investment decisions, regulatory frameworks, and corporate reputations. Companies are increasingly evaluated based on their carbon footprint, labor policies, diversity initiatives, and governance practices. According to Keter Environmental Services [2], industries facing ESG-linked regulations must develop effective ESG assessment mechanisms. ESG regulations encompass the rules, standards, and guidelines governing the environmental, social, and governance aspects of business operations. The primary aim of these regulations is to hold companies accountable for their impact on the environment, society, and corporate governance practices.

The importance of ESG principles in industry is growing for a number of reasons. Governments around the world are enacting stricter environmental protection laws, labor regulations, and anti-corruption measures, prompting companies to enhance their compliance efforts. Institutional investors and asset managers are increasingly prioritizing ESG-compliant firms, recognizing their commitment to sustainability and offering them better access to capital. At the same time, consumers are favoring brands that demonstrate ethical sourcing, fair labor practices, and environmental responsibility. Furthermore, ESG initiatives often lead to greater operational efficiency by optimizing resources, improving energy usage, and reducing waste, resulting in significant cost savings for companies.

On the other hand, as noted by Luca di Simone [3], challenges remain regarding the nature and types of ESG-related information. For instance, information related to sustainability reports is often kept private unless required by the EU Directive on non-financial reporting (EU Directive n.214/95). Consequently, most companies voluntarily decide whether to disclose such data. Although many firms are eager to provide investors with extra-financial information, the lack of standardized reporting rules results in various approaches to ESG assessment across industries. This inconsistency has significant implications for the usefulness of ESG information in academic research, business strategies, and investment analysis.

According to IRIS Carbon [4], there are multiple ESG rating agencies and methodologies, each employing unique approaches. Some agencies use quantitative methods, analyzing metrics like financial performance, while others adopt qualitative methods, conducting interviews and site visits. While certain agencies focus on carbon footprints and energy efficiency, others emphasize labor practices and human rights. It is crucial for investors and companies to understand these methodologies, as they offer valuable insights into performance areas not captured by traditional financial metrics. For example, a company might have strong financial results but weak environmental or labor practices. ESG ratings help identify firms that combine financial success with positive social and environmental impacts. As noted in the IRIS Carbon report [4], ESG assessments can also guide companies in identifying areas for improvement, aligning with societal expectations, and enhancing risk management, financial performance, and reputation. With growing investor attention to ESG factors, companies excelling in these areas are more likely to attract investment and achieve long-term success.

D. Farmer [5] notes that ESG metrics can generally be classified into two main types. Quantitative metrics are based on numerical data, such as greenhouse gas emissions, energy consumption, employee turnover rates, and HR violations. These metrics are valuable for benchmarking and monitoring progress over time. Qualitative metrics, on the other hand, rely on non-numerical data and can be more difficult to measure and compare. Examples include a company's dedication to Diversity, Equity, and Inclusion (DEI), labor practices, and community impact. While they tend to be more subjective, qualitative metrics provide crucial insights into a company's culture and values.

In general terms, a metric is a quantitative or qualitative measure used to track progress and evaluate success. In the context of ESG, metrics measure a company's performance on environmental, social, and governance issues, providing a similar function to other business metrics like revenue or profitability indicators. The content of ESG metrics is often shaped by specific standards, frameworks, or regulations requiring detailed information on particular topics.

The purpose of the forthcoming research paper is to analyze existing methodologies for assessing the influence of ESG factors on industries and their broader impacts. Companies will increasingly need to provide precise information on various ESG topics. ESG metrics may include indicators such as greenhouse gas emission intensity, waste production levels, and board gender diversity. After reviewing a range of literature, the core research question for the paper is: How can effective methodologies be identified for measuring the impact of ESG factors?



RESEARCH METHODOLOGY

The research paper primarily analyzes recent secondary sources and contemporary literature on methodologies for assessing ESG factors. However, the primary research component, which aims to study mechanisms for improving ESG implementation, involves collecting original data. This data will be gathered through questionnaires and interviews conducted with representatives from major industries.

ANALYSIS AND RESULTS

As it is stated by *Shen* [7] the ESG factors involves distinct tools-ESG standards, frameworks, regulations, and questionnaires. Each contributes differently to sustainability reporting and management. If to be more specific: standards - offer detailed disclosure criteria including specific performance measures or metrics; frameworks provide a high-level context and guiding information without specifying metrics, prescribing high-level disclosures and standards are followed; regulations include a set of rules or guidelines directed by regulatory authorities to govern ESG practices, and have impact over market dynamics shaping fundamental changes; and finally questionnaires, managed by third parties, aim to assess sustainability performance through an ESG metrics, with participation from companies. But one of the limitations, that methodology tends to be less accessible to the public and less transparent compared to standards or frameworks.(Figure 1)

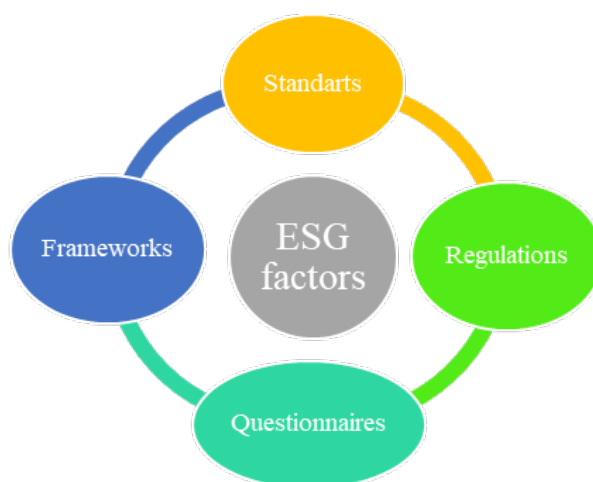


Figure 1. Key Tools Supporting ESG Factor Assessment.

According to the British Business Bank [8], ESG affects various aspects of business operations such as supply chains, hiring practices, and facilities management. Therefore, it is important to adopt a structured approach to understand, plan, and measure the implementation of ESG activities. From the perspectives outlined by *Shen* [7], the first essential stage in measuring the effectiveness and successful implementation of ESG is to identify the organization's priority areas. In short, this means deciding what to focus on and what to measure. Consequently, different ESG areas may require different types of measurement.

As *Farmer* [5] states there are environmental, social and governance metrics.(Figure 2)

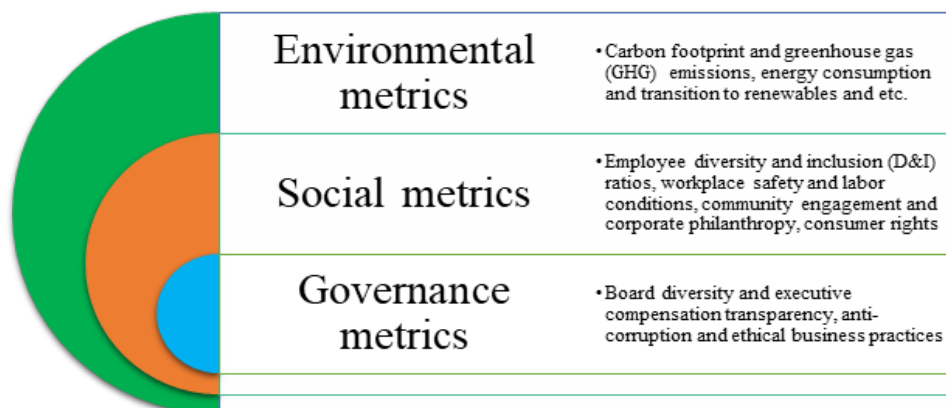


Figure 2. Core ESG Metric Categories.



Environmental metrics – carbon footprint and greenhouse gas (GHG) emissions, energy consumption and transition to renewables, water usage and waste management, supply chain sustainability, biodiversity impact, and deforestation policies.

Social metrics – employee diversity and inclusion (D&I) ratios, workplace safety and labor conditions, community engagement and corporate philanthropy, consumer rights, product safety and data privacy, and human rights compliance in supply chains.

Governance metrics – board diversity and executive compensation transparency, anti-corruption and ethical business practices, shareholder rights and corporate voting policies, ESG risk management and compliance frameworks, and public disclosure of ESG reports.

Table №1 below summarizes the metrics to clarify distinctions and categorize them accordingly [6].

After a review of the literature and case studies, it can be concluded that in order to define an effective methodology for measuring the impact of ESG factors, an organization should begin by prioritizing ESG issues—whether these concern environmental protection or societal improvement. The next stage is the identification of ESG regulations in the company's operating region. An example is the CSRD for companies doing business in the EU, or the U.S. Securities and Exchange Commission (SEC) Climate Disclosure Rule for publicly listed firms in the United States. Finally, organizations should refer to the main standards or frameworks that provide specific performance measures or metrics on these topics, as prescribed by applicable regulations. These may include metrics that support better management of the material issues a company has already identified.

Table 1. Key ESG Indicators by Category.

Environmental	Social	Governance
GHG emissions	Employee Diversity and Inclusion	Cybersecurity
Amount of Scope 1,2 and 3 emissions	Percentage of gender/ racial or ethnic representation for management and employees	Number of data breaches, percentage breaches, involving personality and identifiable information
Energy management	Labor practices	Business ethics
Total energy consumed, percentage renewable electricity	Percentage of active workforce covered under collective agreements	Amount of net revenue in countries that have lowest rankings in transparency International's corruption perception index
Waste management	Employee health and safety	Business model resilience
Total weight of waste diverted from disposal	Total recordable incident rate	Amount of material recycled and processed as waste energy
Water management	Pay equity	Remuneration
Total water consumption from all areas with water stress	Ratios of standard entry level wage by gender	Annual total compensation ratio of CEO

CONCLUSION AND SUGGESTIONS

To sum up, with effective measurement methods, it can be concluded that the variability of many ESG metrics is one of the main challenges companies face today. Unlike financial datasets, which are mostly numerical, ESG metrics can include both quantitative and qualitative data to help investors and other stakeholders understand a company's actions and intentions.

Quantitative metrics are numerical values that can be easily calculated and compared over time or between companies. They convey information about quantities, percentages, distances, and similar data points. However, unlike financial metrics, ESG quantitative metrics often use a variety of measurement units.

On the other hand, qualitative metrics are generally more challenging to collect, compute, and compare than their quantitative counterparts. However, because they describe qualities, characteristics, strategies, processes, and actions that cannot be numerically measured, they are highly valuable for complementing and contextualizing quantitative data disclosures.

When reporting on ESG issues, companies typically use a combination of both quantitative and qualitative metrics. This dual approach enables them to present a more holistic view of their sustainability performance to stakeholders.

Both quantitative and qualitative metrics are essential for measuring a company's ESG performance. By using a combination of the two, organizations can gain a more comprehensive understanding of ESG-related challenges and work to improve areas in which they have weaknesses.

**List of references used:**

1. United Nations Global Compact. (2023). Annual Report. Retrieved from <https://unglobalcompact.org/library/6164>
2. Keter Environmental Services. (2024). What Can Companies Do to Meet ESG Requirements and Regulations? Retrieved from <https://www.keteres.com/esg/regulation#>
3. di Simone, L., Petracci, B., & Piva, M. (2022). Economic Sustainability, Innovation, and the ESG Factors: An Empirical Investigation. *Sustainability*, 14(4), 2270. <https://www.mdpi.com/2071-1050/14/4/2270>
4. IRIS Carbon. (2023). A Beginner's Guide to ESG Rating Agencies and Methodologies. Retrieved from https://www.iriscarbon.com/a-beginners-guide-to-esg-rating-agencies-and-methodologies/#How_do_Investors_use_ESG_Ratings
5. Farmer, D. (2024). ESG metrics measure performance on environmental, social and governance issues. *Sustainability and ESG*. Retrieved September 2024, from <https://www.techtarget.com/sustainability/feature/ESG-metrics-Tips-and-examples-for-measuring-ESG-performances>
6. Novisto. (2024). Understanding ESG Metrics. Retrieved from <https://novisto.com/resources/blogs/understanding-esg-metrics-definition-examples#>
7. Shen, Y. (2023). ESG and Firm Performance: A Literature Review. *BCP Business & Management*, 46, 283–288. Retrieved from https://www.researchgate.net/publication/371467280_ESG_and_Firm_Performance_A_Literature_Review
8. British Business Bank. (2022). How to Measure ESG. Retrieved from <https://www.british-business-bank.co.uk/business-guidance/guidance-articles/sustainability/how-to-implement-esg-assess-and-measure>



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Ingliz tili muharriri: Feruz Hakimov

Musahhih: Zokir ALIBEKOV

Sahifalovchi va dizayner: Oloviddin Sobir o'g'li

2025. № 4

© Materiallar ko'chirib bosilganda "Yashil" iqtisodiyot va taraqqiyot" jurnali manba sifatida ko'rsatilishi shart. Jurnalda bosilgan material va reklamalardagi dalillarning aniqligiga mualliflar ma'sul. Tahririyat fikri har vaqt ham mualliflar fikriga mos kelamasligi mumkin. Tahririyatga yuborilgan materiallar qaytarilmaydi.

Mazkur jurnalda maqolalar chop etish uchun quyidagi havolalarga maqola, reklama, hikoya va boshqa ijodiy materiallar yuborishingiz mumkin.
Materiallar va reklamalar pullik asosda chop etiladi.

El.Pochta: sq143235@gmail.com

Bot: @iqtisodiyot_77

Tel.: 93 718 40 07

Jurnalga istalgan payt quyidagi rekvizitlar orqali obuna bo'lishingiz mumkin. Obuna bo'lgach, @iqtisodiyot_77 telegram sahifamizga to'lov haqidagi ma'lumotni skrinshot yoki foto shaklida jo'natishingizni so'raymiz. Shu asosda har oygi jurnal yangi sonini manzilingizga jo'natamiz.

"Yashil" iqtisodiyot va taraqqiyot" jurnali 03.11.2022-yildan O'zbekiston Respublikasi Prezidenti Adminstratsiyasi huzuridagi Axborot va ommaviy kommunikatsiyalar agentligi tomonidan №566955 reyestr raqami tartibi bo'yicha ro'yxatdan o'tkazilgan.

Litsenziya raqami: №046523. PNFL: 30407832680027

Manzilimiz: Toshkent shahar, Mirzo Ulug'bek tumani
Kumushkon ko'chasi, 26-uy.



Jurnal sayti: <https://yashil-iqtisodiyot-taraqqiyot.uz>