YASHIL

IQTISODIYOT&TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

№3

ISSN: 2992-8982

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

2025

YASHIL

IQTISODIYOT&TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Elektron nashr. 947 sahifa.
E'lon qilishga 2025-yil 11-martda ruxsat etildi.

YASHIL
IQTISODIYOT&TARAQQIYOT
Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

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 28-fevraldagi 333/5-sonli qarori bilan ro'yxatdan o'tkazilgan.

MUNDARIJA

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

THE ACCOUNTING SYSTEM IN TRADE ORGANIZATIONS, AS WELL AS THE CLASSIFICATION OF INCOME IN TRADE

Qurbonov Tolmasjon Namoz o'g'li
Samarkand Institute of Economics and Service, Student of the Faculty of Economics.

Shodiyev Fazliddin Qalandar o'g'li
Samarkand Institute of Economics and Service, Student of the Faculty of Economics. E-mail:

Scientific advisor:
Annayev Abdurasul Abdurashidovich
Samarkand Institute of Economics and Service,
Assistant of the Department of "Accounting and Audit"

Abstract: This article presents the boundary between trade organizations and their income items, as well as the possibility of showing the results of their various combinations and the activities of trade organizations. Accounts and descriptions of income from further financial and economic activities are highlighted.

Key words: trade organizations, income, profit, income from core and non-core activities, information support.

Annotatsiya: Ushbu maqolada savdo tashkilotlari va ularning daromad moddalari o'rtasidagi chegara, shuningdek, turli kombinatsiyalar natijalari va savdo tashkilotlari faoliyatining ko'rsatish imkoniyati yoritilgan. Moliyaviy va iqtisodiy faoliyatning boshqa turlaridan olinadigan daromadlar hisobi va tavsifi alohida ta'kidlangan.

Kalit so'zlar: savdo tashkilotlari, daromad, foyda, asosiy va noasosiy faoliyatdan daromadlar, axborot ta'minoti.

Аннотация: В данной статье представлена граница между торговыми организациями и статьями их доходов, а также возможность показа результатов их различных сочетаний и деятельности торговых организаций. Выделены счета и описания доходов от дальнейшей финансово-хозяйственной деятельности.

Ключевые слова: торговые организации, доходы, прибыль, доходы от основной и неосновной деятельности, информационное обеспечение.

INTRODUCTION

In a market economy, it is natural for trading enterprises, like all enterprises, to strive to obtain maximum profit from their activities. However, although it is extremely important to ensure this in a free economy and healthy competition, it is also a very difficult task. Since the implementation of such a task requires the provision of trade services in accordance with market requirements, the optimal determination of the quantity, range and methods of selling goods.

This requires that trading organizations have the most modern approach to conducting their activities. In this regard, today many trading enterprises carry out not only trading activities, but also production, financial, property leasing, investment and other types of activities not prohibited by law, having stipulated this in their charters.

REVIEW OF LITERATURE ON THE SUBJECT

The study of accounting systems in trade organizations has garnered significant academic and practical interest, given the sector's pivotal role in economic activity. A substantial body of literature has developed around the principles, methodologies, and regulatory frameworks that govern accounting practices in trade, as well as the classification and recognition of income within this sector.

Research by Horngren, Sundem, and Elliott (2012) emphasizes the importance of management accounting systems tailored for trade enterprises. These systems focus on tracking inventory turnover, gross margins, and operating expenses, which are critical performance indicators in commercial enterprises. Their work highlights the necessity of real-time data for effective decision-making in trade, especially in retail environments where profit margins are often thin.

According to Kaplan and Atkinson (1998), accounting systems in trade organizations must integrate both financial and managerial accounting practices. The integration allows for accurate financial reporting, as well as for internal management control. For instance, trade-specific systems must support detailed inventory management, cash flow tracking, and receivables management.

In a more localized context, Uzbek scholars such as Yuldashev (2019) have emphasized the transformation of accounting systems in trade under the influence of international financial reporting standards (IFRS). As Uzbekistan integrates into global economic systems, the adaptation of modern accounting technologies and transparent reporting practices is increasingly important.

Income classification in trade is another widely discussed topic in accounting literature. The International Accounting Standards Board (IASB) defines income as increases in economic benefits in the form of inflows or enhancements of assets. In trade organizations, income primarily arises from the sale of goods, and is categorized into operating income (main business activities) and non-operating income (secondary activities such as rent or dividends).

According to Weygandt, Kimmel, and Kieso (2018)[1], trade income can be classified based on its source and periodicity:

- Primary income: from the sale of goods and services.
- Secondary income: from ancillary operations such as service charges, leasing, or promotional fees.
- Extraordinary income: from infrequent and unusual events, though such classification is limited under modern IFRS.

Some researchers argue for a more granular classification in trade-specific contexts. For example, Berman and Evans (2015) discuss retail income streams, including revenue from store operations, online channels, and cross-promotional arrangements. In emerging markets like Uzbekistan, Mamatkulov (2021) suggests a classification adapted to mixed trade operations where both wholesale and retail sales are present.

While the global literature is rich with theoretical models and best practices, there is a relative lack of region-specific research tailored to the legal and economic context of Central Asia. This includes a need for detailed frameworks addressing how trade organizations in transition economies adjust their accounting systems amid digitalization, tax reforms, and IFRS adoption.

Moreover, current literature tends to emphasize corporate or large-scale trade enterprises, often neglecting small and medium-sized enterprises (SMEs), which dominate the trade sector in many developing countries, including Uzbekistan.

RESEARCH METHODOLOGY

This study employs a mixed-methods approach combining qualitative and quantitative research methods to comprehensively examine accounting systems and income classification practices in trade organizations, with a focus on both international frameworks and their application in the context of Uzbekistan.

The research is exploratory and analytical in nature. It aims to:

1. Identify prevailing accounting practices in trade organizations.
2. Analyze the structure and classification of income.
3. Evaluate the extent to which international accounting standards are implemented in trade enterprises, particularly within Uzbekistan.

The study relies on extensive secondary data obtained from:

- Academic journals and books on accounting theory.
- Reports by international organizations such as the IASB and IFAC.
- National regulations and guidelines from the Ministry of Finance of the Republic of Uzbekistan.
- Financial statements and annual reports of trade enterprises.
- Statistical data from the State Statistics Committee of Uzbekistan.
- Primary data is collected through:
- Structured interviews with accounting professionals, financial managers, and auditors in trade organizations.
- Surveys distributed among small, medium, and large trade enterprises to gather data on accounting system usage and income categorization.
- The survey includes both closed and open-ended questions to capture numerical data and qualitative insights.

Qualitative data from interviews is analyzed through content analysis, identifying recurring themes, terminologies, and practices in accounting and income classification.

1 https://books.google.ru/books/about/Accounting_Principles.html?id=ZSaVDwAAQBAJ&redir_esc=y

Quantitative data from surveys is processed using descriptive statistics (mean, frequency, percentage) and comparative analysis to identify trends in system adoption and classification schemes.

Additionally, a case study approach is used to examine 2–3 representative trade enterprises in depth, analyzing their accounting software, reporting format, and compliance with national and international standards.

All participants were informed of the study's purpose and gave their consent before interviews or surveys. Confidentiality of enterprise and participant data is strictly maintained, and the data is used solely for academic purposes.

ANALYSIS AND RESULTS

Trade is an enterprise that has a direct classification of enterprises and enterprises. A criminal case has been opened on this fact, an investigation is underway.

"Trade - primarily refers to economic relations related to the sale of goods, and economic relations arising in the process of commodity exchange. Secondly, as a branch of the economy, it is a complex of trading enterprises that have become independent as a result of the social division of labor"[2]. "While trade has long been a source of profit, culture in all countries of the world was considered a means of education. Trading activity is not only a special kind of activity, but also represents a special branch of the economy.

Trade as an activity is a type of entrepreneurship carried out by legal entities and individuals. Since they are participants in the process of buying and selling goods, it is believed that they connect the sphere of production with the sphere of consumption. For this reason, products created without sale do not reach their consumers and their reproduction is impossible"[3].

Based on the viewpoints expressed by scholars discussed above, it can be concluded that trasde, as a phenomenon, represents the system of economic relations that emerge during the distribution process. It encompasses the operations of trading enterprises, defines individual commercial networks, and plays a crucial role in delivering goods to end consumers.

With the transition to a market-oriented economy, the social structure, as well as the organizational and economic classification of trade, underwent profound transformations. During the Soviet era, the trade system in the republic consisted predominantly of state-owned trade, cooperative trade, and collective farm markets. However, following the shift in ownership structures and the ensuing process of decentralization, state trade was almost entirely privatized. Its contribution to the overall trade turnover diminished significantly, falling to merely 1%. Similarly, cooperative trade was privatized, retaining approximately 9% of the market share. As for the collective farm markets, they ceased to exist and were replaced by newly established peasant markets.

Consequently, a fundamentally new form of trade emerged – private trade – which led to a complete overhaul of property-based trade forms. This development paved the way for the establishment of a non-governmental sector that now dominates the trading sphere (Figure 1).

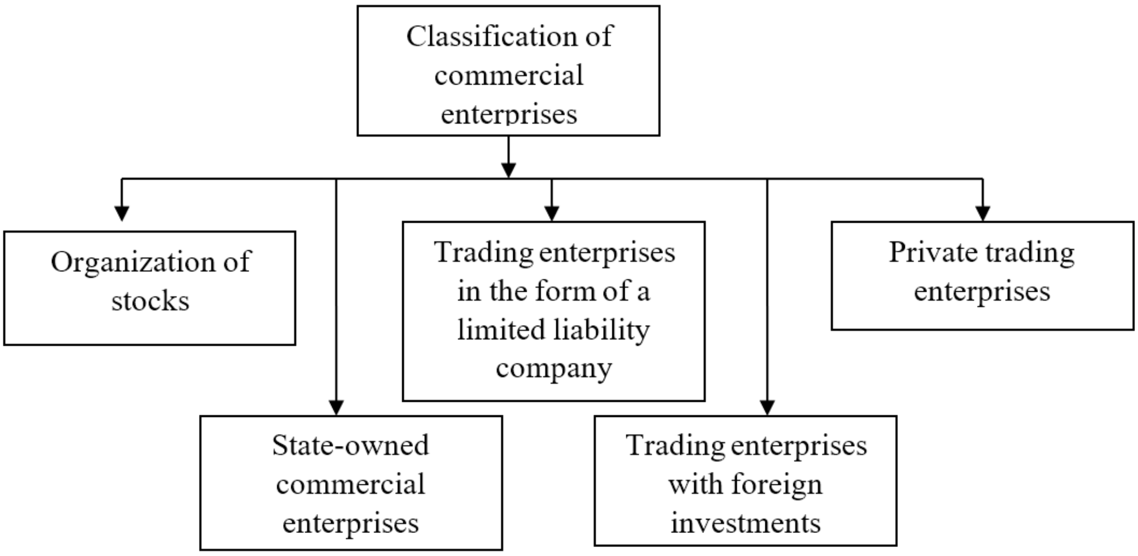

Figure 1. Classification of commercial enterprises by their legal status[4].

2 Абдукаримов Б.А. Ички савдо иқтисодиёти. Дарслик. 1-қисм. – Т.: Фан ва технология, 2007, 39-бет.

3 Уразов К.Б. Бошқа тармоқларда бухгалтерия ҳисобининг хусусиятлари. Маърузалар матни. 1-қисм. – Самарқанд, СамИСИ, 2005, 5-бет.

4 Меъёрий ҳужжатлар талаблари асосида муаллиф ишланмаси.

Trading enterprises primarily specialize in the procurement and subsequent sale of goods, forming the foundation of the economic activity of commodity producers. In this context, commodity operators refer to the economic personnel of trading entities who are directly involved in purchasing goods and organizing their sale. As a result, commodity transactions encompass a wide array of interconnected processes, beginning with the initial receipt of goods and concluding with their transfer to the next buyer, which may include another trading enterprise or the final consumer.

The operational activity of trading enterprises can be structurally segmented into three main stages:

1. Procurement stage – this initial phase involves operations such as receiving goods from supplier organizations, increasing inventory levels, transporting goods, conducting settlements with suppliers, intermediary agents, and logistics firms, as well as complying with customs procedures for imported products.

2. Storage stage – at this stage, goods are delivered to warehouse facilities where they are sorted by quality or grade, processed as necessary, packed, and dispatched for further distribution based on storage and logistical needs.

3. Sales implementation stage – widely regarded as the most critical stage of trading operations, this phase entails active promotion of goods through marketing and advertising, establishing sales contracts with customers, organizing the shipment of goods, and carrying out financial settlements with clients.

In terms of how trade transactions are accounted for and executed, trade is commonly classified into wholesale and retail forms. This classification is determined by the nature of the buyer, transaction volume, and the trade's positioning within the distribution chain.

A significant theoretical consideration in the income analysis of trading enterprises lies in the classification of income. This process involves segmenting income into distinct categories based on their functional designation and determining the specific components included within each income type. Such classification provides a structured framework for evaluating the financial performance and revenue structure of trading entities.

Some literature claims that their income comes from non-sales activities and non-sale of goods, from non-aligned activities[5]. Although the authors of these books do not calculate exactly what is included in non-analytical income, the purchase, which is the result of the main activity of trading enterprises, includes all other income in non-analytical income, in addition to the sale of goods.

"In the textbook "Economics of Trade", the gross income of trading enterprises is divided into income from core activities, income from non-residential fund and other income[6]. In this tutorial, income from the sale of goods was considered as income from core activities, as non-analytical income, such as fines imposed, pensions, penalties, surplus goods and the origin of the debtor's debts that were previously written off. All income not listed in the list is included in the "other income" group.

K.B.Urazov and M.B. Annaev reflected the income of the enterprise by type of activity in their own way (Tables 1).

Table 1. Classification of the company's income by type of activity[7].

Income groups	Types of income included in the report
1. Income from the sale of products, goods, business services	1. Net revenue from the sale of products. 2. Net proceeds from the sale of goods. 3. Net proceeds from the sale of completed works. 4. Net proceeds from the sale of course services
2. Income from investment activities	1. Income in the form of interest. 2. Earnings on Kura in the form of dividends. 3. Benefits derived from the use of materials, tools and other chemicals. 4. Profit from the sale of intangible assets and other expenses. 5.Profit from the sale of unfinished capital investments and other expenses 6. Profit from the sale of financial investments and other expenses. 7. Profit from the sale of items for cocktails and other delights. 8.Net proceeds from Kiska long-term lease 9.Net long-term rental income

5 Экономика предприятия. Под ред. В.Я.Горфинкеля, В.А.Швандера. 3-изд. Учебник. – М.: ЮНИТИ-ДАНА, 2001, ст. 570., Додобоев Ю.Т., Зикряев Э. и др. Экономика предприятия. Учебник. – Т., 1998, 177-б. ва бошқ.

6 Мухаммедов М.М. и др. Экономика торговли. Уч. пос. – Самарканд, СамКИ, 1998, ст. 258.

7 Уразов К.Б. Иқтисодиётни эркинлаштириш шароитида бухгалтерия ҳисобининг концептуал масалалари. Монография. - Т.: Фан, 2005, 234 – б;
Аннаев М.Б. Савдо корхоналарида даромадлар ҳисоби ва аудитининг долзарб масалалари. Монография. - Т.: Наврўз, 2011. - 138 бет.

3. Income from financial activities	1. Positive exchange rate differences for currency schemes. 2. Collected or accrued fines and pensions. 3. Profit from material and other expenses. 4. Government subsidies. 5. Financial assistance received in the absence of skidding. 6. Other income related to financial activities.
4.Other income from nationwide activities	1. Income from auxiliary farms and enterprises providing services. 2. Income from revaluation of TMBs. 3. Profit from previous years determined in the reporting year. 4. Orthopedic products with aniline in the inventory. 5. Extraordinary income. 6. Other operating income.

CONCLUSIONS AND SUGGESTIONS

In conclusion, in the article we made the assumption that in order to organize the accounting and reporting of income in chambers of commerce and create carelessness in recognizing income and attracting investors, it is necessary to further improve national standards and adapt them to international standards, and the following proposals were put forward.

The study reveals that the accounting systems used in trade organizations play a crucial role in ensuring accurate financial reporting, operational efficiency, and compliance with both national and international standards. Effective accounting systems enable trade enterprises to track inventory, manage cash flows, and classify income correctly, which is especially critical in a highly dynamic and competitive trade environment.

The classification of income in trade organizations remains a complex issue, particularly due to the diversity of revenue sources and transaction types. While many large enterprises follow International Financial Reporting Standards (IFRS), smaller businesses often lack standardized approaches, leading to inconsistencies in income recognition and reporting.

In Uzbekistan, significant progress has been made in aligning national accounting practices with global standards. However, challenges remain in terms of technology adoption, professional training, and regulatory enforcement, especially among small and medium-sized trade enterprises.

As a result of our research on this topic, we offer the following proposals to improve the level of digital security in Uzbekistan:

- It can be a complex of one type (single-element) and several elements (general production costs, period costs, etc.), consisting of one element (materials, wages, etc.), depending on the composition of income and expenses;
- Introduction of synthetic accounts in the work account plan for each type of income;
- Adapt the account and report to the requirements of international standards;
- Standardization of Accounting Practices
- Implementation of Modern Accounting Software
- Training and Capacity Building
- Regulatory Support and Incentives
- Enhanced Transparency and Audit Practices
- Further Research

List of used literature:

1. Ўзбекистон Республикаси Президентининг 2016 йил 27 декабрдаги «Ўзбекистон Республикасининг 2017 йилги асосий макроиқтисодий кўрсаткичлари прогнози ва Давлат бюджети параметрлари тўғрисида»ги ПҚ-2699-сонли Қарори.
2. Ўзбекистон Республикасини янада ривожлантириш бўйича Ҳаракатлар стратегияси тўғрисида"ги Ўзбекистон Республикаси Президентининг 2017 йил 7 февралдаги ПФ-4947-сонли Фармони. «Халқ сўзи» газетасининг 2017 йил 8 февралдаги 28 (6722)-сони.Ўзбекистон.
3. Ўзбекистон Республикаси Вазирлар Маҳкамасининг 1999 йил 5 февралдаги 54-сон қарори билан тасдиқланган "Маҳсулот (ишлар, хизматлар) ни ишлаб чиқариш ва сотиш харажатларининг таркиби ҳамда молиявий натижаларни шакллантириш таркиби тўғрисида"ги Низом.
4. Ўзбекистон Республикаси Президентининг 2020 йил 24 февралда ПҚ-4611 "Молиявий ҳисоботнинг халқаро стандартларига ўтиш бўйича қўшимча чора-тадбирлар тўғрисида"ги қарори.
5. Экономика предприятия. Под ред. В.Я.Горфинкеля, В.А.Швандера. 3-изд. Учебник. – М.: ЮНИТИ-ДАНА, 2001, ст. 570., Додобоев Ю.Т., Зикряев Э. и др. Экономика предприятия. Учебник. – Т., 1998, 177-б. ва бошқ.
6. Мухаммедов М.М. и др. Экономика торговли. Уч. пос. – Самарканд, СамКИ, 1998, ст. 258.

7. Уразов К.Б. Иқтисодиётни эркинлаштириш шароитида бухгалтерия ҳисобининг концептуал масалалари. Монография. - Т.: Фан, 2005, 234 – б;
8. Аннаев М.Б. Савдо корхоналарида даромадлар ҳисоби ва аудитининг долзарб масалалари. Монография. - Т.: Наврўз, 2011. – 138 бет.

YASHIL
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. № 3

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