REPUBLIC OF UZBEKISTAN MINISTRY OF HIGHER EDUCATION,

SCIENCE AND INNOVATIONS

NAMANGAN INSTITUTE OF ENGINEERING AND CONSTRUCTION

NamMQI
O'quv-uslubiy boshqarma
№ 1246
«30» 08 2023 y.

"I approve"
Vice-rector for educational affairs
________ Q. Inoyatov
2023 " ____ " ________

ACCOUNTING BY SCIENCE

SYLLABUS

For the daytime department

Fields of study: 400,000 - Business, management and law

Fields of study: 410,000 - Business and management

Areas of education: 60410100- Accounting and auditing (by networks)

Namangan – 2023 yil

MODULE/SYLLABUS OF SUBJECT
ECONOMICS AND MANAGEMENT FACULTY
60410100- Accounting and auditing

Subject Name:	**Accounting (by branches)**
Science type:	Mandatory
Science code:	INTACC13(7)27
Year	4
Semestr:	5, 6
Type of the study	Day
Form of study and hours allocated to the semester:	360
Lecture	5- semestr – 45. 6- semester - 45
Practical training:	5- semestr – 45. 6- semester - 45
Laboratory exercises:	-
Seminar:	-
Independent education:	5- semestr – 90. 6- semester - 90
Amount of credit	6, 6
Type of assessment:	examtest
Type of study:	U`zbek

Object of study	
SO	**Students learn the objects of accounting (business funds and their sources of origin, their movement in the business process, accounting, documenting and summarizing business transactions, property and financial activities of business entities formation of fully reliable information about and presentation based on international financial reporting standards, organization of financial and management accounting, its regulatory legal bases) is the formation of knowledge, skills and qualifications.**

Basic knowledge necessary for mastering science	
1	Theory of economic analysis
2	Theory of accounting
3	**System of national accounts**
4	**Tax and taxation**
5	Economic theory

Learning outcomes	
In terms of knowledge	
LO1	they study the main teachings of science and the main directions of its development;
LO2	in the process of studying the course, students must collect a certain amount of rating points for each subject, master the "basic" words and phrases of the course, and evaluate their knowledge based on test questions;
LO3	in the process of studying the course, students must collect a certain amount of rating points for each subject, master the "basic" words and phrases of the course, and evaluate their knowledge based on test questions;
LO4	***to have an idea about the principles of accounting in business entities and the scientific and theoretical aspects of their effectiveness;***
LO5	scientific and theoretical aspects of accounting; types of accounting; functions performed by accounting;
LO6	methods used in accounting; to know the role and importance of accounting in managing the activities of economic entities and to be able to use them;
In terms of skills	
LO7	study of local scientific and educational literature on accounting theory;
LO8	buxgalteriya hisobi nazariyasiga oid xorijiy ilmiy va o'quv adabiyotlarini o'rganish;
LO9	use of information on the theory of accounting, scientific and popular journals on analysis through the Internet;
LO10	must have skills in specific topics of accounting theory.

Science content (for the 5th semester)	
Type of the lesson (lecture)	
L1	Setting up a management account.
L2	Setting up a management account..
L3	Categorizing and evaluating costs is their calculation
L4	Categorizing and evaluating costs is their calculation
L5	Categorizing and evaluating costs is their calculation
L6	Methods of product cost accounting
L7	Methods of product cost accounting
L8	Methods of product cost accounting
L9	Making management decisions
L10	Making management decisions
L11	Making management decisions
L12	Budgeting and cost control
L13	Budgeting and cost control
L14	Budgeting and cost control
L15	Forming a transfer price.
L16	Forming a transfer price.
L17	Forming a transfer price.
L18	Segmental report of the enterprise
L19	Segmental report of the enterprise
L20	Segmental report of the enterprise
L21	Development directions of the organization of management accounting in the Republic of Uzbekistan
L22	Development directions of the organization of management accounting in the

	Republic of Uzbekistan
L23	Development directions of the organization of management accounting in the Republic of Uzbekistan

Type of lesson(practical)

P1	Setting up a management account.
P2	Setting up a management account.
P3	Categorizing and evaluating costs is their calculation
P4	Categorizing and evaluating costs is their calculation
P5	Categorizing and evaluating costs is their calculation
P6	Methods of product cost accounting
P7	Methods of product cost accounting
P8	Methods of product cost accounting
P9	Making management decisions
P10	Making management decisions
P11	Making management decisions
P12	Budgeting and cost control
P13	Budgeting and cost control
P14	Budgeting and cost control
P15	Forming a transfer price
P16	Forming a transfer price
P17	Forming a transfer price
P18	Segmental report of the enterprise
P19	Segmental report of the enterprise
P20	Segmental report of the enterprise
P21	Development directions of the organization of management accounting in the Republic of Uzbekistan
P22	Development directions of the organization of management accounting in the Republic of Uzbekistan
P23	Development directions of the organization of management accounting in the Republic of Uzbekistan

Form of training: Lecture

L1	Organization of accounting in construction organizations
L2	Accounting for fixed assets in construction organizations
L3	Material accounting in construction organizations
L4	Calculation of wages in construction organizations
L5	Calculation of production costs and cost calculation in construction organizations
L6	Calculation of income from construction works and settlements with customers
L7	Calculation of financial results, taxes and mandatory payments in construction organizations.
L8	Organization of accounting in agricultural enterprises. Accounting of fixed assets in agricultural enterprises.
L9	Organization of accounting in agricultural enterprises. Accounting of fixed assets in agricultural enterprises.
L10	Calculation of agricultural production costs and product cost calculation
L11	Livestock production cost calculation and product cost calculation
L12	Calculation of auxiliary and general production costs in agricultural enterprises
L13	Calculation of financial results, taxes, mandatory deductions and payments in agricultural enterprises. Features of filling out financial reporting forms in agricultural enterprises
L14	Organization of accounting in motor transport enterprises. Accounting for vehicles and their performance.
L15	Calculation of production reserves at motor transport enterprises
L16	Calculation of production costs and the cost of performed work (services rendered) at motor transport enterprises
L17	Calculation of financial performance indicators in motor transport enterprises and features of their reflection in financial statements.
L18	Calculation of taxes, mandatory deductions and payments.
L19	Fundamentals of organization of accounting in trade and catering enterprises.
L20	Accounting of commodity operations in wholesale trade enterprises.
L21	Accounting of merchandise transactions in retail enterprises
L22	Account of commodity operations in public catering establishments.
L23	Accounting of income, expenses and final financial results in trading enterprises. Calculation of tax payments, mandatory deductions and withholdings in commercial enterprises.

Type of the lesson:practical (P)

A1	Organization of accounting in construction organizations
A2	Accounting for fixed assets in construction organizations
A3	Material accounting in construction organizations
A4	Calculation of wages in construction organizations
A5	Calculation of production costs and cost calculation in construction organizations
A6	Calculation of income from construction works and settlements with customers
A7	Calculation of financial results, taxes and mandatory payments in construction organizations. Report in construction organization
A8	Organization of accounting in agricultural enterprises. Accounting of fixed assets in agricultural enterprises.
A9	Accounting of production reserves in agricultural enterprises.
A10	Calculation of agricultural production costs and product cost calculation
A11	Livestock production cost calculation and product cost calculation
A12	Calculation of auxiliary and general production costs in agricultural enterprises
A13	Calculation of financial results, taxes, mandatory deductions and payments in agricultural enterprises. Features of filling out financial reporting forms in agricultural enterprises.
A14	Organization of accounting in motor transport enterprises. Accounting for vehicles and their performance.
A15	**Calculation of production reserves at motor transport enterprises**
A16	Calculation of production costs and the cost of performed work (services rendered) at motor transport enterprises
A17	Calculation of financial performance indicators in motor transport enterprises and features of their reflection in financial statements
A18	Calculation of taxes, mandatory deductions and payments.
A19	Fundamentals of organization of accounting in trade and catering enterprises.
A20	Accounting of commodity operations in wholesale trade enterprise.

A21	Accounting of merchandise transactions in retail enterprises
A22	Account of commodity operations in public catering establishments
A23	Accounting of income, expenses and final financial results in trading enterprises. Calculation of tax payments, mandatory deductions and withholdings in commercial enterprise

Assignments for independent study (IS) (for the 5th semester)		
1	Preparing for seminars and practical exercises, doing homework.	30 hours
2	Preparing presentation on given topics	20 hours
3	Analyses of given datas	10 hours
4	Preparing thesis or article for international conference	20 hours
5	Doing independence work	10 hours

Assignments for independent study (IS) (for the 5th semester)		
1	Preparing for seminars and practical exercises for doing homework	30 hours
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5	Doing independence work	10 hours

Main literatures	
1	Ostonoqulov M. «Buxgalteriya hisobi nazariyasi», - T.: «Iqtisod moliya» 2007 yil.
2	Egamberdieva S.R. Moliyaviy va boshqaruv hisobi. O‘quv qo‘llanma. – T.: Fan va texnologiya, 2019. 289 b.
3	Karimov A., Kurbanbaev J., Jumanazarov S. Buxgalteriya hisobi. Darslik. – T.:Iqtisod-moliya, 2019. - 512 b.
4	Karimov A., Kurbanbaev J., Jumanazarov S., Xalilov SH. Moliyaviy hisob va hisobot. O‘quv qo‘llanma. –T.:Iqtisod-moliya, 2018. - 400 b.
5	Kuljonov O., Ortiqov X., YUgay L., Tuxsanov X., M.Xayitboev Moliyaviy hisob. O‘quv qo‘llanma. –T.: Iqtisod-moliya, 2018. –246 b.
Subsidary literatures	
1	O‘zbekiston Respublikasi Prezidenti Shavkat Mirziyoevning Oliy Majlisga murojaatnomasidan kelib chiqqan holda fanning vazifalari. 2022–2026 yillarga mo‘ljallangan yangi O‘zbekistonning taraqqiyot strategiyasining ustuvor yo‘nalishlaridan kelib chiqib korxona iqtisodiyoti va innovatsiyalarni boshqarish masalalarini o‘rganish.
2	Mirziyoev SH.M. Buyuk kelajagimizni mard va olijanob xalqimiz bilan birga quramiz. - Toshkent: “O‘zbekiston” NMIU, 2017. - 488 b.
3	Mirziyoev SH.M. Tanqidiy tahlil, qat’iy tartib-intizom va shaxsiy javobgarlik - har bir rahbar faoliyatining kundalik qoidasi bo‘lishi kerak. - Toshkent: “O‘zbekiston” NMIU, 2017. - 104 b.
4	Mirziyoev SH.M. Erkin va farovon, demokratik O‘zbekiston davlatini birgalikda barpo etamiz. - Toshkent: “O‘zbekiston” NMIU, 2017. -56 b.
5	Mirziyoev SH.M. qonun ustuvorligi va inson manfaatlarini ta’minlash - yurt taraqqiyoti va xalq farovonligining garovi. - Toshkent: “O‘zbekiston” NMIU, 2017.-48 b.
6	Jumanazarov S., Muxammedova D. Boshqaruv hisobi. O’quv qo’llanma. – T.: “Iqtisod-Moliya”, 2015

Criteria for controlling the student's mastery of the subject:

a) To get 5 grades, the student's level of knowledge must meet the following:

- ➢ able to fully cover the essence and content of science;
- ➢ if scientificity and logicality are preserved in the presentation of subjects in science, and scientific errors and confusions are not allowed;
- ➢ if he has a clear idea about the theoretical or practical importance of the subject materials in science;
- ➢ can demonstrate the ability to think independently and freely within the scope of science;
- ➢ able to answer the given questions clearly and concisely;
- ➢ if the synopsis is carefully prepared;
- ➢ complete and accurate independent assignments;
- ➢ if he has fully mastered the laws and other normative-legal documents related to science

To get 4 grades, the student's level of knowledge must meet the following:

- ➢ understands the essence and content of science, does not allow scientific and logical confusions in the description of subjects in science:
- ➢ if he understood the content of science and its practical importance;
- ➢ fulfills tasks and tasks given in the subject within the curriculum;
- ➢ able to answer questions about science correctly
- ➢ if he has carefully formed a synopsis of the subject;
- ➢ if he has completed independent assignments in science;
- ➢ if he has mastered the laws and other normative-legal documents related to science;

To get 3 grades, the student's level of knowledge must meet the following:

- if he has a general understanding of science;
- if some confusions are allowed in explaining and explaining science topics in a narrow scope;
- if the statement is not fluent;
- complex and confusing answers to science questions;
- if the text on science is not well formed;

g) in the following cases, the student's level of knowledge can be assessed with 2 unsatisfactory grades:

- if there is no preparation for training in science;
- if he has no idea about training in science;
- if it is noticeable that he copied the texts of the subject from others;
- if a serious mistake or confusion was made in the text on science;
- questions about science are not answered;
- if he doesn't know science.

Completing the tasks and assignments given in the interim control forms, successfully submitting the written work for the final control.

Assessment of students in science is approved by the order of the Minister of Higher and Secondary Special Education of the Republic of Uzbekistan dated August 9, 2018 No. 19-2018 "The system of monitoring and evaluating student knowledge in higher education institutions is correct on" will be implemented based on the REGULATION.

Within the scope of science, 2 mid-term examinations (ON) and 1 final examination (YaN) are taken in each semester. In particular:

To the student for 1-ON in the semester:

a) the grade he received for the written work written on the questions composed by the topics;
b) the grade received for practical work;
c) the evaluation of the work performed on the basis of independent work topics a grade calculated from the averages is given, i.e.: 1-ON = (a+b+c) / 3

Failure to complete any of points a, b, c on the 1st ON means that the student has not passed the 1st ON and is not allowed to take the 2nd ON. The deadline for submitting the 1st ON is before the start date of the 2nd ON. 2-ON is allowed if at least a satisfactory grade is obtained from 1-ON.

To the student for 2-ON in the semester:

a) the grade he received for the written work written on the questions composed by the topics;
b) the grade received for practical work;
c) the evaluation of the work performed on the basis of independent work topics a grade calculated from the averages is given, i.e.: 2-ON = (a+b+c) / 3

Failure to fulfill any of the points a, b, c of the 2-ON means that the student has not passed the 2-ON, and YaN is not allowed. The deadline for submission of 2-ON is before the start date of YaN. YaN is allowed if at least a satisfactory grade is obtained from the 2nd ON.

In the Semester YaN, the student will be graded for the written work written on the questions prepared within the framework of all the topics covered. In case of receiving at least a satisfactory grade from YAN, the student is considered to have mastered the subject and will receive the appropriate credit for the semester.
A student who misses 25% or more of the classroom hours allocated to a subject without a reason will be excluded from this subject, will not be included in the final examination and will not have mastered the relevant credits for this subject

Information about the science teacher

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Reviewers	U. Tursunov - Assistant Professor, Head of the Department of "Accounting and Auditing" of National Technical University, Ph.D. O. Sobirov - associate professor of the Department of "Accounting and Auditing" of National Technical University of Ukraine, Ph.D. PhD.

The science syllabus was reviewed and recommended by the teaching-methodical council of the Namangan Engineering-Construction Institute. Minutes of the meeting number ___ in "__"_____2023. (__ - listed with a number).

The science syllabus was discussed and recommended for use by the Council of the Faculty of Economics and Management.
(Declaration No. "_____" dated "___" _______________, 2023)

The science syllabus was discussed at the "_____" meeting of the Department of Economics in "___" ________________, 2023 and was recommended for discussion at the faculty council.

Head of educational and methodological department:	**T. Jorayev**
Dean of the faculty:	**I. Saifullayev**
Head of the department:	**DSc. O. Aripov**
Compiled by:	**D. Umurzakov** **T. Ubaidullayev**