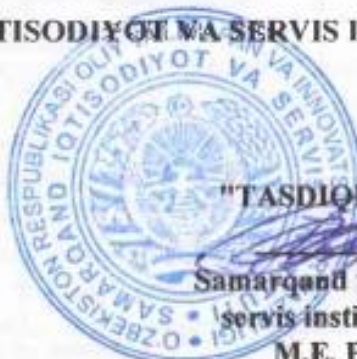


**O'ZBEKISTON RESPUBLIKASI  
OLIV TA'LIM, FAN VA INNOVATSIYALAR VAZIRLIGI**

**SAMARQAND IQTISODIYOT VA SERVIS INSTITUTI**



**"TASDIQLAYMAN"**

**Samarqand iqtisodiyot va  
servis instituti rektori**

**M.E. Po'latov**

2024 yil "29" avgust

Ro'yxatga olindi: № FD-13-09

2024 yil "29" avgust

**XORIJIY TIL FANINING (INGLIZ TILI)**

**O'QUV DASTURI**

(kunduzgi va kechki ta'lim yo'nalishlari uchun)

Bilim sohasi:	400 000 – Biznes, boshqaruv va huquq
Ta'lim sohasi:	410 000 – Biznes va boshqaruv
Mutaxassislik:	60410200 – Buxgalteriya hisobi

**SAMARQAND – 2024**

<b>Fan/modul kodi</b> <b>XT1210</b>		<b>O'quv yili</b> <b>2024 - 2025</b>	<b>Semestr</b> 1-2	<b>Kreditlar</b> 10
<b>Fan/modul turi</b> Majburiy		<b>Ta'lim tili</b> Ingliz tili		<b>Haftadagi dars soatlari</b> <b>4-6</b>
<b>1</b>	<b>Fanning nomi</b>	<b>Auditoriya mashg'ulotlari (soat)</b>	<b>Mustaqil ta'lim (soat)</b>	<b>Jami yuklama (soat)</b>
	Xorijiy til (ingliz tili)	120	180	300
<b>2</b>	<p align="center"><b>I. Fanning mazmuni</b></p> <p>“Xorijiy til (ingliz tili)” fani oliy ma'lumotli kadrlarni tayyorlash jarayonining tarkibiy qismi bo'lib, zamonaviy mutaxassislarni kasbiy faoliyati va kundalik hayotida xorijiy tildan foydalanish uchun uni o'zlashtirishga qaratilgan. Oliy ta'limgacha bo'lgan ta'lim bosqichlarida orttirilgan bilimlarga tayangan holda oliy ta'lim muassasasida talaba xorijiy tilni yanada mustahkam, chuqurroq va tanlagan kasbiga yo'naltirilgan holatda o'zlashtirilishi ko'zda tutiladi.</p> <p>Ingliz tili fani ishlab chiqarish jarayoni bilan bevosita bog'lanmagan bo'lsada talabalar ingliz tilini kerakli darajada o'rganishi yordamida ixtisoslik fanlarining xorijiy manbalaridan to'g'ridan to'g'ri foydalanishi, kelgusida kasbiy faoliyatida jahondagi ilg'or texnika va texnologiyalar, ilmiy yutuqlar va soha yangiliklaridan bevosita xabardor bo'lishiga imkon yaratadi.</p>			
<b>3</b>	<p><b>II. Asosiy nazariy qism (ma'ruza mashg'ulotlari)</b></p> <p><b>II. I. Fan tarkibiga quyidagi mavzular kiradi:</b></p> <p><b>1. NewUzbekistan</b></p> <p>Uzbekistan lies at the core of the ancient Silk Road, it a country that is home to the three most important Silk Road cities, Samarkand, Bukhara, and Khiva. Uzbekistan's UNESCO World Heritage gem, the incredibly historic town of Samarkand is a melting pot of cultures from all over the world.</p> <p><i>Ibrat farzandlari platformasi:</i> Adjectives 142-dars  <a href="https://youtu.be/OaPMtoGixBs">https://youtu.be/OaPMtoGixBs</a></p> <p>Adjectives describe or modify—that is, they limit or restrict the meaning of—nouns and pronouns. They may name qualities of all kinds: huge, red, angry, tremendous, unique, rare, etc.</p> <p><b>2. My future profession</b></p> <p>Get free job alerts, know about relevant job vacancies and ease your job search. Employee Time Off Tracking Software Job Vacancies in Germany (July, 2021) Sign Up Online. Search Jobs. Highlights: Helping Thousands of People To Find A New Job, Free Job Alerts Available.</p> <p><i>Ibrat farzandlari platformasi:</i> Adjectives 143-dars  <a href="https://youtu.be/OaPMtoGixBs">https://youtu.be/OaPMtoGixBs</a></p>			

Adjectives that end in -ed (e.g. bored, interested) and adjectives that end in -ing (e.g. boring, interesting) are often confused.

### **3. The role of foreign language in our lives**

Foreign languages provide a competitive edge in career choices: one is able to communicate in a second language. Foreign language study enhances listening skills and memory. The study of a foreign tongue improves the knowledge of one's own language: English vocabulary skills increase.

*Ibrat farzandlari platformasi: Adverbs 85-dars*

<https://youtu.be/rDdj4I2FSZg>

Adverbs have many different meanings and functions. They are especially important for indicating the time, manner, place, degree and frequency of something.

### **4. How to improve competence**

Your competence is what interests your present or future employers. Do not build your career on too narrow competence. Keep an eye on what happens in your field of technology to prepare in advance for changes.

*Ibrat farzandlari platformasi: Comparative 1 | 143-dars*

<https://youtu.be/XTLcstoeESo>

Comparative adjectives are used to compare differences between the two objects they modify (larger, smaller, faster, higher).

### **5. Globalization**

Globalization is the word used to describe the growing interdependence of the world's economies, cultures, and populations, brought about by cross-border trade in goods and services, technology, and flows of investment, people, and information.

*Ibrat farzandlari platformasi: Present Simple Tense | 5-dars*

[https://youtu.be/IL\\_008MAgwQ](https://youtu.be/IL_008MAgwQ)

The simple present tense is one of several forms of present tense in English. It is used to describe habits, unchanging situations, general truths

### **6. Education in Uzbekistan**

In Uzbekistan, secondary education is divided into two stages. The first stage includes nine years of compulsory schooling with the same programs all over Uzbekistan. The second stage covers education and vocational training after nine years. It includes general secondary education and specialized secondary education.

*Ibrat farzandlari platformasi: Present Continuous Tense | 3-dars*

<https://youtu.be/MsrT1z4EuOg>

The present continuous (also called the present progressive) is a verb tense used to refer to a temporary action that is currently taking place.

### **7. Education in the USA**

The American education system offers a rich field of choices for international students. There is such an array of schools, programs and locations that the choices may overwhelm students, even those from the U.S. As you begin your school

search, it's important to familiarize yourself with the American education system. Understanding the system will help you narrow your choices and develop your education plan.

*Ibrat farzandlari platformasi: Present Continuous Tense | 3-dars*

<https://youtu.be/MsrTlz4EuOg>

The present continuous tense is a basic tense. It is usually one of the first tenses you start to learn when you first start studying English.

### **8. The environment**

The natural environment or natural world encompasses all living and non-living things occurring naturally, meaning in this case not artificial.

*Ibrat farzandlari platformasi: Past Simple 2 | 11-dars*

<https://youtu.be/sY2b-mj76h8>

The Past Simple tense is used to refer to actions that were completed in a time period before the present time.

### **9. World market**

The aggregate of all national markets, seen as linked through mutual economic and trade relations. This would further the development of relationships of mutual advantage, both in foreign trade and in the sphere of comprehensive industrial, technological, and scientific cooperation among all countries.

*Ibrat farzandlari platformasi: Past Continuous | 13-dars*

[https://youtu.be/t\\_7oBHW-k-o](https://youtu.be/t_7oBHW-k-o)

The past continuous describes actions or events in a time before now, which began in the past and were still going on when another event occurred.

### **10. Mass media**

The definition of mass media is communication that reaches and influences a large number of people. Collectively, the communications media, especially television, radio, and newspapers, that reach the mass of the people.

*Ibrat farzandlari platformasi: Present Perfect | 15-dars*

<https://youtu.be/Ew9OR6q6GW8>

The present perfect tense is an English verb tense used for past actions that are related to or continue into the present.

### **11. The introduction of accounting**

The money a person receives or earns as payment is his or her income. This can include:

- a salary: money paid monthly by an employer, or wages: money paid by the day or the hour, usually received weekly
- overtime: money received for working extra hours
- commission: money paid to salespeople and agents - a certain percentage of the income the employee generates

*Ibrat farzandlari platformasi: Present Perfect va Past Simple | 20-dars*

<https://youtu.be/f9chNIPYs18>

Present Perfect and Past Simple · We use the past simple for past events or actions which have no connection to the present.

## 12. Seesights of the world

There are tons of amazing sights in different corners of the world, all well-worth a visit. The sights of the world are a huge number of popular and little-known ancient and modern, man-made and natural objects of history, culture, architecture, archeology, scattered in different centers of dead and now existing civilizations on planet Earth.

*Ibrat farzandlari platformasi:* Present Perfect | 18-dars va 19-dars

<https://youtu.be/FJ8XZiOFn98>

We use the present perfect simple to talk about a finished event or state in the very recent past.

## 13. Financial accounting

When writing accounts and financial statements, accountants have to follow a number of assumptions, principles and conventions. An assumption is something that is generally accepted as being true. The following are the main assumptions used by accountants:

- The separate entity or business entity assumption is that a business is an accounting unit separate from its owners, creditors and managers, and their assets. These people can all change, but the business continues as before.

- The time-period assumption states that the economic life of the business can be divided into (artificial) time periods such as the financial year, or a quarter of it.

*Ibrat farzandlari platformasi:* Past Perfect, Past Continuous | 159-dars |

<https://youtu.be/YWc8xZ57cn4>

The past perfect continuous tense is generally used in a sentence to depict an action that started at some time in the past and continued until a specific time in the past.

## 14. The State budget

The state budget provides projections of Government revenue and expenditure for the following year, and outlines services to be delivered.

*Ibrat farzandlari platformasi:* Past Perfect and Past Simple | 157-dars

<https://youtu.be/c-1kgDeUXgk>

Past simple tense describes actions that occurred in the past, while past perfect describes events or actions that happened before another past event or action.

## 15. Stocks and shares

A performance appraisal is a regular review of an employee's job performance and contribution to a company. Companies use performance appraisals to determine which employees have contributed the most to the company's growth, review progress, and reward high-achieving workers.

*Ibrat farzandlari platformasi:* Past Perfect and Past Simple | 157-dars

<https://youtu.be/c-1kgDeUXgk>

The past perfect shows the earlier action and the past simple shows the later action. When the police arrived, the thief had escaped.

## 16. Performance Appraisal Process

Performance appraisal is the process of evaluating and documenting an employee's performance with a view to enhancing work quality, output and efficiency.



Performance appraisals perform three important functions within companies. They provide feedback to a person on their overall contribution for a period.

*Ibrat farzandlari platformasi: I used to ... | 25-dars*

[https://youtu.be/z\\_gZh4bqGwU](https://youtu.be/z_gZh4bqGwU)

Used to refers to something familiar or routine, as in "I'm used to getting up early for work," or to say that something repeatedly happened in the past like "we used to go out more."

### **17. Responsibility for Appraisal**

An appraisal should reflect the employee's job, their key responsibilities, their wider participation within the team and their overall contribution (or expected contribution) to company-wide business objectives.

*Ibrat farzandlari platformasi: Plural nouns | 65-dars*

<https://youtu.be/8cEmTtO6mDE>

A plural noun refers to more than one person, place, thing, or idea. For example, flower is singular, but flowers is plural.

### **18. Appraisal Period**

An appraisal cycle is a defined period of time during which the overall performance of an employee is assessed. Usually, an appraisal cycle is for either 1 year, 6 months, or 3 months. However, it is common practice for most companies to conduct mid-year appraisals.

*Ibrat farzandlari platformasi: A vs The | Articles | 68-dars*

<https://youtu.be/49RNu3zbR5U>

The definite article (the) is used before a noun to indicate that the identity of the noun is known to the reader. The indefinite article (a, an) is used before a noun that is general or when its identity is not known.

### **19. The accounting cycle.**

A central bank is a financial institution that is responsible for overseeing the monetary system and policy of a nation or group of nations, regulating its money supply, and setting interest rates. ... A central bank can be a lender of last resort to troubled financial institutions and even governments.

*Ibrat farzandlari platformasi: Countable and Uncountable nouns | 66-67 darslar*

<https://youtu.be/q5rWCTq47iU>

Nouns can be countable or uncountable. Countable nouns can be counted, e.g. an apple, two apples, three apples, etc. Uncountable nouns cannot be counted.

### **20. Temporary accounts**

As a banker, it **manages government accounts across the country**. It buys and sells securities on behalf of the government as an agent of the government. It helps the government in framing policies to regulate the money market by acting as an advisor to the government.

*Ibrat farzandlari platformasi: The article | 69-dars*

<https://youtu.be/dOp6p--WgS4>

An article is a word that comes before a noun to show whether it's specific or general. Specific nouns use the article the and general nouns use

### **21. Money and Capital Markets**

What is a capital market, and examples? A capital market is where individuals and firms borrow funds using shares, bonds, debentures and debt instruments, etc. The most common example is a stock exchange such as NASDAQ, trading shares from different companies amongst investors.

*Ibrat farzandlari platformasi: Some vs Any | 75-dars*

<https://youtu.be/RCC6J4wlw9Q>

We use some and any with uncountable nouns and plural nouns. The general rule is that you use “some” in positive sentences and “any” in negative sentences and questions.

## **22. Why credit is important?**

Credit is part of your financial power. It helps you to get the things you need now, like a loan for a car or a credit card, based on your promise to pay later. Working to improve your credit helps ensure you'll qualify for loans when you need them.

*Ibrat farzandlari platformasi: Somebody/Anything/Nowhere | 77-78-dars*

<https://youtu.be/Q8huffFVv70>

Words like 'something', 'everywhere', 'anybody' and 'no-one' are indefinite pronouns. We use them for people, things and places.

## **23. International accounting standards**

International Accounting Standards are issued by what is now called the International Accounting Standards Board (IASB) was originally created in 1973 as the International Accounting Standards Committee (IASC) but it changed its name in 2001. The main aim of the IASC was to make financial statements much more comparable on an international basis. It was hoped to achieve this aim by issuing International Accounting Standards (IASs).

*Ibrat farzandlari platformasi: A lot / Much / Many | 82-83-darslar*

<https://youtu.be/TloXXwIeSMo>

a lot' refers to 'quantity' whereas 'many' refers to 'numbers.' “many ' is used in Formal English whereas 'a lot ' is used in Informal style'.

## **24. Financial statements**

Financial accounting includes the following steps such as: recording data, sole trade accounts, company accounts, other entity accounts, statement of cash flows.

*Ibrat farzandlari platformasi: That/This/Those/These | 73-dars*

[https://youtu.be/UY6oRh4cC\\_4](https://youtu.be/UY6oRh4cC_4)

We use this, that, these and those to point to people and things. This and that are singular. These and those are plural.

## **25. Management accounting**

In business field management accounting plays a great role. It has the following steps. 1. Foundations. 2. Direct costs. 3. Indirect costs. 4. Budgeting. 5. Standard costing. 6. Contribution analysis 7. Decision-making. 8. Capital investment. 9. Emerging issues.

*Ibrat farzandlari platformasi: All/Most/Some/Any | 80-dars*

<https://youtu.be/NAaBhYgOvzQ>

Quantifiers – all, most, both, either, neither, any, no, none. We use these words in

different ways.

## **26. The role of Accounting records**

1. Establishing accountability.
2. Keeping track of routine business activities
3. Obtaining detailed information
4. Evaluating the efficiency and performance of various department.
5. Maintaining documentary evidence of the company's business activity.

*Ibrat farzandlari platformasi:* Both / Either / Neither | 81-dars

<https://youtu.be/0uU9VH2p67Y>

"Either" and "neither" are used with singular nouns. The noun that follows "both" is always plural. However, the noun that comes after "either".

## **27. The specificities of accounting cycle**

The sequences of accounting procedure used to record, classify, and summarize accounting information is often termed the accounting cycle. The accounting cycle begins with the initial recording of business transactions and concludes with preparation of formal financial statements.

*Ibrat farzandlari platformasi:* Each and every | 137-dars

<https://youtu.be/QHgziBEvcC4>

Each focuses on individual things within a larger group of two or more items, while every refers to a collective group of three or more items.

## **28. Renewable natural resources.**

Commercial banks offer loans - fixed sums of money that are lent for a fixed period (e.g. two years). They also offer overdrafts, which allow customers to overdraw an account - they can have a debt, up to an agreed limit, on which interest is calculated daily.

*Ibrat farzandlari platformasi:* Possessive 's, of 63-dars

<https://youtu.be/FmFilejfh00>

To form the possessive, add apostrophe + s to the noun. If the noun is plural, or already ends in s, just add an apostrophe after the s.

## **29. Economic indicators**

An economic indicator is a piece of economic data, usually of macroeconomic scale, that is used by analysts to interpret current or future investment possibilities. These indicators also help to judge the overall health of an economy.

*Ibrat farzandlari platformasi:* Pronouns | 59-dars

<https://youtu.be/3OwiFP-eTmE>

Pronouns are words that take the place of nouns. We often use them to avoid repeating the nouns that they refer to.

## **30. Group Accounts**

A group of companies is like a family. One company may buy share in another one. The main significance of these relationships is that you expect the published accounts to be those of group. This involves adding together all the accounts of the companies.

*Ibrat farzandlari platformasi:* Pronouns Part 2 | 62-dars



<https://youtu.be/w4e2YVU5vbk>

Pronouns are words (or phrases) you substitute for nouns when your reader or listener already knows which noun you're referring to.

### **31.Price inflation**

Price inflation refers to a general progressive increase in prices of goods and services in an economy. When the general price level rises, each unit of currency buys fewer goods and services; consequently, inflation corresponds to a reduction in the purchasing power of money.

*Ibrat farzandlari platformasi: Pronouns | 58-59-61-darslar*

<https://youtu.be/FLUwRWGZcc>

The English language uses 7 types of pronouns! We'll explain them all, with grammar examples in this nifty guide to English pronouns.

### **32.The accounting of sole proprietorship**

A sole proprietorship is a type of business owned by one individual where the legal responsibility lies with that individual instead of being separated from the business. This means that all profits, losses, debts, taxes and other legal obligations are assumed entirely by the owner, also known as unlimited liability.

*Ibrat farzandlari platformasi: Modal verbs | 30-31 dars*

<https://youtu.be/LtalsfBIXCY>

Modal verbs show possibility, intent, ability, or necessity. Common examples of modal verbs include can, should, and must.

### **33.Valuation**

In accounting, valuation is the process of determining the present value (PV) of an asset. Valuations can be done on assets (for example, investments in marketable securities such as companies' shares and related rights, business enterprises, or intangible assets such as patents, data and trademarks) or on liabilities.

*Ibrat farzandlari platformasi: Modal verbs | 30-31 dars*

<https://youtu.be/LtalsfBIXCY>

The most common modal verbs in English are "can," "could," "will," "would," "shall," "should," "may," "might," "must," and "ought."

### **34.Consulting and research.**

Research consultants conduct specialised and targeted research on behalf of a client and produce a final analysis of key findings. They are normally experts in a particular field, sometimes scientific, who can provide reports in areas.

*Ibrat farzandlari platformasi: Question forms in tenses | 40-dars*

<https://youtu.be/g4yMlH3QZmE>

Questions formed in the future tense use the future auxiliary to form the question. Yes/no questions want 'yes' or 'no' as the answer.

### **35.A constant-cost industry.**

Constant-cost industry refers to an industry where input prices do not change when industrial output changes. One reason is industry demand for input resources only covers a small portion of the total demand for these resources. Constant costs also occur when an increase in demand does not affect production costs. In this

industry, supply increases as much as an initial increase in demand.

*Ibrat farzandlari platformasi:* Give me.. / Give it to... | 95-dars

<https://youtu.be/yJ4YCzrfSVE>

There are some phrases and expressions that are used to give permission to others in a polite way.

### **36.Strategic planning.**

Strategy planning refers to various activities involved in executing the strategies of an organization. In simpler words, strategy implementation puts an organization's strategies into action through various procedures, plans and programs. Strategy implementation involves actions and tasks that are needed to be performed after the formulation of strategies.

*Ibrat farzandlari platformasi:* have to and must ... | 32- 34-dars

<https://youtu.be/qgdclNoDQIsI>

Must and have to are both used for obligation and are often quite similar. They are both followed by the infinitive. I must go now. / I have to go now.

### **37.The freedom of enterprise.**

Free enterprise, or the free market, refers to an economy where the market determines prices, products, and services rather than the government. Businesses and services are free of government control. Alternatively, free enterprise could refer to an ideological or legal system whereby commercial activities are primarily regulated through private measures.

*Ibrat farzandlari platformasi:* Modal verbs | 32-33-dars

<https://youtu.be/0PjvlBq5S5o>

The central English modal auxiliary verbs are can (with could), may (with might), shall (with should), will (with would), and must.

### **38.Partnerships.**

A partnership is an arrangement where parties, known as business partners, agree to cooperate to advance their mutual interests. The partners in a partnership may be individuals, businesses, interest-based organizations, schools, governments or combinations. Organizations may partner to increase the likelihood of each achieving their mission and to amplify their reach.

*Ibrat farzandlari platformasi:* Modal verbs | 31-32 dars

<https://youtu.be/lSakX0FIkgg>

A modal verb (also called a modal auxiliary verb) is used along with a main verb to express possibility, ability, permission, or necessity.

### **39.International auditing introduction.**

The International Standards on Auditing (ISA) is a globally accepted professional standard used for auditing an entity's financial information. These standards provide guidelines on the principles and processes that auditors must comply with while conducting audits on financial statements. The ISA ensures that the auditors maintain quality, consistency, and credibility in their audits. It also facilitates international comparability of financial statements by providing common auditing standards worldwide.

*Ibrat farzandlari platformasi:* Modal verbs | 31-32-33- darslar

<https://youtu.be/lSakX0FIkgg>

We can use verbs such as 'can', 'could' and 'may' to ask for and give permission. We also use modal verbs to say something is not allowed.

#### **40. Ordinary and preference shares.**

While both preferred shares and common shares give shareholders ownership in a company, they come with different shareholder rights. Preference shares, also known as preferred shares, have the advantage of a higher priority claim to the assets of a corporation in case of insolvency and receive a fixed dividend distribution. These shares often do not have voting rights and can be converted into common shares.

*Ibrat farzandlari platformasi:* Question forms in tenses | 40-dars

<https://youtu.be/g4yMlH3QZmE>

#### **41. Human resource management introduction.**

International Human Resource Management – Introduction International human resource management bears both functional and strategic resemblance to human resource management. Functionally it performs almost the same set of activities as human resource management – recruitment, selection, performance management, compensation, training, industrial relations, career management etc. Strategically international HRM is closely linked to the business strategy of the organization.

*Ibrat farzandlari platformasi:* Question forms in tenses | 40-41-darslar

<https://youtu.be/g4yMlH3QZmE>

Questions formed in the future tense use the future auxiliary to form the question. Yes/no questions want 'yes' or 'no' as the answer.

#### **42. Historical cost and inflation accounting.**

The historical cost accounting concept requiring amount of all financial items recorded based upon original cost, even the items has increased in value due to inflation. It is the most commonly and widely used basis of financial reporting. While current value or fair value accounting concept is the concept that financial items be recorded at the realistic value at which they could be sold or settled as of the current date.

*Ibrat farzandlari platformasi:* What? Which? How? | 46-dars

<https://youtu.be/PE7fkWaxH-Y>

What” and “which” are both interrogative pronouns. This means they stand for something the speaker does not yet know.

#### **43. Nonrenewable natural resources.**

A non-renewable resource (also called a finite resource) is a natural resource that cannot be readily replaced by natural means at a pace quick enough to keep up with consumption. An example is carbon-based fossil fuels. The original organic matter, with the aid of heat and pressure, becomes a fuel such as oil or gas. Earth minerals and metal ores, fossil fuels (coal, petroleum, natural gas) and groundwater in certain aquifers are all considered non-renewable resources, though individual

elements are always conserved.

*Ibrat farzandlari platformasi:* Question forms in tenses 40-46-darslar

<https://youtu.be/g4yMlH3QZmE>

'Which' is a WH word, mainly used in question form. In this lesson, we will learn everything about this word.

#### **44.Uninsurable and insurable risks.**

Uninsurable risk is a condition that poses an unknowable or unacceptable risk of loss or a situation in which the insurance would be against the law. Insurance companies limit their losses by not taking on certain risks that are very likely to result in a loss. Many states offer insurance for otherwise uninsurable risks through their "high-risk pools." However, lifetime benefits may be capped, and premiums may be expensive. An insurable risk is covered by an insurance company.

*Ibrat farzandlari platformasi:* Question forms in tenses 40-46-darslar

<https://youtu.be/g4yMlH3QZmE>

Which as an interrogative determiner must be followed by a noun or a noun phrase. Which also comes at the beginning of an interrogative sentence.

#### **45.A simultaneous consumption.**

Consumption is the term which defines the amount of goods or services that a consumer consumes with his given income and at the prices of the goods and services. It helps to identify the demand of a good or service in the market or location. It is generally dependent on the tastes and preferences of the consumer.

*Ibrat farzandlari platformasi:* Prepositions 100-dars

<https://youtu.be/aZlWmtRpaIE>

Prepositions are words that help us link nouns, pronouns, and phrases to other words within a sentence.

#### **46.The role of accounting in investment.**

The Accounting Information Systems is necessary for the business organizations managers to take as a basis for their making decisions. The role of the accounting information is to assist in the selection of investment opportunities that can achieve the maximum profitability in the long run. The analysis presented in the present paper is based on predictions that help the decision makers in choosing among available alternative investment opportunities.

*Ibrat farzandlari platformasi:* In / At / On (places 3) | 101-dars

<https://youtu.be/aZlWmtRpaIE>

Some examples of prepositions are words like "in," "at," "on," "of," and "to." Prepositions in English are highly idiomatic

#### **47.Leasing and short-term loans.**

Leasing is a type of financing that you use for business assets. Think of company cars, machines, computers, or photocopiers. The leasing company finances the asset, and you pay a monthly fee for its use. A short term loan is a type of loan that is obtained to support a temporary personal or business capital need. As it is a type of credit, it involves repaying the principle amount with interest by a given due date, which is usually within a year from getting the loan.

*Ibrat farzandlari platformasi: Up / Over / Through (prepositions) | 103-dars*  
<https://youtu.be/99cBricTW>

A preposition is a short word that is employed in sentences to show the relationship nouns, pronouns or phrases have with other parts within the respective.

#### **48.Commodity.**

A commodity is an economic good, usually a resource, that has full or substantial fungibility: that is, the market treats instances of the good as equivalent or nearly so with no regard to who produced them. The price of a commodity good is typically determined as a function of its market as a whole: well-established physical commodities have actively traded spot and derivative markets. The wide availability of commodities typically leads to smaller profit margins and diminishes the importance of factors (such as brand name) other than price.

*Ibrat farzandlari platformasi: On / Under / Behind (prepositions) | 102-dars*  
<https://youtu.be/Usq-rFq3dIc>

We use on to talk about location on a surface. The books are on the desk. We live on the fifth floor. There are pictures on the wall.

#### **49.Accounting in Production and Cost accounting.**

Production costs refer to all of the direct and indirect costs businesses face from manufacturing a product or providing a service. Production costs can include a variety of expenses, such as labor, raw materials, consumable manufacturing supplies, and general overhead. Production costs refer to the costs a company incurs from manufacturing a product or providing a service that generates revenue for the company.

*Ibrat farzandlari platformasi: At, on, in (time)| 153-dars*  
<https://youtu.be/nYR17Dywfto>

English prepositions are words – such as of, in, on, at, from, etc. – that function as the head of a prepositional phrase.

#### **50.Costs in the Short Run.**

Short Run Cost refers to a certain period of time where at least one input is fixed while others are variable. In the short-run period, an organisation cannot change the fixed factors of production, such as capital, factory buildings, plant and equipment, etc. However, the variable costs, such as raw material, employee wages, etc., change with the level of output. Similarly, when demand falls, the firm would reduce the work hours or output, but cannot downsize its plant. Therefore, in the short run only variable factors are changed, while the fixed factors remain unchanged.

*Ibrat farzandlari platformasi: From... to, Until, Since, For | 97-dars*  
<https://youtu.be/lwpu0ZAVQBg>

We've compiled over 250 English prepositions to help you use any preposition of place, time, location & more with ease and conviction

#### **51.Costs in the Long Run.**

Long run cost refers to the time period in which all factors of production are variable. Long-run costs are incurred by a firm when production levels change over



time. In the long run, the factors of production may be utilised in changing proportions to produce a higher level of output. In such a case, the firm may not only hire more workers, but also expand its plant size, or set up a new plant to produce the desired output.

*Ibrat farzandlari platformasi:* Expressions and verb + prepositions | 106-dars

<https://youtu.be/yXGGPULdSTs>

In grammar, a word that is used before a noun, a noun phrase, or a pronoun, connecting it to another word:

In the sentences "We jumped in the lake", and "She drove slowly down the track", "in" and "down" are prepositions.

## **52. Fundamental principles of accounting.**

The fundamental accounting concepts and principles include the accrual basis of accounting, the matching principle, the revenue recognition principle, the going concern assumption, the consistency principle, the materiality concept, the cost concept, the full disclosure principle, and the objectivity concept. The accrual basis of accounting recognizes revenues and expenses in the period incurred, regardless of when cash is received or paid.

*Ibrat farzandlari platformasi:* Verb + prepositions | 107-dars

<https://youtu.be/yXGGPULdSTs>

In English, prepositions are a type of word class that shows relationships between other words in a sentence.

## **53. Internal controls in the accounting.**

Internal controls are the mechanisms, rules, and procedures implemented by a company to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud. Besides complying with laws and regulations and preventing employees from stealing assets or committing fraud, internal controls can help improve operational efficiency by improving the accuracy and timeliness of financial reporting.

*Ibrat farzandlari platformasi:* prepositions | 102-dars

<https://youtu.be/Usq-rFq3dIc>

Prepositions are followed by an object in a sentence, which can be a noun or a pronoun. Although there may be other words between them, a prepositional phrase begins with a preposition and ends with a noun or pronoun, acting as the object.

## **54. Accounting software.**

Good accounting software generates important financial reports necessary for management accounting and for tax purposes. If you are in the market for reliable personal finance and accounting software, you will be glad to know that there is a whole breed of online accounting software made for sole entrepreneurs. The good thing is that most of them are very affordable and come with advanced features like quarterly income tax calculations, integration with major banks, and others. Some even have a mobile version so you can track your finances on the go. To ease the hassle of scouring the Internet looking for the right tools, we have reviewed the best free and paid accounting software for you.

*Ibrat farzandlari platformasi:* prepositions | 103 dars

<https://youtu.be/Usq-rFq3dIc>

When you learn parts of speech, prepositions may seem daunting, but they're really just connectors in a sentence, connecting the preposition to an object of the preposition. Here are some common examples of how prepositions function in a sentence.

### **55.Security of services in economy.**

Broadly construed, economic security is the ability of people to meet their needs consistently. It is connected to both the concept of economic well-being and the notion of the modern welfare state, a governmental entity that commits itself to providing baseline guarantees for its citizens' security. Attempts to ensure economic security are meant to serve as a check against instability in the market, which scholars say has become more important in the years since the fall of the Soviet Union and the predominance of market capitalism.

*Ibrat farzandlari platformasi:* Phrasal verbs 1.107-dars

<https://youtu.be/DPof4n7-yjo>

Phrasal verbs are very common in English, especially in more informal contexts. They are made up of a verb and a particle or, sometimes, two particles.

### **56.Analyzing balance sheets.**

Balance sheet analysis help us to understand the financial position of a company. All the asset, liability and equity position of a company can be found in detail by reading a balance sheet. So the financial position of a company standing on a particular date can be analysed from balance sheet. It helps us to understand the components of shareholders equity. If the shares were issued at premium, then the reserve will portray the capability of the company to procure positive NPV projects without issuing debts. So its objective is to throw light on the equity of the company.

*Ibrat farzandlari platformasi:* Before, after, during, while 98-dars

<https://youtu.be/DPof4n7-yjo?si=ydyfhCxxdwt7MrrL>

When, after, before, until, since, while, once, as and as soon as are subordinating conjunctions which can be used to connect an action or an event to a point in time. she was young. everyone has gone to bed. you go to bed!

### **57.Types of leaders and leader emergence.**

Emergent leadership, as opposed to traditional, assigned leadership, provides a fairly different perspective on organizational management methods. Instead of climbing the traditional corporate ladder and being officially appointed, emergent leaders take a more gradual, and natural route. Supported by their peers for the exceptional leadership qualities demonstrated, emergent leaders organically acquire leadership roles.

*Ibrat farzandlari platformasi:* Verb+ing .125-dars

<https://youtu.be/msfBeaYE LE?si=FLKx9RJ wgkFs14c>

When they are used with -ing, these verbs emphasise the action or event in progress. When they are used with an infinitive without to, they emphasise the action.

### **58.Direct and indirect costs.**

Direct costs are costs that can be attributed to a specific product or service, and they do not need to be allocated to the specific cost object. Indirect costs are costs that cannot be easily associated with a specific product or activity because they are involved in multiple activities. Any cost that is linked to a specific service or a product is referred to as a direct cost. It includes items like software, raw materials, and equipment. As mentioned earlier, it also includes labor costs.

*Ibrat farzandlari platformasi: Conditionals I. 111-dars*

<https://youtu.be/JnIVizF3eys?si=NBefxeDPgx5zGBBG>

A conditional sentence refers to a hypothetical situation and its possible consequence. Conditional sentences always contain a subordinate clause that expresses a condition (e.g., "If it snows tomorrow") and a main clause indicating the outcome of this condition.

### **59.Budgeting.**

Budgeting is actually a road map of your personal finances — an important visual guide to support financial decisions on a daily basis. It's taking into account how much you earn, and how much you are able (or willing) to spend in a certain period of time. Basically, it's setting up a limit you don't want to go over when you spend your money. Spendee actually warns you when you start approaching this limit. You can set the budget for all your categories and wallets or pick just some of them. For example you might want to set a monthly budget for all your categories and a separate weekly budget for entertainment.

*Ibrat farzandlari platformasi: Conditionals I. 111-dars*

<https://youtu.be/JnIVizF3eys?si=NBefxeDPgx5zGBBG>

Conditional sentences are a type of complex sentence. They're made up of two parts: a condition (often introduced by if or unless) and a result.

### **60.Monopoly.**

A monopoly exists when a specific person or enterprise is the only supplier of a particular commodity. This contrasts with a monopsony which relates to a single entity's control of a market to purchase a good or service, and with oligopoly and duopoly which consists of a few sellers dominating a market. Monopolies are thus characterized by a lack of economic competition to produce the good or service, a lack of viable substitute goods, and the possibility of a high monopoly price well above the seller's marginal cost that leads to a high monopoly profit.

*Ibrat farzandlari platformasi: If we go...If you see...111-dars*

<https://youtu.be/JnIVizF3eys?si=NBefxeDPgx5zGBBG>

Conditional tenses are used to speculate about what could happen, what might have happened, and what we wish would happen.

### **III. Amaliy mashg'ulotlarlar bo'yicha ko'rsatma va tavsiyalar**

*Amaliy mashg'ulotlar uchun quyidagi mavzular tavsiya etiladi:*

#### **Nutq mavzulari:**

**Kundalik mavzu** (o'zi haqida, oilasi haqida, ish kuni, sevgan mashg'uloti, bo'sh vaqtni o'tkazishi va hokazo).

**Ijtimoiy mavzu** (atrof-muhit, maishiy va kasbiy yo'nalishda ijtimoiy munosabat)

**Ta'lim mavzusi** (o'quv muassasasi, o'quv qurollari va unga munosabat, ixtisoslik fanlarining hozirda o'qitilishi vahokazo).

**Ijtimoiy-madaniy** (O'zbekiston Respublikasi va tili o'rganilayotgan mamlakatning tarixiy, geografik, iqlimiy, madaniy, maishiy xususiyatlari).

**Kasbga yo'naltirilgan mavzu** (o'rganilayotgan ixtisoslik tarixi, yo'nalishlari, sohaning buyuk namoyondalari, dolzarb muammolari, kasbiy etika vahokazo)

#### **IV. Mustaqil ta'lim va mustaqil ishlar**

***Mustaqil ta'lim uchun tavsiya etiladigan topshiriqlar:***

***I semester uchun:***

1. Education and role of foreign language
2. Accountancy and accounting.
3. Quality factors in accounting.
4. The benefits of being bilingual.
5. Auditing.
6. Professional qualities of accountants
7. Choosing jobs
8. Character and personality
9. Moods and feelings
10. Physical appearance
11. Road signs.
12. Travelling by public transport
13. Nationalities and languages
14. Special occasions
15. Useful articles.
16. Types of books
17. Towns and cities
18. My institution
19. Information and modern technologies
20. Trends in working capital
21. Classification of investment projects
22. Youth – Today
23. Environmental Protection
24. Merchandizing in Uzbekistan
25. Celebrities of Uzbekistan.
26. Uzbekistan The new page of its history
27. History of Uzbekistan
28. International economic relationship
29. Revenue
30. Demand and Supply
31. The transition period to a market economy and its features in Uzbekistan
32. Economic System and ownership
33. Agrarian relations and agribusiness in Uzbekistan
34. The discount rate

	<p>35. Leadership Needs in the 21st Century</p> <p>36. Branches of accountancy</p> <p>37. Users of accountancy data</p> <p>38. Classification of costs</p> <p>39. Budgetary control</p> <p>40. Databases</p> <p>41. Business intelligence</p> <p>42. Practical aspects of accounting</p> <p>43. My faculty</p> <p>44. Profit account</p> <p>45. Loss account</p> <p>46. Trial balance</p> <p>47. Transactions</p> <p>48. Bookkeeping</p> <p>49. The balance sheet</p> <p>50. Income statement</p> <p>51. Flow statement</p> <p>52. Tangible asset</p> <p>53. Revaluation reserve</p> <p>54. Current asset</p>
	<p><b><i>II semester uchun:</i></b></p> <ol style="list-style-type: none"> <li>1. Global standards for auditing service</li> <li>2. Famous English Businessman</li> <li>3. Tourism industry in our country</li> <li>4. World Media</li> <li>5. Costing</li> <li>6. Development of accounting</li> <li>7. Industrialization</li> <li>8. The symbols of Nations</li> <li>9. Auditor</li> <li>10. Accounting system</li> <li>11. Money markets</li> <li>12. Role of women in Society</li> <li>13. Economy of Uzbekistan</li> <li>14. United States of America</li> <li>15. Management accounting</li> <li>16. Sights of Uzbekistan</li> <li>17. Auditing</li> <li>18. Advertising</li> <li>19. Stock exchange</li> <li>20. Food and Beverage Service</li> <li>21. Business forms</li> <li>22. The role of social media in our life</li> <li>23. Economy of USA</li> </ol>



	<p>24.Problems of auditing  25.Payment systems  26.Investment activity  27.Income statement  28.Problems of accounting  29.International accounting service  30.Financial accounting  31.The business partnership  32.Business plan.  33.Business opportunities in Uzbekistan</p> <p>(mustaqil ta'lim bo'yicha ko'rsatma ilova qilinadi)</p>
4	<p><b>V. Fan o'qitilishining natijalari (shakllanadigan kompetensiyalar)</b>  <b>V. Ta'lim natijalari / Kasbiy kompetensiyalari</b>  Talaba bilishi kerak:  Umumiy bosqich  Nutq kompetensiyasi  Bosqichning asosiy maqsadi:</p> <ul style="list-style-type: none"> <li>- Uzlüksiz ta'lim tizimining avvalgi bosqichlari (umumiy o'rta ta'lim maktablari, akademik litsey va kasb-hunar kollejlari) da talabalarining o'qitilishida egallagan malaka va ko'nikmalarini korreksiya qilish va tenglashtirish;</li> <li>- Talabalarni nutq faoliyati turlari bo'yicha kasbiy muloqotga tayyorlashdan iborat.</li> </ul> <p>Tinglab tushunish:</p> <ul style="list-style-type: none"> <li>- Ma'ruza, taqdimot va munozaralar, radio va televideniya eshittirishlari, yangiliklar, intervyular, hujjatli film va shu kabi og'zaki matnlar;</li> <li>- Reklama va e'lonlar;</li> <li>- Til sohiblarining nutq yozuvlari (badiiy, hujjatli filmlar, ommaviy chiqish va hokazo);</li> <li>- Til sohiblarining ijtimoiy mavzulardagi o'zaro suhbatlari;</li> <li>- Tinglangan axborotning asosiy maqsadi, to'liq mazmunini tinglab tushunish, malaka va ko'nikmalarni shakllantirish va rivojlantirish.</li> </ul> <p>Gapirish:</p> <p>Dialog nutq</p> <ul style="list-style-type: none"> <li>- Ijtimoiy mavzularda suhbat va norasmiy dialog;</li> </ul>

	<ul style="list-style-type: none"> <li>- Kasbiy yoki boshqa mavzularda rasmiy va norasmiy munozaralar;</li> <li>- Munozarani boshqarish, intervyu, muzokaralar va telefon orqali muloqot olib borish.</li> </ul> <p>Monolog nutq</p> <ul style="list-style-type: none"> <li>- Ixtisoslikka oid mavzularda ma'ruza tayyorlash va o'qish;</li> <li>- Munozara, dalil va isbotlar ni olg'a surish, fikrni asoslab berish;</li> <li>- Reklama va maxsus mavzularda taqdimot tayyorlash va chiqish qilish;</li> <li>- Ma'lumotlarni umumlashtirish, maqolalar yozish, muhokama qilish.</li> </ul> <p>O'qish:</p> <ul style="list-style-type: none"> <li>- Tanishuv o'qish, ko'z yugurtirib o'qish va sinchiklab o'qish ko'nikma va malakalarini rivojlantirish;</li> <li>- Xat-xabar, yozishmalar va electron pochtani o'qish;</li> <li>- Maxsus materiallarni o'zida aks ettirgan autentik matnlarni o'qish;</li> <li>- Maxsus so'z va terminlarga ega matnlarni, ilmiy va kasbga oid adabiyotlarni, electron manbalar va matbuot materiallarini o'qish.</li> </ul> <p>Yozma nutq:</p> <ul style="list-style-type: none"> <li>- Turli yozishmalar, xat-xabarlar va maxsus dokladlar (eslatma CVs vahokazo) yozish;</li> </ul> <p>Essey, bayon, rezyume, tadqiqotishi (maqolalar, bitiruv malakaviy ishlar) yozish.</p>
5	<p><b>VI. Ta'lim texnologiyalari va metodlari:</b></p> <ul style="list-style-type: none"> <li>• amaliy ko'rsatmalar;</li> <li>• interfaol keys-stadilar;</li> <li>• seminarlar ( mantiqiy fikrlash, tezkor savol-javoblar);</li> <li>• guruhlarda ishlash;</li> <li>• taqdimotlarni qilish;</li> <li>• individual loyihalar;</li> <li>• loyiha tahlili;</li> </ul> <p>jamoa bo'lib ishlash va himoya qilish uchun loyihalar.</p>
6	<p><b>VII. Kreditlarni olish uchun talablar:</b></p> <p>Fanga oid nazariy va uslubiy tushunchalarni o'zlashtirish, tahlil natijalarini to'g'ri aks ettira olish, o'rganilayotgan jarayonlar xaqida mustaqil mushohada yuritish orqali <b>joriy nazoratdan 21balldan 35 ballgacha</b> yig'ish, oraliq nazorat shakllarida berilgan vazifa va topshiriqlarni bajarib <b>1-oraliq nazoratda 11balldan 18 ballgacha</b> olish, <b>2-oraliq nazoratdan 11 balldan 17 ballgacha</b> olish, <b>yakuniy nazorat</b> bo'yicha yozma ish yoki testni topshirish orqali <b>18 balldan 30ballgacha</b> olish.</p>
7	<p><b>Asosiy adabiyotlar:</b></p> <ol style="list-style-type: none"> <li>1. J.Taylor, S.Peltier. Accounting. Career paths. Express publishing – 2011. – 117 p.</li> <li>2. R.Scott, J.Adams. English for accountancy in higher education studies.</li> </ol>

	<p>Garnet publishing. 2015. – 140 p.</p> <ol style="list-style-type: none"> <li>3. R.Clark, D.Baker. Finance.Oxford university press, 2014. – 144 p.</li> <li>4. Peter Watcyn Jones. Target vocabulary 2. Penguin Group, 2003. – 97 p.</li> <li>5. Ian Mackenzie. Professional English in Use: Finance.</li> <li>6. X.Sh. Gafforov. Xorijiy til. (Learning English for economic purposes). A textbook for students majoring in Economy (by industries and sectors). Samarkand.: SamIES, “STAP-SEL” L.L.C. editorial office, 2022 - 238 p</li> <li>7. Ibrat farzandlari platformasi&amp; ibrat project. <a href="https://ibratfarzandlari.uz/">https://ibratfarzandlari.uz/</a></li> </ol> <p><b>Qo’shimcha adabiyotlar:</b></p> <ol style="list-style-type: none"> <li>1. Ўзбекистон Республикаси Президентининг қарори. Ўзбекистон Республикасида хорижий тилларни ўрганишни оммалаштириш фаолиятини сифат жиҳатидан янги босқичга олиб чиқиш чора-Sabina Ostrowska Unluck. Listening &amp; speaking skills - Cambridge University Press 2014 тадбирлари тўғрисида. № ПК-5117 19.05.2021</li> <li>2. Carolyn Westbrook Unluck. Reading &amp; writing skills - Cambridge University Press 2014</li> <li>3. New Inside Out. Sue Kay and Vaughan Jones, Macmillan – 2014</li> <li>4. Scale up. The authors. Tashkent -2014</li> <li>5. BabaevaS.R “The science of life” Tashkent-2014</li> <li>6. Malyuga. E.N.English language for Economists.Moskow-2005</li> <li>7. Лутфуллаева М. English in topics... Ташкент –2002</li> <li>8. Louise Hashemi and Barbara Thomas. Grammar for PET with answers-2019</li> </ol> <p><b>Internet saytlari:</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://youtube./Jn1VizF3eys?si=NBefxeDPgx5zGBE">https://youtube./Jn1VizF3eys?si=NBefxeDPgx5zGBE</a></li> <li>2. <a href="https://quickbooks.intuit.com/global/resources/starting-up/retail-versus-wholesale-business-models-whats-best-for-my-business/">https://quickbooks.intuit.com/global/resources/starting-up/retail-versus-wholesale-business-models-whats-best-for-my-business/</a></li> <li>3. <a href="https://smallbusiness.chron.com/evolution-business-models-77617.html">https://smallbusiness.chron.com/evolution-business-models-77617.html</a></li> <li>4. <a href="https://www.bloominari.com/blog/understanding-the-marketing-plan">https://www.bloominari.com/blog/understanding-the-marketing-plan</a></li> <li>5. <a href="https://www.nibusinessinfo.co.uk/content/key-elements-successful-marketing-strategy">https://www.nibusinessinfo.co.uk/content/key-elements-successful-marketing-strategy</a></li> <li>6. <a href="https://www.investopedia.com/terms/p/product-life-cycle.asp">https://www.investopedia.com/terms/p/product-life-cycle.asp</a></li> <li>7. <a href="https://www.lead-innovation.com/english-blog/new-business-development">https://www.lead-innovation.com/english-blog/new-business-development</a></li> <li>8. <a href="https://www.entrepreneur.com/encyclopedia/pricing-a-product">https://www.entrepreneur.com/encyclopedia/pricing-a-product</a></li> <li>9. <a href="https://www.businessmanagementideas.com/marketing/product-life-cycle/pricing-over-product-life-cycle-business-marketing/17652">https://www.businessmanagementideas.com/marketing/product-life-cycle/pricing-over-product-life-cycle-business-marketing/17652</a></li> <li>10. <a href="https://www.investopedia.com/terms/d/distribution-channel.asp">https://www.investopedia.com/terms/d/distribution-channel.asp</a></li> <li>11. <a href="https://quickbooks.intuit.com/global/resources/starting-up/retail-versus-wholesale-business-models-whats-best-for-my-business/">https://quickbooks.intuit.com/global/resources/starting-up/retail-versus-wholesale-business-models-whats-best-for-my-business/</a></li> <li>12. <a href="https://www.capitalindex.com/bs/eng/pages/trading-guides/different-types-of-trading-strategies">https://www.capitalindex.com/bs/eng/pages/trading-guides/different-types-of-trading-strategies</a></li> </ol>
8	<p>Fan dasturi Samarqand iqtisodiyot va servis instituti O`quv uslubiy kengashining 2024-yil ____avgustdagi 1-sonli yig`ilish bayoni bilan tasdiqlangan.</p>

	(№_____)
<b>9</b>	<b>Fan/modul uchun ma'sul:</b> Gafforov X.Sh. - SamISI, "Tillarni o'qitish" kafedrası o'qituvchisi
<b>10</b>	<b>Taqrizchilar:</b> Obruyeva G. - SamDCHTI professori Sulaymanova N. - SamDCHTI dotsenti