



EUROPE, SCIENCE AND WE EVROPA, VĚDA A MY ЕВРОПА, НАУКА И МЫ

INTERNATIONAL SCIENTIFIC AND PRACTICAL CONFERENCE

JULY, 2020 | PRAHA, CZECH REPUBLIC



PUBLISHING HOUSE

«EDUCATION AND SCIENCE» S.R.O.



International Conference

**EUROPE, SCIENCE AND WE
EVROPA, VĚDA A MY
ЕВРОПА, НАУКА И МЫ**

2020 Praha, Czech Republic
Conference Proceedings

2

**Publishing House "Education and Science"
Praha, Czech Republic**

Publishing House "Education and Science" s.r.o.,

International Conference

EUROPE, SCIENCE AND WE
EVROPA, VĚDA A MY
ЕВРОПА, НАУКА И МЫ

Science editor: Tomash Nejezchleb

2

ISBN 978-80-907845-2-9

DOI: http://doi.org/10.37057/CH_2

Conference Proceedings available at
virtualconferences.press

Copyright © 2020

All rights reserved.

Published by Publishing House "Education and Science" s.r.o.
Praha, Czech Republic

CONTENTS

AGRICULTURE SCIENCES

1. **Тургунов А.Н, Матазимов А.И, Нематов Н.А**
ИСПОЛЬЗОВАНИЕ БИОЛОГИЧЕСКИ АКТИВНЫХ И ЭКОЛОГИЧЕСКИ БЕЗОПАСНЫХ ВЕЩЕСТВ ПРИ ХРАНЕНИИ ФРУКТОВ.....9
2. **Кабулжанов Достонбек**
ТЕХНОЛОГИЯ ВЫРАЩИВАНИЯ САЖЕНЦЕВ ГОЛУБИКИ.....14
3. **Нурабаев Бахтияр Усенбаевич, Рамазанов Бахытбай Ниетбаевич, Авезова Зияда Калбаевна**
НОВАЯ РАБОЧАЯ СЕКЦИЯ ХЛОПКОВОГО КУЛЬТИВАТОРА
ДЛЯ ОБРАБОТКИ МЕЖДУРЯДИЙ ХЛОПЧАТНИКА.....17

BIOLOGICAL SCIENCES

4. **Ortikov Muhammadqodir Musajan o'g'li, Abdullaev Azizbek Akbar o'g'li**
THE USE OF MODERN INNOVATIVE TECHNOLOGIES IN TEACHING MEDICAL BIOLOGY AND GENETICS.....20
5. **Абдульмянова Л. И., Юсупов У. К., Шарипова З. О**
ВЛИЯНИЕ ЭТАНОЛА НА АНТИБАКТЕРИАЛЬНУЮ АКТИВНОСТЬ
ЭНДОФИТНОГО ГРИБА TRIELAVIA MICROSPORA-MO46L ИЗ MELISSA OFFICINALIS.....22

CHEMICAL SCIENCES

6. **Turgunboev Shavkatjon Shuhratjon ogli, Khaitbaev Alisher Khamidovich**
SYNTHESIS OF BETULONIC ACID FROM BETULIN.....25
7. **Рахматова Гузал Ботировна, Курбанов Мингникул Жумагулолович, Атакулова Дилбар Дусмурадовна**
БРОМИРОВАНИЯ АЦИЛПРОИЗВОДНЫХ 1-ТИАИНДАНОВОГО РЯДА.....27
8. **А.Ж.Пирниязов, Ф.Р.Алламбергенова**
ОЛИГОМЕРНЫЕ ПОЛИФЕНОЛЬНЫЕ СОЕДИНЕНИЯ И ИХ БИОЛОГИЧЕСКАЯ АКТИВНОСТЬ.....29
9. **О. Jabbarov**
SALT CONDITIONS AND CHANGES OF SOILS OF JIZZAKH REGION.....31
CULTUROLOGY SCIENCE
10. **Азимов Барот Бафаевич, Азимова Мухайё Баратовна**
АНСАМБЛЬ НАДИРА ДИВАН БЕГИ.....33
11. **Кочкарбай Генжебаевич МАТИМОВ**
ОРАТОРСКАЯ (РЕЧЕВАЯ) ИМПРОВИЗАЦИЯ В ОРАТОРСКОМ ИСКУССТВЕ.....36

ECONOMICS SCIENCES

12. **Hamrokulov Mirabbos Ortikovich**
THE CONCEPT OF HUMAN CAPITAL AND DEVELOPMENT FACTORS.....39
13. **Tajenova Gulbahar Esbosynovna**
THE ADVANTAGES OF FINANCING EXPORT OF AGRICULTURAL PRODUCTS.....42
14. **Ситмуратов Шухрат Тенгелович**
ИНДИКАТИВНОЕ ПЛАНИРОВАНИЕ КАК ИНСТРУМЕНТ СТРАТЕГИЧЕСКОГО ПЛАНИРОВАНИЯ СЕЛЬСКОГО ХОЗЯЙСТВА.....44
15. **Gavkhar Umarovna Rajabova**
DEMOGRAPHIC PROCESSES AND THEIR INFLUENCE ON THE LABOR MARKET IN UZBEKISTAN.....47
16. **Mamutova Kamila Mukhtarovna, Muratbaeva Aziza Nasir qizi**
THE ROLE OF REPRESENTATIVES OF THE SCHOOL OF STATISTICS (NATIONAL STUDIES) IN THE FORMATION OF THE DISCIPLINE OF STATISTICS AS A SCIENCE.....50
17. **Mamatkulov Murodjon Shukurovich**
IMPROVING THE DISTRIBUTION OF DUTIES AND FUNCTIONS BY MANAGEMENT BY SPECIALIZED RESPONSIBILITY CENTERS.....52

HISTORY SCIENCE

CONTENTS

18. Mavlyanova Tamilla Bahrilloevna THE COURAGE OF THE UZBEK PEOPLE IN THE 75TH ANNIVERSARY OF THE VICTORY.....	57
19. Nataliya Nadjafova Shuhratovna ATTENTION TO THE MILITARY IN THE KINGDOM OF AMIR TEMUR.....	60
20. Мавлянов Улугбек Саидкасымович МИРЗО УЛУГБЕК - УЧЕННЫЙ И ВЕЛИКИЙ ПРАВИТЕЛЬ ДИНАСТИИ ТЕМУРИДОВ.....	62
21. Э. Ибрагимов КРАТКОЕ ОПИСАНИЕ СТРУКТУРЫ БИБЛИИ.....	65

LITERATURE SCIENCE

22. Laylo Usarova NATIVENESS IN ABDULLA ORIPOV'S POETRY.....	68
23. Калилаева Улбосын Аяпбергеновна ФОРМИРОВАНИЕ СТРУКТУРЫ ПРОФЕССИОНАЛЬНО ВАЖНЫХ КАЧЕСТВ ЛИЧНОСТИ.....	70

MEDICAL SCIENCES

24. Usmonov Vosid Mukhammadievich LEGAL REGULATION OF COMPULSORY CONCLUDING OF ECONOMIC CONTRACTS IN THE REPUBLIC OF UZBEKISTAN.....	73
25. Абдиева Ш.К., Насимова Н.Р ОЦЕНИТЬ МИКРОБИОЦЕНОЗА ВЛАГАЛИЩА ПРИ ВЫПАДЕНИИ ПОЛОВЫХ ОРГАНАХ У ЖЕНЩИН.....	77
26. Абралова Х.А., Раббимова Г.Т УЛУЧШЕНИЕ ЛЕЧЕНИЯ У БЕРЕМЕННЫХ С ПРОГРЕССИВНОЙ ВАРИКОЗНОЙ БОЛЕЗНЮ.....	79
27. Бурхонова Ш.И., Негмаджанов Б.Б., Раббимова Г.Т ОЦЕНКА НЕКОТОРЫХ РЕЗУЛЬТАТОВ ОПЕРАЦИЙ ДОСТУПОМ ПО JOEL- СОНЕН В НЕОТЛОЖНОЙ АКУШЕРСКОЙ ПРАКТИКЕ.....	81
28. З.А. Гиясов, А.А. Юлдашев, С.А. Хакимов НЕКОТОРЫЕ ОСОБЕННОСТИ СУДЕБНО-МЕДИЦИНСКОЙ ЭКСПЕРТИЗЫ СЛУЧАЕВ ПРЕРВАННОЙ АСФИКСИИ.....	82
29. Ирисметов М.Э., Сафаров Н.Б., Усмонов Ф.М. МАЛОИНВАЗИВНЫЙ МЕТОД ДИАГНОСТИКИ И ЛЕЧЕНИЯ ОСТЕОАРТРИТОВ КОЛЕННОГО СУСТАВА.....	84
30. Тиллабаева Акида Ариповна ОРГАНИЗАЦИЯ СЕСТРИНСКОГО УХОДА В ЛЕЧЕНИИ И ПРОФИЛАКТИКИ БРОНХИАЛЬНОЙ АСТМЫ.....	86
31. Amanboeva F.B, Usmonov B. I EFFICIENCY OF METHODS OF NEUROISUALIZATION IN PATIENTS WITH PERINATAL STROKE.....	89
32. Jalilov Fazliddin Sodiqovich, Fayzullayeva Shahodat Habibullo qizi Norkulova Madina Shukhrat qizi PREPARATION OF BIO ADDITIVES BASED ON LOCAL RAW GRAPE SEEDS.....	90
33. Musaev Ulugbek Yuldashevich, Rizaev Jasur Alimdjanovich ORGANIZATION OF INNOVATIVE INTERACTIVE LEARNING TECHNOLOGIES IN POSTGRADUATE EDUCATION IN DENTISTRY: NEW APPROACHES.....	93
34. Shavazi Ramiz Nuralievich, Rustamova Dilafruz Samariddin qizi, Zubaydilloeva Zarina Khamzaevna THE EFFECT OF MEDICAL OZONE ON THE MORPHOLOGICAL STRUCTURE OF THE PERITONEUM IN EXPERIMENTAL PERITONITIS.....	95
35. Бурнашев Ринат Фаритович, Бурнашева Фарида Садыковна, Норжигитова Шахло Асилбековна НЕЙРОЛИНГВИСТИЧЕСКОЕ ПРОГРАММИРОВАНИЕ КАК ИНСТРУМЕНТ ИНФОРМАЦИОННО-ПСИХОЛОГИЧЕСКОГО МАНИПУЛИРОВАНИЯ.....	97
36. Гайбиев Акмал Ахмаджонович, Шомуродова Дильноза Салимовна, Джурабекова Азиза Тахировна ДИАГНОСТИЧЕСКИЕ КРИТЕРИИ ПОЛИНЕВРОПАТИИ.....	100
37. Кутлиева Г. Дж., Элова Н.А., Нурмухамедова Д.К.	

IMPROVING THE DISTRIBUTION OF DUTIES AND FUNCTIONS BY MANAGEMENT BY SPECIALIZED RESPONSIBILITY CENTERS

Mamatkulov Murodjon Shukurovich

candidate of economic science, associate professor, TIAME
zebo0608@mail.ru,

Abstract: The article describes the procedure for management accounting in apartment utilities, classification indicators of specialized responsibilities of management accounting in the management of apartment buildings, the methodology of optimal distribution of tasks and functions related to management accounting in the management of apartment buildings to specialized responsibility centers. In particular, scientific proposals and practical recommendations on the allocation of tasks and functions of multi-apartment utility companies and management organizations to specialized responsibility centers at the expense of management are widely covered.

Keywords: management accounting, responsibility centers, classification indicators of responsibility centers, distribution of tasks and functions in management accounting to specialized responsibility centers.

Development and implementation of effective and promising measures to increase the welfare of the population in the period of transition of the economy of Uzbekistan to the digital economy, their economic development, further improvement of organizational, economic and financial activities of economic entities operating in the country and their introduction of modern management systems issues have not lost their relevance. In particular, it is expedient to conduct scientific and practical research aimed at radically reforming the management system in housing and communal services, providing high utility services to the population and improving the consumer culture among consumers.

The reform of housing and communal services is an important part of the integration of the management system of the economy of the whole country, and the urgency of this issue is explained by its social significance. Therefore, today the development of the market of utilities for apartment buildings has brought to the forefront the issues of effective management accounting in network enterprises.

Establishment of a management account in the management system by the partnership of homeowners and the management organization managing the apartment houses means the formation of a set of accounts and reports in order to effectively process accurate, reliable and timely information and make management decisions and control over the execution of tasks. It should be noted that a number of internal and external factors affect the management of the company and the management organization, as well as its organization is based on the system of goals and objectives formed by the management of a particular enterprise. Such cases require different forms of organization of management accounting and standardization of the document management system in the standards of collection, registration and presentation of management information in the management of apartment houses.

To date, Uzbekistan has not developed a clear methodology for the preparation of information and management accounting for the management of multi-apartment houses. Another important element of the organization of management accounting in the management of multi-apartment houses is the effective distribution of tasks and functions of workers and employees in the management account according to the workplace.

Among the problems of optimal distribution of tasks and functions in the management

of multi-apartment houses include:

- lack or non-availability of required staff units in partnership of homeowners and governing bodies;
- lack of responsibility centers in in partnership of homeowners and management organizations;
- no attention is paid to the cost estimates made at the beginning of each fiscal year;
- the fact that the cost estimates are not even considered by the owners of the premises at the general meeting and are forged or drawn up without their consent, that is, the estimate becomes a simple paper (has no legal force);
- lack of costing in the center of costs, that is to say the formation and increase of tariffs for in partnership of homeowners and the amount of payments for services for management organizations, etc.;

The practical materials studied and analyzed during the research and the analytical results obtained allowed to develop the following recommendations for the solution of the above problems:

- 1) management accounting in the management of apartment houses in the framework of financial and economic services (accounting, planning departments);
- 2) establishment of a center of responsibility for specialized management accounting;
- 3) the opening of the necessary staff units, the optimal distribution and assignment of tasks and functions of management accounting to workers and employees in different centers of responsibility, based on the objects of accounting.

As noted above, it is unfortunate that specialized management accounting responsibility centers and their services have not yet been established on the basis of the partnership of homeowners and management organizations that manage the surveyed apartment buildings. However, the main issue, namely the efficient implementation of the distribution and the maintenance of specialized management accounting, first of all, saves time, efficient distribution of labor and functions, which in turn leads to an increase in the quality of services.

We can see this in an example observed in practice. Suppose that the necessary staffing units of the partnership of homeowners are not created and an order has been received from the owners of the premises to service it, in which case the chairman of the company hires a service worker or an employee on a private business basis (without a contract, by cash). due to the lack of a division or responsibility center, the landowners themselves can hire those private entrepreneurs to work and provide services without the involvement of the partnership of homeowners, which is more efficient for the landowners. In this way, the functioning of specialized responsibility centers and divisions of partnership of homeowners and management organizations at the expense of management will lead to the optimization of their activities. These suggestions are presented in table 1.

Table 1

Distribution of tasks and functions related to management accounting in the management of multi-apartment houses to specialized responsibility centers

Tasks and functions related to management accounting	Accounting Department	Supply Department	Public Relations Department (Dispatching and Payments Department)	Department of repair and restoration works
Creating budgets of responsibility centers	+			
Consolidation of budgets of responsibility centers and preparation of a single budget (cost and revenue estimates)	+			
Preparation of internal reports on the formation of orders and distribution of services			+	
Revenue and cost planning by type of service				+
Planning the purchase of resources		+		
Conduct an analysis of deviations from the resource consumption plan		+		
Quick accounting on budgets			+	
Planning the need for types of services		+		
Planning the cost of maintaining 1 m ² in setting the tariff			+	+

Tariff and cost calculation by types of work and services			+	
Formulation of internal management reports	+			
Carrying out the analysis of deviations of the plan (budget) indicators of responsibility centers			+	
Analysis of deviations from the tariff and cost estimates for the types of work and services				+
Carrying out an analysis of the current financial turnover, the status of receivables and payables			+	
Creating current and future plans	+			

In the management of apartment houses, the classification indicators of the specialized responsibility centers of management accounting should consist of the following:

- indicators describing the types of work and services provided to landowners;
- indicators of income from primary and secondary work and services;
- projects of specialized responsibility centers;
- financial indicators calculated by clients (consumer organizations, intermediary organizations, landowners);
- distribution of functions in specialized responsibility centers;
- indicators of types of income and expenses in specialized responsibility centers;
- items of tariff and cost calculations;
- Assets and liabilities, accounts receivable and accounts payable, etc.

In the management of multi-apartment houses, the main task of the management account is to record, compile primary information and create a database of chart of accounts. The current chart of accounts in Uzbekistan allows you to record accounting transactions for both financial and management purposes. It is possible to use single and double-sided accounting systems. The single accounting system can be maintained in two variants, that is to say with or without the use of special accounts of the management account.

This approach is to enable the proposed accounts to be used for both the financial account and the management account in order to ensure the interaction of the financial and management accounts of the model chart of accounts. The second approach is to record information in one account for financial accounting purposes on the one hand, and in another account for management accounting purposes on the other, and to group it in separate special registers.

Reference.

1. Абдуғаниев А.А. Бошқарув ҳисобини ташкил этиш муаммолари, уларнинг

ечимлар. Монограф. - Т.: ТМИ, 2003. - 275 б. Хасанов Б.А., Хашимов А.А. Бошқарув ҳисобида бюджетлаштириш. Ўқув қўлланма. - Т.: Ўқитувчи, 2004. - 100 б.

2. Пардаев А.Х., Пардаев Б.Х. Бошқарув ҳисоби. - Т.: Ғофур Ғулом 2008. - 252 б.

3. Управленческий учет: Учебное пособие. Под ред. А.Д.Шеремета. -2-е изд., и спр. - М.: ИД ФБК-ПРЕСС, 2002. - 512 с.

4. Палий В.Ф. Организация управленческого учета. - М.: Бера-тор-Пресс, 2003. - 224 с.

5. Вахрушина М.А. Бухгалтерский управленческий учет: учебник для вузов. 3-е изд., доп. и пер. - М.: Омега-Л, 2004. - 576 с.,

6. Управленческий учет: Учебное пособие/под ред. А.Д.Шеремета. -2-е изд., испр. - М.: ИД ФБК-ПРЕСС, 2002. -512 с.

7. Карпова Т.П. Управленческий учет: учебник для вузов. 2-е изд., перер. И доп. - М.: ЮНИТИ-ДАНА, 2004. - 351 с.

8. Кондраков Н.П., Иванова М.А. Бухгалтерский управленческий учет: учеб. пос. для вузов. - М.: Инфра-М, 2003. - С. 14.

HISTORY SCIENCE

THE COURAGE OF THE UZBEK PEOPLE IN THE 75TH ANNIVERSARY OF THE VICTORY

Mavlyanova Tamilla Bahrilloevna

Lecturer, Department of Russian and Foreign Literature
at Samarkand State University

Abstract: This article analysis vital data about the place of Uzbek nation in the period of World war II, difficulties of nation before 1991, the remembrance of veterans in independence years and Cold war participants an importance for our generation.

Key words: memory, Cold war, battlefield, honor, weapons, veterans, disabled, defenders, celebration.

World War II left an indelible mark on the history of nations. Our country was not left out of the clutches of the Cold War: millions of Uzbek young men and boys died on the battlefields, hundreds of thousands of homes were left homeless. The resilience, dedication and hard work of the people behind the front is a special theme. According to the data, during the war, the population of Uzbekistan collected 649.9 million soums in cash, 4 billion 226 million soums in loans, 52.9 kilograms of gold and silver in the defense fund. More than 7,518,000 gymnasts, about 2,639,000 cotton boots, more than 2,221,000 boots were sent to the battlefields. Light industry enterprises supplied products worth more than 246 million soums. In addition, 1,282,000 tons of grain, 482,000 tons of potatoes and vegetables, 1,000 tons of melons, dried and fresh fruits were sent to the front. Weapons produced in Uzbekistan during the war played an important role in the defeat. The bulk of the industry was focused on the production of military weapons, which were constantly sent to the battlefield. According to some estimates, 2,100 aircraft, 17,342 aircraft engines, 17,100 mortars, 27,000 anti-tank artillery pieces, 60,000 military chemical equipment, 22 million mines, 560,000 shells, 2 million 318 thousand aircraft bombs, 1 million grenades, more than 100 miles of wire, more than 3 million radio lamps for field radio stations, tanks and aircraft, 5 armored trains, 18 military-sanitary and bath trains and laundry trains, 2,200 mobile kitchens. There were also a lot of weapons made at the expense of the Uzbek people and sent to the battlefield. For example, 320,000,000 soums were collected from the population to build a tank colony and an air squadron. Thus, the Uzbek people risked their lives and property to defeat in World War II. More than a million of their children fought valiantly in the battles against the war. Hundreds of thousands were killed and injured. Meanwhile, Uzbek Workers' Battalions worked tirelessly for the front in Russia and elsewhere. Many of the people who saw nothing but hard work and suffering during the war years died in a whirlwind of grief. Many of the war veterans did not see the light of day. However, it should not be forgotten that our ancestors left an indelible mark on the history of the world, making a huge contribution to the elimination of the catastrophe that befell all mankind through unprecedented suffering and loss. The peoples of Uzbekistan, who made a significant contribution to the post-war victory over fascism, faced the difficult task of building a militarized economy, bringing it to a pre-war level and developing it. After war, process was accompanied by a race for conventional and nuclear weapons that threatened to lead to World War III. One such catastrophe was the 1962 Caribbean Crisis. This was followed in the 1970s by efforts by both sides to "alleviate" international tensions and limit armaments. The USSR's gradual technological backwardness, along