

ISSN: 2524-0935



АВГУСТ
2020
КИЕВ,
УКРАИНА

ДИСТАНЦИОННЫЕ ВОЗМОЖНОСТИ И ДОСТИЖЕНИЯ НАУКИ

МЕЖДУНАРОДНАЯ
НАУЧНО-ПРАКТИЧЕСКАЯ КОНФЕРЕНЦИЯ

**СБОРНИК НАУЧНЫХ
ПУБЛИКАЦИЙ**



Международная научно-практическая конференция

**ДИСТАНЦИОННЫЕ ВОЗМОЖНОСТИ И
ДОСТИЖЕНИЯ НАУКИ**

(Август 2020 г.)

г.Киев 2020

Редакционная коллегия:

Максимов Вячеслав Борисович

кандидат юридических наук, доцент кафедры международного права (Киев, Украина);

Крамарева Валерия Евгеньевна

кандидат экономических наук, преподаватель кафедры экономики предприятий (Киев, Украина);

Фомичёва Диана Викторовна

кандидат педагогических наук, доцент кафедры менеджмента (Киев, Украина);

Калинкин Сергей Владимирович

доктор медицинских наук, профессор кафедры хирургии (Санкт-Петербург, РФ);

Махмудов Ажирбек Каримович

кандидат технических наук, доцент (Астана, Казахстан);

Сборник тезисов научно-практической конференции г. Киев. 2020г – 119с.

ISSN: 2524-0935

Издательство не несет ответственности за материалы, опубликованные в сборнике. Все материалы поданы в авторской редакции и отображают персональную позицию участника конференции.

Контактная информация организационного комитета конференции:
мультидисциплинарный научный журнал «Архивариус»

Электронная почта: *info@archivarius.org.ua*

Официальный сайт: *www.archivarius.org.ua*

СОДЕРЖАНИЕ / CONTENT

AGRICULTURE SCIENCES

Qobuljonov Dostonbek AGROTOURISM IN AGRICULTURE.....	7
А.А.Абдумажитов, И.Г.Горлова АНАЛИЗ ЭФФЕКТИВНОСТИ ИСПОЛЬЗОВАНИЯ БЕСПИЛОТНЫХ ТЕХНОЛОГИЙ В АГРАРНОМ ПРОИЗВОДСТВЕ.....	9
Дусматова Дилрабо, Сайпиева Дилдора, Бабаева Гулрухсор ВРЕД СОСУЩИХ КАРАНТИННЫХ ВРЕДИТЕЛЕЙ РЕСПУБЛИКИ УЗБЕКИСТАН.....	15
Журабек Яхёев, Миржалол Мирзаахмедов, Гузал Дустмуродова ВРЕД КАРАНТИННЫХ ВРЕДИТЕЛЕЙ ВНУТРЕННЕГО КАРАНТИНА РЕСПУБЛИКИ УЗБЕКИСТАН.....	18
Кодиров Нодир, Ибадова Сайёра, Бабаева Гулрухсор ВРЕД ГРЫЗУЩИХ КАРАНТИННЫХ ВРЕДИТЕЛЕЙ РЕСПУБЛИКИ УЗБЕКИСТАН.....	22

BIOLOGICAL SCIENCE

Расулова Г.А., Рузиева ДМ., Абдильмянова Л.И. ВЛИЯНИЕ РАСТИТЕЛЬНЫХ ЭКСТРАКТОВ HELIANTHUS TUBEROSUS И CELOSIA CRISTATA НА ИНГИБИТОРНУЮ АКТИВНОСТЬ ЭНДОФИТОВ (A. egypticus - НТ166S и P. brevicaulis alba - СС200).....	25
---	----

CHEMICAL SCIENCES

Karimova Zarifa, Karimova Kamola IMPORTANCE OF MINERAL FERTILIZERS.....	28
---	----

ECONOMICS SCIENCES

Mamatkulov Murodjon Shukurovich THE PROBLEMS OF FORMATION OF RESPONSIBILITY CENTERS IN UTILITY SERVICES.....	30
Беркинов Базарбай, Алмуродов Абдулла, Абдурахимова Ёкутой ОСОБЕННОСТИ ОРГАНИЗАЦИИ И УПРАВЛЕНИЯ СЕМЕЙНЫМ ПРЕДПРИНИМАТЕЛЬСТВОМ В УЗБЕКИСТАНЕ.....	35

HISTORICAL SCIENCES

Salavat Galiev THE ROLE OF TATAR ENLIGHTENERS IN THE CULTURAL DEVELOPMENT OF TURKESTAN (THE SECOND HALF OF THE XIX CENTURY-THE BEGINNING OF THE XX CENTURY).....	39
Хамраева Н. ЖИЗНЬ И ПОЛИТИЧЕСКАЯ ДЕЯТЕЛЬНОСТЬ АБУЛГАЗИ - ХАНА (Хивинское ханство в период до второй половины XVII века).....	42

MEDICAL SCIENCES

Daminova Sh.B., Matkulieva S.R., Razzakova N.B THE EFFECT OF CHRONIC VIRAL HEPATITIS C ON THE ORAL MUCOSA.....	46
N.Gaybullaeva COMPARISON OF A DATA OF THE APPLANATION TONOMETRY MADE WITH THE KEELER AND OF THE APPLANATION TONOMETRY BY MAKLAKOV.....	48
Normurodov Bexruz Ergash O'gli, Qodirov Muzaffar Toxir O'gli, Tursunov Sardorbek Normurod O'gli	

СОДЕРЖАНИЕ / CONTENT

THE ROLE OF MEN AND WOMEN IN MEDICINE.....	49
Жалолов Р.К., Кушоев Э.Х., Юлдашев С.К ОЦЕНКА ВЫРАЖЕННОСТИ СПАЕЧНОГО ПРОЦЕССА И СОСТОЯНИЕ РУБЦА НА МАТКЕ ПОСЛЕ КОНСЕРВАТИВНОЙ МИОМЭТОМИИ.....	51
З.И. Убайдуллаева, Х.Турсунова ОЦЕНКА ФУНКЦИОНАЛЬНОЙ АКТИВНОСТИ МЕМБРАННОГО ФЕРМЕНТА ЭРИТРОЦИТОВ ПРИ ХРАНЕНИЕ ИХ В КОНСЕРВИРУЮЩЕЙ СРЕДЕ.....	53
Ибрагимова Сурайё Олимовна ЛЕЧЕБНЫЕ СВОЙСТВА АЛАБУТА И ГОРЬКОЙ ТЫКВЫ, ПРИНАДЛЕЖАЩИХ К СЕМЕЙСТВУ АНГИНЫ.....	55
Мирзаева Умида Абдуназаровна, Купвакова Азиза Имомовна ВИДЫ И ЗНАЧЕНИЕ ДИДАКТИЧЕСКИХ ИГР В ШКОЛЬНОМ ОБРАЗОВАНИИ.....	57
Р.Ю. Закирова С.Н. Аминов, Н.У. Ибрагим ИСПОЛЬЗОВАНИЕ МЕТОДОВ МАТЕМАТИЧЕСКОГО ПЛАНИРОВАНИЯ С ЦЕЛЬЮ ОПРЕДЕЛЕНИЯ ОПТИМАЛЬНОГО СОСТАВА РАНОЗАЖИВЛЯЮЩЕЙ МАЗИ.....	60
Р.Ю. Закирова С.Н. Аминов, А.Б. Ибрагим. ОПРЕДЕЛЕНИЕ СТАБИЛЬНОСТИ КОМБИНИРОВАННОГО ГЕЛЯ.....	63
Расуль-Заде Ю.Г., Якубджанова Ш.Р., Шукурхужаева Д.Н КЛИНИЧЕСКИЙ АНАЛИЗ ИСХОДА ПОВТОРНОЙ БЕРЕМЕННОСТИ У ЖЕНЩИН С ЛЕГОЧНОЙ ФОРМОЙ ТУБЕРКУЛЁЗА.....	66
Холмирзаева Юлдуз Маматкуловна КАК "ШТУРМОВАТЬ МОЗГ" УЧАЩИХСЯ?.....	68

PEDAGOGY SCIENCES

Mirzakarimova Makhliyokhon Madaminjonovna ENTREPRENEURIAL-ORIENTED EDUCATIONAL PROCESS IN TEACHING SCHOOL SUBJECTS.....	71
Musayeva Muhabbat Eshboyevna, Abdusamatova Shaxodat Khojiakbar, Umidov Azizjon Rakhmatjon PROSPECTS FOR TEACHING THE DISCIPLINE "DISTANCE EDUCATION AND ITS BASIC CONCEPTS" THROUGH THE METHOD "I KNOW".....	73
Shukurova Markhabo Eshonkulovna, Ruzieva Madinakhon Shukhrat qizi, Nomozova Elmira Kurbanovna ORGANIZING VIDEO LESSONS IN SCHOOLS CLASSES.....	76
Содикова Насиба Камбаралиевна, Sodikova Nasiba Kambaralievna ПЛАНИРОВАНИЕ РАЗВИТИЯ ПОЗНАВАТЕЛЬНЫХ УЧЕБНЫХ ДЕЙСТВИЙ ПРИ ОБУЧЕНИИ ХИМИИ В 7 КЛАССЕ.....	78

PHILOLOGY SCIENCES

Alimova E'zoza Zafar qizi, Khamdamova Shakhina Istam qizi "LINGVOSTATISTIC RESEARCH IN LINGUISTICS".....	81
Ismailova Diloromkhon Nematillayevna OBJECTIVES AND TASKS OF FOREIGN LANGUAGE TEACHING.....	83
Isroilova Zarifakhon Murotaliyevna, Sotivoldiyeva Nilufar Dilshodbek kizi ОСОБЕННОСТИ ЛИРИКИ А.А.БЛОКА.....	85
Dr. Jamila Ermetova, Abdullaeva Nodira Farkhodovna IMPORTANCE OF TEACHING LISTENING SKILL IN THE EFL.....	87
Эрметова Джамилia, Нодира Фарходовна Абдуллаева ВАЖНОСТЬ ОБУЧЕНИЯ НАВЫКАМ АУДИРОВАНИЯ В EFL.....	88
Karimova Zahro Abduraxmonovna PHRASEOLOGY: WORD-GROUPS WITH TRANSFERRED MEANINGS.....	90
Nuriddinova Surayyo Shodibek qizi, Zahiriddin Mukhammad Babur DIFFERENCES AND BASIC FEATURES OF LEXEME AND WORD.....	92
Shakhnoza Gulyamova Kahramanova RELATION OF POLYSEMY AND HOMONYMY.....	94
Vazirakhon Rustamovna Ochilova	

THE ROLE OF STUDENTS IN ACHIEVING METACOGNITION.....	96
Yuldosheva Mamura	
FAMILIAR ASPECTS OF UZBEK AND ENGLISH COMPLEMENTS.....	98
Рахматуллаева Чарос Бахтиёровна	
УСВОЕНИЕ ИНОЯЗЫЧНЫХ СТРУКТУРНЫХ ЭЛЕМЕНТОВ В РУССКОМ ЯЗЫКЕ.....	101

PHILOSOPHY SCIENCE

Худайкулов Дилёр Исмаилович	
ФОРМИРОВАНИЕ ЧТЕНИЯ КУЛЬТУРЫ - ТРЕБОВАНИЯ.....	103

STATE AND LAW

Saidova Sayyora Alisher qizi	
CERTAIN ASPECTS OF DEVELOPMENT OF RELIGIOUS AND POLITICAL PROCESSES IN YOUTH LIFE.....	105

TECHNOLOGY SCIENCES

N.Yu.Xomidova, X.X.Yuldasheva, O'.K.Komilova	
CYBER SECURITY OF THE RAILWAY WIRELESS SYSTEM: DETECTION, DECISION AND HUMAN-IN-THE-LOOP.....	107
Назаров Уктам Отабекович	
АРХИТЕКТУРА "ХОНАКОХ КОКИЛДОР".....	109
ЭНЕРГЕТИЧЕСКИЕ И УГЛОВЫЕ ЗАВИСИМОСТИ КОЭФФИЦИЕНТА ЗЕРКАЛЬНОГО ОТРАЖЕНИЯ ЖЕСТКОГО ГАММА-ИЗЛУЧЕНИЯ ОТ ШЕРОХОВАТЫХ ПОВЕРХНОСТЕЙ Т.М.Муминов, Г.К.Жумабаева.....	112

ECONOMICS SCIENCES

THE PROBLEMS OF FORMATION OF RESPONSIBILITY CENTERS IN UTILITY SERVICES

Mamatkulov Murodjon Shukurovich

associate professor, docent, independent researcher TIAME
zebo0608@mail.ru, Tashkent, Uzbekistan

Abstract: The article presents scientific proposals and practical recommendations on the establishment of responsibility centers at the expense of the management of homeowners and management organizations that provide utilities to apartment buildings and the effective management of their income and expenses.

Keywords: homeowners and management organizations, organization of responsibility centers, the structure of responsibility centers in public utilities.

In homeowners' associations and management organizations, management accounting is influenced by a number of internal and external factors, and its organization is based on a 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 (collection), registration and presentation of management information in the management of apartment houses.

Many subdivisions of homeowners' associations and management organizations servicing apartment houses are production and service divisions, which provide repair, improvement, construction and installation, emergency assistance, replacement of technical parts, repair and other services, points. There may also be revenue at the expense center (e.g., revenue from external services provided by the transportation service). If their value is very small, it is accounted for as a center of responsibility expense if the provision of services is not included in the core business. For these types of responsibility centers, the budget management tools are the production and service budget (production and service program) and the cost estimate.

The textbook "Management accounting", edited by A.D.Sheremet, describes in detail the aspects of the organization of management accounting, the group of factors influencing the choice of subsystem elements of management accounting (economic, legal, organizational and technical-technological). the components of the account are listed (cost and financial results accounting, analysis and decision making); as well as three main features of the management accounting subsystem classification (form of management and accounting relationship relationship, cost accounting, speed, completeness of accounted expenses), but only opinions on current management accounting (strategic accounting subsystem classifications are not distinguished); the level of detail of the management chart of accounts was considered.

The scientific work of N.P.Kondrakov and M.A.Ivanova has a broader approach to this issue. He stressed the importance of developing a plan for the organization of management accounting to ensure its rational organization.

They listed the following as components of this plan: documents and their circulation; chart of accounts and their correspondence; reporting plan; plan of technical registration of the account; plan of labor organization of accounting department staff, etc.

S.A.Nikolaeva focused on three components of the organizational-methodological model of management accounting, namely, methodological, organizational and technical parts. According to his definition, the methodological component defines what objects to manage and how to manage, the organizational part - forms a list of management entities and determines their importance in the management accounting system, while the technical part - determines the list of technical tools needed to implement management accounting.

Accordingly, there are five classic centers of responsibility:

expenditure center - the main structural unit of the business entity responsible for the expenditure of funds in accordance with the established budget. This center will not be responsible for accounting for income and profit;

income center - a structural unit of the business entity responsible for the formation and monitoring of income in certain amounts. This center does not affect the organization's costs and is not responsible for accounting for profits;

Gross Revenue Center - is an organizational unit responsible for monitoring a certain amount of gross income (income after deduction of fixed costs);

profit center - an organizational unit responsible for a certain amount of profit (income minus fixed and variable costs). This center is a division that is responsible for profit and has the necessary resources and powers to influence revenue growth and cost reduction;

investment center - an organizational unit responsible for monitoring the profitability of a certain amount of profit or capital. An investment center is a division that is responsible for the efficient use and profitability of investments and has the necessary resources and powers to influence the profitability and profitability of investments, increase revenues and reduce costs.

In our opinion, the expense centers should be divided into the following 2 types of sub-centers of responsibility:

shopping center - a type of expense center, which is responsible for the timely and complete supply of necessary spare parts and other material resources within the limits allocated from the budget for the services of homeowners' associations and the management organization.

the second sub-center of the expense management center is responsible for the effective management of service costs. It is a budget management tool for the centers and is a cost estimate.

A construction and household goods store opened on the basis of a business of a homeowners' association or a management organization can be divided into two divisions: the first, the wholesale division; the latter can be subdivided into retail divisions or the construction goods trade division and the household goods trade division. At the same time, there is an opportunity to prepare budgets and estimates of expenditures and revenues in conjunction with each department of responsibility. Figure 1 below shows the structure of the responsibility centers of the entities managing the apartment buildings.

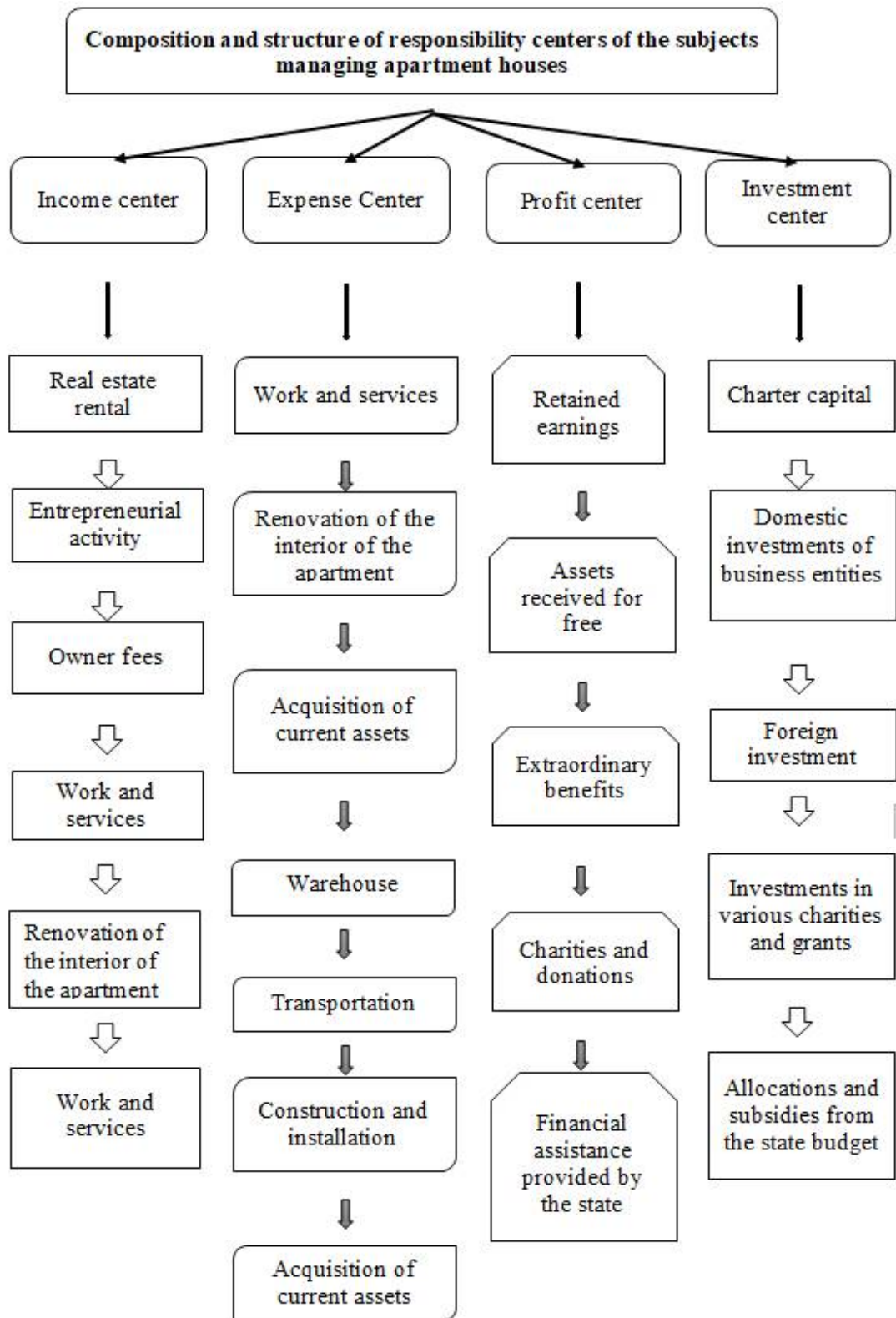


Figure 1. Centers of responsibility of the subjects managing apartment houses and their structural structure

In such a separation of responsibility centers, it is important to take into account the possibility of clearly defining the list of goods, works or services to be provided to external customers or internal structural units. The financial independence of the head of each responsibility center allows for the identification and management of the

financial results of the responsibility centers.

The main centers of responsibility of the subjects managing multi-apartment houses (homeowners' associations and the managing organization) are the centers of income and expenses, which are listed below:

1. Revenue center - a structural unit responsible for the marketing activities of the utility entity. Its effectiveness is determined by maximizing the income of homeowners' associations and the management organization.

2. Expenditure center - a structural unit responsible for the implementation of a certain amount of work within the funds allocated for public utilities

According to the structure in Figure 1, the financial structure of homeowners' associations and management organizations managing apartment buildings (created by responsibility centers) should achieve:

achieving information transparency in the entity servicing apartment buildings;

work on the basis of clearly defined and approved budgets to reduce costs in the maintenance of apartment buildings and a comparative analysis of the plan and actual financial performance for each financial responsibility center;

optimization of organizational and economic relations within homeowners' associations and management organizations;

work within the powers and responsibilities of the heads of responsibility centers and create management decisions that help them develop their skills;

increase and expand the powers of certain categories, in particular employees;

increase the effectiveness of the responsibility centers to have more information about the conditions of the local population and to make the right decisions at the lower level;

determining the system of employee incentives based on the level of positive impact on the financial results of their activities, costs, revenues, marginal revenue;

disclosure of information to a certain level of workers and employees only when there is a need to disclose confidential information between homeowners' associations and employees working within the management organization;

resolution of disputes related to the distribution of indirect costs between the responsibility center and the person responsible for the calculation of transfers;

preventing management from making wrong decisions due to lack of secondary authority;

development of management decisions to prevent conflicts between departments and divisions due to the lack of uniform standards in the activities of responsibility centers;

rational analysis of the reasons for resistance of employees who are not interested in achieving transparency in the collection and processing of information and making appropriate optimal management decisions;

familiarize employees with job descriptions who do not want to make independent decisions and take responsibility;

organization of management accounting in accordance with the rules and criteria for determining the cost of work and services;

correct interpretation of the structure of responsibility centers in the management of apartment buildings, etc.

Reference:

1. Ўзбекистон Республикаси Уй-жой Кодекси. Ўзбекистон Республикаси Олий Мажлисининг Ахборотномаси, 05.04.2019 й., 03/19/533/2885-сон.

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

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

4. Кондраков Н.П., Иванова М.А. Бухгалтерский управленческий учет: учеб. пос. для вузов. - М.: Инфра-М, 2003. - 368 с
5. Николаева С.А. Управленческий учет//Вестник ИПБ: Выпуск №4. Учебное пособие. - М.: институт профессиональных бухгалтеров России: Информационное агентство "ИПБ-БИНФА", 2002. -176 с.
6. Палий В.Ф. Организация управленческого учета. - М.: Бера-тор-Пресс, 2003. - 224 с.
7. Управленческий учет: Учебное пособие. Под ред. А.Д.Шеремета. -2-е изд., и спр. - М.: ИД ФБК-ПРЕСС, 2002. - 512 с.

ОСОБЕННОСТИ ОРГАНИЗАЦИИ И УПРАВЛЕНИЯ СЕМЕЙНЫМ ПРЕДПРИНИМАТЕЛЬСТВОМ В УЗБЕКИСТАНЕ

Беркинов Базарбай, д.э.н., профессор, ТГЭУ
Алмуродов Абдулла, к.э.н., доцент, ТГЭУ
Абдурахимова Ёкутой, мл.н.с., ТГЭУ

Abstract: The paper analyzes the stages of the establishment and development of the family business environment based on generalization of research by foreign and domestic scientists, also considers the theory and practical aspects of the concept of family business based on the property belonging to the family. Identified the features of legislative regulation of organization and management of family business, and its main advantages in the conditions of Uzbekistan.

Keywords: Family entrepreneurship, business promotion, business environment, business organization, development management.

В Узбекистане семейное предпринимательство имеет многовековую историю, где особое развитие в начале получило ремесленничество, а затем и семейный бизнес, который в последующие годы приобрел широкий масштаб. Еще в 1912 году в Фергане из функционировавших 157 предприятий около 69% из них, а в Самарканде из 37 предприятий 73% принадлежали местным предпринимателям, что является по сегодняшним критериям семейным бизнесом. Кроме того, в начале XX века были известны крупные семейные фирмы, известные за пределы Туркестанского края [1].

Семейное предпринимательство в республике - это инициативная деятельность, осуществляемая членами семьи в целях получения дохода (прибыли) на свой риск и под свою имущественную ответственность, может осуществляться с образованием или без образования юридического лица. Таким образом, в Узбекистане, в отличие от других стран ближнего зарубежья, установлены законодательные предпосылки для организации новых форм предприятий - семейных, которые получают устойчивое и гарантированное существование. Сегодня число действующих семейных предприятий в республике составляет 27,5 тыс ед.(Рис.).

В законодательстве республики семейное предпринимательство выделяется как особый объект правового регулирования и государственной поддержки. В части регулирования отношений в этой форме предпринимательства принят специальный Закон "О семейном предпринимательстве" [2]. Этим законом определены общие положения о семейном предпринимательстве, урегулированы вопросы создания семейного предприятия, его регистрации и деятельности и др.

**Международная научно-практическая
конференция**

**ДИСТАНЦИОННЫЕ ВОЗМОЖНОСТИ И
ДОСТИЖЕНИЯ НАУКИ**

(Август 2020 г.)

г.Киев 2020