

**DEVELOPMENT OF INTERNATIONAL
ENTREPRENEURSHIP BASED ON
CORPORATE ACCOUNTING AND
REPORTING ACCORDING TO IFRS**

ADVANCED SERIES IN MANAGEMENT

Series Editors: Miguel R. Olivas-Luján and Tanya Bondarouk

Previous Volumes

Social Media in Human Resources Management

Eds. Tanya Bondarouk and Miguel R. Olivas-Luján

Social Media in Strategic Management

Eds. Miguel R. Olivas-Luján and Tanya Bondarouk

(Dis)honesty in Management: Manifestations and Consequences

Eds. Tiia Vissak and Maaja Vadi

Commercial Diplomacy and International Business: A Conceptual and Empirical Exploration

Ed. H. Ruël

Electronic HRM in Theory and Practice

Eds. T. Bondarouk, H. Ruël and J.C. Looise

Relational Practices, Participative Organizing

Eds. Chris Steyaert and Bart Van Looy

Autopoiesis in Organization Theory and Practice

Eds. Rodrigo Magalhaes and Ron Sanchez

Organizations as Learning Systems “Living Composition” as an Enabling Infrastructure

Ed. Marjatta Maula

Complex Systems and Evolutionary Perspectives on Organizations: The Application of Complexity Theory to Organizations

Ed. Eve Mitleton-Kelly

Managing Imaginary Organizations: A New Perspective on Business

Eds. Bo Hedberg, Philippe Baumard and A. Yakhlef

Systems Perspectives on Resources, Capabilities and Management Processes

Eds. John Morecroft, Ron Sanchez and Aimé Heene

Tracks and Frames: The Economy of Symbolic Forms in Organizations

Ed. K. Skoldberg

Human Resource Management, Social Innovation and Technology

Eds. Tanya Bondarouk and Miguel R. Olivas-Luján

Dead Firms: Causes and Effects of Cross-Border Corporate Insolvency

Eds. Miguel M. Torres, Virginia Cathro and Maria Alejandra Gonzalez Perez

New Ways of Working Practices: Antecedents and Outcomes

Ed. Jan de Leede

Age Diversity in the Workplace

Eds. Silvia Profili, Alessia Sammarra and Laura Innocenti

International Business Diplomacy: How Can Multinational Corporations Deal With Global Challenges?

Ed. Huub Ruel

Organisational Roadmap Toward Teal Organisations

Eds. Tanya Bondarouk, Anna Bos-Nehles, Maarten Renkema, Jeroen Meijerink and Jan de Leede

Indigenous Management Practices in Africa: A Guide for Educators and Practitioners

Eds. Uchenna Uzo and Abel Kinoti Meru

Diversity Within Diversity Management: Country-Based Perspectives

Eds. Andri Georgiadou, Maria Alejandra Gonzalez-Perez and Miguel R. Olivas-Luján

Diversity Within Diversity Management: Types of Diversity in Organizations

Eds. Andri Georgiadou, Maria Alejandra Gonzalez-Perez and Miguel R. Olivas-Luján

HRM 4.0 for Human-Centered Organizations

Eds. Rita Bissola and Barbara Imperatori

Sustainable Hospitality Management: Designing Meaningful Encounters With Talent and Technology

Eds. Huub Ruël, Angelique Lombarts and Jeoren A. Oskam

Agri-Food 4.0: Innovations, Challenges and Strategies

Eds. Rahul S. Mor, Dinesh Kumar and Anupama Singh

Smart Industry – Better Management

Eds. Tanya Bondarouk and Miguel R. Olivas-Luján

Management and Information Technology in the Digital Era: Challenges and Perspectives

Eds. Chemma Nawal, Mohammed El Amine Abdelli, Anjali Awasthi and Emmanuel Mogaji

Sustainable Management in COVID-19 Times

Eds. Aldo Alvarez-Risco, Marc A. Rosen and Shyla Del-Agulia-Arcenales

Technology, Management and Business: Evolving Perspectives

Eds. Rajnish Kumar Misra, Archana Shrivastava and Charu Sijoria

Smart Cities for Sustainability: Approaches and Solutions

Eds. Mohammed El Amine Abdelli, Asma Sghaier, Atilla Akbaba, Samia Chehbi Gamoura and Hamid Doost Mohammadian

This page intentionally left blank

ADVANCED SERIES IN MANAGEMENT VOLUME 33A

**DEVELOPMENT OF
INTERNATIONAL
ENTREPRENEURSHIP BASED
ON CORPORATE ACCOUNTING
AND REPORTING ACCORDING
TO IFRS: PART A**

EDITED BY

MANSUR P. ESHOV

Tashkent State University of Economics, Uzbekistan

GULNORA K. ABDURAKHMANOVA

Tashkent State University of Economics, Uzbekistan

AKTAM U. BURKHANOV

Tashkent State University of Economics, Uzbekistan

NODIRA B. ABDUSALOMOVA

Tashkent State University of Economics, Uzbekistan

AND

SHAKHLO T. ERGASHEVA

Tashkent State University of Economics, Uzbekistan



United Kingdom – North America – Japan – India – Malaysia – China

Emerald Publishing Limited
Emerald Publishing, Floor 5, Northspring, 21-23 Wellington Street, Leeds LS1 4DL

First edition 2024

Editorial matter and selection © 2024 Mansur P. Eshov, Gulnora K. Abdurakhmanova,
Aktam U. Burkhanov, Nodira B. Abdusalomova and Shakhlo T. Ergasheva.
Individual chapters © 2024 The authors.
Published under exclusive licence by Emerald Publishing Limited.

Reprints and permissions service

Contact: www.copyright.com

No part of this book may be reproduced, stored in a retrieval system, transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without either the prior written permission of the publisher or a licence permitting restricted copying issued in the UK by The Copyright Licensing Agency and in the USA by The Copyright Clearance Center. Any opinions expressed in the chapters are those of the authors. Whilst Emerald makes every effort to ensure the quality and accuracy of its content, Emerald makes no representation implied or otherwise, as to the chapters' suitability and application and disclaims any warranties, express or implied, to their use.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-83797-666-9 (Print)

ISBN: 978-1-83797-665-2 (Online)

ISBN: 978-1-83797-667-6 (Epub)

ISSN: 1877-6361 (Series)



INVESTOR IN PEOPLE

CONTENTS

About the Editors xi

About the Contributors xiii

Contribution of Corporate Accounting and IFRS Reporting to Improving International Business Management: Introduction 1

Mansur P. Eshov, Gulnora K. Abdurakhmanova, Aktam U. Burkhanov, Nodira B. Abdusalomova and Shakhlo T. Ergasheva

PART 1: CORPORATE ACCOUNTING AND REPORTING UNDER INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

Favorable Business Climate for Transition to International Financial Reporting Standards: Criteria and Pathways for Achievement 7

Elena G. Popkova and Shakhlo T. Ergasheva

Organizational and Methodological Principles of the Consolidated Cash Flow Statement 15

Abdurakhim N. Turaev, Dilobar M. Mavlyanova, Azamat A. Eshonkulov and Rustam U. Xolpulotov

Application of IFRS in the Conditions of Digital Technologies 25

Olga A. Shukhova, Oksana A. Yuryeva and Shakhlo T. Ergasheva

Improvement of Organizational and Methodological Aspects of Identification and Accounting of Biological Assets in Livestock Based on International Standards 31

Bakhtiyor Yu. Menglikulov, Ikram R. Davletov and Mahfuza B. Yusupova

Analyzing the Impact of International Financial Reporting Standards (IFRS) on Microfinance Services 39

Zokir T. Mamadiyarov, Nilufar I. Sultanova, Shoh-Jakhon R. Khamdamov and Samariddin B. Makhmudov

Investment Accounting and Reflection of Financial Instruments of Digital Economy Development in IFRS 4.0	49
<i>Yakutkhon K. Karrieva, Shakhlo A. Masharipova, Shahnoza S. Karrieva, Karimbergan S. Karriev and Nilufar B. Sobirova</i>	
Corporate Governance in Joint-Stock Companies: Challenges and Opportunities for Adopting International Standards	57
<i>Aida M. Saidakhmedova</i>	
Development of the Company's Cash Flow Accounting in the Context of New Requirements of International Financial Reporting Standards	65
<i>Shakhlo T. Ergasheva, Elvira A. Khalikova, Rano A. Mannapova and Rasul O. Kholbekov</i>	
The Importance of Pedagogical Skills for the Transition to IFRS	75
<i>Gulnara Kh. Ibragimova</i>	
Transition to IFRS as a Mechanism for Increasing the Investment Attractiveness of the Economy	83
<i>Bozor K. Tukhliev</i>	
Smart Automation of Corporate Accounting and Reporting in International Business According to IFRS: Global Premises and Prospects for Russia	91
<i>Elena G. Popkova, Tatiana N. Litvinova and Olga M. Zemskova</i>	
Intellectual Property: Accounting, IFRS, and Highly Effective Management	99
<i>Ikram R. Davletov, Furkat T. Temirov, Habibullo Sh. Sadibaqosev, Rustam U. Xolpulotov and Shuhratjon M. Onorbayev</i>	
The Influence of the Main Rate of the Central Bank on GDP Growth in Uzbekistan and the Transition to International Financial Reporting	107
<i>Shoh-Jakhon R. Khamdamov, Anvar S. Usmanov, Siddik N. Sayfullayev, Mavluda S. Xamitova and Shokhbozbek B. Adkhamjonov</i>	
PART 2: MANAGERIAL ASPECTS OF CORPORATE ACCOUNTING AND REPORTING IN INTERNATIONAL ENTREPRENEURSHIP	
Problems of Regulating Digital Platforms in the Context of the Tax Office Institution: Problems and Prospects	115
<i>Georgiy A. Korolev, Ekaterina A. Yastrebova, Anna F. Bogatyreva and Liubov A. Aslapovskaya</i>	

Addressing Global Challenges Through Innovation and Structural Policy: Identification of Early Technological Developments	127
<i>Victoria S. Ustenko and Elena M. Bobodzhonova</i>	
Stakeholders of Cross-Border Trade Transactions: Two-Tier Model Concept	137
<i>Siqi Xu and Roman V. Manshin</i>	
Neural Network Modeling of the Motivation of Top Management of Regional Management Structures as a Regression Problem	147
<i>Sergey N. Yashin, Egor V. Koshelev, Evgeniy Yu. Denisov, Elena P. Kozlova and Viktoriya A. Polyanskaya</i>	
Economic Security in the Digital Age	155
<i>Olga B. Digilina and Alim S. Bishenov</i>	
Digital State and Municipal Management Technologies	163
<i>Lela V. Chkhutiashvili, Nana V. Chkhutiashvili, Alexander A. Petrov and Galina F. Golubeva</i>	
Optimization of Warehouse Logistics in the Company	169
<i>Marianne S. Santalova, Marina Yu. Pogudaeva, Irina P. Gladilina, Irina V. Soklakova and Svetlana A. Sergeeva</i>	
Formation of a Client-Centric Business Model in the B2B Market	177
<i>Elena V. Shirinkina, Vitaly D. Ababiy and Egor S. Shvedov</i>	
Implementation of Digital Technologies Into Accounting in Statistical Activities	185
<i>Bakhodir A. Begalov, Shokhrukh G. Odilov and Farrukh N. Rozimatov</i>	
Current Issues in the Field of Organization and Conduct of Anti-Corruption Expert Examination of Normative Legal Acts and Their Drafts	193
<i>Nadezhda V. Aleksandrova, Elena V. Ivanova, Elena V. Nechaeva, Nikolai V. Ivanov and Alexey V. Karpov</i>	
Strategic Management Accounting: The Tool for Managing Sales and Monitoring Outcomes	203
<i>Nodira B. Abdusalomova</i>	
Improving the Analysis of Profitability Indicators of Joint-Stock Company	213
<i>Sanjar Omanov, Bunyod Usmonov and Bobir Tashbaev</i>	

Improving Accounting Practices to Increase the Competitiveness of Enterprises	221
<i>Nilufar U. Babakhanova, Sonya M. Sultanova, Ayjan B. Djumanova, Maxim K. Kodirov and Saltanat T. Seytbekova</i>	
Improving the Investment Climate and Advancing Public–Private Partnerships Based on Improved Accounting Practices	229
<i>Minovar M. Yuldasheva, Mamura N. Kushakova, Kunduz E. Igamberdiyeva, Nigora Ya. Ismailova and Saltanat T. Seytbekova</i>	
Digital Horizon of International Business Development Based on Corporate Accounting and IFRS Reporting: Conclusion	239
<i>Mansur P. Eshov, Gulnora K. Abdurakhmanova, Aktam U. Burkhanov, Nodira B. Abdusalomova and Shakhlo T. Ergasheva</i>	

ABOUT THE EDITORS

Mansur P. Eshov – Doctor of Science, Vice Rector of Academic Affairs of Tashkent State University of Economics (Tashkent, Uzbekistan). Mansur P. Eshov has more than 30 scientific research are reflected in the results of scientific works published, in particular, 1 textbook, 8 scientific articles, as well as the most prestigious international journals in 5 scientific articles published. He is the winner of the republican stage of the Best Pedagogical Contest of Higher Education; winner of the Qualifying Selection for Candidates nominated on the basis of the Istedod Foundation; winner of the city stage of the intellectual contest “Stars of Science” is organized by the Association of Women of Uzbekistan “Olima ayollar”. The author's research interests are methodology for determining the tax burden on the mechanism of taxation of small enterprises; the theoretical and practical aspects of the mechanism of the successful implementation of government grants guided; management and marketing; business or sector business; finance, money circulation, and credit.

Gulnora K. Abdurakhmanova – Vice Rector of Research and Innovations at Tashkent State University of Economics (Tashkent, Uzbekistan). She actively participates in conferences and has numerous research materials in international scientific books and journals in English, Uzbek, and Russian languages. Gulnora K. Abdurakhmanova is a member and an Editor-in-Chief in “Economics and innovation technologies” scientific-electronic journal of Tashkent State University of Economics. The author’s research interests are teaching the disciplines of Labor, Demography, and Migration; conducting doctoral scientific research on labor economics; development and implementation of educational programs and strategies.

Aktam U. Burkhanov – Doctor of Economic Sciences, Professor, Dean of the Finance and Accounting Faculty, Tashkent State University of Economics (Tashkent, Uzbekistan). Aktam U. Burkhanov is the author (coauthor) of more than 200 scientific and educational works. During his scientific and pedagogical activity, he authored 8 textbooks, 4 monographs, 5 training manuals, and 14 teaching-methodical manuals, including the textbooks “Financial Market and Investments” (2021), “Investments and Innovations” (2021), “Financial Management” (2020), “Financial Market” (2020), “Financial Security” (2019), and “Crisis Management of Enterprises” (2013). The monographs “Investment of Small Business Entities: Theory and Practice” (2014) and “Financial Stability of Enterprises: Theory and Practice” (2019) aim to improve the quality of education in educational institutions. The author is a member of the editorial board and Chief Editor of scientific journals “Uluslararası İşletme, Ekonomi ve Yönetim Perspektifleri Dergisi” and “Journal of Turkish Studies.”

Nodira B. Abdusalomova – Head of the “Accounting” Department of Tashkent State University of Economics (Tashkent, Uzbekistan), Doctor of Economic Sciences, Professor. She got her Bachelor’s degree at the Tashkent State University of Economics in the field of

“Accounting and Auditing.” She completed her Master’s degree at the Tashkent State University of Economics, specializing in “Public Finance Management.” In 2017, she defended her Candidate Dissertation on “Improving cost management and accounting in ferrous metallurgy enterprises.” In 2019, she received the degree of Doctor of Economic Sciences with a dissertation on the topic “Improvement of the budgeting and internal control system in the management accounting system.” Currently, four of her students have successfully defended their Dissertation of Candidate of Science. The author conducts scientific research in the direction of management accounting, strategic management accounting, and international standards of financial reporting. She is the author of more than 100 scientific works, including 20 foreign articles, 3 textbooks, 3 monographs, and 2 educational manuals.

Shakhlo T. Ergasheva – Candidate of Economic Sciences, Professor of Accounting Department, Director of the Innovation Resource Center for IFRS of Tashkent State University of Economics (Tashkent, Uzbekistan); International School of finance technology and science (Tashkent, Uzbekistan). Shakhlo T. Ergasheva organizes republican and international scientific and practical conferences and scientific activities. She is the author and editor of collective monographs. Her research interests include accounting and auditing according to international financial reporting and auditing standards, as well as accounting in the public sector of the economy. Shakhlo T. Ergasheva is the author of more than 200 works published in Uzbek and foreign publications, including 10 works in Scopus and 3 in Web of Science. She is a performer of research works supported by grants of the Republic of Uzbekistan.

ABOUT THE CONTRIBUTORS

Vitaly D. Ababiy, born in 1972, Head of the Digital Projects Department, Surgut State University (Surgut, Russia). He is the author of 20 scientific publications and research and development in the field of natural and technical sciences.

Shokhbozbek B. Adkhamjonov – established himself in the field of economics and finance through his academic pursuits and contributions. He graduated from Tashkent State University of Economics in 2020, completing his undergraduate studies in the Faculty of Accounting and Auditing, specializing in Accounting and Auditing. Demonstrating a commitment to furthering his education, he continued his studies at the same university in the Master’s program, focusing on Public Finance and International Finance. In 2022, he completed his Master’s degree, presenting a thesis on the unique characteristics of dualistic finance. Adkhamjonov’s academic journey is distinguished by his active engagement in research and publication. His thesis topic inspired him to publish several articles and theses, showcasing his analytical skills and expertise in finance. His work, particularly in the field of dualistic finance, is a testament to his deep understanding of complex financial systems and his ability to contribute valuable insights to the academic community in Uzbekistan. He works in Tashkent State University of Economics (Tashkent, Uzbekistan).

Nadezhda V. Aleksandrova – Candidate of Legal Sciences, Associate Professor, Department of Civil Law Disciplines, I.N. Ulyanov Chuvash State University (Cheboksary, Russia). Her scientific interests include problems of development and improvement of civil legislation, comparative legal research in the field of private and public law, and anti-corruption expertise of regional normative legal acts and drafts of normative legal acts. The author has published more than 80 scientific and educational works. Nadezhda V. Aleksandrova successfully combines scientific and pedagogical activities with social work. She is an independent expert authorized to conduct anti-corruption expertise of normative legal acts and draft normative legal acts, accredited by the Ministry of Justice of the Russian Federation; member of the Commission for coordination of work on combating corruption in the Chuvash Republic; member of the certification commission at the Office of the Judicial Department in the Chuvash Republic. In 2018 and 2019, she won the competition among independent experts to conduct independent anti-corruption expertise of normative legal acts of the Chuvash Republic and their drafts. The author is an independent expert authorized to conduct anti-corruption expert examination of normative legal acts and drafts of normative legal acts, including the issues of scientific application of legal technique and standard-setting in conducting anti-corruption expert examination of normative legal acts and their drafts.

Liubov A. Aslapovskaya – Bachelor’s degree in “History of State and Power” at the RANEPa in 2020 and the English-language Master’s degree in political science at the National Research University Higher School of Economics. Besides, the author graduated from the RANEPa Minor in International Law. She is the winner of the “The RANEPa

Young Researcher” competitions in 2019 and 2020 in humanities and jurisprudence, respectively. In 2018, she completed an internship in political ethics at the University of Groningen. In 2020, she did an internship at the NAFI research center. Currently, L. Aslapovskaya is a Junior Researcher at the Laboratory of the Tax System Development of the IPEI of the Russian Presidential Academy of National Economy and Public Administration (Moscow, Russia).

Nilufar U. Babakhanova – Candidate of Economic Sciences, Head of the Department of Accounting and Business, Tashkent State Transport University, Tashkent, Uzbekistan. She is an active participant of international and national conferences. The author’s research interests include statistics, statistics of railway transportation, financial and management analysis in railway transportation, accounting, economic analysis, and audit. Nilufar U. Babakhanova has scientific works indexed in the Scopus scientific database.

Bakhodir A. Begalov – Doctor of Economic Sciences, Professor, Full Member of the Russian Academy of Natural Sciences, the Academy of Education Informatization, and the International Academy of Informatization. Bakhodir A. Begalov is a member of the International Statistical Institute. He is engaged in scientific and pedagogical activities. He is a Professor at the Department of Information Technologies in Economy of the Tashkent State University of Economics (Tashkent, Uzbekistan) and a member of editorial boards of journals “Herald of Uzbekistan’s Economy,” “Economics and Education,” “Service,” and “The Economy of Uzbekistan.” He is the author of more than 300 scientific articles and scientific-methodical works, including 4 textbooks, 12 teaching aids, 9 monographs, and 32 study guides.

Alim S. Bishenov – postgraduate student of the Russian Academy of Public Administration under the President of the Russian Federation (Moscow, Russia). His main research interests include improving international competitiveness, ensuring sustainable development of national economies, digitization, and economic security. Head of the international consulting company “Bishenov and Partners,” uniting professionals in the field of ensuring the economic and legal security of business.

Elena M. Bobodzhonova – Independent Researcher, Innovation Strategist, and Entrepreneur. Elena received her Master’s degree in Management from Brunel University, London, UK, and her degree in psychology from Russian State University for Humanities. She is a founder of an innovation consultancy that helps companies worldwide design new products and services and grow in rapidly changing markets. Elena M. Bobodzhonova organizes international scientific and practical conferences, art exhibitions, and charity events. Her research interests include corporate innovation, psychology of creativity and creative methodologies, entrepreneurship, and organizational culture.

Anna F. Bogatyreva – graduated from the Faculty of Law of Lomonosov Moscow State University. She is currently a Researcher at the Tax System Development Laboratory of IPEI of the Russian Presidential Academy of National Economy and Public Administration (Moscow, Russia). Previously, Anna was engaged in scientific activity as a part of the Laboratory for the Development of the Tax System of the Gaidar Institute of Economic Policy where her scientific direction was Macroeconomics and Finance. In the course of her work, Anna studied taxation of e-commerce, controlled foreign companies, transfer pricing issues, including nonmaterial assets and tax policy in the field of excise taxation of addictive goods. Anna has publications in “Finance” and “Financial Bulletin”

journals. She also took part in the LIII International Scientific and Practical Conference “Russian Science in the Modern World” with a presentation at the RANEPА Tax Week.

Lela V. Chkhutiashvili – Doctor of Economics, Professor, Kutafin Moscow State University of Law (MSAL) (Moscow, Russia), Financial Lawyer, Certified auditor, Professional chief accountant. The author’s scientific interests include economy, economic sciences, accounting and statistics, economic analysis, audit and control, economics and organization of the enterprise, enterprise management, economic problems of organization and management of the country’s economy, economic theories, economic development and growth, forecasting and planning of the economy, and economic cycles and crises. Lela V. Chkhutiashvili is the author and coauthor of 6 scientific monographs and textbooks, more than 200 scientific and educational works, including in Scopus, Web of Science, etc. The author constantly participates in international and all-Russian conferences, forums, and seminars, conducts scientific research, and implements scientific projects. Lela V. Chkhutiashvili lectures and conducts practical classes in the disciplines “Economics for lawyers,” “Fundamentals of management,” “Statistics,” “Legal statistics,” “Economics of an organization (enterprise),” “Pricing,” “Economic categories of competition law,” “Introduction to entrepreneurial activity,” “Organizational and managerial activity of a lawyer,” “Economic analysis of law,” etc. The author annually passes advanced training course, constantly monitors updates in legislation, uses new and relevant scientific, educational, and periodical literature to prepare for classes.

Nana V. Chkhutiashvili – Candidate of Economics, Associate Professor, Kutafin Moscow State University of Law (MSAL) (Moscow, Russia). The author’s scientific interests include labor economics, employment of the population, rationalization and stimulation of labor, economic theories, economic development and economic growth, forecasting and planning of the economy, and economic cycles and crises. The author lectures and conducts practical classes in the disciplines “Economics for lawyers,” “Fundamentals of management,” “Finance and credit,” “Labor economics,” “Economics of an organization (enterprise),” and “Pricing.” Nana V. Chkhutiashvili constantly monitors the updates of legislation and uses new and relevant scientific, educational, and periodical literature to prepare for classes. She has published more than 30 works, scientific monographs, and textbooks, including in Scopus, Web of Science, etc. The author constantly participates in international and all-Russian conferences, forums, and seminars, conducts scientific research, and implements scientific projects.

Ikram R. Davletov – born on October 19, 1980, in Gurlan district, Khorezm region, Uzbekistan. In 2003, he graduated from Tashkent State Agrarian University, majoring in “Accounting and Auditing.” In 2006, Ikram R. Davletov obtained a Master’s degree in “Accounting.” On May 25, 2018, he successfully defended his doctoral thesis on “Improving accounting and auditing of intellectual property objects in the agricultural sector” and received the degree of PhD on economics. He has been working as an Associate Professor at the Accounting Department of Tashkent State University of Economics (Tashkent, Uzbekistan) since September 5, 2022. The author actively participates in conferences and publishes research materials in scientific publications. Ikram R. Davletov is the author of more than 60 publications in Uzbek, Russian, and English. The author’s scientific interests include financial accounting, management accounting, intangible assets, and intellectual property objects.

Evgeniy Yu. Denisov – Candidate of Economic Sciences, Associate Professor of the Department of Enterprise Economics, Minin Nizhny Novgorod State Pedagogical University (Nizhny Novgorod, Russia). The author's research interests include sustainable development of the regional economy and interaction of business structures and authorities. The author carries out research in the area of the formation of the mechanism of sustainable development of the enterprise based on technological transformations. The author directs the research activities of students, successfully conducts scientific work, and participates in seminars and round tables on topical issues of socioeconomic development of the country's and region's economy. The author regularly makes presentations at international, all-Russian, interregional, and interuniversity scientific-theoretical, scientific-practical, and methodological conferences and seminars. Evgeniy Yu. Denisov has published more than 10 articles in Russian peer-reviewed scientific journals and books.

Olga B. Digilina – Doctor of Economics, Professor, Department of Political Economy, Faculty of Economics, RUDN University (Moscow, Russia). Her research interests include the theory of economic growth, sustainable development, managerial economics, digitization, innovation management, human resource management, strategic planning, competition development, creation of information systems, management, and finance. Olga B. Digilina is the author of more than 100 scientific papers, including 12 monographs. Olga's Hirsch Index is 13.

Ayjan B. Djumanova – Professor, Department of Accounting and Business, Tashkent State Transport University, Tashkent, Uzbekistan. The author's research interests include accounting, economic analysis, and auditing.

Azamat A. Eshonkulov – Assistant, Department of Accounting, Tashkent State University of Economics (Tashkent, Uzbekistan). The author actively participates in conferences and publishes research materials in international scientific publications. Azamat A. Eshonkulov is the author of 30 publications in Russian and Uzbek languages. The author's research interests include IAS, IFRS, consolidation, consolidated financial statements, parent company, subsidiary, net assets, goodwill, retained earnings, and consolidated group.

Irina P. Gladilina – Doctor of Pedagogical Sciences, Professor, Professor of the Department of Financial Management and Financial Law of the Moscow Metropolitan Governance Yury Luzhkov University (Moscow, Russia). She is the author of more than 380 publications. Her research interests include professional development of personality, development of creative and critical thinking of a successful professional in the context of digital transformation, procurement management and training of highly professional managers, the problem of sustainable development of the national economy and improving the quality of life of the population, and artificial intelligence and big data in the professional activities of managers. Irina P. Gladilina is the developer of author's educational programs, Head of several Master's programs. She provides scientific guidance to graduate and undergraduate students and consulting support of research work of individual students and research teams.

Galina F. Golubeva – Senior Lecturer of the Basic Department of Financial Control, Analysis and Audit of the Main Control Department of the City of Moscow of the Plekhanov Russian University of Economics (Moscow, Russia). The total work experience is 35 years. The author teaches courses of economic analysis, economic analysis of labor indicators, fundamentals of economic analysis of economic entities, analysis of economic

activity, and financial analysis. Galina F. Golubeva conducts scientific research in the field of economic growth and macrostructural modeling. Her professional interests include economic analysis, statistics, and organization economics. She has published more than 20 works, scientific monographs, and textbooks, including in Scopus, Web of Science, etc. The author constantly participates in international and all-Russian conferences, forums, and seminars, conducts scientific research, and implements scientific projects.

Gulnara Kh. Ibragimova – Doctor of Pedagogical Sciences, Professor, Department of Social and Humanitarian Sciences of the Tashkent State University of Economics (Tashkent, Uzbekistan), Academician of the International Scientific Academy “Ancient World.” Gulnara Kh. Ibragimova is the author and presenter of the Tashkent television program “Philosophy of Science” and an expert on several television programs of the National Television and Radio Company of Uzbekistan. She is the organizer of more than 40 international conferences and 50 republican scientific and theoretical conferences. Gulnara Kh. Ibragimova is the author of more than 60 textbooks, 10 monographs, 10 patent certificates, 60 patents, 200 scientific articles, 10 textbooks, and 20 educational and methodological collections. In 2023, she was awarded the badge “For Merits in the field of education.” Gulnara Kh. Ibragimova participated in the World Congress on Ethno-pedagogy in Istanbul, Baku, Astana, and Budapest. She also participated in international symposiums in India, Turkey, Georgia, Hungary, Singapore, Azerbaijan, Astana, and Alma-Ata (Zharkent).

Kunduz E. Igamberdiyeva – Acting Associate Professor, Department of Accounting and Business, Tashkent State Transport University (Tashkent, Uzbekistan). She teaches such disciplines as accounting, auditing, accounting and auditing, audit on railway transport, and budget accounting. Kunduz E. Igamberdiyeva has worked as an Accountant for 16 years. She is an Accountant of the first category. The author worked at the enterprises of railway transportation from Accountant to Chief Accountant. Kunduz E. Igamberdiyeva is the author of textbooks on the discipline of “Financial accounting and reporting on railway transport,” “Audit on railway transport,” and “Accounting and audit,” methodological aids for writing course work, and instructions for practical training. She participates in many international conferences and seminars. The author participated in writing a collegiate monograph. For the last 5 years, Kunduz E. Igamberdiyeva published more than 20 articles in international and national journals individually and in coauthorship. She has articles published in publications indexed in Scopus (types of publication: Article and Proceedings paper).

Nigora Ya. Ismailova – In 1996–1999, she was a student of Tashkent Construction and Communal College. She graduated from the Tashkent Financial Institute with a Bachelor’s degree in “Accounting and Audit” in 2003 and from the Tashkent State University of Economics with a Master’s degree in “Audit” in 2005. She began her career in 2007 as an Assistant at the Department of “Accounting and Audit” of the Tashkent Institute of Railway Engineers. From 2021 until now, she has been working as an Assistant at the Department of Accounting and Business of Tashkent State Transport University (Tashkent, Uzbekistan).

Nikolai V. Ivanov – Candidate of Historical Sciences, Associate Professor, Department of Civil Law Disciplines, I.N. Ulyanov Chuvash State University (Cheboksary, Russia). The author conducts scientific and practical research on additional professional programs: “The use of information and communication technologies in the professional activity of a

teacher”; “Organizational and legal foundations of continuing education in the Russian Federation”; “First aid to victims”; and “Professional activity of a lawyer in a digital society.” The author’s scientific interests are represented by the study of the development and improvement of civil and procedural legislation, comparative legal research in the field of history of private and public law, prevention of corruption, and legal basis and status of activity of independent experts conducting anti-corruption expertise of normative legal acts (draft normative legal acts) at the regional level. Nikolai V. Ivanov has published more than 100 scientific, educational, and methodological works, including anti-corruption expertise of normative legal acts. He successfully combines scientific and pedagogical activities with social work. The author is a member (independent expert) of the competition and certification commission of the Prosecutor’s Office of the Chuvash Republic, a member of the certification commission at the Office of the Judicial Department in the Chuvash Republic, and a member and active participant of the veteran council of the Ministry of Internal Affairs of the Chuvash Republic.

Elena V. Ivanova – Candidate of Legal Sciences, Associate Professor, Head of the Department, Department of Civil Law Disciplines, I.N. Ulyanov Chuvash State University (Cheboksary, Russia). She is the developer and reviewer of pedagogical materials for the Federal Internet-based Graduate Baccalaureate Examination (FIEB). Elena V. Ivanova successfully combines scientific and pedagogical activities with social work. She is a member of the Commission for Pardon under the Head of the Chuvash Republic; a member of the Commission under the Head of the Chuvash Republic for consideration of candidates for awarding the commemorative medal “100th anniversary of the formation of the Chuvash Autonomous Region”; a public representative in the Qualification Collegium of Judges of the Chuvash Republic; a member of the Commission for taking the examination of persons applying for the position of notary; a member of the expert group of the Ministry of Digital Development, Information Policy, and Mass Communications of the Chuvash Republic for consideration of the results of public discussion of draft laws of the Chuvash Republic developed by the Ministry; the Deputy Chairman of the Public Council at the State Service of the Chuvash Republic for Justice Affairs. The author is a member of state and municipal commissions for competitions at the regional level. Her scientific interests include contract law, corporate and civil law, and educational law. The author has published more than 100 scientific, educational, and methodological works, including publications on the topic of the research to study the practical activities and status of independent regional experts conducting anti-corruption expertise of normative legal acts (draft normative legal acts) at the regional level.

Alexey V. Karpov – Candidate of Historical Sciences, Associate Professor, Department of Document Science, Information Resources, and Auxiliary Historical Disciplines, I.N. Ulyanov Chuvash State University (Cheboksary, Russia). The author graduated from the Chuvash State University in 2000. In 2004, he got the degree of Candidate of Historical Sciences. His research interests include theory of politics, history and methodology of political science, electoral process and law, and history and current state of institutions of state power and governing bodies of the subjects of the Russian Federation. Alexey V. Karpov is the author of more than 60 scientific and methodical works. The author has successfully developed the course “State and Municipal Procurement (Independent Expert Review of Regulatory Legal Acts)” to conduct comprehensive research in the field of studying the procedure of organizing and conducting anti-corruption expert review and improving the effectiveness of the institute of independent experts in a legal state.

Karimbergan S. Karriev – Assistant, Department of Business Management and Logistics, Tashkent State University of Economics (Tashkent, Uzbekistan). He is the author of many scientific works, including one monograph and one methodical manual. The author actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science. The author's research interests include finance, financial management, cash flows, management, human resources management, business management, and tourism and service.

Shahnoza S. Karrieva – Assistant, Department of Human Resources Management, Tashkent State University of Economics (Tashkent, Uzbekistan). The author has published many scientific articles. She actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science. The author's research interests include finance, financial management, cash flows, management, human resources management, business management, and tourism and service.

Yakutkhon K. Karrieva – Doctor of Economic Sciences, Professor, Department of Business Management and Logistics, Tashkent State University of Economics (Tashkent, Uzbekistan). She was the Head of the program on OSCE mission on training of personnel in “Logistics,” direction “Training of personnel on transport logistics in Uzbekistan.” She headed the department “Marketing in Foreign Economic Activity.” As a part of the department, she founded a Master's degree program in the specialty of “Logistics.” Yakutkhon K. Karrieva is currently training personnel in this direction. Yakutkhon K. Karrieva is the author of 280 scientific works, more than 60 of which are textbooks, training manuals, brochures, and teaching aids. In 2023, the author received the title of academician of the Academy of Sciences “TURON” of the Republic of Uzbekistan. She actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science (more than 40 publications). She is the author of more than 130 publications in Russian and English. The author's research interests include logistics and transportation, marketing and management, entrepreneurial activity in transportation and logistics, investments and innovations, foreign economic activity, and tourism and service.

Elvira A. Khalikova – Candidate of Economic Sciences, Associate Professor of the Department of Corporate Finance and Accounting Technologies in Ufa State Petroleum Technological University, Head of the School of Scientific Development of the Institute of Oil and Gas Business of Ufa State Petroleum Technological University (Ufa, Russia). Elvira A. Khalikova organizes Russian and international scientific and practical conferences and scientific activities. She is the author and editor of collective monographs. Her research interests include economics and management in the oil and gas industry, business planning and budgeting, controlling, cost management, corporate finance, and management accounting. Elvira A. Khalikova is the author of over 200 works published in Russian and foreign publications, including 19 works published in journals included in Scopus and eight works in Web of Science.

Shoh-Jakhon R. Khamdamov – distinguished Uzbek economist and academician. He has carved a niche in the field of economics and academia through his extensive education and significant contributions. He embarked on his academic journey at the G. V. Plekhanov Russian University of Economics, where he pursued his undergraduate studies in Banking and Finance from 2009 to 2013, earning a Bachelor's degree in Economics. His thirst for

knowledge led him to further his education at the same institution, resulting in a Master's degree in Financial Economics with a specialization in "Investment" in 2015. Khamdamov's professional career is marked by notable positions in various prestigious institutions. Between 2015 and 2017, he was a specialist in the Treasury of the Ministry of Finance of the Republic of Uzbekistan. He then served as a Senior Specialist in the Fund of the President of the Republic of Uzbekistan from 2017 to 2019. His academic pursuits continued with a postgraduate research position at Tashkent State University of Economics from 2019 to 2021, after which he obtained a degree of Candidate of Economic Sciences, specializing in Macroeconomics. Currently, Shoh-Jakhon R. Khamdamov is an Associate Professor at the Department of Financial Markets and Insurance at Tashkent State University of Economics (Tashkent, Uzbekistan). His academic output is impressive, with 46 scientific works, including a textbook, study guides, monographs, and numerous articles in recognized journals and international conferences. His work significantly contributes to the fields of macroeconomics and financial markets, showcasing his expertise and commitment to advancing economic knowledge in Uzbekistan.

Rasul O. Kholbekov – Doctor of Economic Sciences, Professor of the Department of Accounting of Tashkent State Economic University (Tashkent, Uzbekistan). He is an Honorary Professor at the Ural State Economic University. He took part in seminars in foreign countries, including seminars held in the United States in 1998 and in Germany in 2013. His research interests include methodological aspects of accounting (financial) accounting, production accounting, management accounting, methodology and practice of preparing financial statements according to national and international accounting standards. Rasul O. Kholbekov is the author of more than 200 scientific and methodological works, including 3 textbooks, 4 teaching aids, 30 educational and methodological works, 3 monographs, and 4 articles published in journals included in Scopus.

Maxim K. Kodirov – Assistant of Accounting and Business Department of Tashkent State Transport University, postgraduate student of the Institute for Advanced Training of Statistical Staff of the Statistical Agency under the President of the Republic of Uzbekistan. His scientific interests include restoration of accounting in companies; implementation of financial management system, consulting enterprises and organizations in the issues of finance, taxation, privatization, shareholder legislation, corporate finance, organization and conduct of foreign economic activity, and development of recommendations on forms of economic activity; permanent audit and business consulting; implementation of internal audit system; business planning (preparation of business plans for development and investment, implementation of the system of financial management); consulting of enterprises and organizations on the issues of finance, taxation, privatization, shareholder legislation, corporate finance, organization and conduct of foreign economic activity, and development of recommendations on forms of economic activity. Maxim K. Kodirov is the author of more than 15 publications on digital technologies, accounting, and financial management.

Georgiy A. Korolev – Senior Researcher at the Russian Presidential Academy of National Economy and Public Administration (Moscow, Russia), PhD in Law. Research areas: international law (international tax law), law of integration organizations, and clinical psychology. In 2007, he graduated from the HSE Faculty of Law, specializing in civil law. From 2007 to 2010, he studied at the graduate school of the IGP RAS in the specialty "International Law" (12.00.10). In 2011, he defended his thesis. From 2007 to 2010, he

worked as the Executive Secretary of the editorial board of the *Journal of Russian Law*. In 2011, he joined the Gaidar Institute of Economic Policy. From 2011 to the present, he has been a Researcher at the RANEPA. Achievements: 28 publications on elibrary.ru, conducted a private psychological practice.

Egor V. Koshelev – Candidate of Economic Sciences, Associate Professor of the Department of Management and Public Administration, National Research Lobachevsky State University of Nizhny Novgorod (Nizhny Novgorod, Russia). The author's research interests include artificial intelligence, metaheuristic algorithms, neural networks, stochastic financial mathematics, and real options. The author carries out research in the areas of project management, technology management, cluster management, and genetic and simulation algorithms for the evolution of companies and clusters. The author has been the performer of the Strategic Academic Leadership Program “Priority 2030,” project H-426-99_2022-2023 “Socio-economic models and technologies for the creative human capital development in the innovative society” since 2022. He leads the research activities of students of Lobachevsky State University of Nizhny Novgorod.

Elena P. Kozlova – Candidate of Economic Sciences, Associate Professor of the Department of Enterprise Economics, Minin Nizhny Novgorod State Pedagogical University (Nizhny Novgorod, Russia). Her scientific interests include sustainable development of the enterprise economy and development of the engineering industry. The author carries out research in the area of the formation of a mechanism for sustainable development of an enterprise based on technological transformation. Elena P. Kozlova participates in the research work of the department in the direction of perspective technologies for managing engineering enterprises. She supervises the research activities of students, successfully conducts scientific work, and participates in seminars and round tables on topical issues of socioeconomic development of the country's and region's economy. Elena P. Kozlova regularly delivers reports and reports at international, all-Russian, interregional, and interuniversity scientific-theoretical, scientific-practical, and methodological conferences and seminars. She has published more than 100 papers in Russian and foreign peer-reviewed scientific journals and books.

Mamura N. Kushakova – Assistant Professor of the Department of Corporate Governance of the Tashkent State Transport University (Tashkent, Uzbekistan). The author is an active participant in international and republican conferences. She participated in 13 international and republican conferences. Mamura N. Kushakova is the Head of scientific and methodological developments for the railway industry of the Republic of Uzbekistan. She is engaged in developing the methodology “Norms of working and rest time of conductors of passenger cars of all directions” – 2023. The author's scientific interests include finance, finance and credit, electronic commerce, and financial management. Mamura N. Kushakova has publications in Scopus and Web of Science as well as more than 10 publications in VAK journals.

Tatiana N. Litvinova – Doctor of Economic Sciences, Professor, Department of Management and Logistics in Agro-industrial Complex, Volgograd State Agricultural University (Volgograd, Russia). Tatiana N. Litvinova is the Head of the main professional educational program of higher education in the direction of training “Management,” orientation “Business management in risk conditions.” She actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and WOS (more than 30 publications). Tatiana N. Litvinova is

the author of more than 120 publications in Russian and English. Her research interests include agricultural machinery market, entrepreneurship infrastructure, entrepreneurial activity in the agricultural machinery market, economic growth, sustainable development, and strategic planning.

Samariddin B. Makhmudov – renowned Uzbek economist and academic. Samariddin B. Makhmudov has distinguished himself in the fields of finance and information systems through his academic achievements and professional contributions. Samariddin B. Makhmudov commenced his higher education in 2007 at the Tashkent State University of Economics (Tashkent, Uzbekistan), enrolling in the Faculty of Informatics and Management. He specialized in “Information Systems in Economics” and graduated with honors. In 2017, he completed his Master’s degree in “Logistics” at the same university. In 2023, Makhmudov obtained a degree of Candidate of Economic Sciences, specializing in “Finance, Money Circulation, and Credit.” Throughout his academic career, Makhmudov has been prolific in research and publication. He has authored a total of 45 scientific works related to his dissertation topic. This impressive body of work includes one textbook, one study guide, one monograph, 18 scientific articles in journals recognized by the Higher Attestation Commission, 2 articles in Scopus-indexed journals, 5 articles in prestigious foreign journals, and numerous presentations and abstracts at international and national scientific-practical conferences. The author’s contributions to economics, particularly in the areas of finance and information systems, demonstrate his expertise and dedication to advancing knowledge in these critical fields. His work is a testament to his deep understanding of complex economic systems and his ability to communicate and analyze these systems effectively.

Zokir T. Mamadiyarov – esteemed academic and financial expert. He is a Doctor of Economic Sciences, Professor, Head of the Department of Financial Market and Insurance of the Tashkent State University of Economics (Tashkent, Uzbekistan). Mamadiyarov has made significant strides in the field of finance and economics. Mamadiyarov began his educational journey in 2005 at the Tashkent Finance Institute, enrolling in the Faculty of Credit Economics, specializing in Banking. He graduated with honors in 2009. His academic pursuits continued with a Master’s degree in International Banking in 2012, a joint program by Texas A&M University and Tashkent Finance Institute. In 2019, he earned a degree of Candidate of Economic Sciences in Economics, specializing in “Finance, Money Circulation, and Credit.” He was awarded the title of Associate Professor in the same specialty in 2020. In 2022, he defended his doctoral dissertation on “Improving the Methodological Foundations of Remote Banking Services in the Digital Transformation Process” in the specialties of “Finance, Money Circulation, and Credit” and “Digital Economy and International Digital Integration,” earning the degree of Doctor of Economic Sciences (DSc). Zokir T. Mamadiyarov has an impressive academic output with 76 scientific works, including 2 textbooks, 1 study guide, 2 monographs, 21 scientific articles in journals recognized by the Higher Attestation Commission, articles in journals indexed in Web of Science and Scopus, 10 articles in prestigious international journals, and numerous presentations at international and national scientific-practical conferences. His work significantly contributes to the development of contemporary banking and digital finance.

Rano A. Mannapova – Candidate of Economic Sciences, Associate Professor of the Tashkent State University of Economics, Uzbekistan. Her scientific interests include the

role and development trends of the service sector in the economy, organization of management accounting in the service sector, stages of the development of management accounting, the essence of management accounting, and the level of development of management accounting in some areas specific to service enterprises. She has published more than 48 works in Tashkent and foreign peer-reviewed scientific journals and books.

Roman V. Manshin – Candidate of Economic Sciences, Associate Professor, Department of International Economic Relations, Faculty of Economics, RUDN University (Moscow, Russia); Leading Researcher, Institute of Demographic Research, Federal Research Sociological Center, Russian Academy of Sciences. The author's research area is "International Labor Market and Migration."

Shakhlo A. Masharipova – since 2013, she was a Senior Lecturer of the Corporate Governance Department at the Tashkent State University of Economics. From 2019 to September 2020, she was a scientific secretary at the National Research Nuclear University MEPHI. From September 2020 to April 2022, she conducted her activities at the Department of Finance and Business Analytics in the Joint International Educational Program of the Tashkent State University of Economics and the Ural State University of Economics. From April 2022 to September 2023, she held the position of Head of HR Department at "Garant Bank" JSC. Currently, she is working as an Associate Professor at the Tashkent Institute of Management and Economics (Tashkent, Uzbekistan). She is the author of more than 40 scientific works, including 2 textbooks and 2 methodical manuals. In 2023, she received the title of Associate Professor. She actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science. The author's research interests include finance, financial management, cash flows, management, human resources management, business management, and tourism and service.

Dilobar M. Mavlyanova – Associate Professor, Department of Accounting, Tashkent State University of Economics (Tashkent, Uzbekistan). The author conducts scientific research in accounting, analysis, and audit. She actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science (7 publications). Dilobar M. Mavlyanova is the author of more than 60 publications in Russian and English. The author's research interests include accounting and reporting in joint-stock companies, development of entrepreneurship infrastructure and their accounting, analysis of entrepreneurial activity, accounting and analysis of economic growth in industry, and organization of budgeting in joint-stock companies.

Bakhtiyor Yu. Menglikulov – born on July 12, 1974, in Kyzylq district, Surkhandarya region, Uzbekistan. In 1998, he graduated from the Tashkent State Agrarian University, majoring in "Accounting, control, and analysis of economic activity." In 2023, he successfully defended his doctoral dissertation. From September 4, 2022, he is a Professor of the Department of Financial Analysis and Audit of Tashkent State University of Economics (Tashkent, Uzbekistan).

Elena V. Nechaeva – Candidate of Legal Sciences, Associate Professor, Department of Civil Law Disciplines, I.N. Ulyanov Chuvash State University (Cheboksary, Russia). She is a participant of many international, all-Russian, and regional scientific and practical

conferences. The author is actively engaged in scientific activities and has over 60 scientific publications in the field of criminal and private law, improvement of legislation, and law enforcement practice. Her scientific interests include the problems of development and improvement of criminal and penal enforcement law and legislation as well as problems of assignment and execution of criminal punishments. Several publications on the topic of the research are presented to examine the legal status of independent experts conducting anti-corruption expertise of normative legal acts (drafts of normative legal acts) at the regional level. In scientific and theoretical terms, the author researched numerous issues related to anti-corruption behavior of civil servants and effective administrative and legal forms of combating corruption, including participation in the conference on the problems of anti-corruption standards of behavior of civil servants and prohibitions established by the anti-corruption standard of behavior. Elena V. Nechaeva is a competent teacher who knows the methods of teaching and the essence of many pedagogical technologies. She applies innovative technologies, including health-saving technologies, information and communication technologies, project activities, and problem-based learning. The author applies personality-oriented approach in teaching, systemically, consistently, and clearly explains new materials, and sets students to active thinking activity, thus creating such conditions in which each student gets the opportunity to develop the ability to learn and establishes dialogical relations. The author skillfully conducts work on the development of students' research skills.

Shokhrukh G. Odilov – Doctor of Philosophy, Member of the editorial board of the scientific electronic journal “Statistical Bulletin of Uzbekistan.” He works in Statistics Agency under the President of the Republic of Uzbekistan (Tashkent, Uzbekistan). His researches focus on topics in the field of application of information and communication technologies in various industries and sectors of the economy, the development and implementation of economic information systems, and the introduction of innovative technologies in statistics. Shokhrukh G. Odilov is the author of more than 30 scientific articles and scientific and methodological works.

Sanjar Omanov – PhD Researcher, Senior Teacher, Department of Financial Analysis and Audit, Tashkent State University of Economics (Tashkent, Uzbekistan). He is the honored worker of science and technology of the Uzbekistan and the honored worker of higher professional education. He is the author of more than 20 publications. In 2018–2020, he worked as a Specialist in the Department of Financial and Economic Development Planning of the Ministry of Preschool Education of the Republic of Uzbekistan. In 2020, he worked as an Assistant in the “Financial Analysis and Audit” department of the Tashkent State University of Economics and as a Senior Teacher since February 2023. Sanjar Omanov is the author (coauthor) of more than 20 scientific and educational works, including 1 textbook.

Shuhratjon M. Onorbayev – Senior Lecturer, Department of Accounting, Tashkent State University of Economics (Tashkent, Uzbekistan). He actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science (more than three publications). Shuhratjon M. Onorbayev is the author of more than 15 publications in Uzbek, Russian, and English. The author's research interests include the economy of small business and private entrepreneurship.

Alexander A. Petrov – Doctor of Economics, Professor, Kutafin Moscow State University of Law (MSAL) (Moscow, Russia), Academician of the Russian Academy of Sciences (1998), Veteran of Kutafin Moscow State University of Law (MSAL), Honorary Worker of Higher Professional Education of the Russian Federation. The author's scientific interests include economy, economic sciences, problems of the world and national economy, and the possibility of using foreign experience in the interests of the progressive development of Russian society, economic theories, economic development and growth, forecasting and planning of the economy, and economic cycles and crises. Alexander A. Petrov lectures and conducts practical classes in the disciplines “Economics for lawyers,” “Economic analysis of law,” “National security system,” “Industrial practice: research work,” “Public procurement management,” “PR technologies in the activities of public authorities,” and “Economic security of the state.” The author constantly monitors updates in legislation and uses new and relevant scientific, educational, and periodical literature to prepare for classes. He has published more than 80 works, scientific monographs, and textbooks, including in Scopus, Web of Science, etc. Alexander A. Petrov constantly participates in international and all-Russian conferences, forums, and seminars, conducts scientific research, and implements scientific projects.

Marina Yu. Pogudaeva – Doctor of Economics, Professor of the Department of Financial Management and Financial Law of the Moscow Metropolitan Governance Yury Luzhkov University (Moscow, Russia). The area of scientific interests is the forms, methods, and tools of state participation in the modern economy, the problem of sustainable development of the national economy, topical issues of the development of small- and medium-sized businesses, and the role of the large corporate sector in shaping the sustainable development model.

Viktoriya A. Polyanskaya – postgraduate student, Specialist of the Education Quality Management Center of Minin Nizhny Novgorod State Pedagogical University (Nizhny Novgorod, Russia). Her scientific interests include sustainable development of the enterprise economy by increasing the level of digital literacy of the workforce. The author carries out research work in the direction of intracompany management of industrial production through the formation of digital literacy of the workforce. She participates in seminars and round tables on topical issues of socioeconomic development of the country's and region's economy. The author regularly delivers reports at international, all-Russian, interregional, and interuniversity scientific-theoretical, scientific-practical, and methodological conferences and seminars. She has publications in Russian and foreign peer-reviewed scientific journals.

Elena G. Popkova – Doctor of Economic Sciences, Founder and President of the Institute of Scientific Communications (Volgograd, Russia), Head of the “Scientometrics and International Ratings” Laboratory at Armenian State University of Economics, Yerevan, Armenia. She is the author of more than 150 publications in Scopus (h-index: 31). Elena G. Popkova is the Editor of more than 50 books and many special issues of international peer-reviewed scientific journals. She is a member of the editorial board of the *International Journal of Economic Policy in Emerging Economies* and the *International Journal for Quality Research*. The author is the recipient of the Highly Commended Paper Award for the journal “On the Horizon for 2020” (Emerald), honored worker of science and high technologies of the Russian Federation, and honored professor of Osh State University

(Osh, Kyrgyzstan). She is among Scopus top 2% of most-cited scholars of the world in 2019–2021.

Farrukh N. Rozimatov – Master’s degree from the Tashkent State University of Economics. Currently, he is PhD Candidate – Independent Researcher in the specialty of “Econometrics and statistics.” He worked in finance and banking accounting departments in various industries and sectors of the economy. Farrukh N. Rozimatov is the author of more than 10 scientific articles and scientific and methodological developments. He works in Statistics Agency under the President of the Republic of Uzbekistan (Tashkent, Uzbekistan).

Habibullo Sh. Sadibaqosev – PhD (Political Sciences), Associate Professor, Dean of the Faculty of “Islamic Economy and International Relations” of the International Islamic Academy of Uzbekistan (Tashkent, Uzbekistan). He is the Head of the main directions of “International Relations” and “World Economy and International Economic Relations.” The author actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science. Habibullo Sh. Sadibaqosev is the author of more than 60 publications in Uzbek, Russian, and English. The author’s scientific interests include political science, world politics, international relations, and international law.

Aida M. Saidakhmedova – Teacher of Economics at the Tashkent State University of Economics (Tashkent, Uzbekistan). Before becoming a Teacher, the author worked as a Banker for 13 years. This experience has given the author a deep understanding of the financial system and the way it works. The author also learned a lot about customer service and how to build relationships with clients. Aida M. Saidakhmedova believes it is important for students to understand the financial system so that they can make informed financial decisions. She also wants to help students develop the skills and knowledge they need to succeed in the workplace. In her classes, she often draws on her experience as a banker to illustrate complex concepts. For example, when teaching about monetary policy, she explains how the Federal Reserve sets interest rates and how this affects the economy. The author also elaborates on different types of financial products that banks offer and explains how these products can be used to achieve financial goals.

Marianne S. Santalova – Doctor of Economics, Professor, Academician of the Russian Academy of Ecology. She currently works as a Professor at the Department of Financial Management and Financial Law of the Moscow Metropolitan Governance Yury Luzhkov University (Moscow, Russia), Professor of the Department of Economics and Management of the Academy of Management and Production (Moscow, Russia). She is a member of the editorial board of *East European Scientific Bulletin*. The author’s research interests include strategic management, human resource management, labor economics, banking, production and financial management, and managerial economics. Marianne S. Santalova is the author of more than 350 scientific papers, including more than 50 monographs.

Siddik N. Sayfullayev – began his higher education in 2001 at the Tashkent State University of Economics, where he studied in the Bachelor’s program of “Economics (Statistics)” at the Faculty of Economics. He graduated with honors in 2005. In 2007, he completed his Master’s degree in “Statistics and Mathematical Methods in Economics” from the same university. In 2023, Sayfullayev earned the degree of Candidate of Economic Sciences, specializing in “Econometrics and Statistics.” Throughout his academic

career, Sayfullayev has made significant contributions to his field. He has published a total of 50 scientific works, which include 1 textbook, 2 study guides, 2 monographs, 15 scientific articles in journals recognized by the Higher Attestation Commission (OAK), 1 scientific article in a Scopus-indexed journal, 5 articles in prestigious international journals, and numerous presentations and abstracts at international and national scientific-practical conferences. He works in Tashkent Institute of Finance (Tashkent, Uzbekistan).

Svetlana A. Sergeeva – Doctor of Economics, Senior Research Fellow, Department of Research and Projects, Moscow Metropolitan Governance Yury Luzhkov University (Moscow, Russia). She is the author of more than 100 scientific publications. The main scientific interests include procurement management, managerial economics, strategic management, digitalization of procurement activities, professional competencies of the customer (soft skills, hard skills, and gap skill), economic efficiency of procurement, and anti-corruption monitoring in the field of procurement.

Saltanat T. Seytbekova – Head of the Department “Accounting, Audit, and Finance” of the Kazakh National Agrarian University “Higher School of Business and Law” (Almaty, Kazakhstan). The author’s scientific interests include accounting, auditing, and statistics.

Elena V. Shirinkina – born in 1970, Doctor of Economics, Head of the Department of Management and Business, Surgut State University (Surgut, Russia). She is the author of 300 scientific and educational publications in the field of human capital management, enterprise economics, crisis management, and digital economy.

Olga A. Shukhova – Candidate of Economic Sciences, Associate Professor, Department of Accounting, Analysis, and Audit, Don State Technical University (Rostov-on-Don, Russia). Her scientific interests include accounting, economic analysis, audit, peasant farming, financial statements, IFRS, ISA, tax accounting, the digital economy, and Industry 4.0. Olga A. Shukhova is the author of collective monographs. She has published more than 50 works in Russian and foreign peer-reviewed scientific journals and books.

Egor S. Shvedov – born in 1992, Software Engineer at the Information Resources Department, Surgut State University (Surgut, Russia). He is the author of 10 scientific publications and scientific research and development in the field of natural and technical sciences.

Nilufar B. Sobirova – Teacher-Assistant, Department of Tourism, Tashkent State University of Economics (Tashkent, Uzbekistan). The teacher-assistant has the appropriate scientific and theoretical training and owns the methodology of higher education. Nilufar B. Sobirova applies knowledge in tourism and psychology in practice. She pays much attention to developmental learning and development of logical thinking of students. She takes an active part in conferences and publishes research materials in international scientific publications, including those indexed by Scopus. Nilufar B. Sobirova is the author of more than 10 articles and publications in Russian and English. She is a coresearcher at the department of “Tourism.” The author’s scientific interests include tourism, management, and entrepreneurial activity in tourism and service.

Irina V. Soklakova – Candidate of Economics, Associate Professor, Department of Financial Management and Financial Law, Moscow Metropolitan Governance Yury Luzhkov University (Moscow, Russia); Head of the Department of Economics and Management, Academy of Management and Production; Corresponding member of the

Russian Ecological Academy. The author's research interests include strategic management, marketing, innovation management, and crisis management. She is the coauthor of textbooks for bachelors: Crisis management (2010), Corporate Social Responsibility (2015), and Strategic Planning (2022). She is also the coauthor of textbooks on strategic analysis and Innovative Management (2022). Irina V. Soklakova participated in 13 collective monographs.

Sonya M. Sultanova – Candidate of Economic Sciences, Professor, Department of Accounting and Business, Tashkent State Transport University, Tashkent, Uzbekistan. She is an active participant of international and national conferences. Sonya M. Sultanova has 4 scientific papers published and indexed in the Scopus database and more than 20 papers published and indexed in the Web of Science database. Her research interests include statistics, accounting information systems, taxes and taxation, tax accounting, and reporting. She is the author of more than 20 scientific and methodological works, 3 monographs, 1 textbook. Since September 2020, she has been teaching at the Department of Finance and Business Analytics at the Joint International Educational Center for Training Programs of Tashkent State Transport University, Belarusian State Technical University, Czech State University. In 2024, she was awarded the academic title of professor. She is a member of the editorial board of the International Journal of Analysis and Inventions “Web of Discoveries”.

Nilufar I. Sultanova – notable figure in the field of finance and economics, an Independent Researcher of Tashkent State University of Economics (Tashkent, Uzbekistan). She has achieved significant academic and professional milestones in her career. The author's educational journey commenced in 2008 at the Tashkent Finance Institute, where she enrolled in the Faculty of Finance-Economics, specializing in Treasury in the Bachelor's program. She completed her undergraduate studies in 2012. She furthered her education at the same institute, completing a Master's degree in International Finance in 2014. In 2022, Nilufar I. Sultanova obtained her degree of Candidate of Economic Sciences, specializing in “Finance, Money Circulation, and Credit.” Her academic achievements include the publication of 26 scientific works related to her dissertation topic. This impressive array of publications comprises 6 scientific articles in journals recognized by the Higher Attestation Commission, 5 articles in prestigious international journals, and numerous presentations and abstracts at international and national scientific-practical conferences. The author's contributions to the field of finance and economics are marked by her deep understanding of financial systems and her ability to analyze and communicate complex economic concepts effectively. Her work has enriched the academic discourse and provided valuable insights into the dynamics of finance and economics in Uzbekistan.

Bobir Tashbaev – PhD (Economics), Associate Professor, Department of Financial Analysis and Audit, Tashkent State University of Economics (Tashkent, Uzbekistan). He is the author of a series of monographs on improving the budget deficit and its debt financing mechanism, including two textbooks and one monograph. The author is the editor of the scientific journal “Editorial Board Member of Economical Science.”

Furkat T. Temirov – Associate Professor, Department of Accounting, Tashkent State University of Economics (Tashkent, Uzbekistan). Furkat T. Temirov conducts scientific research in the specialty “Accounting, analysis, and audit.” He actively participates in conferences and publishes research materials in international scientific publications, including those indexed by Scopus and Web of Science (5 publications). Furkat T. Temirov

is the author of more than 50 publications in Uzbek, Russian, and English. The author's scientific interests include diversified farming, development of entrepreneurship infrastructure and accounting, analysis of entrepreneurial activity on diversified farming, accounting and analysis of economic growth of industry, and organization of budgeting costs of cluster farms.

Bozor K. Tukhliev – Professor, Doctor of Economic Sciences, Head of Department of Taxes and Taxation, Tashkent State University of Economics (Tashkent, Uzbekistan). He is a member of the Specialized Academic Council for awarding scientific degrees and Deputy Chairman of the Scientific Seminar at Tashkent State University of Economics. Bozor K. Tukhliev is a member of the editorial board of the American electronic journal “Innovations in Management and Economics” and “Economics and Innovative Technologies” at Tashkent State University of Economics. During the scientific and pedagogical activity, Bozor K. Tukhliev published more than 120 scientific, educational, and methodological works, including 3 monographs and more than 20 scientific articles and theses in foreign journals. Three researchers defended their Candidate Dissertations under the guidance of Bozor K. Tukhliev. The author's research interests are investments and investment activity.

Abdurakhim N. Turaev – Professor, Department of Accounting, Tashkent State University of Economics (Tashkent, Uzbekistan). The author actively participates in conferences and publishes research materials in international scientific publications. Abdurakhim N. Turaev is the author of more than 100 publications in Russian, Uzbek, and English. The author's expertise includes internal control systems, internal audit service, internal auditor, supervisory board, corporate governance, and internal audit efficiency.

Anvar S. Usmanov – Scientist from Uzbekistan. Anvar S. Usmanov enrolled in the History Faculty of Samarkand State University in 1972 and graduated from the History Faculty of Tashkent State University in 1977. In 1984, he defended his Candidate of Economic Sciences dissertation on the specialty 08.00.01 “Political Economy.” In 1997, he defended his dissertation of Doctor of Economic Sciences in the specialties 08.00.01 “Economic Theory” and 08.00.02 “Macroeconomics.” He received the title of Professor in the specialty 08.00.01 “Economic Theory” in 2012. Since 1997, he has been a full member of the International Academy of Economics and Business. Anvar S. Usmanov has authored over 140 scientific publications. He works in Tashkent Branch of the Plekhanov Russian University of Economics (Tashkent, Uzbekistan).

Bunyod Usmonov – PhD (Economics), Associate Professor, Department of Financial Analysis and Audit, Tashkent State University of Economics (Tashkent, Uzbekistan). He is the honored worker of science and higher professional education. He is the author of more than 30 publications and monographs on state of financial management and economics of entities. The author is the editor of the scientific journal “International Advance Journal of Engineering Research.” Usmonov Bunyod Aktam ugli is the author (coauthor) of more than 40 scientific and educational works, including 2 textbooks and 2 monographs.

Victoria S. Ustenko – PhD in Economics, Associate Professor at the Department of State Regulation of Economy, Institute of Public Administration and Civil Service, Russian Presidential Academy of National Economy and Public Administration (Moscow, Russia). Victoria received her Master's degree in Economics from the University of

Warwick, UK, and her PhD in Economics from Russian Presidential Academy of National Economy and Public Administration. She worked as a Senior Researcher at the Institute for the Study of Science, Russian Academy of Sciences. Her research interests include the theory of structural change, impact of culture and institutions on economic outcomes, foresight, emerging technologies, and innovation policy. Victoria S. Ustenko has published more than 25 papers in Russian and foreign peer-reviewed scientific journals, contributed to several collective monographs.

Mavluda S. Xamitova – accomplished Uzbek academician in economics and mathematics. Mavluda S. Xamitova has made significant strides in her academic and professional career, contributing to her fields with distinction. Xamitova's academic journey began at the Alisher Navoi Samarkand State University. In 2003, she enrolled in the Mechanics and Mathematics Faculty, specializing in Mathematics, and graduated in 2007. Her pursuit of higher education continued at Tashkent State University of Economics, where she completed her Master's degree in "Statistics (Branch and Sectoral)" in 2023. Mavluda S. Xamitova has been serving as a Senior Lecturer in the Department of Economics at the University of Science and Technologies in Tashkent. Her academic contributions are notable, with over ten scientific articles and theses published. This includes one foreign, one local, five international, and three republic-level theses. Her work spans various aspects of economics and mathematics, showcasing her expertise in these areas. The author's dedication to her field is evident through her ongoing commitment to research and teaching. Her work enriches the academic landscape and provides valuable insights and advancements in the realms of economics and mathematics in Uzbekistan. Mavluda S. Xamitova works in the University of Science and Technologies (Tashkent, Uzbekistan).

Rustam U. Xolpulotov – Assistant, Department of Accounting, Tashkent State University of Economics (Tashkent, Uzbekistan). He actively participates in conferences and publishes research materials in international scientific publications. Rustam U. Xolpulotov is the author of eight publications in Russian and Uzbek languages. The author's research interests include financial assets, financial liability, equity instruments, debt instruments, bonds, private equity, preferred shares, options, forward, futures, and swaps.

Siqi Xu – Candidate of Economics. She studies at the Department of International Economic Relations, Faculty of Economics, RUDN University (Moscow, Russia). The author's research interests are international trade and China–Russia Trade. Siqi Xu published the work "Export-import operations in the border regions of China and Russia: Ways to reduce barriers" (2023).

Sergey N. Yashin – Doctor of Economic Sciences, Professor, Head of the Department of Management and Public Administration, National Research Lobachevsky State University of Nizhny Novgorod (Nizhny Novgorod, Russia). The author's research interests include innovation management, innovation development, investment and innovation projects, innovation efficiency, and evaluation of the effectiveness of investment and innovation projects. The author carries out research in the areas of project management, technology management, cluster management, and genetic and simulation algorithms for the evolution of companies and clusters. Sergey N. Yashin has been a member of the Dissertation Council D212.166.23 on the specialty 08.00.05 "Economics and management of the national economy" at the National Research Lobachevsky State University of Nizhny Novgorod since 2018. He leads the research activities of students and employees of National Research Lobachevsky State University of Nizhny Novgorod.

Ekaterina A. Yastrebova – graduated from the Faculty of Law of Lomonosov Moscow State University in 2015 with a degree in civil procedure. Research experience – since 2014: at the Gaidar Institute of Economic Policy, after – at the Russian Presidential Academy of National Economy and Public Administration (Moscow, Russia) as a Researcher in the Laboratory for the Development of the Tax System of the Institute of Applied Economic Research. From 2016 to 2019, she was a postgraduate student at the Institute of State and Law of the Russian Academy of Sciences, specialty 12.00.04 “Financial Law; Tax Law; Budget Law.” In 2018, she studied in the Netherlands at IBFD courses. She has 7 scientific publications, Hirsch Index – 3. Scientific interests: taxation of e-commerce and controlled foreign companies.

Minovar M. Yuldasheva – Associate Professor, Department of Accounting and Business, Tashkent State Transport University (Tashkent, Uzbekistan). She is an active participant of international and national conferences. Minovar M. Yuldasheva is the Head of scientific and methodological developments for the railway industry of the Republic of Uzbekistan (2015–2023). The author’s scientific interests include accounting, accounting and auditing, and financial and managerial accounting in railway transportation. Minovar M. Yuldasheva is the author of publications in Scopus and Web of Science.

Oksana A. Yuryeva – Candidate of Economic Sciences, Associate Professor, Department of Accounting, Analysis, and Audit, Don State Technical University (Rostov-on-Don, Russia). Her scientific interests include financial accounting, accounting at service enterprises, simplified accounting and reporting accounting system for small- and medium-sized enterprises, financial statements, IFRS, the digital economy, and Industry 4.0. Oksana A. Yuryeva is the author of collective monographs. She has published more than 100 works in Russian and foreign peer-reviewed scientific journals and books.

Mahfuza B. Yusupova – born on May 6, 1998, in Kyziriq district, Surkhandarya region, Uzbekistan. She graduated from the Tashkent Institute of Finance in 2023, majoring in “Accounting” (branches and sectors). From September 4, 2023, she is an assistant at the “Financial Analysis and Audit” Department of Tashkent State University of Economics (Tashkent, Uzbekistan).

Olga M. Zemskova – Candidate of Agricultural Sciences, Associate Professor, Department of Management and Logistics in Agro-industrial Complex, Volgograd State Agricultural University (Volgograd, Russia). Olga M. Zemskova is the Head of the main professional educational program of higher education in the direction of training “Management,” orientation “Management of logistics activities.” The author participates in conferences and publishes research materials in international scientific publications. She is the author of more than 60 publications. Her research interests include problems of strategic development of agro-industrial complex, competitiveness of agricultural enterprises, structure of entrepreneurship, and entrepreneurial activity on the agricultural machinery market.