ushın nızam hújjetlerine muwapıq Özbekstan Respublikası Byudjetten tısqarı Pensiya fondına hám Xalıqtı jumıs penen támiyinlewge kómeklesiwshi mámleket fondına májburiy tólemler tólew;

- fermer xojalığının ağzaları hámde miynet shártnaması tiykarında islep atırgan adamlardın miynet iskerligi esabın júrgiziw;
  - xojalıq ağzaları ushın qáwipsiz miynet shárayatın támiyinlew.

Bizińshe, keleshekte awıllarda diyganshılıq jumısları menen shuğıllanatuğın hám diyqanshılıqshılıq ónimlerin qayta isleytuğın kooperatsiyalar shólkemlestiriw ushın da qolay múmkinshilik jaratıw kerek. Bul, birinshiden, diyqanlar hám qıytaq iyeleri ushın tanlaw múmkinshiligin keńeytiredi, ekinshiden, báseki ortalığın rawajlandıradı. Sonında shólkemlestirilgen institut nátiyjeli bolsa, keleshekte sonısı qaladı.

## PAYDALANILGAN ÁDEBIYATLAR

- 1.Ózbekstan Respublikası Prezidentiniń «Ózbekstan Respublikası awıl xojalığın rawajlandırıwdıń 2020-2030 jıllarga mólsherlengen strategiyasın tastıyıqlaw haqqında»gi 5853-sanlı pármanı;
- 2.Ózbekstan Respublikası Prezidentiniń 2018 jıl 5-maydağı "Aktiv isbilermenlik hám innovaciyalıq xızmetti rawajlandırıw ushın shárt-shárayatlardı jaratıw boyınsha qosımsha ilajlar haqqında "gi PQ-3697 sanlı qararı;
- 3. Ózbekstan Respublikası Prezidentiniń 2018-jıl 24-noyabrdağı "Isbilermenlik hám innovaciyalar tarawındağı joybarlardı finanslıq támiynlew mexanizmlerin jetilistiriw boyınsha qosımsha ilajlar haqqında"ğı 5583-sanlı pármanı;

## THE ROLE OF UNIVERSITIES IN FOSTERING STUDENT TOURISM: COLLABORATIVE APPROACH

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The global demand for higher education has led to the rapid growth of the university sector. In many countries, expansion has been a response to political pressures to widen access to tertiary education, increase the size of the educated workforce, and in some cases, to reduce the unit cost of teaching. Export education has become a valued element of many countries' economies. Foreign students are an important source of revenue, a major contributor of onshore activity in the form of part-time work and spending in the local economy, and on graduation, many foreign students become unofficial ambassadors for their host country. The economic benefits that accrue to the host nation can be large. In 2003, it was estimated that the net benefit of foreign students in Australia was A\$8.5 billion. This figure included both the aggregate of their fee payments and the additional skills and expertise which students acquired and took back to their home country, generating an ongoing flow of economic benefits as professional and personal contacts were maintained over future years. Returning students were also seen as a potential source of investment in business links and trade between the host nation and the student's home country.

The impact of education on long-term student and migrant movements and its role in international relations is significant. It is generally agreed that the development of international understanding and goodwill is a desirable national objective and that this can be furthered through encouraging foreign students, provided that it does not lead to a brain drain of academics and skilled professionals from less developed to developed countries.

The role of universities in fostering student tourism can be shown in the following key areas:

- providing support and resources: universities can support student tourism initiatives by offering financial assistance, scholarships, and travel grants to help students offset the costs of travel. Additionally, universities can provide students with access to travel resources, such as information on study abroad programs, exchange opportunities, and internships in the tourism sector.

- promoting cultural exchange: universities can promote cultural exchange by organizing study tours, international conferences, and cultural events that bring together students from different backgrounds. These experiences can help students develop a global perspective and foster intercultural understanding.
- facilitating industry partnerships: universities can collaborate with the tourism industry to create internship programs, job placements, and networking opportunities for students interested in pursuing careers in tourism. By connecting students with industry professionals, universities can help students gain practical experience and build valuable connections within the industry. Considering previous studies, we found these areas as important aspects for university-tourism collaboration which is described in Picture 1.

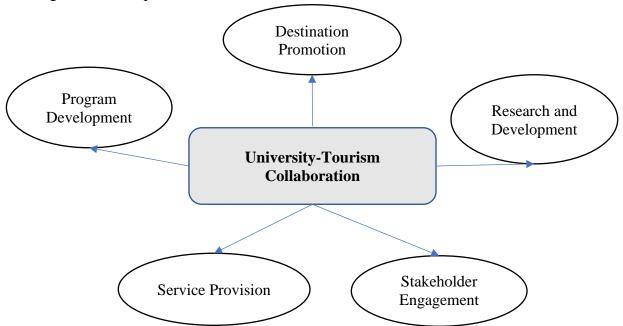
*Program Development:* Developing and marketing student-oriented tourism programs, such as guided tours, cultural immersion experiences, and study abroad opportunities.

Service Provision: Providing affordable accommodation, transportation, and other amenities for student tourists.

Destination Promotion: Promoting the university and its surrounding area as a desirable destination for student tourism.

*Research and Development:* Collaborating on research projects related to student tourism, such as understanding student travel patterns and preferences.

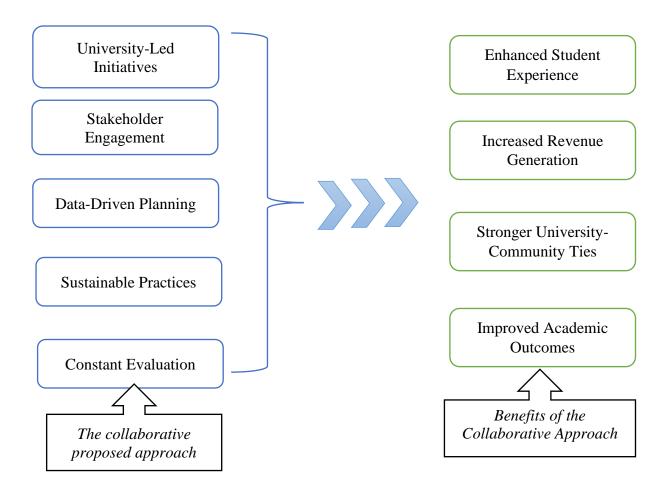
*Stakeholder Engagement:* Building relationships with tourism industry stakeholders, such as travel agencies, tour operators, and local businesses.



Picture 1. Key Areas for University-Tourism Collaboration. Source: drawn by author.

Based on the literature review and case studies, we propose a collaborative approach to fostering student tourism:

- 1. University-Led Initiatives: Universities should take the lead in developing and marketing student tourism programs and services.
- 2. Stakeholder Engagement: Universities should actively engage with tourism stakeholders to identify opportunities for collaboration and mutually beneficial partnerships.
- 3. Data-Driven Planning: Universities should collect and analyze data on student travel patterns and preferences to inform their tourism offerings.
- 4. Sustainable Practices: Universities should ensure that their student tourism initiatives are environmentally sustainable and respectful of local cultures.
- 5. Constant Evaluation: Universities should regularly evaluate the effectiveness of their student tourism programs and make adjustments as needed.



Picture 2. Benefits of the Collaborative Approach. Source: drawn by author.

With the help of the proposed collaborative approach, the following benefits can be achieved (Picture 2):

*Enhanced Student Experience:* A collaborative approach ensures that student tourists have access to a wide range of affordable and accessible services.

*Increased Revenue Generation:* Collaboration with tourism stakeholders allows universities to tap into existing tourism networks and marketing channels.

Stronger University-Community Ties: Student tourism fosters connections between universities and local businesses, creating a more vibrant community atmosphere.

Improved Academic Outcomes: Well-designed student tourism programs can complement academic studies and enhance student learning outcomes.

While there are many benefits to universities fostering student tourism, there are also challenges that must be addressed. These include logistical issues, financial constraints, and concerns about student safety while traveling. However, by working together with students, faculty, and industry partners, universities can overcome these challenges and create meaningful opportunities for students to engage in travel experiences.

Universities have a vital role to play in fostering student tourism by providing students with the support and resources they need to engage in travel experiences. By collaborating with the tourism industry and promoting cultural exchange, universities can help students develop a global perspective and enhance their employability.

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## САЛЫГЕРШИЛИК КЛАСТЕРЛАРИНДЕ СТРАТЕГИЯЛЫҚ БАСҚАРЫЎ АНАЛИЗИН ШӨЛКЕМЛЕСТИРИЎДИҢ ЗАМАНАГӨЙ УСЫЛЛАРЫ

«Бухгалтериялық есап ҳәм аудит» кафедрасы **доценти Қ. Т. Нурманов** Шымбай факультети "Бухгалтерия есабы ҳәм аудит" топары студенти **К.Умирзакова** 

Өзбекистан проект басқарыўындағы жаңаша қатнасты раўажландырыў мәмлекетимиз Президентиниң 2017 жыл 24 июлдеги "Өзбекистан Республикасында проект басқарыў системасын енгизиў илажлары ҳаққында" №ПФ-5120 санлы Пәрманы менен баслап берилди ҳәмде проект басқарыўы миллий агентлиги дузилди.

Инвестиция проектлерин эмелге асырыўдың бар механизмин терең анализ етиў тийкарында қабылланған усы пәрманда эмелдеги механизмди анализлениўи нәтийжелери төмендеги бир қатар тосқынлық етиўши факторлар бар екенлигин көрсетти:

- Проект басқарыўы (шөлкемлестириў, муўапықластырыў, мониторинг ҳәм бақлаў)да жеке системаның жоқ екенлиги;
- Проектлер процесси ҳэм оларды эмелге асырылыўын онлайн тәртипте гүзетиў имканиятын бериўши мағлыўмат-коммуникация технологияларын проект басқарыўы процессине жетерли дәрежеде енгизилмегенлиги.

2016 жылдың апрель айында финанслық есабаттың халық-аралық стандартлары (МХХС) Комитети «Қарыйдарлар менен дүзилген шәртнамалар бойынша түсим» («Revenue from Contracts with Customers») атлы 15-санлы МХХС(IFRS 15) жәриялайды. Усы стандарт 2018 жылдың 1 январдан күшке киритилген. 15-санлы МХХС(IFRS 15) қарыйдарлар менен дүзилген шәртнамаларды орынланыўы процессинде жүзеге келетуғын барлық түсимлерди есапқа алыў тәртибин белгилейди. Соған көре, ол қарыйдарлар менен өним (товар) жеткерип бериў, хызмет көрсетиў ҳәм жумысларды орынлаў бойынша шәртнама дүзип атырған барлық тараў кәрханалары тәрепинен пайдаланылады.

Усы стандартта "түсим" ҳәм "дәрамат" түсиниклерине төмендегише тәрийп берилген: "Түсим— шөлкеминиң әдеттеги хызметинен жүзеге келетуғын дәрамат болып табылады. Дәрамат – капитал қатнасыўшылары взнослары менен байланыслы болмаған жеке капиталдың асыўына алып келетуғын, есабат дәўиринде активлер келип түсиўи яки жақсыланыўы яки мажбуриятлардың кемейиўи формадағы экономикалық пайданың өсиўи болып табылады".

Буннан тысқары жаңа стандарт финанслық емес актив (маселен, тийкарғы қураллар)ды сатыў айланысларын баҳалаў, ҳәмде буннан алынған пайда ҳәм зыянларды тән алыў модели де нәзерде тутылады.

Соны айтып өтиў зәрүр, стратегиялық анализ ҳәм узақ мүддетли қарарларды қабыллаў кәрҳана ҳызметин, соның ишинде барлық нәтийжелилик факторларын: техникалық-